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

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
INNS OF AURORA, LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2016

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)
INNS OF AURORA, LLC

391 MAIN STREET
AURORA, NY 13026

2b Employer Identification Number (EIN) 46-0852181

2c Plan Sponsor's telephone number 315-364-8821

2d Business code (see instructions) 721199

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.	10/09/2024	JODI BENNETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2024	JODI BENNETT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	249
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)**	163
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	169
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	101
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	270
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	270
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)**	194
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)**	259
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	10
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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

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

A Name of plan
INNS OF AURORA, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INNS OF AURORA, LLC

D Employer Identification Number (EIN)
46-0852181

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.

1 Coverage Information:

(a) Name of insurance carrier
EQUITABLE

(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	Policy or contract year (g) To
13-5570651	00000			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.

(a) Total amount of commissions paid	(b) Total amount of fees paid
3082	0

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

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

LISA MILLER, CFP, CHFC
120 MADISON STREET
SUITE 1900
SYRACUSE, NY 13202-2825

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
2485			3

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

HANNAN ERIN
120 MADISON STREET
SUITE 1900
SYRACUSE, NY 13202-2825

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
597			3

(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	2043752

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶ AS STATED BY CARRIER

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 ▶

b	Balance at the end of the previous year			7b	
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**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 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.

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

A Name of plan
INNS OF AURORA, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
INNS OF AURORA, LLC

D Employer Identification Number (EIN)
46-0852181

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE:	PGIM GLOBAL REAL ESTATE R6		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	780
a Name of MTIA, CCT, PSA, or 103-12 IE:	AB SMALL CAP GROWTH Z		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1941
a Name of MTIA, CCT, PSA, or 103-12 IE:	DFA US TARGETED VALUE I		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22044
a Name of MTIA, CCT, PSA, or 103-12 IE:	VANGUARD SMALL CAP INDEX ADM		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11494
a Name of MTIA, CCT, PSA, or 103-12 IE:	JPMORGAN MID CAP GROWTH R6		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1853
a Name of MTIA, CCT, PSA, or 103-12 IE:	MFS MID CAP VALUE R6		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12820
a Name of MTIA, CCT, PSA, or 103-12 IE:	VANGUARD MID CAP INDEX ADM		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	970

a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQUITY INCOME R6

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15499

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICA FUNDS GROWTH FUND OF AM

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 804274

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE GROWTH STOCK I

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2098

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD 500 INDEX ADMIRAL

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6272

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW WORLD R6

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41599

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA INTERNATIONAL VALUE I

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16609

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO OPPENHEIMER INTER. GROWTH

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13891

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TOTAL INTL STOCK INDEX ADM

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1226

a Name of MTIA, CCT, PSA, or 103-12 IE: AB GOV. MONEY MARKET I

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA INFLATION PROTECTED SEC. I

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2035		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	28138
a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2040		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	41055
a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2060		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	154957
a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2045		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	134683
a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2050		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	145496
a Name of MTIA, CCT, PSA, or 103-12 IE:	T. ROWE PRICE RETIREMENT 2055		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	101126
a Name of MTIA, CCT, PSA, or 103-12 IE:	JANUS HENDERSON DEV. WRLD BOND		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	767
a Name of MTIA, CCT, PSA, or 103-12 IE:	VANGUARD VIF TOTAL BOND MKT IDX		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	31364
a Name of MTIA, CCT, PSA, or 103-12 IE:	WESTERN ASSET CORE PLUS VIT I		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6324
a Name of MTIA, CCT, PSA, or 103-12 IE:	AMERICAN FUNDS 2035 TRGT DATE		
b Name of sponsor of entity listed in (a):	AXA EQUITABLE		
c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	419797

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMERIC. BALANCED

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 508594

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2010

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2015

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 577

a Name of MTIA, CCT, PSA, or 103-12 IE: T ROWE PRICE RETIREMENT 2020

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9217

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2025

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 197436

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE RETIREMENT 2030

b Name of sponsor of entity listed in (a): AXA EQUITABLE

c EIN-PN 13-5570651-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20841

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

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
INNS OF AURORA, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INNS OF AURORA, LLC

D Employer Identification Number (EIN)
46-0852181

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 reported on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	46905	82882
(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)	2043751	2774927
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	2090656	2857809
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2090656	2857809

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)	155377	
	(B) Participants	2a(1)(B)	319827	
	(C) Others (including rollovers)	2a(1)(C)	12496	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		487700
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(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)	6364	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6364
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		492869
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		986933
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	179146	
(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)		179146
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)	40634	
(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)	0	
(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)		40634
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		219780
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		767153
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: BONADIO & CO., LLP **(2)** EIN: 16-1131146

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.)	**4a**	X		8900
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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
INNS OF AURORA, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
INNS OF AURORA, LLC

D Employer Identification Number (EIN)
46-0852181

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): 13-5570651

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) 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

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703780A .

