

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan EAST MANAGEMENT SERVICES 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/14/2011
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 MANAGEMENT SERVICES, LP 7777 NW BEACON SQUARE BLVD. BOCA RATON, FL 33487
2b	Employer Identification Number (EIN) 27-4461439
2c	Plan Sponsor's telephone number 561-826-3620
2d	Business code (see instructions) 551112

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2024	GARY HAGERMAN
	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	5 653
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) 473 6a(2) 450 6b 0 6c 208 6d 658 6e 0 6f 658 6g(1) 495 6g(2) 545 6h 15
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2F 2G 2J 2K 2S 2T 3D 3H 3B

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 1
- (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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 MANAGEMENT SERVICES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST MANAGEMENT SERVICES, LP	D Employer Identification Number (EIN) 27-4461439	

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

(a) Name of insurance carrier EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
84-0467907	68322	501578-01	86	01/01/2023	12/31/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	579473
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year**7b**

746710

c Additions: (1) Contributions deposited during the year**7c(1)**

97772

(2) Dividends and credits

7c(2)

0

(3) Interest credited during the year

7c(3)

8889

(4) Transferred from separate account.....

7c(4)

102802

(5) Other (specify below)

7c(5)

10952

▶ **FORFEITURES**

(6) Total additions

7c(6)

220415

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

967125

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

148811

(2) Administration charge made by carrier

7e(2)

1787

(3) Transferred to separate account.....

7e(3)

237054

(4) Other (specify below)

7e(4)

0

(5) Total deductions

7e(5)

387652

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

579473

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 MANAGEMENT SERVICES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST MANAGEMENT SERVICES, LP	D Employer Identification Number (EIN) 27-4461439	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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--

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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)

UBS FINANCIAL SERVICES INC

315 DEADERICK ST
5TH FL
NASHVILLE, TN 37238

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	101129	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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	INVESTMENT MGMT	22941	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DUNBAR BENDER & ZAPF INC.

400 HOLIDAY DR
STE 102
PITTSBURGH, PA 15220

25-1650062

(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	CONTRACT ADMIN	22730	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)

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CA 80111

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 MANAGEMENT SERVICES 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST MANAGEMENT SERVICES, LP	D Employer Identification Number (EIN) 27-4461439	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	63843	42266
(2) Participant contributions	1b(2)	43	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	36954356	43520169
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	746710	579473
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	37764952	44141908
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	24516
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	24516
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	37764952	44117392

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)	1159861	
(B) Participants	2a(1)(B)	2279471	
(C) Others (including rollovers)	2a(1)(C)	114510	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3553842
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	8889	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8889
(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)	1083759	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1083759
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5525191
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		10171681

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3721920	
(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)		3721920
f Corrective distributions (see instructions)	2f		24516
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)	72805	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		72805
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3819241

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6352440
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: **H2R CPA**

(2) EIN: **25-1031723**

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.)	☒	☐	43
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?	☒	☐	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan EAST MANAGEMENT SERVICES 401(K) PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAST MANAGEMENT SERVICES, LP				D Employer Identification Number (EIN) 27-4461439	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-0467907					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 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) 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) 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)	14a 14b 14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) 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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702928A</u> .	

FINANCIAL REPORT

EAST MANAGEMENT SERVICES

401(k) PLAN

YEARS ENDED DECEMBER 31, 2023 AND 2022

**EAST MANAGEMENT SERVICES
401(k) PLAN
YEARS ENDED DECEMBER 31, 2023 AND 2022**

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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are not presented because they are not applicable.



INDEPENDENT AUDITORS' REPORT

October 1, 2024

To the Plan Administrator
East Management Services 401(k) Plan
Boca Raton, Florida

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

We have performed audits of the accompanying financial statements of the East Management Services 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our 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 East Management Services 401(k) 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 ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted 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 East Management Services 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

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

Other Matter-Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at Year End) 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



H2R CPA
Pittsburgh, Pennsylvania

**EAST MANAGEMENT SERVICES 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022**

ASSETS

	<u>2023</u>	<u>2022</u>
INVESTMENTS AT FAIR VALUE:		
Mutual funds	\$ 43,520,169	\$ 36,954,356
Fixed annuities	<u>579,473</u>	<u>746,710</u>
TOTAL INVESTMENTS AT FAIR VALUE	<u>44,099,642</u>	<u>37,701,066</u>
RECEIVABLES:		
Employer contributions receivable	42,266	63,843
Employee contributions receivable	<u>-</u>	<u>43</u>
TOTAL RECEIVABLES	<u>42,266</u>	<u>63,886</u>
TOTAL ASSETS	<u>44,141,908</u>	<u>37,764,952</u>

