

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>09/01/2021</u> and ending <u>08/31/2022</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/01/1961</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-6665909</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>216-778-6302</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>813930</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>09/01/1961</u>		2b Employer Identification Number (EIN) <u>34-6665909</u>		2c Plan Sponsor's telephone number <u>216-778-6302</u>		2d Business code (see instructions) <u>813930</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
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2b Employer Identification Number (EIN) <u>34-6665909</u>											
2c Plan Sponsor's telephone number <u>216-778-6302</u>											
2d Business code (see instructions) <u>813930</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL</u> <u>EMPLOYEES PENSION FUND</u> <u>707 BROOKPARK ROAD</u> <u>CLEVELAND, OH 44109</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	06/13/2023	CHARLES CIMINO JR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/13/2023	LOREEN ROBINSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1283
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)	0
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	558
c Other retired or separated participants entitled to future benefits		6c	383
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	941
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	221
f Total. Add lines 6d and 6e		6f	1162
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	6
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022	
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL	D Employer Identification Number (EIN) 34-6665909

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

(a) Name of insurance carrier
AXA EQUITABLE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5570651	62944	AC 1850	2	09/01/2021	08/31/2022

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

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

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

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

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

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

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

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

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

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(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** 16243**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 33512**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 354
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below)..... **7c(5)**(6) Total additions **7c(6)** 354**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 33866**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 1266(2) Administration charge made by carrier..... **7e(2)** 3521(3) Transferred to separate account..... **7e(3)**(4) Other (specify below)..... **7e(4)** 12836

▶ MARKET VALUE ADJUSTMENT

(5) Total deductions **7e(5)** 17623**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 16243

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022		
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL	D Employer Identification Number (EIN) 34-6665909	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

KEY TRUST

31-1784820

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 13 19 28 59 62 99		28982	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ANDCO

59-3676225

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27		24000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SEGAL CO.

13-1975125

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11		20378	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

CIUNI & PANICHI, INC.

34-1322309

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10		19015	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WASHINGTON STREET INSURANCE GROUP

36-4019884

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
23		12888	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARYANN FARABAUGH

34-1059950

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	5335	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

DIANNA L. BROWN

34-1059950

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	5335	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BONNIE MANNING

34-1059950

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	5335	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2021 This Form is Open to Public Inspection.	
For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022					
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL				D Employer Identification Number (EIN) 34-6665909	
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: KEYBANK MULT INV TRUST FOR EMP BENE					
b Name of sponsor of entity listed in (a): KEYBANK NATIONAL ASSOCIATION					
c EIN-PN 34-6514544-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 470673	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of	

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022		
A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL	D Employer Identification Number (EIN) 34-6665909	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	68087	82057
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1283291	732120
(2) U.S. Government securities	1c(2)	4135826	3778709
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	5279772	4734007
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		470673
(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)	30423508	21519231
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	33512	16243
(15) Other.....	1c(15)	74272	71047

		(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	41298268 31404087
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	62526 42049
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	62526 42049
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	41235742 31362038

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	362156
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	362156
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	3046
	(B) U.S. Government securities	2b(1)(B)	76925
	(C) Corporate debt instruments	2b(1)(C)	157781
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	7161
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	244913
(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)	887071
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	887071
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	11110594
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	11179397
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	-68803
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	-47953
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	-47953

		(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)		-5513152
c Other income.....	2c		47101
d Total income. Add all income amounts in column (b) and enter total.....	2d		-4088667
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	5566632	
(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)		5566632
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	40283	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	77834	
(4) Other.....	2i(4)	100288	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		218405
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		5785037
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-9873704
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **CIUNI & PANICHI, INC.**

(2) EIN: **34-1322309**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☒ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.			
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 476899.			

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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 09/01/2021 and ending 08/31/2022

A Name of plan LOCAL 400 FOOD TERMINAL EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF LOCAL 400 FOOD TERMINAL	D Employer Identification Number (EIN) 34-6665909

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-1414660		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer **THIS PART IS NOT APPLICABLE - DISREGARD ALL INFORMATION BELOW**

b EIN 01-0000000

c Dollar amount contributed by employer

0

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 08 Day 31 Year 2022

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) 0.00

(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

95.73

b The corresponding number for the second preceding plan year.....

15b

92.44

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: 63.4 % Investment-Grade Debt: 33.2 % High-Yield Debt: _____ % Real Estate: _____ % Other: 3.4 %

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

Independent Auditor's Report

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2022 Financial Statements

We have performed an audit of the financial statements of Local 400 Food Terminal Employees' Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits in liquidation as of August 31, 2022, and the related statement of changes in net assets available for benefits in liquidation for the year then ended, and the statement of accumulated plan benefits (in liquidation) as of August 31, 2021, and the related notes to the financial statements (2022 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended August 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section

- the amounts and disclosures in the accompanying 2022 financial statements, 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 accompanying 2022 financial statements 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).

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Plan

Basis for Opinion on the 2022 Financial Statements

We conducted our audit 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 Audit of the 2022 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 5 to the financial statements, the Board of Trustees of the Plan declared a mass withdrawal in 2009 and terminated the Plan. As a result, the Plan changed its basis of accounting from the going-concern basis of accounting to the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the 2022 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.

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 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Plan

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2022 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held At End of Year), as of August 31, 2022 and Schedule H, line 4j – Schedule of Reportable Transactions for the year ended August 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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.

To the Board of Trustees of
Local 400 Food Terminal Employees' Pension Plan

In our opinion

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

Auditor's Report on the 2021 Financial Statements

We have audited the 2021 financial statements, and in our report dated January 4, 2022, we expressed an unmodified opinion on those 2021 financial statements.

Cimini & Panzelli, Inc.

