

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023	
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 RETIREMENT PLAN FOR EMPLOYEES OF UNITED JEWISH	1b	Three-digit plan number (PN) ▶ 333
		1c	Effective date of plan 01/01/1951
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) UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NY 130 EAST 59TH STREET NEW YORK, NY 10022-1302	2b	Employer Identification Number (EIN) 51-0172429
		2c	Plan Sponsor's telephone number 212-836-1414
		2d	Business code (see instructions) 624100

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.	08/02/2024	LORI ROMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor UJA-FEDERATION OF NY 130 EAST 59TH STREET NEW YORK, NY 10022-1302		3b Administrator's EIN 51-0172429
		3c Administrator's telephone number 212-836-1414
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 13675
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) 5049
a(2) Total number of active participants at the end of the plan year		6a(2) 4717
b Retired or separated participants receiving benefits		6b 4223
c Other retired or separated participants entitled to future benefits.....		6c 4010
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 12950
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 317
f Total. Add lines 6d and 6e		6f 13267
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 155
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNITED JEWISH</u>	B Three-digit plan number (PN) ▶ <u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NY</u>	D Employer Identification Number (EIN) <u>51-0172429</u>
E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>474612513</u>
b Actuarial value	2b <u>512640747</u>
3 Funding target/participant count breakdown	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>4443</u> <u>146297068</u> <u>146297068</u>
b For terminated vested participants.....	<u>4198</u> <u>374523266</u> <u>374523266</u>
c For active participants.....	<u>5049</u> <u>140057468</u> <u>143568593</u>
d Total	<u>13690</u> <u>660877802</u> <u>664388927</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate.....	5 <u>5.41</u> %
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>7167622</u>
b Expected plan-related expenses	6b <u>1962617</u>
c Total (line 6a + line 6b)	6c <u>9130239</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>07/05/2024</u> Date
Signature of actuary	<u>23-07290</u> Most recent enrollment number
<u>AARON SHAPIRO</u> Type or print name of actuary	<u>646-473-3000</u> Telephone number (including area code)
<u>MILLIMAN, INC.</u> Firm name	
<u>ONE PENNSYLVANIA PLAZA</u> <u>38TH FLOOR</u> <u>NEW YORK, NY 10119</u> Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.59</u> %.....		
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	77.15 %
15 Adjusted funding target attainment percentage	15	%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ►	18(b)	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date.	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?..... ☐ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
		(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 67
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☐ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☐ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27 1

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	9130239	
b Excess assets, if applicable, but not greater than line 31a	31b	9130239	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan	B Three-digit plan number (PN)	
RETIREMENT PLAN FOR EMPLOYEES OF UNITED JEWISH	▶	333
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NY	51-0172429	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ 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
BELLUS VENTURES II, LP
82-5049306

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BVF II GP LLC
84-2541655

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
ATALAYA CAPITAL MANAGEMENT, L.P.
11-3774841

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BAUPOST PARTNERS LLC
04-2878725

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

THE BAUPOST GROUP LLC

04-3402144

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

BVF PARTNERS LP

36-3924730

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

CIM GLOBAL LLC

26-1660773

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

CENTERBRIDGE ADVISORS, LLC

20-4714365

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

CENTERBRIDGE ADVISORS II, LLC

27-3060659

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

CENTERBRIDGE ADVISORS III, LLC

36-4793823

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

CENTERBRIDGE ASSOCIATES, L.P.

03-0587673

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

CENTERBRIDGE PARTNERS DCE, L.P.

20-4714819

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

CENTERBRIDGE PARTNERS DCE II, L.P.

37-1662971

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

CENTERBRIDGE PARTNERS DCE III, L.P.

38-3937998

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

CLEARLAKE CAPITAL MGMT V, L.P.

82-3099208

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

CLEARLAKE CAPITAL MANAGEMENT VI, LP

84-2816737

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

DAVIDSON KEMPNER ADVISERS, LLC

88-4315699

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

DAVIDSON KEMPNER CAPITAL MGMT, L.P.

13-3863161

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

EMPYREAN CAPITAL PARTNERS, LP

52-2403815

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

WARBURG PINCUS LLC

13-3536050

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

EDGEWATER GROWTH CAPITAL MGMT II,LP

20-2325548

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

ELLIOTT INVESTMENT MANAGEMENT L.P.

84-3339129

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

FARALLON CAPITAL INST PARTNERS, LP

94-3106323

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

FOUNDRY GROUP NEXT, L.P.

81-2277556

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

FOUNDRY VENTURE CAPITAL 2010, L.P.

27-3399336

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

FOUNDRY VENTURE CAPITAL 2013, L.P.

80-0849082

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

FOUNDRY VENTURE CAPITAL 2016, L.P.

47-4873500

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

FOUNDRY GROUP NEXT 2018, L.P.

83-0625503

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

GENESIS INVESTMENT MANAGEMENT, LLP

98-0425768

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

CASPIAN CAPITAL LP

90-0626905

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

JANCHOR PARTNERS LIMITED

1608 ONE EXCHANGE SQUARE
CENTRAL HONG KONG HK

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

KOHLBERG KRAVIS ROBERTS & CO. L.P.

26-0426107

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

ACCOLADE CAPITAL MANAGEMENT, L.L.C.

52-2227070

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

CLEARLAKE CAPITAL MANAGEMENT VII,LP

87-1378757

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

CLEARLAKE CAPITAL MGMT FLAGSHIP

85-1972815

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

METROPOLITAN WEST ASSET MGMT, LLC

95-3703295

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

ECHO STREET CAPITAL MANAGEMENT LLC 12 EAST 49TH STREET
44TH FLOOR
NEW YORK, NY 10017

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

GREEN COURT CAPITAL MGMT. LIMITED ONE EXCHANGE SQUARE 8 CONNAUGHT PLACE, SUITE 4007-4008
CENTRAL HONG KONG HK

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

ADVENT GLOBAL OPPORTUNITIES MGMT

47-2551587

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

PENNANT CAPITAL MANAGEMENT, L.L.C.

22-3811926

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

REDWOOD CAPITAL MANAGEMENT, LLC

22-3732328

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

ROARK CAPITAL MANAGEMENT, LLC

06-1735341

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

MAGNA CAPITAL MANAGEMENT LLC

26-0674583

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

PRIMARY VENTURE MANAGEMENT LLC

27-3136951

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

WARBURG PINCUS CHINA-SOUTHEAST ASIA

83-3293782

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

AH CAPITAL MANAGEMENT, L.L.C.

27-0351217

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

UPWEST LABS MANAGEMENT LLC

45-3909963

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

CASPIAN CREDIT ADVISORS, L.L.C.

13-4046450

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

LONE PINE CAPITAL LLC

06-1484476

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

LYNROCK LAKE LP

2 INTERNATIONAL DRIVE
SUITE 130
RYE BROOK, NY 10573

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

RFP ADVISORS

200 SUMMIT DRIVE
2ND FLOOR
BURLINGTON, MA 01803

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

CITCO FUND ADMINISTRATION (CAYMAN)

89 NEXUS WAY P.O. BOX 31106
CAMANA BAY, GRAND CAYMAN 11205 KY

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

TOWERBROOK TSO SPECIAL II, L.P.

98-1429629

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

CHRISTOFFERSON, ROBB & COMPANY, LLC 720 FIFTH AVENUE
FL 13
NEW YRK, NY 10019

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

DISCERENE GROUP, L.P.

27-1433022

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

VINTAGE MANAGEMENT 2021, LTD

51-6415411

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

HAMBLEDON, INC. C/O MAPLES CORP SER

98-1466693

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

FOUNDRY 2022, L.P.

88-1093493

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

HEAVYBIT, INC.

45-4988719

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

HEAVYBIT HOLDINGS IV GP, L.L.C.

86-1351433

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

OVATA CAPITAL MANAGEMENT LIMITED

7TH FLOOR HARBOUR EAST 218 ELECTRIC ROAD
NORTH POINT HK

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

PATIENT SQUARE CAPITAL, LP

85-1852901

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

PINE BROOK ROAD FUND MANAGER II

ONE GRAND CENTRAL PLACE
60 EAST 42ND STREET, SUITE 3014
NEW YORK, NY 10165

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

TA ASSOCIATES XIV GP, L.P.

98-1593154

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

WARBURG PINCUS FINANCIAL SECTOR GP,

82-1931089

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

POST ROAD SLP HOLDER LLC

92-1589071

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

POST ROAD GROUP, L.P.

82-1158652

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

VINTAGE MANAGEMENT 2017 LTD.

51-5682862

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

VINTAGE MANAGEMENT 2022, LTD.

51-6549375

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

GRIP ENERGY TRANSITION MGMT, LLC

87-1436907

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

STATE STREET GLOBAL ADVISORS TRUST

81-4017137

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

(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)

MILLIMAN, INC.

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50 11	NONE	1127461	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SELECT EQUITY GROUP, L.P.

46-3465710

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 72	NONE	275224	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

PROSKAUER ROSE LLP

13-1840454

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	235811	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)

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50 72	CUSTODIAN (CURRENT)	170000	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MSCI INC. (FORMERLY THE BURGESS GRO

13-4038723

(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?
15 50	NONE	145620	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SHAPIRO CAPITAL MANAGEMENT LLC

20-4196445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 68 51	NONE	135986	Yes ☒ No ☐	Yes ☒ No ☐	0	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)

GARDNER RUSSO & QUINN LLC

23-2673088

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	134668	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELLINGTON MANAGEMENT COMPANY, LLP

30-0835489

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 68 51	NONE	103819	Yes ☒ No ☐	Yes ☒ No ☐	1191	Yes ☐ No ☒

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

KPMG, LLP

13-5565207

(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 70 50	NONE	63513	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)

JPMORGAN CHASE BANK, NA

13-4994650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50 72	CUSTODIAN (FORMER)	58832	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

RSM US LLP

42-0714325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	56000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UJA-FEDERATION OF NEW YORK, INC.

51-0172429

(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?
14 50	PLAN SPONSOR	42388	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)

BLOOMBERG LP DBA BLOOMBERG FINANCE

13-3417984

(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 50	NONE	37524	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UNION PARK CONSULTING LLC

85-2338200

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	30125	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FORTIFINANCIAL (USA), LTD.

46-4866352

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50 27 70	NONE	20950	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)

PIVOTALPATH, INC.

46-3167147

(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?
15 50	NONE	15000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PITCHBOOK DATA INC.

20-8625316

(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?
15 50	NONE	13250	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CANOE SOFTWARE, INC.

82-1936172

(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?
15 50	NONE	12563	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)

EVESTMENT ALLIANCE LLC

26-2574235

(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?
15 50	NONE	11717	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BIPSYNC, LTD.