INNS OF AURORA, LLC
401(K) PLAN

Financial Statements as of
December 31, 2023 and 2022
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

September 30, 2024

To the Plan Administrator and Management of
Inns of Aurora, LLC 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the accompanying financial statements of Inns of Aurora, LLC 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 4 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 Audits 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).

(Continued)

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Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of Inns of Aurora, LLC 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 Inns of Aurora, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) 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 the audits conducted in accordance with GAAS 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 GAAS, 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 audits procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 Inns of Aurora, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Inns of Aurora, LLC 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter – Supplemental Schedules Required by ERISA
The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. 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.

Other Matter – Supplemental Schedules Required by ERISA (Continued)

In our opinion:

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

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

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

	2023	2022
INVESTMENTS, at fair value	$ 2,774,927	$ 2,043,751
NOTES RECEIVABLE FROM PARTICIPANTS	82,882	46,905
Total receivables	82,882	46,905
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
ADDITIONS:		
Investment income (loss):		
Net depreciation in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	6,364	1,860
Contributions:		
Company	155,377	113,002
Participant	319,827	258,091
Rollovers	12,496	48,850
Total contributions	487,700	419,943
Total additions	986,933	(53,499)
DEDUCTIONS:		
Benefits paid to participants	179,146	78,780
Administrative expenses	40,634	20,425
Total deductions	219,780	99,205
CHANGES TO NET ASSETS AVAILABLE FOR BENEFITS	767,153	(152,704)
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	2,090,656	2,243,360
NET ASSETS AVAILABLE FOR BENEFITS - end of year	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

1. DESCRIPTION OF PLAN

The following description of Inns of Aurora, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Inns of Aurora, LLC (the "Company"), who meet certain eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

Employees are eligible to begin salary deferrals and receive company match or discretionary profit-sharing contributions after the attainment of age 21 and having completed six months of service. The discretionary company profit sharing feature of the Plan also requires employees to have at least 1,000 hours of service in the Plan year and to be employed with the Company as of the last day of the Plan year.

Contributions

Each year, participants may contribute a percentage of their pre-tax annual compensation, as defined by the Plan, subject to maximum limitations established by the Internal Revenue Code. In addition, participants have the option to elect to have after-tax contributions made to the Plan. After-tax contributions are included in a participant's taxable gross income for the year in which the contribution is made. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan includes an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at a 2% deferral rate, unless the participant elects otherwise. The Plan does not include an automatic escalation.

The Company matches one hundred percent of contribution that do not exceed two percent of compensation. Discretionary profit-sharing contributions may be made at the option of the Company's management. Contributions are subject to certain limitations. Company match contributions were $155,377 and $113,002 in 2023 and 2022, respectively. No discretionary profit-sharing contributions were made in 2023 or 2022.

Participant Accounts

Each participant's account is credited with the participant's contribution, allocation of any company contributions, Plan earnings/losses and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balance, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their contributions and the Company's match contributions plus actual earnings/losses thereon. Vesting in the Company's discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

Years of Service	Percent Vested
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount.

Benefit payments from the Plan will be made in a lump sum distribution if the balance is less than $5,000 and the participant does not direct the Plan otherwise.

Hardship withdrawals are permitted in the event of immediate and heavy financial need after the participant has exhausted all participant loan efforts. Participants may elect to receive a hardship withdrawal in an amount equal to the value of their elective deferral contributions.

In-service withdrawals are permitted for participants that are age 59 ½ or older.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or one-half of the participant's vested account balance, subject to certain conditions as defined in the Plan agreement. The loan and interest thereon shall be repaid over a period not to exceed sixty months (except for certain residential loans which can extend up to fifteen years). The loans are secured by the balance in the participant's account and bear interest at the prime rate. Interest rates on outstanding loans range from 4.5% to 8.25% at December 31, 2023. Principal and interest are paid ratably through payroll deductions.

Investment Options

Investments are held within various investment options maintained by Equitable Life Insurance Company. Contributions are invested, at the discretion of the participant, in one or a combination of available investment options.

Forfeitures

Forfeitures may be used to reduce employer contributions or pay administrative fees. At December 31, 2023 and 2022 the balance of the forfeiture account was $39 and $37, respectively. During the years ended December 31, 2023 and 2022, no forfeitures were utilized.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The accompanying financial statements of the Plan have been prepared in accordance with accounting principles general accepted in the United States of America.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and qualified institutions.