Cleveland, Ohio
March 29, 2023

Local 400 Food Terminal Employees' Pension Plan

Statements of Net Assets Available for Benefits in Liquidation

August 31, 2022 and 2021

	<u>Assets</u>	
	2022	2021
Investments at fair value:		
Money market fund	\$ 177,821	\$ 492,022
Registered investment companies	21,519,231	30,423,508
Fixed income securities	8,583,763	9,489,870
Collective investment fund	470,673	514,362
Guaranteed investment contract	16,243	33,512
Total investments	30,767,731	40,953,274
Receivables:		
Accrued interest	67,505	68,087
Due from brokers for securities sold	14,552	-
Employer withdrawal liability (less allowance for uncollectable amounts of \$14,743,141) (Note 6)	-	-
Total receivables	82,057	68,087
Property and equipment:		
Office furniture and equipment	44,580	44,580
Less: accumulated depreciation	(44,580)	(44,580)
Property and equipment, net	-	-
Cash	554,299	276,907
Total assets	31,404,087	41,298,268
	<u>Liabilities</u>	
Due to brokers for securities purchased	33,849	15,425
Due to related party (Note 11)	8,200	47,101
Total liabilities	42,049	62,526
Net assets available for benefits in liquidation	\$ 31,362,038	\$ 41,235,742

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Plan

Statements of Changes in Net Assets Available for Benefits in Liquidation

For the years ended August 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets attributed to:		
Investment (loss) income:		
Net (depreciation) appreciation in fair value of investments	\$ (5,629,908)	\$ 5,832,736
Interest and dividend income	<u>1,131,984</u>	<u>1,020,102</u>
	(4,497,924)	6,852,838
Less: investment expenses	<u>(77,834)</u>	<u>(83,653)</u>
Net investment (loss) income	(4,575,758)	6,769,185
Contributions:		
Recovery of and interest on employer withdrawal liability	362,156	362,156
Other income	<u>47,101</u>	<u>2,185</u>
Total additions	(4,166,501)	7,133,526
Deductions from net assets attributed to:		
Benefits paid to participants	5,566,632	5,676,375
Administrative expenses (Note 10)	<u>140,571</u>	<u>157,544</u>
	<u>5,707,203</u>	<u>5,833,919</u>
Net (decrease) increase	(9,873,704)	1,299,607
Net assets available for benefits in liquidation:		
Beginning of year	<u>41,235,742</u>	<u>39,936,135</u>
End of year	\$ <u><u>31,362,038</u></u>	\$ <u><u>41,235,742</u></u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Plan

Statement of Accumulated Plan Benefits in Liquidation

August 31, 2021

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving payments	\$	72,545,204
Other participants		36,198,399
Expense loading		<u>742,357</u>
Total actuarial present value of accumulated plan benefits	\$	<u><u>109,485,960</u></u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Plan

Statement of Changes in Accumulated Plan Benefits in Liquidation

For the year ended August 31, 2021

Actuarial present value of accumulated plan benefits at beginning of year, August 31, 2020	\$ 116,744,993
Decrease during the year attributable to:	
Change in actuarial assumptions	(1,582,658)
Benefits paid and purchases of annuity contracts	<u>(5,676,375)</u>
Net decrease	<u>(7,259,033)</u>
Actuarial present value of accumulated plan benefits at end of year, August 31, 2021	\$ <u><u>109,485,960</u></u>

The accompanying notes are an integral part of these financial statements

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 1: Description of Plan

The following description of Local 400 Food Terminal Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan covering all eligible employees who have accumulated the required years of vesting service. The Plan was established September 1, 1961, as the result of collective bargaining agreements between the employers and the Commission House Drivers and Employees Union Local 400 (the "Local") located in Cleveland, Ohio. The Plan is administered by a Board of Trustees consisting of representatives of the union and representatives of the employers. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Effective July 27, 2009, the Plan was terminated (Note 5) subject to the provisions set forth in the Plan agreement and ERISA.

Pension Benefits

The Plan entitles participants to monthly pension benefits based upon their classification of employment. Food Terminal employees are entitled to monthly pension benefits equal to the applicable accrual rate (based on the participant's employer contribution rates) multiplied by the number of pension credits, to a maximum of 35 pension credits. The amount contributed was determined by the collective bargaining process. Warehousemen employees are entitled to monthly pension benefits of \$56 per pension credit earned before September 1, 2006, plus \$28 per pension credit earned on or after September 1, 2006, to a maximum of 25 pension credits. Normal retirement is the later of age 65 or an eligible participant's fifth year of participation in the Plan. The Plan permits early retirement under certain circumstances. Participants may elect to receive their pension benefits in the form of a joint and survivor annuity. Prior to the Plan termination, participants earned a maximum of one year of vesting service per year based on the number of hours or weeks worked. Participants became vested in pension benefits when five years of vesting service were earned.

Prior to the Plan termination, the Plan also provided benefits in the event of disability, death, and termination of employment to participants meeting certain requirements.

Death and Disability Benefits

Prior to the Plan termination, if an active employee died at age 45 or older, and had accumulated at least 20 pension credits, the employee's spouse was entitled to a 60-month temporary life annuity in the amount of \$500 per month in lieu of Qualified Joint and Survivor Annuity, if the surviving spouse so elected. The Qualified Joint and Survivor Annuity benefit would be equal to the value of the employee's accumulated pension benefits at the normal retirement age of 65 unless the early retirement option was selected in accordance with the Plan document.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 1: Description of Plan (continued)

Death and Disability Benefits (continued)

Prior to the Plan termination, employees who met certain age requirements (40 for Food Terminal employees and 45 for Warehousemen) and had at least 15 pension credits, and became totally disabled, were eligible for annual disability benefits if they met certain other eligibility requirements in the Plan document. The benefit was equal to the normal retirement benefits they had accumulated as of the time they became disabled, reduced by 0.5% for each month prior to age 65 that the benefit commences; however, in no event would the amount of disability benefits be less than 66.67% of the normal retirement benefits for a participant. Disability benefits were paid until normal retirement age at which time disabled participants began receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Basis of Presentation

The Plan follows authoritative guidance issued by the Financial Accounting Standards Board (FASB), which established the FASB Accounting Standards Codification (ASC) as the single source of authoritative accounting principles generally accepted in the United States of America.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Use of Estimates

The preparation of 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; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 2: Summary of Significant Accounting Policies (continued)

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 Board of Trustees determines the Plan's valuation policies utilizing information provided by the investment advisory and custodian. See Note 7 for a discussion of fair value measurements.

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

Assessed Withdrawal Liability Receivable

The Plan's policy is to recognize a receivable at its present value, net of any allowance for doubtful collectability once a withdrawal liability has been actuarially determined and formally assessed by the Plan. See Note 6.

Property and Equipment

Property and equipment are recorded at cost, which approximates fair value, and are depreciated on a straight-line basis over the estimated useful lives of the assets.

Cash

The Plan maintains its cash accounts at a national financial institution. The balances, at times, may exceed federally insured limits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits in liquidation. Certain investment related expenses are included in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits in liquidation.

Subsequent Events

The Plan has evaluated subsequent events through March 29, 2023, the date the financial statements were available to be issued.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 3: Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at August 31, 2022 and 2021, and net (depreciation) appreciation in fair value of investments, interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by KeyBank National Association (the custodian of the Plan).

Note 4: Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees rendered to the date of Plan termination. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on weekly contributions made on behalf of Plan participants during their years of credited service.

Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The regulations of the Pension Benefit Guaranty Corporation (PBGC) prescribe specific actuarial assumptions for use by terminated plans. The PBGC prescribed assumptions were used for the August 31, 2021 valuation results.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 4: Actuarial Present Value of Accumulated Plan Benefits (continued)

Significant actuarial assumptions used in the August 31, 2021 valuation are as follows:

	2021
Assumed rate of return on investments	As prescribed in PBGC regulations for terminating plans for the applicable withdrawal liability valuation date. First 25 years: 2.13% After 25 years: 2.23%
Mortality basis	As published by the PBGC for August 31, 2021 under ERISA Section 4044 for healthy and disabled lives.
Retirement age	Participants currently eligible to begin receiving benefits but not yet in pay status are assumed to retire on the valuation date. Other participants not yet in pay status are assumed to retire at the earliest date that a benefit could be elected, (earliest age per ERISA Section 4281.12(b)).
Administrative expenses	\$10,000 plus \$200 per vested participant, plus a percentage (defined by statute) of the excess of the value of benefits over \$200,000.
Benefit Election	All participants are assumed to elect the life annuity.

Note 5: Plan Termination

At September 1, 2008, the Plan was certified as seriously endangered under the Pension Protection Act of 2006 (PPA). The Plan was in seriously endangered status because its funded percentage was less than 80% and a funding deficiency was projected in seven years. In accordance with the PPA, the Plan was required to adopt a "Funding Improvement Plan," no later than July 2009, aimed at improving the funded status of the Plan over a funding improvement period of up to 15 years.

In response to the seriously endangered status of the Plan under the PPA, the Local and employers party to the various collective bargaining agreements (the "Employers") agreed on July 14, 2009 to a Memorandum of Understanding (MOU). Among other considerations in the MOU, the Local and the Employers agreed to the following, effective July 27, 2009:

- (i) All provisions in all collective bargaining agreements between the Local and Employers that require contributions of any kind to the Plan shall be considered null and void;
- (ii) No employer shall have any further obligation under any collective bargaining agreement to make any contributions to the Plan;
- (iii) No further benefits will be accrued by Plan participants.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 5: Plan Termination (continued)

The MOU resulted in substantially all of the contributing Employers ceasing contributions to the Plan. As a result, the Board of Trustees declared a mass withdrawal under the provisions set forth in the Plan agreement and ERISA and terminated the Plan effective July 27, 2009.

The Board of Trustees notified all Plan participants of the termination as required by Section 204(h) of ERISA.

Certain benefits under the Plan are insured by the PBGC. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

The PBGC's guarantee of benefits in a terminated, multiemployer plan, payable as financial assistance to the Plan, only starts if and when the Plan is unable to make payments at the statutorily guaranteed levels. Whether all participants receive their benefits will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Employers and the level of benefits guaranteed by the PBGC.

A PBGC plan review conducted in 2015 was closed on October 9, 2018. During the review, the PBGC calculated benefit payments to participants in a different manner than what the Plan has historically calculated. The Plan made certain changes in how benefit payments are calculated to the satisfaction of the PBGC.

Note 6: Assessed Withdrawal Liability

The Plan complies with the provisions of the Multiemployer Pension Plan Amendment Act of 1980 (MPPAA), which requires imposition of a withdrawal liability on a participating employer that partially or totally withdraws from the Plan. Under the provisions of MPPAA, a portion of the Plan's unfunded vested liability would be allocated to a withdrawing employer. A withdrawal liability is usually paid in quarterly installments as determined by a statutory formula over a maximum of 20 years. The Plan's Board of Trustees, at times, approve settlements and payment plan arrangements for assessed amounts owed to the Plan.

A revised net withdrawal liability for each employer has been calculated by the Plan's actuary. The Employers have the option to pay the net withdrawal liability in one lump sum, or they may amortize the amount owed and pay the Plan in minimum quarterly installments as set forth in ERISA. Because the Plan was terminated via a mass withdrawal, certain rules, such as the 20-year cap on employer quarterly installment payments, do not apply.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 6: Assessed Withdrawal Liability (continued)

The estimated net withdrawal liability owed to the Plan totaled \$14,743,141 at August 31, 2022 and 2021. This amount is to be received from Employers in quarterly installment payments. However, since the quarterly payments do not fully cover the interest portion of the reallocation amount, the quarterly installment payments extend into perpetuity and the principal portion of the reallocation amount will never be repaid. Therefore, the reallocation amounts have been fully reserved for in an allowance for doubtful accounts at August 31, 2022 and 2021 on the statements of net assets available for benefits in liquidation.

The future quarterly installment payments from other Employers, expected not to exceed \$90,539 per quarter, are recognized as interest on employer withdrawal liability on the statements of changes in net assets available for benefits in liquidation.

Note 7: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 7: Fair Value Measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at August 31, 2022 and 2021.

Money market fund: Valued at the daily closing price as reported by the fund. The money market fund is an open-end mutual fund that is registered with the Securities and Exchange Commission. The fund is required to publish its daily net asset value (NAV) and to transact at that price. The money market fund is deemed to be actively traded.

Registered investment companies: Valued at the daily closing price as reported by the fund. The mutual funds held by the Plan are open-ended funds that are registered with the Securities and Exchange Commission. These funds are required to publish their NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Fixed income securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit rating.

Collective investment fund: Valued at the NAV of units of the fund. The NAV, as provided by the fund manager, is used as a practical expedient to estimating fair value. The NAV is based on the fair value of the underlying assets held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Guaranteed investment contract: Valued at fair value by the insurance company by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2022 and 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2022 Total</u>
Money market fund	\$ 177,821	\$ -	\$ -	\$ 177,821
Registered investment companies	21,519,231	-	-	21,519,231
Fixed income securities	-	8,583,763	-	8,583,763
Guaranteed investment contract	-	-	16,243	16,243
	<u>\$ 21,697,052</u>	<u>\$ 8,583,763</u>	<u>\$ 16,243</u>	30,297,058
		Investment valued at NAV*		<u>470,673</u>
		Total investments		<u>\$ 30,767,731</u>

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 7: Fair Value Measurements (continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>2021 Total</u>
Money market fund	\$ 492,022	\$ -	\$ -	\$ 492,022
Registered investment companies	30,423,508	-	-	30,423,508
Fixed income securities	-	9,489,870	-	9,489,870
Guaranteed investment contract	-	-	33,512	33,512
	<u>\$ 30,915,530</u>	<u>\$ 9,489,870</u>	<u>\$ 33,512</u>	40,438,912
		Investment valued at NAV*		<u>514,362</u>
		Total investments		<u>\$ 40,953,274</u>

*In accordance with the "Fair Value Measurement" topic of the FASB ASC, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of August 31, 2022 and 2021, respectively.