LIABILITIES

LIABILITIES:		
Corrective distributions	<u>24,516</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 44,117,392</u></u>	<u><u>\$ 37,764,952</u></u>

EAST MANAGEMENT SERVICES 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2023

ADDITIONS:

Investment Earnings:

Mutual funds - dividends	\$ 1,083,759
Mutual funds - realized and unrealized gains	5,525,191
Interest on fixed annuities	<u>8,889</u>

Total Investment Earnings		\$ 6,617,839
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Contributions:

Employee	2,279,471
Employer	1,159,861
Rollover	<u>114,510</u>

Total Contributions		<u>3,553,842</u>
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TOTAL ADDITIONS		10,171,681
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DEDUCTIONS:

Distributions to participants	3,721,920
Corrective distributions	24,516
Administrative expenses	<u>72,805</u>

TOTAL DEDUCTIONS		<u>3,819,241</u>
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NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		6,352,440
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NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR		<u>37,764,952</u>
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NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR		<u><u>\$ 44,117,392</u></u>
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**EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS**

Note A - Description of Plan:

General - The East Management Services 401(k) Plan (the Plan), as amended and restated January 1, 2022, with amendments through January 1, 2023, is a defined contribution plan covering eligible employees of the following (the Company) as of December 31, 2023:

East Management Services, L.P.	JKLM Energy, LLC
Black River Entertainment, LLC	Pegula Sports & Entertainment, LLC
Hockey Western New York, LLC	Western New York Lacrosse, LLC
Western New York Arena, LLC	Rochester Hockey, LLC
HARBORcenter Development, LLC	Rochester Arena, LLC
Topshelf Management, LLC	Rochester Lacrosse, LLC

HARBORcenter Operating, LLC and The Healthy Scratch, LLC were participating employers until December 31, 2022.

The Plan document is the governing instrument and should be referred to for a full description of the Plan and its provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility – Employees that have attained the age of 21 and have completed 500 hours of service in a 6 consecutive month period, or after 1 year of service, are eligible to make before-tax contributions, rollover contributions and after-tax Roth 401(k) contributions. For employees hired on or after January 1, 2023, the Plan was amended eliminating the requirement to complete 500 hours of service in a 6 consecutive month period, or 1 year of service, in order to become eligible to participate. In addition, employees are eligible to receive matching contributions, provided under the terms of the Plan as described below. Residents of Puerto Rico, employees covered by a collective bargaining agreement, leased employees, non-resident aliens with no U.S. source income, and seasonal/part-time employees under age 21 and who have not completed 1,000 hours of service in a 12 consecutive month period, are not eligible to participate in the Plan. Additionally, employees of Hockey Western New York, LLC who are eligible for the National Hockey League Pension Plan are not eligible to participate in the Plan.

Contributions – Upon meeting the eligibility requirements, for those employees hired prior to January 1, 2023, an employee may opt-into the Plan and elect to contribute before-tax or after-tax earnings in an amount up to 90% of his or her compensation. For those employees hired on or after January 1, 2023, the Plan was amended in which employees are automatically enrolled in the Plan with a contribution rate of 2% of his or her compensation. The sum of before-tax and after-tax Roth 401(k) contributions are subject to annual limitations prescribed by the Internal Revenue Code (IRC).

Employees may also elect to make catch-up contributions provided they have reached age 50 by the end of the current calendar year.

Eligible compensation is defined as the taxable compensation paid excluding reimbursements or other expense allowances, fringe benefits, moving expenses, deferred compensation, and payments in lieu of wages for qualified military service and welfare benefits. Eligible compensation is subject to annual limitations prescribed by the IRC.

The Company makes matching contributions to participants of the Plan equal to 100% of the first 4% of eligible compensation contributed to the Plan by a participant. Such contributions amounted to \$1,159,861 for the year ended December 31, 2023.

Participants may direct their own contributions, as well as the Company's matching contributions, into any of a number of separate mutual funds or a fixed annuity fund maintained by Empower Trust Company, LLC (previously named Great-West Trust Company, LLC).

**EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS**

Note A - Description of Plan (continued):

Participant Accounts - Each participant's account is credited with the employee's contribution, the Company's matching contribution, Plan earnings, and administrative fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting - Participants are fully vested in the value of their contributions plus actual earnings thereon at all times. Participants vest in the value of the Company's matching contributions ratably over five years.