Purchases and sales of securities are recorded on a settlement-date basis. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
The Plan pays certain service providers for Plan services including recordkeeping and administrative services. The costs of these services will be deducted from participant accounts unless paid by the Company or forfeiture account.

Use of Estimates
The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

3. FAIR VALUE MEASUREMENTS

The following is a description of the valuation methodologies used for assets and liabilities for which fair values are estimated using the net asset value (NAV) practical expedient.

- *Pooled separate accounts:* valued at net asset value units held by the Plan, based on the accumulated value of the underlying investments. Unit values are determined daily based on the net asset value of the quoted market prices of the underlying investment, the fund's dividends and the contracts separate account changes.

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. In accordance with Subtopic 820-10 certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy.

Investments using NAV per share practical expedient amount to $2,774,927 and $2,043,751 as of December 31, 2023 and 2022, respectively.

Investments measured Using the Net Asset Value Per Share Practical Expedient
The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2023 and 2022.

Investment	2023 Fair Value	2022 Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	$ 2,774,927	$ 2,043,751	$ -	Daily	None

4. CERTIFIED INVESTMENTS

The Plan administrator has received certifications from Equitable Life Insurance Company, the custodian of the Plan, that states that the following information is complete and accurate as of and for the years ended December 31, 2023 and 2022.

	2023	2022
Statement of net assets available for benefits:		
Investments, at fair value	$ 2,774,927	$ 2,043,751
Notes receivable from participants	$ 82,882	$ 46,905
Statement of changes in net assets available for benefits:		
Net appreciation (depreciation) in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	$ 6,364	$ 1,860
Schedule of Assets (Held at End of Year)	Schedule I	

5. PARTY-IN-INTEREST TRANSACTIONS

Fees paid to Equitable Life Insurance Company, the custodian and record-keeper of the Plan, for administrative services amounted to $40,634 and $20,425 for the years ended December 31, 2023 and 2022, respectively, and qualifies as party-in-interest transactions.

In addition, the Plan issues notes receivable to participants, which are secured by the balances in the participants' account. Therefore, these related transactions qualify as party-in-interest transactions.

6. INCOME TAX STATUS

The Internal Revenue Service (the "IRS") has determined and informed by letter for the non-standardized pre-approved profit sharing plan adopted by the Plan, dated June 30, 2020, that the non-standardized plan is designed in accordance with applicable sections of the Internal Revenue Code (the "IRC"). The Plan has not requested its own determination letter from the IRS. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC. Therefore, no provisions for income taxes have been included in the Plan's financial statements.

7. PLAN TERMINATION

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

8. RECONCILATION OF FINANCIAL STATEMENTS TO FORM 5500

While total net assets available for benefits and the total change in net assets available agree between the financial statements and Form 5500 for 2023 and 2022, certain classifications differ between the financial statements and Form 5500.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 30, 2024 which is the date the financial statements were available to be issued.

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002-51
Check here if Late Participant Loan Repayments are included: ☑	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 8,900	$ 8,900	$ -	$ -	$ -

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	American Funds Growth Fund Of America R6	Pooled Separate Account	**	$ 804,274
*	American Funds American Balanced R6	Pooled Separate Account	**	508,594
*	American Funds 2035 Trgt Date Retire R6	Pooled Separate Account	**	419,797
*	T. Rowe Price Retirement I 2025 I	Pooled Separate Account	**	197,436
*	T. Rowe Price Retirement I 2060 I	Pooled Separate Account	**	154,957
*	T. Rowe Price Retirement I 2050 I	Pooled Separate Account	**	145,496
*	T. Rowe Price Retirement I 2045 I	Pooled Separate Account	**	134,683
*	T. Rowe Price Retirement I 2055 I	Pooled Separate Account	**	101,126
*	American Funds New World R6	Pooled Separate Account	**	41,599
*	T. Rowe Price Retirement I 2040 I	Pooled Separate Account	**	41,055
*	Vanguard Vif Total Bond Mkt Idx	Pooled Separate Account	**	31,364
*	T. Rowe Price Retirement I 2035 I	Pooled Separate Account	**	28,138
*	DFA Us Targeted Value I	Pooled Separate Account	**	22,044
*	DFA Inflation-Protected Securities I	Pooled Separate Account	**	21,142
*	T. Rowe Price Retirement I 2030 I	Pooled Separate Account	**	20,841
*	DFA International Value I	Pooled Separate Account	**	16,609
*	JPMorgan Equity Income R6	Pooled Separate Account	**	15,499
*	Invesco Oppenheimer International Growth R6	Pooled Separate Account	**	13,891
*	MFS Mid Cap Value R6	Pooled Separate Account	**	12,820
*	Vanguard Small Cap Index Adm	Pooled Separate Account	**	11,494
*	T. Rowe Price Retirement I 2020 I	Pooled Separate Account	**	9,217
*	Western Asset Core Plus Vit I	Pooled Separate Account	**	6,324
*	Vanguard 500 Index Admiral	Pooled Separate Account	**	6,272
*	T. Rowe Price Growth Stock I	Pooled Separate Account	**	2,098
*	AB Small Cap Growth Z	Pooled Separate Account	**	1,941
*	JPMorgan Mid Cap Growth R6	Pooled Separate Account	**	1,853
*	Vanguard Total Intl Stock Index Admiral	Pooled Separate Account	**	1,226
*	Vanguard Mid Cap Index Adm	Pooled Separate Account	**	970
*	PGIM Global Real Estate R6	Pooled Separate Account	**	780
*	Janus Henderson Developed World Bond N	Pooled Separate Account	**	767
*	T. Rowe Price Retirement I 2015 I	Pooled Separate Account	**	577
*	AB Government Money Market I	Pooled Separate Account	**	39
*	T. Rowe Price Retirement I 2010 I	Pooled Separate Account	**	4
*	Participant Loans	Interest rates at 4.5%-8.25% maturing at various dates through May 2028	-	82,882
				$ 2,857,809