<u>Investment</u>	<u>Fair Value</u>		<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
	<u>2022</u>	<u>2021</u>		
EB Short Term Investment Fund	\$ 470,673	\$ 514,362	Daily	None

Changes in Fair Value of Level 3 Assets

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another.

The Plan evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits.

There were no transfers in or out of Level 3 for the years ended August 31, 2022 and 2021. There were no purchases of Level 3 investments during the years ended August 31, 2022 and 2021.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 8: Guaranteed Investment Contract with Insurance Company

On January 26, 1965, the Plan entered into an immediate participation guaranteed investment contract with Equitable Holdings, Inc. (fka AXA Equitable Life Insurance Company) ("Equitable") totaling \$16,243 and \$33,512 at August 31, 2022 and 2021, respectively. Equitable maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a quarterly basis for resetting. The annuity contracts provide for periodic dividends at Equitable's discretion on the basis of its experience under the contracts. For the years ended August 31, 2022 and 2021, dividends of \$7,025 and \$-0-, respectively, were received by the Plan. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contracts with the Plan and settle at an amount different from contract value. Such events include (1) an uncured violation of the Plan's investment guidelines, (2) a breach of material obligation under the contract, (3) a material misrepresentation, or (4) a material amendment to the agreement without the consent of the issuer.

Note 9: Shared Lease Obligations

The Plan shares in lease obligations and common administrative expenses with Local 400 Food Terminal Employees Welfare Fund (the "Welfare Fund"). During the year, the lease expired and is now operating as a month-to-month obligation.

The Plan's allocated expenses are recorded with administrative expenses on the statements of changes in net assets available for benefits in liquidation. The Plan's share of rent expense totaled \$8,743 and \$9,395 for the years ended August 31, 2022 and 2021, respectively.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 10: Administrative Expenses

The following amounts represent the administrative expenses incurred by the Plan for the years ended August 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Administrative expenses:		
Actuary	\$ 20,378	\$ 19,588
Audit – fees	19,015	19,000
Casualty insurance	133	123
Computer support	-	464
Employee benefits	11,097	18,701
Equipment lease	126	121
Fidelity bond	-	592
Insurance – fiduciary	12,888	12,888
Legal – fees	890	194
Repairs and maintenance	651	781
Office supplies	4,954	3,004
PBGC insurance premium	39,773	36,780
Rent	8,743	9,395
Salaries	16,006	29,978
Taxes – payroll	3,858	3,828
Utilities	2,059	2,088
Record services	<u>-</u>	<u>19</u>
Total administrative expenses	\$ <u>140,571</u>	\$ <u>157,544</u>

Note 11: Related-Party and Party-in-Interest Transactions

The Plan shares facilities and certain expenses with the Local and the Welfare Fund. The Plan was allocated expenses of \$75,239 and \$65,655 during the years ended August 31, 2022 and 2021, respectively. Amounts owed to the Local for underpayment of shared expenses were \$8,200 and \$47,101 at August 31, 2022 and 2021, respectively.

As described in Notes 5 and 6, the Local and the Welfare Fund, along with other employers, withdrew from the Plan effective July 27, 2009. The Local and the Welfare Fund were each required to pay a withdrawal liability beginning in fiscal year 2010, payable in quarterly installment payments in perpetuity to the Plan.

Certain plan investments are managed by the custodian of the Plan. In addition, the plan pays fees for several arrangements with services providers. These transactions are party-in-interest transactions under ERISA.

Local 400 Food Terminal Employees' Pension Plan

Notes to Financial Statements

August 31, 2022 and 2021

Note 12: Tax Status

The Plan obtained its latest determination letter on January 21, 2016, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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

Note 13: 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 the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits in liquidation.

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

In early calendar 2020, the Plan began dealing with the effects of the Coronavirus pandemic (COVID-19). Disruptions to business operations, including government mandated actions and employee, supplier and customer related challenges have impacted many businesses. The financial markets have experienced high volatility. The effect of COVID-19 has continued subsequent to year-end and management is unable to determine the impact it will have on the Plan.

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Money market fund:			
	FEDERATED GOVERNMENT OBLIGATIONS FUND		\$ 177,821	\$ 177,821
	Total cash - money market fund		177,821	177,821
	Registered investment companies:			
	BAIRD SHORT TERM BOND FUND		1,732,115	1,656,532
	BLACKROCK MULTI-ASSET INCOME FUND		1,929,458	1,732,526
	FIDELITY 500 INDEX FUND		3,460,266	3,082,792
	FIDELITY INTERNATIONAL INDEX FUND		3,773,612	2,949,623
	FIDELITY LARGE CAP GROWTH IDX		3,845,878	3,105,655
	FIDELITY LARGE CAP VALUE INDEX		3,425,776	3,194,906
	FIDELITY MID CAP INDEX FUND		1,592,088	1,515,231
	FIDELITY SMALL CAP INDEX FUND		1,831,757	1,451,493
	METROPOLITAN WEST T/R BOND FD		2,235,767	1,955,668
	PIMCO DIVERSIFIED INCOME FUND		1,038,517	874,805
	Total registered investment companies		24,865,234	21,519,231
	Fixed income securities:			
	ABBOTT LABORATORIES	002824BF6	15,000	15,046
	ADOBE INC	00724PAD1	5,000	4,446
	ADOBE INC	00724PAC3	15,000	14,056
	AEP TRANSMISSION CO LLC	00115AAE9	15,000	14,409
	AIR PRODUCTS & CHEMICALS INC	009158AY2	15,000	13,633
	AIR PRODUCTS & CHEMICALS INC	009158BC9	12,000	10,358
	ALLSTATE CORP	020002BH3	25,000	22,427
	AMAZON.COM INC	023135BF2	5,000	4,692
	AMAZON.COM INC	023135BC9	15,000	14,484
	AMERICAN EXPRESS CO	025816CV9	15,000	14,829
	AMERICAN EXPRESS CREDIT CORP	0258M0EL9	20,000	19,245
	AMERICAN WATER CAPITAL CORP	03040WAL9	10,000	9,874
	AMERICAN WATER CAPITAL CORP	03040WAU9	10,000	9,377
	AMGEN INC	031162BY5	250,000	245,005
	AMPHENOL CORP	032095AK7	10,000	9,488
	ANALOG DEVICES INC	032654AN5	5,000	4,915
	ANALOG DEVICES INC	032654AS4	15,000	14,681
	ANHEUSER-BUSCH INBEV WORLDWIDE INC	035240AE0	10,000	11,185
	ANHEUSER-BUSCH INBEV WORLDWIDE INC	035240AQ3	15,000	15,308
	APPLE INC	037833AS9	250,000	249,585
	APPLE INC	037833BH2	5,000	4,897
	APPLE INC	037833DN7	15,000	14,022
	APPLIED MATERIALS INC	038222AN5	10,000	8,387
	ARIZONA PUBLIC SERVICE CO	040555CQ5	20,000	19,603
	ASTRAZENECA PLC	046353AY4	10,000	9,761
	AT&T INC	00206RXX1	10,000	9,100
	AUTOMATIC DATA PROCESSING INC	053015AG8	20,000	17,912
	AVERY DENNISON CORP	053611AG4	15,000	14,918
	AVERY DENNISON CORP	053611AJ8	15,000	15,142
	BANK OF AMERICA CORP	06051GGF0	15,000	14,358
	BANK OF AMERICA CORP	06051GJB6	15,000	12,656
	BERKSHIRE HATHAWAY FINANCE CORP	084664CR0	5,000	4,711
	BLACKROCK INC	09247XAL5	250,000	249,318
	BURLINGTON NORTH SANTA FE	12189TAD6	10,000	12,608
	CANADIAN NATIONAL RAILWAY CO	136375BE1	5,000	5,785
	CANADIAN NATIONAL RAILWAY CO	136375BD3	10,000	11,248
	CANADIAN PACIFIC RAILWAY CO	13645RAK0	20,000	20,048
	CAPITAL ONE MULTI-ASSET EXECUTION TR	14041NFZ9	10,000	9,734
	CATERPILLAR INC	149123CC3	15,000	14,952
	CATERPILLAR INC	149123BF7	10,000	11,096
	CBOE GLOBAL MARKETS INC	12503MAC2	10,000	8,055
	CBOE HOLDINGS INC	12503MAA6	15,000	14,644