46-1398747

(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?
15	NONE	11232	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INSTITUTIONAL LIMITED PARTNERS ASSO

75-3028947

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
50 99	NONE	8000	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)

VULCAN VALUE PARTNERS LLC

39-2051712

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 68	NONE	7646	Yes ☒ No ☐	Yes ☒ No ☐	28	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WELLINGTON MANAGEMENT COMPANY, LLP	68	1191
(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.	
WELLINGTON MANAGEMENT 30-0835489	THIRD-PARTY PROVIDED "SOFT DOLLAR" RESEARCH SERVICES	
(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:	KPMG LLP	b EIN:	13-5565207
c Position:	ACCOUNTANT		
d Address:	345 PARK AVENUE NEW YORK, NY 10154-0102	e Telephone:	212-758-9700

Explanation: THE PLAN SPONSOR FOR THE PENSION PLAN SELECTED A NEW ACCOUNTING FIRM TO PROVIDE AUDITING SERVICES.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection				
For calendar plan year 2022 or fiscal plan year beginning <u>10/01/2022</u> and ending <u>09/30/2023</u>						
A Name of plan <u>RETIREMENT PLAN FOR EMPLOYEES OF UNITED JEWISH</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>333</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>333</u>		
B Three-digit plan number (PN) ►	<u>333</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NY</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">D Employer Identification Number (EIN) <u>51-0172429</u></td> <td style="width: 20%;"></td> </tr> </table>		D Employer Identification Number (EIN) <u>51-0172429</u>			
D Employer Identification Number (EIN) <u>51-0172429</u>						

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	41397359077
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1)	438110916441262
(2) Participant contributions.....		1b(2)	536158395
(3) Other.....		1b(3)	225122614994082
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1)	137286854399366
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other		1c(3)(B)	5381870
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	6758673659414709
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13)	1643005553030249
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	352184929367375788

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	477781296	505772928

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	438212	717370
i Acquisition indebtedness	1i		
j Other liabilities	1j	2656656	118493
k Total liabilities (add all amounts in lines 1g through 1j)	1k	3094868	835863

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	474686428	504937065
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	37468811	
(B) Participants	2a(1)(B)	1009511	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		38478322
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	239399	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	486	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	3040027	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3279912
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1104273	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1144709	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2248982
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	201827747	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	190254591	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		11573156
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	20303651	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		20303651

		(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)		3266393
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		79150416
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	43051282	
(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)		43051282
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)	1711617	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	3015391	
(4) Other	2i(4)	1121489	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5848497
j Total expenses. Add all expense amounts in column (b) and enter total	2j		48899779
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		30250637
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: RSM US LLP

(2) EIN: 42-0714325

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		9274

	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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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 _____.

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 504734.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF UNITED JEWISH		B Three-digit plan number (PN) ► 333
C Plan sponsor's name as shown on line 2a of Form 5500 UNITED JEWISH APPEAL-FEDERATION OF JEWISH PHILANTHROPIES OF NY		D Employer Identification Number (EIN) 51-0172429
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ 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.....		3 403
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) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a
b	The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b
c	The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	
a	The corresponding number for the plan year immediately preceding the current plan year.....	15a
b	The corresponding number for the second preceding plan year.....	15b
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:	
a	Enter the number of employers who withdrew during the preceding plan year	16a
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b
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: 31 % Investment-Grade Debt: 4 % High-Yield Debt: 1 % Real Estate: 1 % Other: 63 %

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 _____

**Retirement Plan for Employees of
United Jewish Appeal – Federation of
Jewish Philanthropies of
New York, Inc. and Affiliated
Agencies and Institutions**

Financial Statements
September 30, 2023

Independent Auditor's Report

Plan Administrator

Retirement Plan for Employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York, Inc. and Affiliated Agencies and Institutions

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 Financial Statements

We have performed an audit of the financial statements of Retirement Plan for Employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York, Inc. and Affiliated Agencies and Institutions (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 as of September 30, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2023 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2023 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from qualified institutions stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate to the best of their knowledge and belief.

Opinion on the 2023 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 2023 Financial Statements section:

- The amounts and disclosures in the accompanying 2023 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 (U.S. GAAP).
- The information in the accompanying 2023 financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2023 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 2023 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 on the 2023 financial statements.

Responsibilities of Management for the 2023 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the 2023 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 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.
- 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 2023 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 U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2023 financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

2023 Supplemental Schedules Required by ERISA

The supplemental schedules of schedule H, line 4(i)—schedule of assets (held at end of year) as of September 30, 2023, schedule H, line 4(j)—schedule of reportable transactions for the year ended September 30, 2023, and Schedule H, Line 4a – Schedule of Nonexempt Transactions for Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL'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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2022 Financial Statements

The 2022 financial statements of the Plan were audited by predecessor auditors whose report dated July 13, 2023, expressed an unmodified opinion on those financial statements.

RSM US LLP

New York, New York
July 12, 2024

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
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Statements of Net Assets Available for Benefits

September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Investments, at fair value (Note 6)	\$ 484,279,189	\$ 450,882,565
Accrued interest and dividends receivable	316,806	246,234
Due from brokers for securities sold	4,677,276	22,266,027
Contributions receivable from employers	2,234,598	4,381,109
Contributions receivable from employees	<u>58,395</u>	<u>5,361</u>
Total assets	<u>491,566,264</u>	<u>477,781,296</u>
Liabilities:		
Accrued expenses	717,370	438,212
Due to brokers for securities purchased	<u>118,493</u>	<u>2,656,656</u>
Total liabilities	835,863	3,094,868
Commitments (Note 6)		
Net assets available for benefits	<u>\$ 490,730,401</u>	<u>\$ 474,686,428</u>

See accompanying notes to the financial statements.

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Statements of Changes in Net Assets Available for Benefits

Years Ended September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	\$ 35,143,200	\$ (70,988,664)
Interest and dividends	<u>5,528,894</u>	<u>4,227,612</u>
Total investment income (loss)	<u>40,672,094</u>	<u>(66,761,052)</u>
Contributions (Note 4):		
Employers	23,262,147	23,081,109
Employees	<u>1,009,511</u>	<u>974,346</u>
Total contributions	24,271,658	24,055,455
Deductions from net assets attributable to:		
Benefits paid to retirees	43,051,282	42,036,011
Investment advisory and custodial fees	3,244,223	3,034,899
Administrative expenses	1,526,065	1,364,668
Premiums to Pension Benefit Guaranty Corporation	<u>1,078,209</u>	<u>254,828</u>
Total deductions	<u>48,899,779</u>	<u>46,690,406</u>
Increase (decrease) in net assets available for benefits	16,043,973	(89,396,003)
Net assets available for benefits:		
Beginning of year	<u>474,686,428</u>	<u>564,082,431</u>
End of year	\$ <u><u>490,730,401</u></u>	\$ <u><u>474,686,428</u></u>

See accompanying notes to the financial statements.

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September 30, 2023 and 2022

(1) Description of Plan

The following brief description of the Retirement Plan for Employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York, Inc. and Affiliated Agencies and Institutions (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined-benefit pension plan covering eligible employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York, Inc. (the Organization) and affiliated agencies and institutions. The Plan is contributory for employees who are subject to a collective bargaining agreement (also referred to as "union employees"), and who elect to participate. Effective October 1, 1989, eligible employees who were not subject to a collective bargaining agreement (also referred to as "non-union employees") began to participate automatically on a noncontributory basis. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is classified as a Cooperative and Small Employer Charity (CSEC). CSEC plans are subject to funding rules in effect prior to the enactment of the Pension Protection Act. The Organization, as Plan Sponsor, administers the Plan. During the plan year ended September 30, 2023, the Plan underwent a change of trustee and custodian. JPMorgan Chase Bank N.A. (the Former Trustee) was the trustee and custodian of the Plan through December 31, 2022. The Bank of New York Mellon (the Current Trustee) became the trustee and custodian of the Plan as of January 1, 2023.

(b) Pension Benefits

Non-Union Employees

All non-union employees who are eligible to participate in the Plan accrue benefits under a cash balance formula. Under the cash balance formula, employees become fully vested after three years of service and are credited with an annual pay credit equal to 3% of compensation. Non-union employees who were 50 years or older and had at least 10 years of vesting service as of October 1, 2017 also are credited with an additional annual pay credit equal to 2% of compensation. In addition, employees' cash balance accounts receive a credit on the last day of each plan year, at a rate equal to the yield on 30-year United States Treasury bonds, based on the value of the accounts as of the first day of that plan year.

Non-union employees who were hired before May 1, 2010 became vested after five years and accrued benefits under a Final Average Pay (FAP) formula through September 30, 2017 as follows: vested non-union employees are entitled to annual pension benefits beginning at normal retirement date equal to 0.90% of their average compensation for the highest five consecutive years in the ten years immediately prior to October 1, 2017 plus 0.45% of such average compensation in excess of the Average Social Security Wage Base, multiplied by the number of years of credited service up to 15 years; plus 1.17% of such average compensation multiplied by credited service over 15 years; plus 0.585% of such average compensation in excess of the Average Social Security Wage Base multiplied by credited service over 15 years (not to exceed 25 years). The minimum benefit is the accrued benefit at September 30, 2010 under the Plan's formula in effect at such date (1% of such average compensation as of September 30, 2010 plus 0.5% of such average compensation in excess of the Average Social Security Wage Base multiplied by the number of years of credited service at September 30, 2010 (up to 15 years); plus 1.3% of such average compensation multiplied by credited

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service over 15 years; plus 0.65% of such average compensation in excess of the Average Social Security Wage Base multiplied by credited service at September 30, 2010 (not to exceed 20 years)).

As of October 1, 2017, such non-union employees hired prior to May 1, 2010, began to accrue benefits under the cash balance formula described above.

Union Employees

All union employees (those subject to a collective bargaining agreement) who are eligible and elect to participate in the Plan accrue benefits under a cash balance formula. Under the cash balance formula, union employees contribute 3% of compensation but have the right, at the later of October 1, 2019, or when they first begin participating in the Plan, to make a one-time election to instead contribute 2% of compensation. The annual pay credit for union employees is: (i) 5% for employees who elected to contribute 2% of compensation, or (ii) 6% for all other participating union employees, in each case of the annual rate of pay on October 1 for the plan year for which the contribution is made. In both cases, the annual pay credit includes an additional 2% of compensation for employees; hired before May 1, 2010, who, as of October 1, 2019, had reached age 50 and had at least 10 years of vesting service under the FAP formula described below. In addition, employees' cash balance accounts receive a credit on the last day of each plan year, at a rate equal to the yield on 30-year United States Treasury bonds, based on the value of the accounts as of the first day of that plan year.

Union employees hired before May 1, 2010, accrued benefits under a FAP formula through September 30, 2019 as follows: vested eligible union employees are entitled to annual pension benefits beginning at normal retirement date equal to 1.305% of the first \$9,000 of their average compensation for the highest five consecutive years in the 10 years immediately prior to October 1, 2019 plus 1.665% of such average compensation in excess of \$9,000, multiplied by the number of years of credited service. The minimum benefit is the accrued benefit at September 30, 2010, under the Plan formula in effect at September 30, 2010 (1.45% of the first \$9,000 of average compensation at actual date of termination plus 1.85% of such average compensation in excess of \$9,000, multiplied by the number of years of credited service at September 30, 2010).

As of October 1, 2019, such union employees hired prior to May 1, 2010, began to accrue benefits under the cash balance formula described above.

(c) Death and Disability Benefits

Employees Hired prior to May 1, 2010

Death of Married Active Participants

After completion of five or more years of service and the attainment of age 50, the surviving spouse receives a death benefit equal to 50% of the pension the participant would have received if the participant had retired on the last day of the month in which the death occurred and commenced the 50% joint and survivor option. If the participant had not reached age 50, the spouse receives the benefit described above on the first of the month following the first date the participant would have been eligible for an age 50 retirement benefit. Effective October 1, 2010, the surviving spouse of a participant not subject to a collective bargaining agreement has the option to elect an equivalent lump-sum payment. For a married participant subject to a collective bargaining agreement who does not have at least five years of vesting service, a death benefit equal to the participant's contributions with interest will be paid to the spouse of the participant.

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Death of Unmarried Active Participants

For those who are not subject to a collective bargaining agreement, are employed by a participating employer on or after October 1, 2010 and have completed five or more years of vesting service, the participant's estate receives a lump-sum payment equal to 50% of the value of the vested accrued benefit earned the day before death. For an unmarried participant (or married but waived the 50% joint and survivor option), subject to a collective bargaining agreement, who does not have at least five years of service, a death benefit equal to the participant's contributions with interest will be paid to the participant's beneficiary.