* Indicates a party-in-interest to the Plan
** Costs omitted for investments that are participant-directed

The accompanying notes are an integral part of these schedules.

INNS OF AURORA, LLC
401(K) PLAN

Financial Statements as of
December 31, 2023 and 2022
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

September 30, 2024

To the Plan Administrator and Management of
Inns of Aurora, LLC 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the accompanying financial statements of Inns of Aurora, LLC 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 4 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 Audits 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).

(Continued)

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Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of Inns of Aurora, LLC 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 Inns of Aurora, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) 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 the audits conducted in accordance with GAAS 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 GAAS, 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 audits procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 Inns of Aurora, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Inns of Aurora, LLC 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter – Supplemental Schedules Required by ERISA
The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. 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.

Other Matter – Supplemental Schedules Required by ERISA (Continued)

In our opinion:

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

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

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

	2023	2022
INVESTMENTS, at fair value	$ 2,774,927	$ 2,043,751
NOTES RECEIVABLE FROM PARTICIPANTS	82,882	46,905
Total receivables	82,882	46,905
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
ADDITIONS:		
Investment income (loss):		
Net depreciation in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	6,364	1,860
Contributions:		
Company	155,377	113,002
Participant	319,827	258,091
Rollovers	12,496	48,850
Total contributions	487,700	419,943
Total additions	986,933	(53,499)
DEDUCTIONS:		
Benefits paid to participants	179,146	78,780
Administrative expenses	40,634	20,425
Total deductions	219,780	99,205
CHANGES TO NET ASSETS AVAILABLE FOR BENEFITS	767,153	(152,704)
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	2,090,656	2,243,360
NET ASSETS AVAILABLE FOR BENEFITS - end of year	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

1. DESCRIPTION OF PLAN

The following description of Inns of Aurora, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Inns of Aurora, LLC (the "Company"), who meet certain eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

Employees are eligible to begin salary deferrals and receive company match or discretionary profit-sharing contributions after the attainment of age 21 and having completed six months of service. The discretionary company profit sharing feature of the Plan also requires employees to have at least 1,000 hours of service in the Plan year and to be employed with the Company as of the last day of the Plan year.

Contributions

Each year, participants may contribute a percentage of their pre-tax annual compensation, as defined by the Plan, subject to maximum limitations established by the Internal Revenue Code. In addition, participants have the option to elect to have after-tax contributions made to the Plan. After-tax contributions are included in a participant's taxable gross income for the year in which the contribution is made. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan includes an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at a 2% deferral rate, unless the participant elects otherwise. The Plan does not include an automatic escalation.

The Company matches one hundred percent of contribution that do not exceed two percent of compensation. Discretionary profit-sharing contributions may be made at the option of the Company's management. Contributions are subject to certain limitations. Company match contributions were $155,377 and $113,002 in 2023 and 2022, respectively. No discretionary profit-sharing contributions were made in 2023 or 2022.

Participant Accounts

Each participant's account is credited with the participant's contribution, allocation of any company contributions, Plan earnings/losses and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balance, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their contributions and the Company's match contributions plus actual earnings/losses thereon. Vesting in the Company's discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

Years of Service	Percent Vested
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount.

Benefit payments from the Plan will be made in a lump sum distribution if the balance is less than $5,000 and the participant does not direct the Plan otherwise.