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	CINCINNATI GAS & ELEC CO	172070BT0	10,000	10,652
	CINTAS CORP NO 2	17252MAN0	15,000	14,781
	CINTAS CORP NO 2	17252MAQ3	10,000	9,791
	CMS ENERGY CORP	125896BM1	15,000	14,939
	CNH EQUIPMENT TRUST	12598AAC4	10,000	9,626
	CNH EQUIPMENT TRUST	12598LAC0	10,000	9,444
	COCA-COLA CO	191216CU2	5,000	4,516
	COLGATE-PALMOLIVE CO	194162AP8	10,000	9,456
	COLUMBIA S C WTRWKS & SWR SYS	198504A51	5,000	4,699
	COMCAST CORP	20030NAK7	5,000	5,641
	CONAGRA BRANDS INC	205887CG5	5,000	4,837
	CONNECTICUT LIGHT & PWR CO	207597EM3	15,000	13,455
	CONOCOPHILLIPS CO	20826FAT3	15,000	14,650
	CONTINENTAL AIRLINES INC	210795QB9	14,407	13,708
	CUMMINS INC	231021AU0	10,000	9,149
	CUMMINS INC	231021AT3	10,000	8,144
	DALLAS-FORT WORTH TEX INTL ARP	2350364M9	10,000	9,359
	DELMARVA PWR & LIGHT CO	247109BS9	30,000	29,911
	DELTA AIR LINES INC	24737BAA3	30,000	29,052
	DICKS SPORTING GOODS INC	253393AF9	10,000	7,923
	DISCOVERY COMMUNICATIONS LLC	25470DAM1	10,000	9,889
	DOMINION ENERGY INC	25746UDL0	10,000	8,286
	DOMINION RESOURCES INC	25746UBD0	10,000	11,322
	DR PEPPER SNAPPLE GROUP INC	26138EAS8	10,000	9,787
	DTE ELECTRIC CO	23338VAE6	5,000	4,231
	DUKE ENERGY CAROLINAS LLC	26442CAP9	5,000	4,207
	EATON CORP	278062AC8	250,000	249,808
	EATON CORP	278062AE4	5,000	4,485
	EMERSON ELECTRIC CO	291011BL7	15,000	13,461
	EMERSON ELECTRIC CO	291011BP8	5,000	4,459
	EVERGY INC	30034WAA4	20,000	19,278
	EVERGY INC	30034WAB2	15,000	13,161
	EXXON MOBIL CORPORATION	30231GBC5	5,000	4,848
	EXXON MOBIL CORPORATION	30231GBE1	10,000	9,017
	EXXON MOBIL CORPORATION	30231GBN1	10,000	8,930
	FANNIE MAE	3136ABWQ2	58,623	56,115
	FANNIE MAE	3136ACEK3	53,394	50,904
	FANNIE MAE	3136ADQL6	49,481	46,603
	FANNIE MAE	3136A2AR4	13,813	13,269
	FANNIE MAE	3136ACWN7	48,545	44,792
	FANNIE MAE	3136AFYS7	34,156	32,835
	FANNIE MAE	3136ALA27	39,019	38,323
	FANNIE MAE	3136APC67	4,298	4,288
	FANNIE MAE	3136ATJR6	83,843	81,001
	FANNIE MAE	3136ADV55	79,156	74,667
	FANNIE MAE	31359MGK3	10,000	12,237
	FANNIE MAE	31371KT43	1	1
	FANNIE MAE	31371NXC4	256	262
	FANNIE MAE	3138ASSB9	3,047	3,102
	FANNIE MAE	3138MBFD3	5,045	5,043
	FANNIE MAE	31419KWJ0	9,143	9,151
	FANNIE MAE	3138XBXV1	8,548	8,511
	FANNIE MAE	3138YAGT6	5,162	5,049
	FANNIE MAE	3138EKG74	10,099	9,867
	FANNIE MAE	3138ERPC8	3,418	3,380
	FANNIE MAE	31410LUP5	6,357	6,177
	FANNIE MAE	3140J7S48	7,632	7,393
	FANNIE MAE	3135G05Q2	90,000	74,099