Disability

Active participants who become totally disabled and have five or more years of service receive an unreduced benefit based on their final average earnings, as defined, and length of credited benefit service, as defined. If the participant becomes totally disabled before completion of five years of vesting service, a pension benefit will be received based on the participant's final average earnings and length of credited benefit service; however, the benefit will be reduced according to the participant's age when payments commence.

Employees Hired on or after May 1, 2010

Death of Married Active Participants

If a married participant dies after having completed three or more years of vesting service, the surviving spouse may elect to receive either a lump-sum distribution equal to the value of the cash balance account or an equivalent annuity. If a married participant subject to a collective bargaining agreement dies without being vested, the participant's spouse receives a refund of the employee contributions plus interest.

Death of Unmarried Active Participants

If an unmarried participant dies after having completed at least three years of vesting service, the participant's estate will be paid the equivalent of the value of the cash balance account. If an unmarried participant subject to a collective bargaining agreement dies without being vested, the participant's beneficiary receives a refund of the employee contributions with interest.

Disability

Active participants who become totally disabled receive the equivalent of the value of the cash balance account or may elect an optional equivalent annuity.

(d) Plan Termination

The provisions of the Plan govern benefit distributions in the event of termination of the Plan; these benefit distributions may be supported by the then level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC), a U.S. government agency.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.

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2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
3. Other vested benefits insured by the PBGC up to the applicable limitations (discussed below).
4. All other vested benefits (i.e., vested benefits not insured by the PBGC).
5. All nonvested benefits.

As set forth below, certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's benefits. The PBGC does not guarantee all types of benefits under retirement plans, 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, subject to a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during the year ended September 30, 2023, such ceiling, which is adjusted periodically, is \$6,750 per month. Such ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

(2) Summary of Significant Accounting Policies

The following are the significant accounting policies followed by the Plan:

(a) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

(b) Investment Valuation and Income Recognition

The Plan follows the provisions of Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement. The objective of a fair value measurement is to determine 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. ASC Topic 820 establishes a fair value hierarchy that prioritizes and ranks the level of market price observability used in measuring fair value. Valuation methods based upon inputs with readily available quoted or published prices in active markets for identical assets or liabilities (Level 1 measurements) will have a higher degree of market price observability and a lesser degree of judgment used in determining fair value than the lowest priority measurements involving significant unobservable inputs (Level 3 measurements).

Investments that do not have readily determinable fair values, including private equity investments, hedge funds, real estate funds, and other funds are measured using the net asset value (NAV) per

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share or its equivalent practical expedient, as reported by the investment managers and reviewed by management for reasonableness.

Short-term and money market instruments are recorded at fair value which is approximated by cost. Common stock and mutual fund investments are presented at fair value based on quoted or published market prices. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Purchases and sales of investments are recorded on the trade date.

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

(c) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and judgments that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingencies, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

(d) Payment of Benefits

Benefit payments to participants are recorded upon distribution.

(e) Income Taxes

The Plan follows the provisions of ASC Topic 740-10, Income Taxes—Overall, relating to uncertainty in income taxes. For the Plan, ASC Topic 740-10 is applicable to the incurrence of unrelated business income tax attributable to certain of its investments. ASC Topic 740-10 establishes a minimum threshold for financial statement recognition of the benefits of positions taken, or expected to be taken, in filing tax returns. It requires the evaluation of tax positions taken or expected to be taken in the course of preparing the Plan's income tax returns to determine whether the tax positions are "more-likely than-not" of being sustained by the applicable tax authority.

(f) Administration Expenses

Administrative expenses are paid out of the Plan's assets.

(g) Subsequent Events

The Plan evaluated events subsequent to September 30, 2023 and through July 12, 2024, the date on which the financial statements were available to be issued, and determined that no additional disclosures were required.

(h) Reclassifications

Certain reclassifications of 2022 amounts have been made to conform to the 2023 presentation.

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(3) Information Certified by the Former Trustee and Current Trustee

The Plan's investment asset information as of September 30, 2023, and for the year ended September 30, 2023, included throughout the Plan's financial statements and supplemental schedules, was prepared by or derived from information provided by the Former Trustee and Current Trustee and furnished to the Plan Sponsor. The Plan Sponsor has obtained a certification from the Current Trustee, as to the completeness and accuracy of \$484,279,189 of investments, at fair value at September 30, 2023, and \$18,553,335 of net appreciation in fair value of investments, and \$4,626,477 of interest and dividends for the plan year ended September 30, 2023. There were adjustments of \$1,797,464 made to the certified net appreciation in fair value of investments and adjustments of \$183,647 made to the certified interest and dividends to adjust cost basis.

The Plan Sponsor has obtained a certification from the Former Trustee, as to the completeness and accuracy of \$14,792,401 of net appreciation in fair value of investments, and \$718,770 of interest and dividends for the plan year ended September 30, 2023.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Sponsor has elected to follow the audit requirements under ERISA Section 103(a)(3)(C) and therefore has instructed the Plan's independent auditors not to perform auditing procedures with respect to the Plan's assets held for investment.

(4) Funding

The Plan is financed by both employer and employee contributions. Employer contributions are actuarially determined to be sufficient to fund the Plan's normal cost on a current basis and to amortize the past service costs. Employer contributions for the plan years ended September 30, 2023 and 2022, respectively, exceed the minimum required contributions.

As a condition of participation, union employees are required to make contributions to the Plan. Until September 30, 2019, union employees hired prior to May 1, 2010, were required to contribute 1% of basic compensation up to \$9,000, plus 4% of compensation in excess of \$9,000. Since October 1, 2019, such employees have been required to contribute 3% of annual rate of pay (or, if they so elected, 2%), while all union employees hired on or after May 1, 2010, have been required to contribute 3% of annual rate of pay. Accumulated employee contributions amounted to \$10,905,381, including interest of \$2,382,885 as of September 30, 2023, and \$10,779,791, including interest of \$2,264,833 as of September 30, 2022. Interest is based on 120% of the federal midterm rate.

Although it has not expressed any intention to do so, the Organization has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

(5) Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is the value of those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered to the valuation date and are calculated under the FAP formula and the cash balance formula described in Note 1(b).

Participating union employees hired prior to May 1, 2010, accumulate Plan benefits that are calculated under the FAP formula through September 30, 2019, and thereafter accumulate Plan benefits under the cash balance formula. Participating union employees hired on or after May 1, 2010, accumulate Plan

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benefits under the cash balance formula. Nonunion employees hired prior to May 1, 2010, accumulate Plan benefits that are calculated under the FAP formula through September 30, 2017, and thereafter accumulate Plan benefits under the cash balance formula. Nonunion employees hired on or after May 1, 2010, accumulate Plan benefits under the cash balance formula. 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.

The actuarial present value of accumulated plan benefits was determined by the Plan's actuary, Milliman Inc., 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 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 significant actuarial assumptions used in the determination of the actuarial present value of accumulated plan benefits as of September 30, 2023 and 2022, are as follows:

Rate of interest	7%
Mortality table	PRI-2012 Total Employee/Retiree Mortality Tables with mortality improvement scale MP-2021 on a generational basis
Retirement rate	Ranges from 2% to 20% for ages 55 to 79, 100% at age 80

The interest rate of 7%, utilized for discount purposes for the plan years ended September 30, 2023 and 2022, represents a reasonable long-term rate of asset return, considering the Plan's status as a CSEC at September 30, 2023 and 2022.

Accumulated plan benefits at September 30, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 335,823,275	\$ 327,967,491
Other participants	<u>235,683,167</u>	<u>238,534,046</u>
	571,506,442	566,501,537
Nonvested benefits	<u>2,882,619</u>	<u>2,761,767</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 574,389,061</u>	<u>\$ 569,263,304</u>

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Changes in accumulated plan benefits for the years ended September 30, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
Actuarial present value of accumulated plan benefits		
at beginning of year	\$ 569,263,304	\$ 559,450,666
Increase in benefits accumulated and plan experience	9,809,918	14,133,479
Benefits paid directly to participants	(43,051,282)	(42,036,011)
Increase for interest due to decrease in the discount period	<u>38,367,121</u>	<u>37,715,170</u>
Actuarial present value of accumulated plan benefits		
at end of year	<u>\$ 574,389,061</u>	<u>\$ 569,263,304</u>

(6) Fair Value

The fair value hierarchy under the fair value measurement provisions of ASC Topic 820, which prioritizes the inputs to valuation techniques used to measure fair value, are as follows:

Level 1: Valuations are based on observable inputs that reflect quoted market or published prices in active markets for identical assets and liabilities at the reporting date. The types of investments and other assets included in Level 1 consist of exchange-traded equity securities and debt, short-term money market funds, and actively traded obligations issued by the U.S. government.

Level 2: Valuations are based on either (1) quoted or published prices for similar assets or liabilities in active markets, (2) quoted or published prices for identical or similar assets or liabilities in markets that are not active, or (3) pricing inputs other than quoted or published prices that are directly or indirectly observable at the reporting date.

Level 3: Fair value is determined based on pricing inputs that are unobservable and includes situations where there is little, if any, market activity for the asset or liability.

Alternative investments consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. The NAV reported by each fund is used as a practical expedient to estimate the fair value of the Plan's interest therein. The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

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The following tables summarize the fair value of the Plan's investments at September 30, 2023 and 2022, in accordance with the ASC Topic 820 fair value hierarchy levels:

	2023		2022	
	Level 1	Total	Level 1	Total
Investments:				
Short-term and money market instruments	\$ 4,458,443	\$ 4,458,443	\$ 14,142,658	\$ 14,142,658
Common stocks	59,414,709	59,414,709	67,586,736	67,586,736
Mutual funds	53,030,249	53,030,249	16,430,055	16,430,055
Corporate bonds	—	—	538,187	538,187
	<u>\$ 116,903,401</u>	<u>116,903,401</u>	<u>\$ 98,697,636</u>	<u>98,697,636</u>
Investments measured at NAV (or its equivalent):				
Alternative investments:				
Equity funds		76,997,559		64,305,844
Long/short equity hedge funds		10,043,225		11,284,747
Multi-strategy hedge funds		155,023,568		148,739,080
Private equity		95,978,728		99,785,142
Real estate		3,118,007		2,603,240
Other		<u>26,214,701</u>		<u>25,466,876</u>
Investments measured at NAV (or its equivalent)		<u>367,375,788</u>		<u>352,184,929</u>
Total investments		<u>\$ 484,279,189</u>		<u>\$ 450,882,565</u>

The Plan's alternative investments are diversified across the following investment strategies:

Equity funds and long/short equity hedge funds – Represent investments in equity funds or hedge funds that primarily invest long and/or short in global, liquid equities, attempting to realize gains through the identification of mispriced securities.

Multi-strategy hedge funds – Represent investments in hedge funds that vary exposure to markets and strategies based on opportunities due to temporary dislocations or structural inefficiencies. Strategies include event-driven and long/short equity and credit, distressed securities, and merger and other arbitrage.

Private equity – Represents investments in buyout and venture capital funds. Private equity buyout funds purchase significant equity stakes in established companies with the goal of increasing value through financial, operational, and strategic changes. Venture capital funds provide capital and professional expertise to early stage businesses in exchange for equity ownership with the potential for significant growth and value creation.

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Real estate – Represents investments in funds that focus on the purchase and development, improvement, and management of residential, commercial, and industrial real estate with potential value realization through both rental income and gains from property sales.