Hardship withdrawals are permitted in the event of immediate and heavy financial need after the participant has exhausted all participant loan efforts. Participants may elect to receive a hardship withdrawal in an amount equal to the value of their elective deferral contributions.

In-service withdrawals are permitted for participants that are age 59 ½ or older.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or one-half of the participant's vested account balance, subject to certain conditions as defined in the Plan agreement. The loan and interest thereon shall be repaid over a period not to exceed sixty months (except for certain residential loans which can extend up to fifteen years). The loans are secured by the balance in the participant's account and bear interest at the prime rate. Interest rates on outstanding loans range from 4.5% to 8.25% at December 31, 2023. Principal and interest are paid ratably through payroll deductions.

Investment Options

Investments are held within various investment options maintained by Equitable Life Insurance Company. Contributions are invested, at the discretion of the participant, in one or a combination of available investment options.

Forfeitures

Forfeitures may be used to reduce employer contributions or pay administrative fees. At December 31, 2023 and 2022 the balance of the forfeiture account was $39 and $37, respectively. During the years ended December 31, 2023 and 2022, no forfeitures were utilized.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The accompanying financial statements of the Plan have been prepared in accordance with accounting principles general accepted in the United States of America.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and qualified institutions.

Purchases and sales of securities are recorded on a settlement-date basis. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
The Plan pays certain service providers for Plan services including recordkeeping and administrative services. The costs of these services will be deducted from participant accounts unless paid by the Company or forfeiture account.

Use of Estimates
The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

3. FAIR VALUE MEASUREMENTS

The following is a description of the valuation methodologies used for assets and liabilities for which fair values are estimated using the net asset value (NAV) practical expedient.

- *Pooled separate accounts:* valued at net asset value units held by the Plan, based on the accumulated value of the underlying investments. Unit values are determined daily based on the net asset value of the quoted market prices of the underlying investment, the fund's dividends and the contracts separate account changes.

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. In accordance with Subtopic 820-10 certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy.

Investments using NAV per share practical expedient amount to $2,774,927 and $2,043,751 as of December 31, 2023 and 2022, respectively.

Investments measured Using the Net Asset Value Per Share Practical Expedient
The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2023 and 2022.

Investment	2023 Fair Value	2022 Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	$ 2,774,927	$ 2,043,751	$ -	Daily	None

4. CERTIFIED INVESTMENTS

The Plan administrator has received certifications from Equitable Life Insurance Company, the custodian of the Plan, that states that the following information is complete and accurate as of and for the years ended December 31, 2023 and 2022.

	2023	2022
Statement of net assets available for benefits:		
Investments, at fair value	$ 2,774,927	$ 2,043,751
Notes receivable from participants	$ 82,882	$ 46,905
Statement of changes in net assets available for benefits:		
Net appreciation (depreciation) in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	$ 6,364	$ 1,860
Schedule of Assets (Held at End of Year)	Schedule I	

5. PARTY-IN-INTEREST TRANSACTIONS

Fees paid to Equitable Life Insurance Company, the custodian and record-keeper of the Plan, for administrative services amounted to $40,634 and $20,425 for the years ended December 31, 2023 and 2022, respectively, and qualifies as party-in-interest transactions.

In addition, the Plan issues notes receivable to participants, which are secured by the balances in the participants' account. Therefore, these related transactions qualify as party-in-interest transactions.

6. INCOME TAX STATUS

The Internal Revenue Service (the "IRS") has determined and informed by letter for the non-standardized pre-approved profit sharing plan adopted by the Plan, dated June 30, 2020, that the non-standardized plan is designed in accordance with applicable sections of the Internal Revenue Code (the "IRC"). The Plan has not requested its own determination letter from the IRS. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC. Therefore, no provisions for income taxes have been included in the Plan's financial statements.

7. PLAN TERMINATION

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

8. RECONCILATION OF FINANCIAL STATEMENTS TO FORM 5500

While total net assets available for benefits and the total change in net assets available agree between the financial statements and Form 5500 for 2023 and 2022, certain classifications differ between the financial statements and Form 5500.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 30, 2024 which is the date the financial statements were available to be issued.