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	FANNIE MAE	3135G05X7	20,000	18,243
	FANNIE MAE	31418DTQ5	15,514	13,429
	FANNIE MAE	31418DSK9	6,947	6,473
	FANNIE MAE	31418DRT1	10,913	10,143
	FANNIE MAE	31418D4Y5	27,583	24,664
	FANNIE MAE	3140QDTS3	18,104	16,311
	FANNIE MAE	31418EES5	19,614	19,174
	FANNIE MAE	31418EF47	19,652	19,873
	FANNIE MAE	31418EFH8	9,744	9,576
	FANNIE MAE	31418EGX2	14,613	14,574
	FEDERAL FARM CR BANKS	3133ENFJ4	100,000	86,572
	FEDERAL FARM CR BANKS	3133ENGL8	100,000	88,713
	FEDERAL FARM CR BANKS	3133ENWX4	100,000	98,897
	FEDERAL HOME LN BANKS	3130AJXT1	250,000	213,378
	FEDERAL HOME LN BANKS	3130AMH62	250,000	225,988
	FEDEX PASS THRU TRUST	314353AA1	17,861	15,556
	FLORIDA POWER & LIGHT CO	341081FM4	20,000	19,722
	FREDDIE MAC	3137AGHC7	15,616	15,424
	FREDDIE MAC	3137GACT2	14,898	14,303
	FREDDIE MAC	3137B73L1	26,899	26,642
	FREDDIE MAC	3137B4Z58	33,939	33,495
	FREDDIE MAC	3137BKKW9	8,109	8,085
	FREDDIE MAC	3137B52G7	73,287	72,160
	FREDDIE MAC	3137BNZ80	51,605	50,179
	FREDDIE MAC	3137BG5E5	33,409	32,496
	FREDDIE MAC	3137ATHY1	1,663	1,593
	FREDDIE MAC	3137A5MM3	1,121	1,116
	FREDDIE MAC	3137B36J2	4,759	4,746
	FREDDIE MAC	3137BVZ82	20,000	19,699
	FREDDIE MAC	3137FBTA4	19,603	19,306
	FREDDIE MAC	3137AYCE9	11,112	11,091
	FREDDIE MAC	3137B5KW2	34,788	34,621
	FREDDIE MAC	3137BPW21	15,000	14,420
	FREDDIE MAC	3137FJXQ7	30,000	29,805
	FREDDIE MAC	3137BUX60	10,000	9,843
	FREDDIE MAC	3137BGK24	20,000	19,651
	FREDDIE MAC	3132D6AQ3	12,956	11,954
	FREDDIE MAC	3132DWCD3	25,574	23,732
	FREDDIE MAC	3132DWC92	18,813	17,952
	FREDDIE MAC	3132DWDF7	24,213	23,103
	FREDDIE MAC	3132DWDU4	19,666	19,218
	FREDDIE MAC	3132D6CG3	28,682	28,604
	FREDDIE MAC	3132DWEC3	19,790	19,686
	FREDDIE MAC	3137BN6G4	10,000	9,753
	FREDDIE MAC	3132D6CX6	15,000	15,185
	FREDDIE MAC	3132DWET6	20,000	20,207
	FREDDIE MAC GOLD	3128MBUB1	20	20
	FREDDIE MAC GOLD	3128MMSR5	10,753	10,526
	FREDDIE MAC GOLD	3128MMUC5	5,232	5,108
	FREDDIE MAC GOLD	3128MEYT2	13,431	13,147
	FREDDIE MAC GOLD	3132XCRX5	7,384	7,362
	FREDDIE MAC GOLD	3128MD5D1	15,857	15,339
	GENERAL MOTORS FINANCIAL CO INC	37045XDA1	10,000	8,890
	GENERAL MOTORS FINANCIAL CO INC	37045XDD5	15,000	13,215
	GEORGIA PAC CORP	373298BN7	30,000	32,733
	GOVERNMENT NATL MTG ASSN	36225BDT2	7,355	7,691
	GOVERNMENT NATL MTG ASSN	36241LX84	3,039	3,000
	GOVERNMENT NATL MTG ASSN	38382NXD4	8,774	7,552

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	GOVERNMENT NATL MTG ASSN II	36179WNF1	17,498	16,495
	GOVERNMENT NATL MTG ASSN II	36179WQA9	18,630	17,027
	GOVERNMENT NATL MTG ASSN II	36179WTZ1	28,340	26,637
	GOVERNMENT NATL MTG ASSN II	36179WT24	19,064	18,410
	GOVERNMENT NATL MTG ASSN II	36179WXK9	9,682	9,100
	GOVERNMENT NATL MTG ASSN II	36179W5F1	19,835	19,859
	GOVERNMENT NATL MTG ASSN II	36179XFK7	20,000	20,521
	GREAT LAKES WTR AUTH MICH	39081HCE0	10,000	9,970
	GREAT LAKES WTR AUTH MICH	39081HCD2	20,000	19,959
	HERSHEY CO	427866AU2	15,000	14,752
	HERSHEY CO	427866BE7	10,000	8,350
	HONOLULU HAWAII CITY & CNTY WASTEWTR	438701Y40	15,000	14,034
	HONOLULU HAWAII CITY & CNTY WASTEWTR	438701Y32	10,000	9,590
	HORMEL FOODS CORP	440452AG5	10,000	9,505
	IDEX CORP	45167RAH7	5,000	4,231
	ILLINOIS TOOL WORKS INC	452308AX7	20,000	19,214
	INDIANA MICHIGAN POWER CO	454889AS5	5,000	4,821
	INTEL CORP	458140BM1	5,000	4,763
	INTEL CORP	458140BY5	10,000	9,821
	JOHN DEERE CAPITAL CORP	24422EVC0	10,000	9,612
	JOHN DEERE OWNER TRUST	47800AAB6	20,000	19,912
	JOHNSON & JOHNSON	478160CP7	10,000	8,792
	JPMORGAN CHASE & CO	46647PCP9	100,000	87,572
	JPMORGAN CHASE & CO	46647PBR6	15,000	13,328
	JPMORGAN CHASE & CO	46647PBZ8	15,000	14,721
	KEYCORP	49326EEJ8	100,000	85,543
	KIMBERLY CLARK CORP	494368BQ5	15,000	14,617
	KIMBERLY-CLARK CORP	494368BY8	15,000	14,920
	KLA-TENCOR CORP	482480AE0	10,000	10,160
	KROGER CO	501044DE8	10,000	9,441
	LOCKHEED MARTIN CORP	539830AF6	10,000	11,257
	LOWES COS INC	548661DD6	20,000	19,593
	LOWES COS INC	548661EE3	5,000	3,560
	MAGELLAN MIDSTREAM PARTNERS LP	559080AK2	10,000	10,133
	MARIN CALIF CMNTY COLLEGE DIST	56781RJS7	15,000	14,304
	MARSH & MCLENNAN COS INC	571748AU6	250,000	249,358
	MARTIN MARIETTA MATERIALS INC	573284AN6	15,000	15,021
	MARTIN MARIETTA MATERIALS INC	573284AX4	5,000	3,503
	MASSACHUSETTS ST WTR RES AUTH	576051VZ6	40,000	37,702
	MCDONALDS CORP	58013MFE9	5,000	4,988
	METRO WASTEWTR RECLAMATION DIST COLO	59164GEU2	10,000	8,848
	METRO WASTEWTR RECLAMATION DIST COLO	59164GEQ1	15,000	13,966
	MICROSOFT CORP	594918BY9	15,000	14,742
	MONDELEZ INTERNATIONAL INC	609207AT2	5,000	4,416
	MOODYS CORP	615369AC9	15,000	15,169
	MOODYS CORP	615369AK1	10,000	9,998
	MORGAN STANLEY	6174468L6	100,000	86,521
	NARRAGANSETT R I BAY COMM WAS WSTWTR	631060CN8	5,000	4,512
	NATIONAL RURAL UTILS COOP FIN CORP	637432NV3	15,000	13,074
	NATIONAL RURAL UTILS COOP FIN CORP	637432NN1	15,000	14,327
	NEBRASKA PUB PWR DIST	63968A2D6	10,000	9,349
	NEW YORK ST URBAN DEV CORP	6500355X2	25,000	24,084
	NORFOLK SOUTHERN CORP	655844BS6	10,000	9,553
	NVENT FINANCE S A R L	67078AAD5	5,000	4,732
	OGLETHORPE POWER CORP	677050AK2	5,000	4,248
	ONCOR ELECTRIC DELIVERY CO	68233DAR8	30,000	30,000
	ORACLE CORP	68389XAP0	250,000	249,680
	ORACLE CORP	68389XBT1	5,000	4,746