Other – Represents investments in funds that do not fall into the aforementioned categories. Strategies include investments in funds that invest in real assets (other than real estate) and investment in funds that invest in private credit and investment in private companies. As of September 30, 2023, the other category is subject to lock-up.

Multi-strategy hedge funds and long/short equity investments contain various monthly, quarterly, semiannual, and annual redemption restrictions with required written notice ranging from 30 to 180 days. In addition, certain of these investments are restricted by initial lock-up periods and may contain private investments that are not redeemable within the next year or are presently in liquidation, awaiting final redemption proceeds.

The Plan's interests in the private equity and real estate funds are generally for ten-year terms, with extensions of one to two years. As of September 30, 2023, the weighted average remaining life of these strategies approximated eight years. These investments also contain minimum subscription or capital commitments. The total unfunded capital commitments of the Plan's alternative investments were \$73,410,000 at September 30, 2023, and \$67,082,000 at September 30, 2022. The Plan maintains sufficient liquidity in its investment portfolio to cover such capital commitments.

The following table summarizes the composition of alternative investments by the various redemption provisions and lock-up/liquidation periods at September 30, 2023 and 2022:

<u>Redemption period</u>	<u>2023</u>	<u>2022</u>
Monthly	\$ 30,603,712	31,283,820
Quarterly	94,199,147	83,442,484
Semiannual	66,145,693	61,557,918
Lock-up/liquidation (a)	176,427,236	175,900,707
Total	\$ <u>367,375,788</u>	<u>352,184,929</u>

(a) The amount subject to redemption lock-up or in liquidation as of September 30, 2023 is set to expire or expected to be received as follows:

<u>Plan year ending</u>	<u>Amount</u>
2024	\$ 19,475,167
2026 and after	<u>156,952,069</u>
Total	\$ <u>176,427,236</u>

(7) Tax Status

IRS has issued a favorable determination letter dated May 7, 2021, stating that the Plan and the related UJA-Federation Retirement Trust, which holds the Plan's assets, are designed in accordance with

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applicable sections of the Internal Revenue Code (IRC). This favorable determination was conditioned upon the adoption of corrective retroactive amendments, which the Board of Directors adopted on June 15, 2021. The Plan Sponsor and the Plan's ERISA counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC.

The Plan is subjected to routine audits by taxing jurisdictions. The Organization has analyzed the tax positions taken by the Plan, and has concluded that as of September 30, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

(8) Prohibited Transactions

During the years ended September 30, 2023 and 2022, certain affiliated agencies and institutions participating in the Plan failed to remit employee contributions to the Plan in a timely manner, which are considered prohibited transactions. The affiliated agencies and institutions have paid all interest and penalties associated with the late remittances (refer to supplemental schedule 3 (Schedule H, Line 4a – Schedule of Nonexempt Transactions for Delinquent Participant Contributions) for the year ended September 30, 2023).

(9) Risks and Uncertainties

The Plan may invest in various types of 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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are 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.

(10) Related-Party and Party-in-Interest Transactions

Certain Plan investments at September 30, 2022, and through December 31, 2022, were money market funds and equities issued by the Former Trustee, and certain Plan investments at September 30, 2023, were money market funds issued by the Current Trustee. Transactions with respect to these investments are considered to be exempt party-in-interest transactions.

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(11) Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per the financial statements	\$ 490,730,401	\$ 474,686,428
Add additional contributions receivable	14,206,664	—
Net assets per the Form 5500	<u>\$ 504,937,065</u>	<u>\$ 474,686,428</u>

The following is a reconciliation of employer contributions per the financial statements to the Form 5500:

	<u>2023</u>
Employer contributions as reported on the financial statements	\$ 23,262,147
Add additional contributions receivable at September 30, 2023	14,206,664
Employer contributions per the Form 5500	<u>\$ 37,468,811</u>

After September 30, 2023, the Plan Sponsor funded additional employer contributions into the Plan. Under U.S. GAAP, these contributions are not recorded as employer contributions for the plan year ended September 30, 2023, although they do qualify as contributions for purposes of satisfying the minimum funding requirements established by the Internal Revenue Service (IRS). As a result, this funding is included as contributions and contributions receivable on Form 5500 for the plan year ended September 30, 2023.

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Company	Par Value/ Shares Held	Cost	Fair Value
Short-term and money market instruments:			
* Dreyfus Government Cash Management Fund	4,399,366	\$ 4,399,366	\$ 4,399,366
Cash	—	59,077	59,077
Total short-term and money market instruments		<u>4,458,443</u>	<u>4,458,443</u>
Alternative investments:			
Equity funds:			
Advent Global Opportunities Fund LP	—	15,500,000	12,137,726
Biotechnology Value Fund II L.P.	—	9,037,669	25,712,839
Diakrisis Fund, LP	—	2,500,000	2,777,907
Echo Street GoodCo Select II, LP	—	17,500,000	18,140,524
Genesis Group Trust	6,559	5,233,676	6,855,811
Green Court Greater China Long-Only Equity Fund	3,760	5,757,274	5,607,377
Janchor Partners Opportunities Offshore Fund, L.P.	—	-	429,538
Janchor Partners Opportunities Offshore Fund II L.P.	—	3,777,529	3,641,743
Janchor Partners Opportunities Offshore Fund III, L.P.	—	520,000	497,092
Lone Cascade, LP	—	1,598,381	1,153,577
New Century Holdings XI, L.P.	—	47,272	43,425
Total equity funds		<u>61,471,801</u>	<u>76,997,559</u>
Long/short equity hedge funds:			
Janchor Partners Pan-Asian Fund	80,838	8,000,000	10,038,528
Wishbone International Partners, Ltd.	9	197,007	4,697
Total long/short equity hedge funds		<u>8,197,007</u>	<u>10,043,225</u>
Multi-strategy hedge funds:			
Baupost Value Partners, L.P.	—	636,792	7,166,231
Bellus Ventures II LP	53,145	7,800,000	10,679,422
Caspian Inefficient Markets International Fund III, L.P.	—	7,312,500	8,001,665
Cerberus International, Ltd.	—	—	5,612
CRC Bond Opportunity Trading Fund (Cayman) LP	—	17,500,000	18,013,086
Davidson Kempner Institutional Partners, L.P.	—	14,139,199	22,611,255
Elliott International Limited	15,970	20,393,676	33,266,623
Empyrean Capital Overseas Fund, Ltd.	9,731	16,131,300	19,289,803
Farallon Capital Institutional Partners, L.P.	—	—	205,075
Lynrock Lake Fund Offshore LP	—	17,318,292	21,187,179
Nokota Capital Offshore Fund, Ltd.	—	1,285,621	283,181
Ovata Equity Strategies Feeder Fund	—	8,250,000	8,293,762
Redwood Drawdown Offshore Fund II, L.P.	—	—	1,130,284
Redwood Drawdown Offshore Fund III, L.P.	—	4,500,000	4,890,390
Total multi-strategy hedge funds		<u>115,267,380</u>	<u>155,023,568</u>

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September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Private equity:			
Accolade Partners Blockchain II Feeder, L.P.	—	\$ 301,500	\$ 244,750
Accolade Partners Blockchain II Select Feeder, L.P.	—	957,000	759,452
Accolade Partners Blockchain III Seed, L.P.	—	21,000	16,181
Accolade Partners Blockchain III Venture, L.P.	—	36,000	75,173
Accolade Partners Digital Evolution, L.P.	—	500,000	528,532
American Securities Partners V, L.P.	—	164,351	2,442
Avid Ventures Fund II, L.P.	—	50,000	43,546
Carlyle Asia Growth Partners IV, L.P.	—	143,599	131,721
Centerbridge Capital Partners, L.P.	—	284,401	95,537
Centerbridge Capital Partners II, L.P.	—	1,677,831	285,281
Centerbridge Capital Partners III, L.P.	—	3,218,614	4,865,432
Clearlake Capital Partners V (USTE), L.P.	—	1,531,964	3,488,632
Clearlake Capital Partners VI (USTE), L.P.	—	2,747,709	4,580,562
Clearlake Capital Partners VII (USTE), L.P.	—	2,280,289	2,562,257
CNK Fund III L.P.	—	822,600	850,612
Columbia Capital Equity Partners IV (QP), L.P.	—	85,533	85,223
Edgewater Growth Capital Partners II, L.P.	—	206,787	73,174
Enervest Energy Institutional Fund XIV-C, L.P.	—	678,606	4,281,913
Foundry 2022, L.P.	—	697,080	736,885
Foundry Group Next, L.P.	—	3,951,002	6,913,283
Foundry Group Next 2018, L.P.	—	4,781,569	5,506,100
Foundry Venture Capital 2007, L.P.	—	340,093	58,351
Foundry Venture Capital 2010, L.P.	—	286,795	1,853,229
Foundry Venture Capital 2010 Annex, L.P.	—	54,852	264,981
Foundry Venture Capital 2013, L.P.	—	523,710	1,758,057
Foundry Venture Capital 2016, L.P.	—	1,047,673	1,231,045
Grey Rock Net Zero Opportunities Fund I, LP	—	462,731	433,133
Heavybit Holdings IV, LP	—	811,750	754,603
KKR Energy Income and Growth Fund I-TE, L.P.	—	2,109,771	1,036,746
LS Power Equity Partners II, L.P.	—	256,609	196
Patient Square Equity Partners, LP and Affiliates	—	882,700	1,143,539
Pine Brook Capital Partners II, L.P.	—	2,228,304	2,947,831
Prospect Venture Partners II, L.P.	—	40,527	3,261
Prospect Venture Partners III, L.P.	—	35,057	7,564
PVP Fund III, L.P.	—	799,994	944,762
PVP Fund IV, L.P.	—	128,940	117,363
Revolution Growth II, L.P.	—	280,860	190,394

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Company	Par Value/ Shares Held	Cost	Fair Value
Revolution Growth III, L.P.	—	\$ 2,018,599	\$ 4,680,252
Roark Capital Partners, L.P.	—	—	1,835
Roark Capital Partners III, L.P.	—	923,247	3,729,061
Roark Capital Partners IV, L.P.	—	5,167,775	8,940,855
Roark Capital Partners V (T), L.P.	—	2,854,561	4,992,046
Roark Capital Partners VI (T), L.P.	—	1,252,499	1,703,538
TA XIV-A L.P.	—	2,442,000	2,374,947
TCV VII (A), L.P.	—	36,197	20,103
Towerbrook Structured Opportunities Fund II (Onshore), L.P.	—	1,797,990	2,182,466
UpWest Labs Fund IV, LP	—	572,000	533,024
Village Ventures Fund II, L.P.	—	—	6,138
Vintage Fund of Funds V (Access), L.P.	—	1,364,773	2,167,695
Vintage Fund of Funds V (Emerging Managers), L.P.	—	2,706,325	4,411,256
Vintage Fund of Funds VI (Access), L.P.	—	1,163,420	1,168,538
Vintage Fund of Funds VI (Breakout), L.P.	—	1,037,124	1,157,294
Vintage Fund of Funds VII (Access), L.P.	—	100,036	89,833
Vintage Fund of Funds VII (Breakout), L.P.	—	133,394	116,141
Warburg Pincus China Southeast Asia II, L.P.	—	1,996,425	2,216,870
Warburg Pincus Financial Sector, L.P.	—	2,543,450	5,008,026
Warburg Pincus Financial Sector II, L.P.	—	1,170,000	1,607,067
Total private equity		<u>64,707,616</u>	<u>95,978,728</u>
Real estate:			
Ares European Real Estate Fund III, L.P.	—	406,465	10,263
Magna Hotel Fund VII LP	—	2,270,429	2,713,284
Realty Financial Partners VI, L.P.	—	2,638,041	114,456
Sterling American Property IV, L.P.	—	—	35,250
Sterling American Property V, L.P.	—	—	244,754
Total real estate		<u>5,314,935</u>	<u>3,118,007</u>
Other:			
Atalaya Asset Income Fund Evergreen, L.P.	—	\$ 10,458,947	10,526,398
Atalaya Asset Income Fund III, L.P.	—	47,683	3,459
Atalaya Asset Income Fund IV, L.P.	—	244,914	164,514
Atalaya Asset Income Fund V, L.P.	—	6,469,568	6,148,329
Clearlake Flagship Plus Partners (Offshore), L.P.	—	1,885,659	2,106,014
Post Road Specialty Lending Fund II LP	—	3,611,905	3,774,955
VCCIF I-B LLC	—	2,590,272	3,491,032
Total other		<u>25,308,948</u>	<u>26,214,701</u>
Total alternative investments		<u>280,267,687</u>	<u>367,375,788</u>