Forfeitures - The Plan permits the Company to first reduce administrative expenses with forfeitures, which represent the unvested portion of accounts for participants who terminated employment with the Company, and then any remaining amounts can be used to reduce employer contributions. At December 31, 2023 and 2022, forfeited non-vested accounts totaled approximately \$18,000 and \$50,000, respectively. In 2023, forfeitures of \$43,763 were used to reduce administrative expenses.

Benefit Payments - Individual accounts can be distributed upon the death, disability, retirement or termination of employment of the Plan participant. In-service distributions are available as long as the participant has attained the age of 59 ½. If the participant's account balance is greater than \$5,000, the participant has the option to remain in the Plan or to receive a distribution of their account balance in the form of either a lump-sum distribution, individual retirement account or various annuity payments. If the participant's account balance is \$5,000 or less, the account will automatically be distributed in the form of one lump sum payment. In the event of an immediate and heavy financial burden, the Plan also permits a hardship withdrawal of a participant's deferral contributions, including any applicable taxes and penalties, up to an amount required to alleviate the hardship.

Note B - Summary of Significant Accounting Policies:

The financial statements of the Plan have been prepared on the accrual basis and in conformity with accounting principles generally accepted in the United States of America. The following are the significant accounting policies followed by the Plan:

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make significant estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from these estimates.

Contributions - Employee contributions and company matching contributions are recognized as additions to Plan assets in the year designated by the employee.

Investment Valuation and Income Recognition - The Plan's investments are reported at fair value (Notes D and E). Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis, and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses on mutual funds includes the Plan's gains and losses on mutual funds bought and sold as well as held during the year.

Benefit Payments - Benefits are recorded when paid.

Corrective Distributions - Amounts payable to participants for contributions in excess of amounts allowed by IRC are recorded as a liability with a corresponding deduction in net assets recognized in the Statement of Changes in Net Assets Available for Benefits. At December 31, 2023, there was a liability in the amount of \$24,516 which is to be distributed to the applicable participants in 2024. At December 31, 2022, there was no such liability.

**EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS**

Note B - Summary of Significant Accounting Policies (continued):

Expenses - A portion of the expenses of maintaining the Plan are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees relating to certain participant selected managed account services are paid by the Plan.

Subsequent Events - Management has evaluated subsequent events through October 1, 2024, the date the financial statements were available to be issued.

Note C - Tax Status:

The Internal Revenue Service has determined by a letter dated June 30, 2020 that the prototype plan used to set the guidelines of the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC), as amended, and the regulations thereunder, and the Plan is thereby tax-exempt within the meaning of Section 501(a) of the IRC. Although the Plan has been amended, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the applicable authorities. The Plan's tax returns for 2020, 2021, and 2022 are subject to examination by the taxing authorities, generally for three years after they were filed.

Note D - Investments (Certified):

The investments are held by Empower Trust Company, LLC (previously named Great-West Trust Company, LLC), the Trustee. Participants may direct their investments into mutual funds or a fixed annuity fund. The Trustee of the Plan's assets has certified the unaudited investment assets of the Plan at December 31, 2023 and 2022, as well as to the unaudited investment income or loss, including interest, dividends, expenses, and realized and unrealized gains and losses for the year ended December 31, 2023 and the information contained in the supplemental Schedule of Assets (Held at End of Year), in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Investments in the fixed annuity fund and mutual funds are recorded at fair value as described in Note E. Changes in the market value of mutual funds are recorded as gains or losses.

The statements of net assets available for benefits present the fair value of all investment contracts. The statement of changes in net assets available for benefits is prepared on the fair value basis as there are no investments held at December 31, 2023 in fully-benefit responsive investments which are required to be reported at contract value.

The Plan invests in a variety of mutual funds and a fixed annuity fund. The investment strategies of these mutual funds vary among growth, income and equity objectives. A prospectus describing each mutual fund is available from the plan administrator. The investment strategy of the fixed annuity fund is to seek consistent returns to support a competitive credited rate.

EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS

Note D - Investments (Certified) (continued):

The following information is the reported fair value certified by the Trustee at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
ishares S&P 500 Index K	\$ 4,265,573	\$ 2,956,902
American Funds 2045 Trgt Date Retire R6	4,158,112	3,432,181
American Funds 2035 Trgt Date Retire R6	3,271,478	2,955,438
American Funds 2040 Trgt Date Retire R6	3,163,280	2,809,683
Ab Large Cap Growth Z	3,123,552	2,464,864
American Funds 2030 Trgt Date Retire R6	2,777,096	2,149,158
American Funds 2055 Trgt Date Retire R6	2,472,320	1,872,007
Vanguard Small Cap Index Adm	2,081,602	1,793,171
American Funds 2050 Trgt Date Retire R6	1,951,843	1,892,017
Vanguard Developed Markets Index Admiral	1,887,103	1,298,978
American Funds 2025 Trgt Date Retire R6	1,718,765	1,509,128
JPMorgan Equity Income R6	1,602,363	1,539,597
Vanguard Mid Cap Index Fund - Admiral	1,495,311	1,357,544
American Funds 2020 Trgt Date Retire R6	1,277,760	1,160,489
T. Rowe Price International Discovery	1,171,058	1,022,086
Vanguard Total Bond Market Index Admiral	935,402	753,605
Blackrock Mid-Cap Growth Equity K	767,136	563,657
American Funds 2060 Trgt Date Retire R6	738,074	418,335
Allspring Special Mid Cap Value R6	661,187	634,089
Morgan Stanley Inst Intl Advtg I	651,594	554,024
Key Guaranteed Portfolio Fund	579,473	746,710
Federated Hermes Instl High Yield Bd Is	480,596	496,941
PIMCO Income Instl	429,703	392,055
American Century Small Cap Value R6	378,430	424,947
American Funds American Balanced R6	335,716	538,220
JPMorgan Core Plus Bond R6	309,468	288,952
Vanguard Real Estate Index Admiral	300,965	263,164
JPMorgan Emerging Markets Equity R6	258,377	215,689
American Funds 2015 Trgt Date Retire R6	166,545	230,789
American Funds 2010 Trgt Date Retire R6	142,969	136,613
Cohen & Steers Real Estate Securities I	140,845	79,154
American Century Small Cap Growth R6	125,122	-
PGIM Global Total Return R6	122,011	20,831
Janus Henderson Global Equity Income N	101,285	210,874
Carillon Scout Mid Cap I	57,528	39,802
Vanguard Energy Adm	-	364,742
Western Asset Core Plus Bond IS	-	97,390
Alger Small Cap Focus Y	-	17,240
	<u>\$ 44,099,642</u>	<u>\$ 37,701,066</u>
Mutual funds - realized and unrealized gains	<u>\$ 5,525,191</u>	
Mutual funds - dividends	<u>\$ 1,083,759</u>	
Interest on fixed annuities	<u>\$ 8,889</u>	

**EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS**

Note E - Fair Value Measurements:

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, “*Fair Value Measurements and Disclosures*,” establishes a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs into three broad levels. Level 1 inputs are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access. Level 2 inputs are inputs other than quoted prices for similar assets in active markets or inputs that are observable for the asset, either directly or indirectly through market corroboration, for substantially the full term of the asset. Level 3 inputs are unobservable and significant inputs developed by the plan sponsor based on the best information available about the assumptions market participants would use in pricing the asset. A financial asset’s classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used in measuring Plan assets at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds - Determined based upon the net asset value of shares held by the Plan and normally calculated as of the close of business on the New York Stock Exchange. The mutual funds held by the Plan are deemed to be actively traded.

Fixed Annuity Fund – Determined based upon all contributions made by or on behalf of the participant to the fund, plus all interest credited to the fund on an annual effective basis pursuant to the guaranteed interest rate applicable, less any amounts transferred or distributed from the fund, less any applicable charges.

The following tables detail the assets’ fair value measured as of December 31, 2023 and 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2023:				
Mutual funds	\$ 43,520,169	\$ -	\$ -	\$ 43,520,169
Fixed Annuities	<u>-</u>	<u>579,473</u>	<u>-</u>	<u>579,473</u>
Total assets at fair value	<u>\$ 43,520,169</u>	<u>\$ 579,473</u>	<u>\$ -</u>	<u>\$ 44,099,642</u>
December 31, 2022:				
Mutual funds	\$ 36,954,356	\$ -	\$ -	\$ 36,954,356
Fixed Annuities	<u>-</u>	<u>746,710</u>	<u>-</u>	<u>746,710</u>
Total assets at fair value	<u>\$ 36,954,356</u>	<u>\$ 746,710</u>	<u>\$ -</u>	<u>\$ 37,701,066</u>

Note F - Party-in-Interest:

The Plan’s assets invested in the fixed annuity fund is maintained by Empower Trust Company, LLC (previously named Great-West Trust Company, LLC). Transactions executed in this account are party-in-interest transactions. Fees relating to certain participant selected managed account services are paid by the Plan. These fees paid by the Plan for advisory services, management services, and third party administration totaled \$72,805. These transactions qualify as party-in-interest transactions and are exempt from the IRC and ERISA’s rules on prohibited transactions.