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002-51
Check here if Late Participant Loan Repayments are included: ☑	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 8,900	$ 8,900	$ -	$ -	$ -

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	American Funds Growth Fund Of America R6	Pooled Separate Account	**	$ 804,274
*	American Funds American Balanced R6	Pooled Separate Account	**	508,594
*	American Funds 2035 Trgt Date Retire R6	Pooled Separate Account	**	419,797
*	T. Rowe Price Retirement I 2025 I	Pooled Separate Account	**	197,436
*	T. Rowe Price Retirement I 2060 I	Pooled Separate Account	**	154,957
*	T. Rowe Price Retirement I 2050 I	Pooled Separate Account	**	145,496
*	T. Rowe Price Retirement I 2045 I	Pooled Separate Account	**	134,683
*	T. Rowe Price Retirement I 2055 I	Pooled Separate Account	**	101,126
*	American Funds New World R6	Pooled Separate Account	**	41,599
*	T. Rowe Price Retirement I 2040 I	Pooled Separate Account	**	41,055
*	Vanguard Vif Total Bond Mkt Idx	Pooled Separate Account	**	31,364
*	T. Rowe Price Retirement I 2035 I	Pooled Separate Account	**	28,138
*	DFA Us Targeted Value I	Pooled Separate Account	**	22,044
*	DFA Inflation-Protected Securities I	Pooled Separate Account	**	21,142
*	T. Rowe Price Retirement I 2030 I	Pooled Separate Account	**	20,841
*	DFA International Value I	Pooled Separate Account	**	16,609
*	JPMorgan Equity Income R6	Pooled Separate Account	**	15,499
*	Invesco Oppenheimer International Growth R6	Pooled Separate Account	**	13,891
*	MFS Mid Cap Value R6	Pooled Separate Account	**	12,820
*	Vanguard Small Cap Index Adm	Pooled Separate Account	**	11,494
*	T. Rowe Price Retirement I 2020 I	Pooled Separate Account	**	9,217
*	Western Asset Core Plus Vit I	Pooled Separate Account	**	6,324
*	Vanguard 500 Index Admiral	Pooled Separate Account	**	6,272
*	T. Rowe Price Growth Stock I	Pooled Separate Account	**	2,098
*	AB Small Cap Growth Z	Pooled Separate Account	**	1,941
*	JPMorgan Mid Cap Growth R6	Pooled Separate Account	**	1,853
*	Vanguard Total Intl Stock Index Admiral	Pooled Separate Account	**	1,226
*	Vanguard Mid Cap Index Adm	Pooled Separate Account	**	970
*	PGIM Global Real Estate R6	Pooled Separate Account	**	780
*	Janus Henderson Developed World Bond N	Pooled Separate Account	**	767
*	T. Rowe Price Retirement I 2015 I	Pooled Separate Account	**	577
*	AB Government Money Market I	Pooled Separate Account	**	39
*	T. Rowe Price Retirement I 2010 I	Pooled Separate Account	**	4
*	Participant Loans	Interest rates at 4.5%-8.25% maturing at various dates through May 2028	-	82,882
				$ 2,857,809

* Indicates a party-in-interest to the Plan
** Costs omitted for investments that are participant-directed

The accompanying notes are an integral part of these schedules.

INNS OF AURORA, LLC
401(K) PLAN

Financial Statements as of
December 31, 2023 and 2022
Together with
Independent Auditor's Report

Bonadio & Co., LLP
Certified Public Accountants

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

September 30, 2024

To the Plan Administrator and Management of
Inns of Aurora, LLC 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the accompanying financial statements of Inns of Aurora, LLC 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 4 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 Audits 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).

(Continued)

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Basis for Opinion
We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Financial Statements section of our report. We are required to be independent of Inns of Aurora, LLC 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 Inns of Aurora, LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements
Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) 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 the audits conducted in accordance with GAAS 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 GAAS, 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 audits procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 Inns of Aurora, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Inns of Aurora, LLC 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter – Supplemental Schedules Required by ERISA
The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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 GAAS. 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.

Other Matter – Supplemental Schedules Required by ERISA (Continued)

In our opinion:

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

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

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

	2023	2022
INVESTMENTS, at fair value	$ 2,774,927	$ 2,043,751
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Total receivables	82,882	46,905
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

INNS OF AURORA, LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
ADDITIONS:		
Investment income (loss):		
Net depreciation in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	6,364	1,860
Contributions:		
Company	155,377	113,002
Participant	319,827	258,091
Rollovers	12,496	48,850
Total contributions	487,700	419,943
Total additions	986,933	(53,499)
DEDUCTIONS:		
Benefits paid to participants	179,146	78,780
Administrative expenses	40,634	20,425
Total deductions	219,780	99,205
CHANGES TO NET ASSETS AVAILABLE FOR BENEFITS	767,153	(152,704)
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	2,090,656	2,243,360
NET ASSETS AVAILABLE FOR BENEFITS - end of year	$ 2,857,809	$ 2,090,656

The accompanying notes are an integral part of these statements.