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Company	Par Value/ Shares Held	Cost	Fair Value
Common stocks:			
Adeka Corp	15,495 \$	253,970 \$	265,458
Aeon Delight Co Ltd	7,250	202,658	159,843
AI Holdings Corp	14,511	244,375	230,270
Alphabet Inc	20,470	1,832,887	2,698,970
Amano Corp	4,730	87,304	104,030
Amphenol Corp	5,640	231,431	473,704
Arcs Co Ltd	3,055	50,532	55,746
ARE Holdings Inc	19,334	286,701	245,781
Ashtead Group PLC	7,247	402,645	442,443
Askul Corp	22,437	282,467	294,699
Avantor Inc	46,000	964,327	969,680
Axalta Coating Systems Ltd	18,500	498,221	497,650
Bank Of America Corp	30,500	706,278	835,090
Baxter International Inc	21,200	947,136	800,088
Berkshire Hathaway Inc	3,424	1,172,353	3,323,934
Bio-Techne Corp	4,536	386,912	308,766
Biprogy Inc	9,596	219,155	240,117
BML Inc	11,893	292,329	222,837
Brown & Brown Inc	12,817	491,706	895,139
Brown-Forman Corp	5,050	146,813	293,405
Canon Marketing Japan Inc	13,821	303,732	359,082
Carter's Inc	14,100	1,007,299	975,015
Casio Computer Co Ltd	15,369	195,523	129,101
CDW Corp/De	4,272	511,208	861,919
Chugai Pharmaceutical Co Ltd	11,780	284,977	365,024
CIE Financiere Richemont SA	7,125	503,371	872,322
Clean Harbors Inc	2,749	448,161	460,073
Comcast Corp	6,475	119,441	287,102
Core & Main Inc	8,098	199,691	233,627
Corning Inc	28,836	917,016	878,633
Dai-Ichi Life Holdings Inc	16,915	313,463	351,052
Daito Trust Construction Co Lt	2,246	220,290	237,055
Dayforce Inc	12,801	887,589	868,548
Devon Energy Corp	7,628	215,395	363,856
Doshisha Co Ltd	5,943	84,875	88,811
DTS Corp	4,800	105,683	102,610
Duckhorn Portfolio Inc	6,685	118,707	68,588
Eiken Chemical Co Ltd	15,152	193,317	138,701

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Company	Par Value/ Shares Held	Cost	Fair Value
Elanco Animal Health Inc	80,000	\$ 942,338	899,200
Elecom Co Ltd	14,567	215,358	170,148
En Japan Inc	11,063	172,378	172,589
Entegris Inc	6,112	574,547	573,978
Espec Corp	6,125	96,991	98,591
Fuji Corp/Aichi	14,033	232,043	218,547
Fukushima Galilei Co Ltd	3,969	137,616	129,130
Future Corp	28,628	334,347	288,918
General Motors Co	21,795	809,356	718,581
Graphic Packaging Holding Co	41,800	616,459	931,304
Heineken Holding NV	10,735	583,607	811,510
Hikari Tsushin Inc	1,499	244,553	228,780
Honda Motor Co Ltd	29,319	262,304	330,471
Idexx Laboratories Inc	583	212,608	254,928
Inaba Denki Sangyo Co Ltd	4,619	103,117	100,134
Infinera Corp	64,585	441,278	269,965
International Flavors & Fragrances	4,659	434,903	317,604
Isuzu Motors Ltd	27,562	315,847	347,330
ITT Inc	1,937	195,672	189,652
Jacobs Solutions Inc	4,086	384,956	557,739
JCU Corp	4,833	122,189	100,725
JGC Holdings Corp	15,740	202,922	219,342
** JPMorgan Chase & Co	3,625	359,913	525,698
Kamigumi Co Ltd	5,620	109,129	115,997
Kato Sangyo Co Ltd	5,869	176,369	156,336
Kokuyo Co Ltd	12,084	162,722	192,040
Kyocera Corp	2,755	157,318	140,072
Kyowa Kirin Co Ltd	14,745	334,848	257,303
Lions Gate Entertainment Corp	94,909	1,345,891	746,934
Live Nation Entertainment Inc	10,006	847,488	830,898
Livent Corp	12,400	285,950	228,284
Martin Marietta Materials Inc	3,146	720,380	1,291,370
Marui Group Co Ltd	16,542	287,625	269,372
Maruwa Co Ltd/Aichi	438	49,615	68,918
Mastercard Inc	3,525	160,406	1,395,583
MCJ Co Ltd	19,100	136,347	143,610
Mebuki Financial Group Inc	43,139	102,708	119,595

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Company	Par Value/ Shares Held	Cost	Fair Value
Meitec Group Holdings Inc	10,359	\$ 179,328	\$ 187,708
Micron Technology Inc	12,500	681,689	850,375
Middleby Corp	4,240	584,474	542,720
Mimasu Semiconductor Industry	8,551	181,239	159,359
Mitsubishi Estate Co Ltd	26,778	398,944	350,819
Mitsubishi Gas Chemical Co Inc	17,732	249,618	239,140
Mitsubishi Shokuhin Co Ltd	5,159	127,066	134,831
Mitsubishi UFJ Financial Group	27,667	194,316	235,186
Mohawk Industries Inc	9,005	1,072,437	772,719
Morningstar Inc	4,457	1,017,439	1,044,008
MS&AD Insurance Group Holdings	4,779	147,678	175,980
MSA Safety Inc	1,854	293,586	292,283
Nestle SA	10,700	680,281	1,213,401
Netflix Inc	1,775	457,178	670,240
Nippon Shinyaku Co Ltd	5,865	315,116	248,749
Nippon Television Holdings Inc	10,051	140,632	101,840
NS Solutions Corp	5,657	153,148	161,304
Open Up Group Inc	18,008	210,587	221,442
Paltac Corp	6,829	223,068	214,629
Paramount Bed Holdings Co Ltd	7,570	120,952	119,466
Paychex Inc	3,280	310,524	378,282
Pernod Ricard SA	4,150	468,909	693,563
Philip Morris International Inc	9,400	800,035	870,252
Pool Corp	497	169,521	176,982
Prestige International Inc	32,800	139,428	136,058
PTC Inc	851	122,762	120,570
Raito Kogyo Co Ltd	9,862	134,137	136,340
Regions Financial Corp	35,250	511,003	606,300
Revvity Inc	5,211	533,441	576,858
Rohm Co Ltd	12,288	238,212	231,967
Rollins Inc	7,534	248,392	281,244
San-In Godo Bank Ltd	31,052	189,154	201,430
Sensata Technologies Holding P	20,400	816,010	771,528
Service Corp International/US	4,984	296,659	284,786
Shibaura Electronics Co Ltd	4,503	190,720	181,659
Shimamura Co Ltd	1,548	143,914	153,218
Shin-Etsu Chemical Co Ltd	10,404	248,617	302,795
Shin-Etsu Polymer Co Ltd	13,027	128,805	116,804

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Company	Par Value/ Shares Held	Cost	Fair Value
Shionogi & Co Ltd	6,375	\$ 280,348	\$ 285,631
Signet Jewelers Ltd	5,738	446,385	412,046
Sompo Holdings Inc	3,127	133,121	134,803
Square Enix Holdings Co Ltd	5,537	250,113	190,163
SS&C Technologies Holdings Inc	16,400	838,887	861,656
Star Micronics Co Ltd	9,400	121,378	118,299
Steris PLC	1,594	260,313	349,755
Sumitomo Bakelite Co Ltd	1,597	49,893	69,809
Sumitomo Mitsui Trust Holdings	8,383	271,616	316,332
Suzuki Motor Corp	6,636	250,735	267,530
T&D Holdings Inc	8,225	107,531	136,032
Takuma Co Ltd	15,316	145,775	158,882
Teledyne Technologies Inc	1,301	563,532	531,563
Tempur Sealy International Inc	20,080	793,705	870,267
Tocalo Co Ltd	18,098	174,051	165,183
Tokio Marine Holdings Inc	8,323	148,339	193,260
Topgolf Callaway Brands Corp	41,700	683,399	577,128
Torii Pharmaceutical Co Ltd	8,472	223,018	219,713
Toro Co	4,824	385,228	400,874
Toyo Suisan Kaisha Ltd	5,215	203,555	204,965
Tractor Supply Co	1,188	155,088	241,223
Transcosmos Inc	9,133	227,243	195,543
Trimble Inc	5,254	357,842	282,980
Urban Outfitters Inc	8,950	238,539	292,576
Ushio Inc	27,512	368,057	334,901
Vail Resorts Inc	2,679	605,887	594,443
Walt Disney Co	7,650	775,712	620,033
Westinghouse Air Brake Technologies Corp	5,371	490,106	570,776
Yamato Kogyo Co Ltd	3,048	89,906	145,961
Yamazaki Corp	13,400	109,761	105,602
Total common stocks		<u>52,070,118</u>	<u>59,414,709</u>

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Company	Par Value/ Shares Held	Cost	Fair Value
Mutual funds:			
Metropolitan West Unconstrained Bond Fund Class I	379,056	\$ 4,439,828	\$ 3,805,722
Payden Limited Maturity Fund Open-End Fund	2,644,651	24,873,512	25,018,402
State Street MSCI EAFE Index Non-Lending Fund	49,553	5,096,732	5,860,641
State Street Russell 1000 Index Non-Lending Fund	279,618	19,229,372	18,345,484
Total mutual funds		<u>53,639,444</u>	<u>53,030,249</u>
Total investments		\$ <u>390,435,692</u>	\$ <u>484,279,189</u>

* Party-in-interest as defined by ERISA.

** Party-in-interest through December 31, 2022.

See accompanying independent auditors' report.

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Schedule H, Line 4j – Schedule of Reportable Transactions

Investment Transactions in Excess of Five Percent

Year Ended September 30, 2023

Identity of Party Involved	Security description	Purchase Price	Selling Price	Cost of Asset	Net Gain (Loss)
Series of transactions:					
* Bank of New York Mellon	Dreyfus Government Cash Management Fund	\$ 65,605,676	\$ —	\$ 65,605,676	\$ —
* Bank of New York Mellon	Dreyfus Government Cash Management Fund	—	61,206,310	61,206,310	—
** JPMorgan Chase	Money Market Fund	37,074,726	—	37,074,726	—
** JPMorgan Chase	Money Market Fund	—	43,748,409	43,748,409	—
Payden & Rygel	Payden Limited Maturity Fund Open-End Fund	28,911,462	—	28,911,462	—

* Party-in-interest as defined by ERISA.