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	OSHKOSH CORP	688225AH4	5,000	4,246
	PACCAR FINANCIAL CORP	69371RR24	25,000	23,824
	PACKAGING CORP OF AMERICA	695156AR0	5,000	4,959
	PARKER-HANNIFIN CORP	70109HAK1	250,000	250,038
	PEPSICO INC	713448EL8	250,000	229,120
	PEPSICO INC	713448DD7	5,000	4,996
	PEPSICO INC	713448ES3	15,000	13,713
	PG&E ENERGY RECOVERY FUND	71710TAA6	27,930	24,913
	PHILLIPS 66	718546AR5	5,000	4,792
	PINNACLE WEST CAPITAL CORP	723484AH4	15,000	13,683
	PRINCE GEORGES CNTY MD	7417017J9	5,000	4,513
	PRINCE GEORGES CNTY MD	7417017G5	5,000	4,730
	PROCTER & GAMBLE CO	742718FJ3	5,000	4,530
	PROGRESSIVE CORP	743315AV5	10,000	9,915
	PRUDENTIAL FINANCIAL INC	74432QCG8	75,000	63,655
	PUBLIC SERVICE CO OF COLORADO	744448CL3	10,000	9,756
	PUBLIC SERVICE CO OF COLORADO	744448CK5	5,000	4,587
	PUBLIC SERVICE CO OF COLORADO	744448CW9	5,000	4,901
	PUBLIC SERVICE ELECTRIC & GAS CO	74456QBK1	20,000	19,568
	PUBLIC SERVICE ELECTRIC & GAS CO	74456QBV7	5,000	4,507
	QUANTA SERVICES INC	74762EAJ1	5,000	3,526
	REPUBLIC SERVICES INC	760759AM2	13,000	13,039
	REPUBLIC SERVICES INC	760759AS9	5,000	4,769
	REPUBLIC SERVICES INC	760759AZ3	10,000	7,957
	ROPER TECHNOLOGIES INC	776743AG1	250,000	220,225
	ROPER TECHNOLOGIES INC	776743AE6	25,000	24,898
	ROSS STORES INC	778296AA1	250,000	245,740
	SHELL INTERNATIONAL FINANCE B V	822582CJ9	10,000	9,657
	TENNESSEE GAS PIPELINE CO	880451AV1	5,000	5,382
	TEXAS INSTRUMENTS INC	882508BJ2	10,000	8,512
	TEXAS ST	882724QK6	5,000	4,494
	TEXAS ST PUB FAC AUTH	882724HF7	5,000	4,714
	T-MOBILE USA INC	87264ABB0	10,000	9,765
	T-MOBILE USA INC	87264ABF1	5,000	4,621
	TRANSCONTINENTAL GAS PIPE LINE	893574AH6	10,000	10,923
	TRANSCONTINENTAL GAS PIPE LINE	893574AK9	5,000	4,797
	UNION PACIFIC RR CO	907825AA1	39,864	38,863
	UNITED PARCEL SERVICE INC	911312BV7	10,000	10,582
	UNITED PARCEL SERVICE INC	911312BR6	15,000	14,486
	UNITED STATES TREAS BDS	912810QY7	40,000	35,067
	UNITED STATES TREAS BDS	912810RK6	25,000	20,666
	UNITED STATES TREAS BDS	912810RS9	35,000	28,841
	UNITED STATES TREAS BDS	912810RX8	20,000	18,172
	UNITED STATES TREAS BDS	912810SK5	20,000	16,482
	UNITED STATES TREAS BDS	912810SN9	45,000	27,824
	UNITED STATES TREAS BDS	912810SP4	35,000	22,381
	UNITED STATES TREAS NTS	912828YS3	200,000	181,554
	UNITED STATES TREAS NTS	91282CAV3	300,000	250,770
	UNITED STATES TREAS NTS	912828UN8	10,000	9,945
	UNITED STATES TREAS NTS	912828WE6	20,000	19,829
	UNITED STATES TREAS NTS	912828D56	25,000	24,486
	UNITED STATES TREAS NTS	912828J27	30,000	28,959
	UNITED STATES TREAS NTS	912828M56	35,000	33,677
	UNITED STATES TREAS NTS	9128282A7	50,000	46,414
	UNITED STATES TREAS NTS	912828U24	50,000	47,207
	UNITED STATES TREAS NTS	9128283F5	55,000	52,104
	UNITED STATES TREAS NTS	9128283W8	55,000	53,281
	UNITED STATES TREAS NTS	9128285J5	10,000	9,854