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The following description of Inns of Aurora, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan documents for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Inns of Aurora, LLC (the "Company"), who meet certain eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

Employees are eligible to begin salary deferrals and receive company match or discretionary profit-sharing contributions after the attainment of age 21 and having completed six months of service. The discretionary company profit sharing feature of the Plan also requires employees to have at least 1,000 hours of service in the Plan year and to be employed with the Company as of the last day of the Plan year.

Contributions

Each year, participants may contribute a percentage of their pre-tax annual compensation, as defined by the Plan, subject to maximum limitations established by the Internal Revenue Code. In addition, participants have the option to elect to have after-tax contributions made to the Plan. After-tax contributions are included in a participant's taxable gross income for the year in which the contribution is made. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan includes an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan at a 2% deferral rate, unless the participant elects otherwise. The Plan does not include an automatic escalation.

The Company matches one hundred percent of contribution that do not exceed two percent of compensation. Discretionary profit-sharing contributions may be made at the option of the Company's management. Contributions are subject to certain limitations. Company match contributions were $155,377 and $113,002 in 2023 and 2022, respectively. No discretionary profit-sharing contributions were made in 2023 or 2022.

Participant Accounts

Each participant's account is credited with the participant's contribution, allocation of any company contributions, Plan earnings/losses and charged with an allocation of administrative expenses. Allocations are based on participant compensation or account balance, as defined by the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their contributions and the Company's match contributions plus actual earnings/losses thereon. Vesting in the Company's discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service as follows:

Years of Service	Percent Vested
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount.

Benefit payments from the Plan will be made in a lump sum distribution if the balance is less than $5,000 and the participant does not direct the Plan otherwise.

Hardship withdrawals are permitted in the event of immediate and heavy financial need after the participant has exhausted all participant loan efforts. Participants may elect to receive a hardship withdrawal in an amount equal to the value of their elective deferral contributions.

In-service withdrawals are permitted for participants that are age 59 ½ or older.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or one-half of the participant's vested account balance, subject to certain conditions as defined in the Plan agreement. The loan and interest thereon shall be repaid over a period not to exceed sixty months (except for certain residential loans which can extend up to fifteen years). The loans are secured by the balance in the participant's account and bear interest at the prime rate. Interest rates on outstanding loans range from 4.5% to 8.25% at December 31, 2023. Principal and interest are paid ratably through payroll deductions.

Investment Options

Investments are held within various investment options maintained by Equitable Life Insurance Company. Contributions are invested, at the discretion of the participant, in one or a combination of available investment options.

Forfeitures

Forfeitures may be used to reduce employer contributions or pay administrative fees. At December 31, 2023 and 2022 the balance of the forfeiture account was $39 and $37, respectively. During the years ended December 31, 2023 and 2022, no forfeitures were utilized.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The accompanying financial statements of the Plan have been prepared in accordance with accounting principles general accepted in the United States of America.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's management determines the Plan's valuation policies utilizing information provided by the investment advisors and qualified institutions.

Purchases and sales of securities are recorded on a settlement-date basis. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
The Plan pays certain service providers for Plan services including recordkeeping and administrative services. The costs of these services will be deducted from participant accounts unless paid by the Company or forfeiture account.

Use of Estimates
The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from these estimates.

3. FAIR VALUE MEASUREMENTS

The following is a description of the valuation methodologies used for assets and liabilities for which fair values are estimated using the net asset value (NAV) practical expedient.

- *Pooled separate accounts:* valued at net asset value units held by the Plan, based on the accumulated value of the underlying investments. Unit values are determined daily based on the net asset value of the quoted market prices of the underlying investment, the fund's dividends and the contracts separate account changes.

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. In accordance with Subtopic 820-10 certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy.

Investments using NAV per share practical expedient amount to $2,774,927 and $2,043,751 as of December 31, 2023 and 2022, respectively.

Investments measured Using the Net Asset Value Per Share Practical Expedient
The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2023 and 2022.

Investment	2023 Fair Value	2022 Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	$ 2,774,927	$ 2,043,751	$ -	Daily	None

4. CERTIFIED INVESTMENTS

The Plan administrator has received certifications from Equitable Life Insurance Company, the custodian of the Plan, that states that the following information is complete and accurate as of and for the years ended December 31, 2023 and 2022.

	2023	2022
Statement of net assets available for benefits:		
Investments, at fair value	$ 2,774,927	$ 2,043,751
Notes receivable from participants	$ 82,882	$ 46,905
Statement of changes in net assets available for benefits:		
Net appreciation (depreciation) in fair value of investments	$ 492,869	$ (475,302)
Interest income on notes receivable from participants	$ 6,364	$ 1,860
Schedule of Assets (Held at End of Year)	Schedule I	

5. PARTY-IN-INTEREST TRANSACTIONS

Fees paid to Equitable Life Insurance Company, the custodian and record-keeper of the Plan, for administrative services amounted to $40,634 and $20,425 for the years ended December 31, 2023 and 2022, respectively, and qualifies as party-in-interest transactions.