** Party-in-interest through December 31, 2022.

See accompanying independent auditors' report.

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4a – Schedule of Nonexempt Transactions for Delinquent Participant Contributions

Year Ended September 30, 2023

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE**
	Contributions Not Corrected	Contributions Corrected Outside of VFCP*	Contributions Pending Correction in VFCP*	
\$ 9,274	\$ —	\$ 9,274	\$ —	\$ —

There were employee contributions of \$7,658 not deposited to the Plan in a timely manner during the Plan year ended September 30, 2023.

The delays ranged from 2 to 57 days and withholding amounts ranged from \$317 to \$5,149. Lost interest totaled \$10 and ranged from \$4 to \$6 in amount. All delinquent contributions and lost interest, along with \$1,616 carried over from September 30, 2022, were remitted to the Plan before September 30, 2023, to correct the affected participant balances.

* Voluntary Fiduciary Correction Program (VFCP).

** Prohibited Transactions Exemptions (CPTE).

See accompanying independent auditors' report.

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Actuarial Cost Method

Attribution Method: Aggregate Cost Method

The ultimate cost of a pension plan is the total amount needed to provide benefits for plan members and beneficiaries and to pay the expenses of administering the plan. Pension costs are met by contributions and by any investment return on plan assets.

Ultimate Cost	=	Benefits Paid	+	Expenses Incurred	-	Investment Return
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The true cost of a pension plan will ultimately be determined by the excess of benefits actually paid and the expenses incurred in its administration over investment income earned on monies set aside for its funding. Thus, the ultimate cost of a plan cannot be known until the last payment has been made to its last participant. The actuarial cost method is the technique adopted by the actuary for establishing the amount and incidence of annual actuarial costs. The actuarial cost method determines the portion of the ultimate cost of a pension plan, which should be allocated to each plan year (known as the normal cost). The cost method is thus a budgeting tool, which helps to ensure that the pension plan will be adequately and systematically funded.

The annual costs for a pension plan can be determined using any one of several actuarial cost methods. The methods differ in how much of the ultimate cost of the plan is assigned to each prior year, the current year and to each future year. Although the ultimate cost for a pension plan will be determined not by the cost method but by the benefits and expenses which become payable and the earnings which are obtained on the investments of the plan, the pattern of annual contributions from year to year and the rate of funding for the benefits will vary with the choice of actuarial cost method. In addition, the choice of actuarial assumptions for a given actuarial cost method will affect the current level of contributions and pattern of future contributions.

The actuarial cost method used in the valuation is the Aggregate Cost Method. Under this method, the normal cost is calculated as a level percentage of payroll by taking the present value of benefits minus the plan assets and present value of employee contributions and spreading the excess which is the present value of future normal cost (PVFNC) over the present value of future payroll (PV comp) of the participants.

Under this method, gains and losses are spread out over time through the normal cost.

Asset Valuation Method:

Funding: Fair Market Value of Assets.

PPA: 2 year (3-point) Average Value of Assets as permitted under IRS Notice 2009-22, not less than 90% nor greater than 110% of the Adjusted Market Value of Assets on the valuation date.

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Data

Census Data: October 1, 2022 valuation data.

Valuation Pay: October 1, 2022 rates of pay for Union Participants and actual W-2 compensation for the Plan Year ending September 30, 2022 for Non-Union Participants.

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Assumptions

Economic Assumptions

Interest Rates:

Funding: 7.00%, compounded annually.

FASB ASC Topic 960: 7.00%, compounded annually.

Rationale: Same as the Expected Return on Assets. In developing the investment return assumption, we reviewed the Plan's historical investment performance along with forward-looking data such as projections of inflation and total return growth as provided by UJA's Chief Investment Officer. Mean returns, standard deviations and correlations between investment categories were determined and used in the investment return assumption in conjunction with the historical and projected information.

Current Liability: 5.92% compounded annually.

PPA without Stabilization: Segment Rates with four-month look-back.

Segment 1 Interest Rate:	1.02%
Segment 2 Interest Rate:	2.80%
Segment 3 Interest Rate:	3.38%

PPA with Stabilization (reflects ARPA):

Segment 1 Interest Rate:	4.75%
Segment 2 Interest Rate:	5.18%
Segment 3 Interest Rate:	5.92%

Rationale: The interest rates for Current Liability and PPA with and without Stabilization are prescribed under IRS regulations. These rates are based on the plan sponsor's interest rate election method.

PBGC: 7.00%, compounded annually.

Rationale: Effective October 1, 2019, PBGC interest rate is the same as funding per Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act).

CPI: 2.75%, compounded annually. This assumption represents an estimate of future experience and is based in part on observations of estimates inherent in market data.

Rationale: This assumption reflects long-term historical information as well as the actuary's view of future inflation trends.

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Salary Increases: 4.00% per year, compounded annually. This is also used for the present value of future payroll. The assumption represents an estimate of future experience.

Rationale: The salary scale assumption was developed based on the current economic environment and discussions with UJA-Federation, which included review of their business prospects, expectations of productivity, and their compensation policies. It was also selected based on the 2022 Experience Study.

Employee Contribution Interest Crediting Rate: The ultimate employee contribution crediting rate is assumed to be at 3.50%. The current rate grades into the ultimate rate by changing 25 basis points per year. The current rate as of October 1, 2022 is 3.94%. This assumption represents an estimate of future experience.

Rationale: The Year 0 interest crediting rate is based on the actual October 2022 120% Federal Mid-Term Rate of 3.94%. All subsequent interest crediting rates are assumed to change by 25 basis points per year until they reach the ultimate rate of 3.50%. The ultimate rate is set to be 50 basis points less than the 30-year Treasury rate.

Cash Balance Account Interest Crediting Rate: The ultimate cash balance crediting rate is assumed to be at 4.00%. The current rate grades into the ultimate rate by changing 25 basis points per year. The current rate as of October 1, 2022 is 3.06%.

Rationale: The Year 0 interest crediting rate is based on the actual May 2022 30-Year Treasury Securities rate of 3.06%. All subsequent interest crediting rates are assumed to change by 25 basis points per year until they reach the ultimate rate of 4.00%. For the ultimate rate, we utilized the average yield of the 30-year Treasury Bond in the Blue Chip Financial Forecasts report.

Maximum Benefit: The maximum benefit for funding purposes is \$245,000 in 2023.

Maximum Compensation: The maximum compensation for funding purposes is \$305,000 in 2023.

Covered Compensation: It is assumed that the Federal Social Security Taxable Wage Base will increase at the rate of 2.75% per annum.

Rationale: See CPI

Administrative Expenses: \$2,100,000 at end of year for 2022 Plan Year.

Rationale: General administrative expenses plus PBGC premiums for the plan year; rounded to nearest hundred thousand.

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Demographic Assumptions

Mortality:

Funding, FASB ASC Topic 960, and PBGC: PRI-2012 Total Employee/Retiree Mortality Tables with mortality improvement scale MP-2021 on a generational basis. The PRI-2012 Contingent Mortality Tables were reflected for beneficiaries.

Rationale: The plan is not large enough to develop a credible mortality table based exclusively on plan experience. We have relied on the above mentioned published mortality table in which credible mortality experience was analyzed. We believe the mortality assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains and losses over the measurement period.

Current Liability and PPA: The IRS 2022 Static Mortality Tables for males and females, as promulgated by the IRS for plan years beginning in 2022. (Previously, IRS 2021 Static Mortality Tables for males and females, as promulgated by the IRS for plan years beginning in 2021).

Rationale: This assumption is a prescribed assumption, set by the Internal Revenue Code Section 430. The plan sponsor has elected the mortality assumption described above from a range of available prescribed assumptions.

Withdrawal:

Sample rates are illustrated below:

Age	Rate
<25	24.0%
25	22.0%
30	20.0%
35	17.0%
40	13.0%
45	12.0%
50	11.0%
55	10.0%
60	8.0%

Rationale: We have reviewed the plan's historical experience to develop the assumption. As per our 2022 Experience Study, this selected assumption is

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reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Disability: None.

Rationale: The number of covered participants is not large enough to have credible experience for disability. Since there are only a few disabled participants in the valuation data as of the valuation date, no disability rates were assumed.

Retirement: Rates are illustrated below.

Age	Rate
55-59	2.0%
60-61	3.0%
62-64	5.0%
65-72	15.0%
73-79	20.0%
80	100.0%

Rationale: We have reviewed the plan's historical experience to develop the assumption. As per our 2022 Experience Study, this selected assumption is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Marriage Assumption for preretirement death benefit: 80% of participants assumed to be married with females 3 years younger than males.

Rationale: The number of covered participants is not large enough to have credible experience for preretirement deaths. As per our 2022 Experience Study, we believe the marriage assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Form of Payment: Life Annuity for benefits earned under the Final Average Pay Plan and Lump Sum for benefits earned under the Cash Balance Plan.

Rationale: As per our 2022 Experience Study, we believe the form of payment assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

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Lump Sum Election Rates:

Actives: For participants who terminate with cash balance benefits only, 60% will elect to receive their lump sum at termination and 40% will defer their lump sum until age 65.

For participants who terminate or retire with final average pay and cash balance benefits, 100% will receive their lump sum at termination or retirement.

Terminated Vested (TV): For TVs with cash balance benefits only, 10% will elect to receive their lump sum at the valuation date and 90% will defer their lump sum until age 65.

For TVs with final average pay and cash balance benefits, 100% will defer their lump sum until age 65.

Rationale: As per our 2022 Experience Study, we believe the lump sum election rates assumption selected is reasonable for the contingency it is measuring and is not anticipated to produce significant cumulative actuarial gains or losses over the measurement period.

Terminated Vested Liability: A 50% adjustment factor has been applied to the liability for terminated vested participants ages 70 and above.

Rationale: Per Section 19.5 of the Plan document, terminated vested participants currently over age 70 may be removed from the Plan if they cannot be located after five years. Since each of these participants may be at different stages in the five year address location process, it is suggested removing 50% of their liability from the valuation liability, but not the headcount for PBGC purposes.

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Final Average Pay Plan

The actuarial valuation was prepared in accordance with the provisions of the plan, a summary of which is presented below. The summary describes the principal provisions only and is not intended to be authoritative. For questions about specific benefits, please refer to the plan document.

Basic Information

Plan Name: Retirement Plan for Employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York Inc. and Affiliated Agencies and Institutions.

Effective Date of Plan: January 1, 1951.

EIN/PN: 51-0172429/333

Effective Date of Latest Amendment: October 1, 2019.

Plan Year: October 1 – September 30.

Union Eligibility: If hired before May 1, 2010, an employee is eligible on date of employment, provided the participant makes the required contributions.

If hired on or after May 1, 2010, an employee is eligible to participate in a cash balance plan on the first day of October or April coinciding with or following the date on date of employment, provided the participant makes the required contributions.

Non-Union Eligibility: If hired before May 1, 2010 all employees are eligible who are age 21 with 1 year of service.

If hired on or after May 1, 2010, all employees are eligible to participate in a cash balance plan on the first day of the October or April coinciding with the date on which they complete 1,000 Hours of Service, provided they are age 21 with 1 year of service.

Union Credited Benefit Service: A participant is credited with one month of Service for each month in which he completes at least one Hour of Service, provided he made the required contributions.

Union Credited Benefit Service is frozen as of September 30, 2019.

Non-Union Credited Benefit Service: A Plan Year during which an Eligible Employee completes 1,000 Hours of Service.

Non-Union Credited Benefit Service is frozen as of September 30, 2017.