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-6665909, Plan No. 001

August 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	UNITED STATES TREAS NTS	9128285M8	30,000	29,619
	UNITED STATES TREAS NTS	9128286T2	55,000	51,866
	UNITED STATES TREAS NTS	912828YH7	15,000	14,413
	UNITED STATES TREAS NTS	912828YG9	20,000	18,656
	UNITED STATES TREAS NTS	912828Z94	25,000	22,176
	UNITED STATES TREAS NTS	91282CAE1	55,000	45,119
	UNITED STATES TREAS NTS	91282CAN1	30,000	29,949
	UNITED STATES TREAS NTS	91282CAV3	25,000	20,898
	UNITED STATES TREAS NTS	91282CBL4	45,000	38,262
	UNITED STATES TREAS NTS	91282CCS8	40,000	34,045
	UNITED STATES TREAS NTS	91282CDJ7	25,000	21,415
	UNIVERSITY CALIF	91412HFL2	5,000	4,765
	UNIVERSITY CALIF	91412GQE8	5,000	4,970
	UNIVERSITY CALIF	91412GU94	5,000	4,908
	UNIVERSITY MICH UNIV	914455UD0	5,000	4,515
	VALERO ENERGY CORP	91913YBA7	15,000	14,363
	VERIZON MASTER TRUST	92348KAD5	25,000	23,531
	VIRGINIA COMWLTH TRANSN BRD	927793TC3	10,000	10,810
	VIRGINIA ST RES AUTH INFRASTR	92818NHP6	30,000	27,767
	VISA INC	92826CAD4	15,000	14,662
	WALT DISNEY CO	254687DD5	250,000	248,283
	WALT DISNEY CO	25468PDK9	15,000	14,561
	WALT DISNEY CO	254687DM5	10,000	11,272
	WASTE CONNECTIONS INC	941053AH3	10,000	9,816
	WASTE MANAGEMENT INC	94106LAZ2	15,000	14,879
	WASTE MANAGEMENT INC	94106LBL2	15,000	13,600
	WISCONSIN ELECTRIC POWER CO	976656CH9	20,000	19,554
	WISCONSIN ENERGY CORP	976657AG1	10,000	10,953
	WW GRAINGER INC	384802AE4	30,000	28,485
	YALE UNIVERSITY	98459LAA1	10,000	9,274
	Total fixed income securities		9,369,765	8,583,763
	Collective investment fund:			
*	EB SHORT TERM INVESTMENT FUND		470,673	470,673
	Total collective investment fund		470,673	470,673
	Guaranteed investment contract:			
	EQUITABLE IPG CONTRACT		17,236	16,243
	Total guaranteed investment contract		17,236	16,243
	Total investments		\$ 34,900,729	\$ 30,767,731

* Indicates a party-in-interest

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4j – Schedule of Reportable Transactions

EIN: 34-6665909, Plan No. 001

For the year ended August 31, 2022

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain (loss)
<u>Single transactions involving an amount in excess of 5% of the current value of Plan assets:</u>								
KeyBank	Fidelity Small Cap Index Fund	\$ 4,500,000	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,500,000	\$ -
KeyBank	Fidelity International Index Fund	4,650,000	-	-	-	4,650,000	4,650,000	-
KeyBank	Fidelity Large Cap Growth Index Fund	4,300,000	-	-	-	4,300,000	4,300,000	-
KeyBank	Fidelity 500 Index Fund	4,100,000	-	-	-	4,100,000	4,100,000	-
KeyBank	Fidelity Large Cap Value Index Fund	4,100,000	-	-	-	4,100,000	4,100,000	-
KeyBank	Vanguard Small Cap Index Fund	-	4,759,577	-	-	1,623,402	4,759,577	3,136,175
KeyBank	Vanguard Developed Markets Index Fund	-	4,797,673	-	-	3,645,086	4,797,673	1,152,587
KeyBank	Vanguard Growth Index Fund	-	4,467,197	-	-	1,166,367	4,467,197	3,300,830
KeyBank	Vanguard 500 Index Fund	-	4,295,325	-	-	2,156,352	4,295,325	2,138,973
KeyBank	Vanguard Value Index Fund	-	4,391,478	-	-	2,827,512	4,391,478	1,563,966

Series of transactions, when aggregated, involving an amount in excess of 5% of the current value of Plan assets:

KeyBank	EB Short Term Investment Fund							
	55 PURCHASES	4,647,188	-	-	-	4,647,188	4,647,188	-
	48 SALES	-	5,150,927	-	-	5,150,927	5,150,927	-
KeyBank	Federated Government Obligations Fund							
	161 PURCHASES	3,628,318	-	-	-	3,628,318	3,628,318	-
	88 SALES	-	3,942,519	-	-	3,942,519	3,942,519	-
KeyBank	Fidelity 500 Index Fund							
	6 PURCHASES	4,247,983	-	-	-	4,247,983	4,247,983	-
	6 SALES	-	790,000	-	-	787,717	790,000	2,283
KeyBank	Fidelity International Index Fund							
	3 PURCHASES	4,825,127	-	-	-	4,825,127	4,825,127	-
	9 SALES	-	905,000	-	-	1,051,515	905,000	(146,515)
KeyBank	Fidelity Large Cap Growth Index Fund							
	6 PURCHASES	4,463,468	-	-	-	4,463,468	4,463,468	-
	5 SALES	-	615,000	-	-	617,590	615,000	(2,590)

Local 400 Food Terminal Employees' Pension Plan

Schedule H, line 4j – Schedule of Reportable Transactions

EIN: 34-6665909, Plan No. 001

For the year ended August 31, 2022

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (including interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain (loss)
KeyBank	Fidelity Large Cap Value Index Fund							
	4 PURCHASES	4,357,896	-	-	-	4,357,896	4,357,896	-
	7 SALES	-	940,000	-	-	932,119	940,000	7,881
KeyBank	Fidelity Small Cap Index Fund							
	4 PURCHASES	4,819,058	-	-	-	4,819,058	4,819,058	-
	8 SALES	-	2,435,000	-	-	2,957,000	2,435,000	(522,000)
KeyBank	Vanguard Developed Markets Index Fund							
	1 PURCHASE	18,206	-	-	-	18,206	18,206	-
	1 SALE	-	4,797,673	-	-	3,645,086	4,797,673	1,152,587
KeyBank	Vanguard Growth Index Fund							
	1 PURCHASE	4,577	-	-	-	4,577	4,577	-
	1 SALE	-	4,467,197	-	-	1,166,367	4,467,197	3,300,830
KeyBank	Vanguard Small Cap Index Fund							
	1 PURCHASE	12,291	-	-	-	12,291	12,291	-
	1 SALE	-	4,759,577	-	-	1,623,402	4,759,577	3,136,175
KeyBank	Vanguard Value Index Fund							
	1 PURCHASE	25,268	-	-	-	25,268	25,268	-
	1 SALE	-	4,391,478	-	-	2,827,512	4,391,478	1,563,966