**EAST MANAGEMENT SERVICES 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS**

Note G - Plan Termination:

Although there is not a present intent to do so, the Company has reserved the right to terminate or partially terminate the Plan. In the event of Plan termination, all participants will become fully vested in any funds which have been allocated to them.

Note H - Plan Amendments:

During 2023, the Plan was amended for employees hired on or after January 1, 2023. Changes include the elimination of the requirement to complete 500 hours of service in a 6 consecutive month period, or 1 year of service, in order to become eligible to participate, and the implementation of an automatic deferral provision at 2% of eligible compensation for each payroll period.

During 2022, the Plan was amended and restated as part of the IRS Cycle 3 Restatement requirement in order to bring the Plan into compliance with the legislative and regulatory changes set forth in IRS Notice 2017-37. Also, during 2022, the Plan was amended to incorporate the previously implemented provisions of the CARES Act relating to COVID-19 related distributions and removing HARBORcenter Operating, LLC and The Healthy Scratch, LLC as participating employers.

Note I – Risks and Uncertainties:

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

Note J – Subsequent Events:

Subsequent to year end, the Plan was amended effective January 1, 2024. Changes include East Management Services, L.P. converting to a corporation and becoming East Management Services, LLC and removing Pegula Sports & Entertainment, LLC as a participating employer.

SUPPLEMENTAL SCHEDULES

EAST MANAGEMENT SERVICES 401(k) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
EIN: 27-4461439
PLAN NUMBER 001
DECEMBER 31, 2023

<u>Total that Constitutes Nonexempt Prohibited Transactions</u>				
Participant Contributions Transferred <u>Late to Plan</u>	Contributions Not <u>Corrected</u>	Contributions Corrected Outside <u>VFCP</u>	Contributions Pending Correction <u>in VFCP</u>	Total Fully Corrected Under VFCP and <u>PTE 2002-51</u>
\$ <u>43</u>	\$ <u>-</u>	\$ <u>43</u>	\$ <u>-</u>	\$ <u>-</u>

EAST MANAGEMENT SERVICES 401(k) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 27-4461439
PLAN NUMBER 001
DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturing Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Ab Large Cap Growth Z	Mutual Fund	**	\$ 3,123,552
	Allspring Special Mid Cap Value R6	Mutual Fund	**	661,187
	American Century Small Cap Growth R6	Mutual Fund	**	125,122
	American Century Small Cap Value R6	Mutual Fund	**	378,430
	American Funds 2010 Trgt Date Retire R6	Mutual Fund	**	142,969
	American Funds 2015 Trgt Date Retire R6	Mutual Fund	**	166,545
	American Funds 2020 Trgt Date Retire R6	Mutual Fund	**	1,277,760
	American Funds 2025 Trgt Date Retire R6	Mutual Fund	**	1,718,765
	American Funds 2030 Trgt Date Retire R6	Mutual Fund	**	2,777,096
	American Funds 2035 Trgt Date Retire R6	Mutual Fund	**	3,271,478
	American Funds 2040 Trgt Date Retire R6	Mutual Fund	**	3,163,280
	American Funds 2045 Trgt Date Retire R6	Mutual Fund	**	4,158,112
	American Funds 2050 Trgt Date Retire R6	Mutual Fund	**	1,951,843
	American Funds 2055 Trgt Date Retire R6	Mutual Fund	**	2,472,320
	American Funds 2060 Trgt Date Retire R6	Mutual Fund	**	738,074
	American Funds American Balanced R6	Mutual Fund	**	335,716
	Blackrock Mid-Cap Growth Equity K	Mutual Fund	**	767,136
	Carillon Scout Mid Cap I	Mutual Fund	**	57,528
	Cohen & Steers Real Estate Securities I	Mutual Fund	**	140,845
	Federated Hermes Instl High Yield Bd Is	Mutual Fund	**	480,596
	ishares S&P 500 Index K	Mutual Fund	**	4,265,573
	Janus Henderson Global Equity Income N	Mutual Fund	**	101,285
	JPMorgan Core Plus Bond R6	Mutual Fund	**	309,468
	JPMorgan Emerging Markets Equity R6	Mutual Fund	**	258,377
	JPMorgan Equity Income R6	Mutual Fund	**	1,602,363
	Morgan Stanley Inst Intl Advtg I	Mutual Fund	**	651,594
	PGIM Global Total Return R6	Mutual Fund	**	122,011
	PIMCO Income Instl	Mutual Fund	**	429,703
	T. Rowe Price International Discovery	Mutual Fund	**	1,171,058
	Vanguard Developed Markets Index Admiral	Mutual Fund	**	1,887,103
	Vanguard Mid Cap Index Fund - Admiral	Mutual Fund	**	1,495,311
	Vanguard Real Estate Index Admiral	Mutual Fund	**	300,965
	Vanguard Small Cap Index Adm	Mutual Fund	**	2,081,602
	Vanguard Total Bond Market Index Admiral	Mutual Fund	**	935,402
*	Key Guaranteed Portfolio Fund	Fixed Annuities	**	<u>579,473</u>
				<u>\$ 44,099,642</u>