Union Vesting Service: Each twelve month period of Service beginning on an Employee's Employment Commencement Date.

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Non-Union Vesting Service: A Plan Year during which an individual completes at least 1,000 Hours of Service.

Union Compensation: Pay rate at the beginning of the Plan Year.

For the plan year ending September 30, 2019, the Union Compensation is limited to \$275,000.

Non-Union Compensation: Total pay in the Plan Year.

For the plan year ending September 30, 2017, compensation is limited to \$265,000.

Final Average Earnings: The average of the highest 5 consecutive years of compensation out of the last 10 years of service. As of September 30, 2017, Final Average Earnings is frozen for Non-Union Participants. As of September 30, 2019, Final Average Earnings is frozen for Union Participants.

Average Social Security Wage Base: Average of the taxable wage bases in effect for each calendar year during a 35-year period that ends with the last day of the calendar year in which the employee attains Social Security Retirement Age. The taxable wage base for all calendar years beginning after the first day of the Plan Year is the base in effect as of the beginning of the Plan Year. As of September 30, 2017, Average Social Security Wage Base is frozen for Non-Union Participants.

Union Employee Contributions: Employees are required to contribute 1 percent of the first \$9,000 of their regular yearly compensation plus 4 percent of any excess for each year of participation. Union employees cease to contribute under the FAP formula effective October 1, 2019.

Non-Union Employee Contributions: Employees are not required to contribute to the plan.

Benefit Formulas and Eligibilities

Normal Retirement Eligibility: The first day of the month coincident with or next following the attainment of age 65 and the completion of 5 Years of Service.

Union Benefit Formula (Union FAP): Beginning October 1, 2010, the amount of yearly income at age 65 equals 1.305% of the first \$9,000 of Final Average Earnings plus 1.665% of any excess of the Final Average Earnings over \$9,000, times Credited Service.

However, for a participant in the Retirement Plan before October 1, 2010, the benefit will never be less than the benefit determined as of September 30, 2010 adjusted to reflect the Final Average Earnings as of the date of termination.

Under the prior formula, the amount of yearly income at age 65 equals 1.45% of the first \$9,000 of Final Average Earnings plus 1.85% of any excess of the Final Average Earnings over \$9,000, times Credited Service as of September 30, 2010.

As of September 30, 2019, the Union FAP Benefit Formula is frozen for Union participants.

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Non-Union Benefit Formula (NU FAP): Beginning October 1, 2010, the amount of yearly income at age 65 equals the sum of .90% of Final Average Earnings plus .45% of any excess of the Final Average Earnings over the Social Security Average Wage Base times Credited Benefit Service (1st 15 years), plus 1.17% of Final Average Earnings times Credited Benefit Service (in excess of 15 years), plus .585% of any excess of the Final Average Earnings over the Social Security Average Wage Base times Credited Benefit Service (in excess of 15 years, maximum 25 years applied).

However, for a participant in the Retirement Plan before October 1, 2010, the benefit will never be less than the benefit determined as of September 30, 2010 adjusted to reflect the Final Average Earnings and Average Social Security Wage Base as of the date of termination.

Under the prior formula, the amount of yearly income at age 65 equals the sum of 1.00% of Final Average Earnings plus .50% of any excess of the Final Average Earnings over the Social Security Average Wage Base times Credited Benefit Service as of September 30, 2010 (1st 15 years), plus 1.30% of Final Average Earnings times Credited Benefit Service as of September 30, 2010 (in excess of 15 years), plus .65% of any excess of the Final Average Earnings over the Social Security Average Wage Base times Credited Benefit Service as of September 30, 2010 (in excess of 15 years, maximum 20 years applied).

As of September 30, 2017, the Non-Union FAP Benefit Formula is frozen for Non-Union participants.

Minimum Benefit: For employees who were participants in the plan on September 30, 1989, a minimum benefit is provided. The minimum is equal to (a) the participant's accrued benefit through September 30, 1989 under the Plan as in effect on September 30, 1989, based on Credited Benefit Service and Final Average Earnings at that time, plus (b) a benefit calculated using the current formula above, based on Credited Benefit Service Earned after October 1, 1989 and Final Average Earnings at time of retirement, or separation from employment.

****NOTE**** For Non-Union participants, Credited Benefit Service earned through September 30, 1989 will be taken into account when determining whether to use the formula that applies to the first 15 years or the formula that applies for Credited Benefit Service in excess of 15 years.

Early Retirement Eligibility: The first day of the month coincident or next following attainment of age 50 and the completion of 5 Years of Vesting Service.

Early Retirement Benefit: Calculated in the same manner as described in Normal Retirement above, based on service and salary history at actual retirement date reduced for each month by which the Early Retirement Date precedes the Normal Retirement Date.

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The early retirement reduction factors are as follows:

Age at Early Retirement	Reduction Factors
60 - 64	100% less 6% per year below 65
59	63 1/3%
55 - 58	63 1/3 % less 3 1/3% per year below 59
Below age 55	Actuarial Equivalent

Disability Retirement Eligibility: Upon proof of disability all participants are eligible for a disability benefit.

Disability Retirement Benefit: A participant who becomes disabled prior to completing five years of Service will be entitled to receive a disability benefit equal to their accrued benefit actuarially reduced for commencement prior to age 65.

A participant who has completed 5 years of Service will be entitled to receive a disability benefit equal to their accrued benefit unreduced for commencement prior to age 65.

Vested Termination Eligibility: 100% after 5 Years of Vesting Service

Vested Termination Benefit: Accrued benefit payable at Normal Retirement. Employees who terminate with less than 5 years of vesting service and have made contributions will receive a refund of their contributions with interest.

Pre-Retirement Surviving Spouse Coverage Eligibility: Five Years of Vesting Service.

Pre-Retirement Surviving Spouse Coverage Benefit: If a married participant dies, the benefit payable to the spouse is the benefit that would have been payable had the participant retired just prior to his death and elected a Qualified Joint and Survivor benefit. If a member is not married, the death benefit shall be a return of employee contributions with interest.

For Non-Union participants, effective October 1, 2010, the spouse's benefit will not be less than the actuarial equivalent of 50% of the lump sum value of the accrued benefit earned the day before the participant's death and the spouse will have the option of receiving the lump sum payment in lieu of the monthly payments. If the participant dies and is not married, the estate will receive a one-time lump sum payment amount equal to 50% of the value of the accrued benefit earned the day before the participant's death.

Deferred Retirement Eligibility: Retirement after Normal Retirement Date.

Non-Union Deferred Retirement Benefit: If a Participant has attained Normal Retirement Date on or before December 31, 2012, the greater of the accrued benefit as of the termination date and the actuarial equivalent benefit as of the normal retirement date and each plan year end thereafter. If a

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Participant has not attained his Normal Retirement Date prior to January 1, 2013, the greater of the accrued benefit as of the termination date and the actuarial equivalent benefit as December 31, 2012.

Union Deferred Retirement Benefit: If a Participant has attained Normal Retirement Date on or before May 31, 2014, the greater of the accrued benefit as of the termination date and the actuarial equivalent benefit as of the normal retirement date and each plan year end thereafter. If a Participant has not attained his Normal Retirement Date prior to June 1, 2014, the greater of the accrued benefit as of the termination date and the actuarial equivalent benefit as May 31, 2013.

Normal Form of Benefit: Life Annuity with a Modified Cash Refund. A participant that is married must take the benefit in the form of an actuarial equivalent Joint and 50% Survivor benefit unless the spouse provides written consent to waive the Joint and 50% Survivor benefit.

Optional Forms of Benefits:

There are various optional forms of payment including Joint and Survivor and Year Certain and Life.

The normal form of the benefit is converted to an optional form of benefit based on the Plan's definition of Actuarial Equivalence.

For purposes of Actuarial Equivalence, the Plan uses the 1983 Group Annuity Mortality Table projected to 1988 and set back four (4) years and an interest rate of 9.5%.

Maximum Benefit: The maximum benefit is limited as required by IRC Section 415(b). The limit for the Plan Year ending September 30, 2023 is \$245,000.

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Cash Balance Plan

The actuarial valuation was prepared in accordance with the provisions of the plan, a summary of which is presented below. The summary describes the principal provisions only and is not intended to be authoritative. For questions about specific benefits, please refer to the plan document.

Basic Information

Plan Name: Retirement Plan for Employees of United Jewish Appeal – Federation of Jewish Philanthropies of New York Inc. and Affiliated Agencies and Institutions.

Effective Date of Plan: January 1, 1951.

EIN/PN: 51-0172429/333

Effective Date of Latest Amendment: October 1, 2019.

Plan Year: October 1 – September 30.

Union Eligibility: If hired on or after May 1, 2010, an employee is eligible to participate in a cash balance plan on the first day of the October or April coinciding with or following the date on date of employment, provided the participant makes the required contributions and have one year of service.

Union Employees hired prior to May 1, 2010 are eligible to participate in the cash balance plan as of October 1, 2019.

Non-Union Eligibility: If hired on or after May 1, 2010, all employees are eligible to participate in a cash balance plan on the first day of the October or April coinciding with the date on which they complete 1,000 Hours of Service, provided they are age 21 with 1 year of service.

Non-Union Employees hired prior to May 1, 2010 are eligible to participate in a cash balance plan as of October 1, 2017.

Union Credited Benefit Service: A participant is credited with one month of Service for each month in which he completes at least one Hour of Service, provided he made the required contributions.

Non-Union Credited Benefit Service: A Plan Year during which an Eligible Employee completes 1,000 Hours of Service.

Union Vesting Service: Each twelve month period of Service beginning on an Employee's Employment Commencement Date.

Non-Union Vesting Service: A Plan Year during which an individual completes at least 1,000 Hours of Service.

Union Compensation: Pay rate at the beginning of the Plan Year.

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Non-Union Compensation: Total pay in the Plan Year.

For the plan year ending September 30, 2023, compensation is limited to \$305,000.

Union Employee Contributions: Employees are required to contribute 3 percent of their annual base pay rate on October 1st of each year. All Union Employees will have a one-time election opportunity to elect to contribute 2% or 3% of Union Compensation beginning October 1, 2019.

Non-Union Employee Contributions: Employees are not required to contribute to the plan.

Accrued Benefit: The Participant's Cash Balance Account at the time of determination.

Benefit Formulas and Eligibilities

Normal Retirement Eligibility: The first day of the month coincident with or next following the attainment of age 65 and the completion of 3 Years of Service.

Union Benefit Formula: Retirement benefit equal to the Accrued Benefit. For participants in Union FAP formula and hired prior to May 1, 2010, retirement benefit equal to frozen Union FAP benefit as of

September 30, 2019 plus the Accrued Benefit under the Union Cash Balance Plan after October 1, 2019.

Union Cash Balance Account: The initial Cash Balance Account when one becomes a participant in the Plan is equal to zero. As of the last day of each Plan Year (September 30) the Cash Balance Account will be credited with a Pay Credit for that Plan Year, that the participant made the required employee contribution. In addition, the Cash Balance Account will be credited with an Interest Credit on the last day of each plan year based on the value of the Cash Balance Account as of the first day of that plan year.

Union Pay Credit: Equal to 6% of the participant's annual rate of pay on October 1st for that Plan Year. Starting October 1, 2019, equal to 5% if contributes 2% or 6% if contributes 3% of the participant's annual rate of pay on October 1st for that Plan Year.

Union Employees hired prior to May 1, 2010 who are age 50 with at least 10 years of Vesting Service as of September 30, 2019, will receive an additional pay credit equal to 2% of the participant's annual rate of pay on October 1st for that Plan Year.