In addition, the Plan issues notes receivable to participants, which are secured by the balances in the participants' account. Therefore, these related transactions qualify as party-in-interest transactions.

6. INCOME TAX STATUS

The Internal Revenue Service (the "IRS") has determined and informed by letter for the non-standardized pre-approved profit sharing plan adopted by the Plan, dated June 30, 2020, that the non-standardized plan is designed in accordance with applicable sections of the Internal Revenue Code (the "IRC"). The Plan has not requested its own determination letter from the IRS. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC. Therefore, no provisions for income taxes have been included in the Plan's financial statements.

7. PLAN TERMINATION

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

8. RECONCILATION OF FINANCIAL STATEMENTS TO FORM 5500

While total net assets available for benefits and the total change in net assets available agree between the financial statements and Form 5500 for 2023 and 2022, certain classifications differ between the financial statements and Form 5500.

9. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 30, 2024 which is the date the financial statements were available to be issued.

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption (PTE) 2002-51
Check here if Late Participant Loan Repayments are included: ☑	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 8,900	$ 8,900	$ -	$ -	$ -

INNS OF AURORA, LLC 401(K) PLAN

EIN #46-0852181
PLAN #001, FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	American Funds Growth Fund Of America R6	Pooled Separate Account	**	$ 804,274
*	American Funds American Balanced R6	Pooled Separate Account	**	508,594
*	American Funds 2035 Trgt Date Retire R6	Pooled Separate Account	**	419,797
*	T. Rowe Price Retirement I 2025 I	Pooled Separate Account	**	197,436
*	T. Rowe Price Retirement I 2060 I	Pooled Separate Account	**	154,957
*	T. Rowe Price Retirement I 2050 I	Pooled Separate Account	**	145,496
*	T. Rowe Price Retirement I 2045 I	Pooled Separate Account	**	134,683
*	T. Rowe Price Retirement I 2055 I	Pooled Separate Account	**	101,126
*	American Funds New World R6	Pooled Separate Account	**	41,599
*	T. Rowe Price Retirement I 2040 I	Pooled Separate Account	**	41,055
*	Vanguard Vif Total Bond Mkt Idx	Pooled Separate Account	**	31,364
*	T. Rowe Price Retirement I 2035 I	Pooled Separate Account	**	28,138
*	DFA Us Targeted Value I	Pooled Separate Account	**	22,044
*	DFA Inflation-Protected Securities I	Pooled Separate Account	**	21,142
*	T. Rowe Price Retirement I 2030 I	Pooled Separate Account	**	20,841
*	DFA International Value I	Pooled Separate Account	**	16,609
*	JPMorgan Equity Income R6	Pooled Separate Account	**	15,499
*	Invesco Oppenheimer International Growth R6	Pooled Separate Account	**	13,891
*	MFS Mid Cap Value R6	Pooled Separate Account	**	12,820
*	Vanguard Small Cap Index Adm	Pooled Separate Account	**	11,494
*	T. Rowe Price Retirement I 2020 I	Pooled Separate Account	**	9,217
*	Western Asset Core Plus Vit I	Pooled Separate Account	**	6,324
*	Vanguard 500 Index Admiral	Pooled Separate Account	**	6,272
*	T. Rowe Price Growth Stock I	Pooled Separate Account	**	2,098
*	AB Small Cap Growth Z	Pooled Separate Account	**	1,941
*	JPMorgan Mid Cap Growth R6	Pooled Separate Account	**	1,853
*	Vanguard Total Intl Stock Index Admiral	Pooled Separate Account	**	1,226
*	Vanguard Mid Cap Index Adm	Pooled Separate Account	**	970
*	PGIM Global Real Estate R6	Pooled Separate Account	**	780
*	Janus Henderson Developed World Bond N	Pooled Separate Account	**	767
*	T. Rowe Price Retirement I 2015 I	Pooled Separate Account	**	577
*	AB Government Money Market I	Pooled Separate Account	**	39
*	T. Rowe Price Retirement I 2010 I	Pooled Separate Account	**	4
*	Participant Loans	Interest rates at 4.5%-8.25% maturing at various dates through May 2028	-	82,882
				$ 2,857,809

* Indicates a party-in-interest to the Plan
** Costs omitted for investments that are participant-directed

The accompanying notes are an integral part of these schedules.