* Represents investments with a party-in-interest

** Cost information is not required for participant-directed investments and, therefore, is not included.

EAST MANAGEMENT SERVICES 401(k) PLAN
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 27-4461439
PLAN NUMBER 001
DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturing Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Ab Large Cap Growth Z	Mutual Fund	**	\$ 3,123,552
	Allspring Special Mid Cap Value R6	Mutual Fund	**	661,187
	American Century Small Cap Growth R6	Mutual Fund	**	125,122
	American Century Small Cap Value R6	Mutual Fund	**	378,430
	American Funds 2010 Trgt Date Retire R6	Mutual Fund	**	142,969
	American Funds 2015 Trgt Date Retire R6	Mutual Fund	**	166,545
	American Funds 2020 Trgt Date Retire R6	Mutual Fund	**	1,277,760
	American Funds 2025 Trgt Date Retire R6	Mutual Fund	**	1,718,765
	American Funds 2030 Trgt Date Retire R6	Mutual Fund	**	2,777,096
	American Funds 2035 Trgt Date Retire R6	Mutual Fund	**	3,271,478
	American Funds 2040 Trgt Date Retire R6	Mutual Fund	**	3,163,280
	American Funds 2045 Trgt Date Retire R6	Mutual Fund	**	4,158,112
	American Funds 2050 Trgt Date Retire R6	Mutual Fund	**	1,951,843
	American Funds 2055 Trgt Date Retire R6	Mutual Fund	**	2,472,320
	American Funds 2060 Trgt Date Retire R6	Mutual Fund	**	738,074
	American Funds American Balanced R6	Mutual Fund	**	335,716
	Blackrock Mid-Cap Growth Equity K	Mutual Fund	**	767,136
	Carillon Scout Mid Cap I	Mutual Fund	**	57,528
	Cohen & Steers Real Estate Securities I	Mutual Fund	**	140,845
	Federated Hermes Instl High Yield Bd Is	Mutual Fund	**	480,596
	ishares S&P 500 Index K	Mutual Fund	**	4,265,573
	Janus Henderson Global Equity Income N	Mutual Fund	**	101,285
	JPMorgan Core Plus Bond R6	Mutual Fund	**	309,468
	JPMorgan Emerging Markets Equity R6	Mutual Fund	**	258,377
	JPMorgan Equity Income R6	Mutual Fund	**	1,602,363
	Morgan Stanley Inst Intl Advtg I	Mutual Fund	**	651,594
	PGIM Global Total Return R6	Mutual Fund	**	122,011
	PIMCO Income Instl	Mutual Fund	**	429,703
	T. Rowe Price International Discovery	Mutual Fund	**	1,171,058
	Vanguard Developed Markets Index Admiral	Mutual Fund	**	1,887,103
	Vanguard Mid Cap Index Fund - Admiral	Mutual Fund	**	1,495,311
	Vanguard Real Estate Index Admiral	Mutual Fund	**	300,965
	Vanguard Small Cap Index Adm	Mutual Fund	**	2,081,602
	Vanguard Total Bond Market Index Admiral	Mutual Fund	**	935,402
*	Key Guaranteed Portfolio Fund	Fixed Annuities	**	<u>579,473</u>
				<u>\$ 44,099,642</u>

* Represents investments with a party-in-interest

** Cost information is not required for participant-directed investments and, therefore, is not included.