Union Interest Crediting Rate: Equal to the 30 year Treasury bond for the May preceding the beginning of each Plan Year.

Non-Union Benefit Formula: Retirement benefit equal to the Accrued Benefit. For participants in NU FAP formula and hired prior to May 1, 2010, retirement benefit equal to frozen NU FAP benefit as of September 30, 2017 plus the Accrued Benefit under the Non-Union Cash Balance Plan after October 1, 2017.

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Non-Union Cash Balance Account: The initial Cash Balance Account when one becomes a participant in the Plan is equal to zero. As of the last day of each Plan Year (September 30) the Cash Balance Account will be credited with a Pay Credit for that Plan Year, provided the participant is credited with a year of service. In addition, the Cash Balance Account will be credited with an Interest Credit on the last day of each plan year based on the value of the Cash Balance Account as of the first day of that plan year.

Non-Union Pay Credit: Equal to 3% of the participant's Compensation for that Plan Year.

Non-Union Employees hired prior to May 1, 2010 who are age 50 with at least 10 years of Vesting Service as of September 30, 2017, will receive an additional pay credit equal to 2% of the participant's Compensation for that Plan Year (5% total).

Non-Union Interest Crediting Rate: Equal to the 30 year Treasury bond for the May preceding the beginning of each Plan Year.

Early Retirement Eligibility: The first day of the month coincident or next following attainment of age 50 and the completion of 3 Years of Vesting Service.

Early Retirement Benefit: Accrued Benefit as of the Early Retirement Date.

Disability Retirement Eligibility: Upon proof of disability all participants are eligible for a disability benefit.

Disability Retirement Benefit: A participant who becomes disabled prior to completing three years of Service will become immediately 100% vested in the Cash Balance Account. The Accrued Benefit commences on the first day of the month following termination of service.

Vested Termination Eligibility: 100% after 3 Years of Vesting Service

Vested Termination Benefit: Vested Accrued Benefit as of the date of termination. Employees who terminated with less than 3 Years of Vesting Service and have made contributions will receive a refund of their contributions with interest.

Pre-Retirement Surviving Spouse Coverage Eligibility: Three Years of Vesting Service.

Pre-Retirement Surviving Spouse Coverage Benefit: A Preretirement Survivor Annuity that is Actuarial Equivalent of the Participant's vested Accrued Benefit shall be paid to the Eligible Spouse of the Participant, if the Participant dies before commencement of payment of his Retirement Benefit.

Deferred Retirement Eligibility: Retirement after Normal Retirement Date.

Deferred Retirement Benefit: Accrued Benefit as of the Participant's actual retirement date.

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions

EIN/PN: 51-0172429/333

Attachment to 2022 Form 5500

Schedule B, line 6 – Summary of Plan Provisions

Normal Form of Benefit: Life Annuity that is equal to the actuarial equivalent of the Accrued Benefit. A participant that is married must take the benefit in the form of an actuarial equivalent Joint and 50% Survivor benefit unless the spouse provides written consent to waive the Joint and 50% Survivor benefit.

Optional Forms of Benefits:

There are various optional forms of payment including Joint and Survivor, Year Certain and Life, and lump sum.

The normal form of the benefit is converted to an optional form of benefit based on the Plan's definition of Actuarial Equivalence.

For purposes of Actuarial Equivalence, the mortality table shall be the Applicable Mortality Table, as prescribed by the Secretary of the Treasury pursuant to Section 417(e)(3)(A)(ii)(I) of the Code, and the interest rate shall be the Applicable Interest Rate, as prescribed by the Secretary of the Treasury pursuant to section 417(e)(3)(A)(ii)(II) of the Code with the stability period being the Plan Year and the look-back month being May preceding the stability period.

Maximum Benefit: The maximum benefit is limited as required by IRC Section 415(b). The limit for the Plan Year ending September 30, 2023 is \$245,000.

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions
EIN/PN: 51-0172429/333
Attachment to 2022 Form 5500
Schedule B, line 6b – Description of Weighted Average Retirement Age

The assumed rates of retirement listed below indicate what percentage of the surviving lives at the specified age are assumed to retire. The Weighted Average Retirement Age is determined by calculating the average age at retirement of a 100 life population retiring in accordance with the assumed rates.

(1) Assumed Retirement Age	(2) Assumed Rate of Retirement	(3) Lives Per 100 Retiring *	(4) Weighted Retirement Age [(1) x (3)]/100
55	2%	2.0	1.10
56	2%	2.0	1.10
57	2%	1.9	1.09
58	2%	1.9	1.09
59	2%	1.8	1.09
60	3%	2.7	1.63
61	3%	2.6	1.60
62	5%	4.3	2.64
63	5%	4.0	2.55
64	5%	3.8	2.46
65	15%	10.9	7.11
66	15%	9.3	6.14
67	15%	7.9	5.29
68	15%	6.7	4.57
69	15%	5.7	3.94
70	15%	4.9	3.40
71	15%	4.1	2.93
72	15%	3.5	2.52
73	20%	4.0	2.90
74	20%	3.2	2.35
75	20%	2.5	1.91
76	20%	2.0	1.55
77	20%	1.6	1.25
78	20%	1.3	1.02
79	20%	1.0	0.82
80	100%	4.2	3.33
Weighted Average Retirement Age [sum of column (4)]:			67.37

* Column (3) = Column (2) x [number of lives not yet retired]

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions
EIN/PN: 51-0172429/333
Attachment to 2022 Form 5500
Schedule B, line 8c – Schedule of Active Participant Data

Summary of Active Participants by Age and Service

Number of Participants by Age and Service Groups

Age	Years of Credited Service										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	2	130	2	-	-	-	-	-	-	-	134
25-29	33	329	70	-	-	-	-	-	-	-	432
30-34	45	360	171	9	-	-	-	-	-	-	585
35-39	31	278	202	40	-	-	-	-	-	-	551
40-44	33	221	208	72	7	-	-	-	-	-	541
45-49	33	201	163	68	30	2	-	-	-	-	497
50-54	35	200	179	74	48	10	2	-	-	-	548
55-59	55	209	174	92	46	21	16	-	-	-	613
60-64	36	177	154	96	60	31	32	3	-	-	589
65-69	27	90	90	68	39	24	19	2	3	-	362
70&Up	15	58	36	28	28	14	16	2	-	-	197
Total	345	2,253	1,449	547	258	102	85	7	3	-	5,049+

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions
EIN/PN: 51-0172429/333
Attachment to 2022 Form 5500
Schedule B, line 8c – Schedule of Active Participant Data

Average Compensation by Age and Service Groups**

Age	Years of Credited Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	*	23,814									23,406
25-29	37,464	28,613	12,537								26,684
30-34	40,436	34,981	25,352	*							32,638
35-39	44,586	38,591	31,134	43,921							36,581
40-44	44,380	37,350	30,462	36,404	*						35,519
45-49	45,014	38,788	42,560	49,205	55,296	*					42,767
50-54	31,811	42,692	38,341	47,301	45,294	*	*				42,219
55-59	43,458	32,507	44,945	43,501	41,318	24,779	*				39,711
60-64	46,720	31,666	31,026	38,161	41,202	42,763	37,311	*			35,817
65-69	40,633	37,390	38,970	51,795	50,148	25,341	36,093	*	*		42,633
70&Up	*	31,515	37,146	30,150	39,412	*	*				35,120
Average	41,157	34,626	33,872	43,146	45,755	37,368	43,921	*	*		36,703

+ Includes 814 suspended participants as of October 1, 2022.

++ Based on W-2 compensation from October 1, 2021 to September 30, 2022 for non-union participants and October 1, 2022 base pay rates for union participants.

* If there are fewer than 20 participants in a cell, the average compensation is not reported.

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions
EIN/PN: 51-0172429/333
Attachment to 2022 Form 5500
Schedule B, line 8c – Schedule of Active Participant Data

Average Cash Balance Account by Age and Service Groups

Age	Years of Credited Service										Average
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40&Up	
0-24	*	563	*								580
25-29	4,952	1,782	3,760								2,345
30-34	5,162	3,239	7,303	*							4,736
35-39	6,308	3,900	9,630	14,316							6,892
40-44	5,444	4,232	10,193	13,516	*						7,970
45-49	5,262	4,086	12,005	15,209	12,091	*					8,783
50-54	5,233	4,794	11,144	16,228	14,617	*	*				9,534
55-59	6,285	4,250	11,674	18,232	16,249	21,384	*				10,744
60-64	5,806	4,165	10,004	15,410	15,018	21,439	17,549	*			10,505
65-69	4,682	4,255	10,560	19,878	16,458	20,222	28,984	*	*		13,106
70&Up	*	2,880	7,897	16,834	17,497	16,734	20,150	*			10,478
Average	5,408	3,462	9,896	16,241	15,303	19,505	22,680	*	*		8,149

* If there are fewer than 20 participants in a cell, the average cash balance account is not reported.

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions

EIN/PN: 51-0172429/333

Attachment to 2022 Form 5500

Schedule B, line 3 – Contributions made to the plan for the
plan year by employer(s) and employees

Date (M-D-YYY)	Amount paid by employer(s)	Amount paid by employee(s)
10/31/2022		\$72,197
11/20/2022	\$1,250,308	84,963
12/28/2022	1,874,969	76,326
1/30/2023	1,874,969	77,783
2/27/2023	1,874,969	87,712
3/30/2023	1,874,969	64,143
4/28/2023	1,874,969	76,707
5/30/2023	1,874,969	104,323
6/30/2023	2,252,470	87,197
7/28/2023	2,252,470	80,130
8/30/2023	2,010,018	80,363
9/28/2023	2,012,469	59,271
10/31/2023	1,775,833	22,382
11/30/2023	1,775,833	20,070
12/29/2023	1,775,833	
1/31/2024	1,775,833	
2/29/2024	1,775,833	
3/28/2024	1,775,833	
4/30/2024	1,775,833	
5/31/2024	1,775,833	
5/28/2024	30,224	3,504
6/12/2024	28,900	
6/14/2024	2,147,753	
Totals	\$37,441,090	\$997,071

Retirement Plan for Employees of UJA – Federation of Jewish Philanthropies of NY, Inc.
and Affiliated Agencies and Institutions
EIN/PN: 51-0172429/333
Attachment to 2022 Form 5500
Schedule B, line 11 – Justification for Change in Actuarial Assumptions

Changes in Actuarial Assumptions

1. The current liability and PPA mortality tables were changed to the IRS 2022 Static Mortality Tables for males and females, as promulgated by the IRS for plan years beginning in 2022.

**SCHEDULE B
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ **Attach to Form 5500 or 5500-EZ if applicable.**
▶ **See separate instructions.**

Official Use Only

OMB No. 1210-0110

2007 2022**This Form is Open to Public
Inspection (except when
attached to Form 5500-EZ).**For calendar plan year ~~2007~~ or fiscal plan year beginning **10/01/2022** and ending **09/30/2023**▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Retirement Plan for Employees of UJA-Federation of Jewish Philanthropies	B Three-digit plan number 333
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ United Jewish Appeal-Federation of Jewish Philanthropies	D Employer Identification Number 51-0172429
E Type of plan: (1) ☐ Multiemployer (2) ☐ Single-employer (3) ☒ Multiple-employer	F ☐ 100 or fewer participants in prior plan year

Part 1 Basic Information (To be completed by all plans)**1a** Enter the actuarial valuation date: Month **10** Day **1** Year **2022****b** Assets:

(1) Current value of assets	b(1)	474,686,428
(2) Actuarial value of assets for funding standard account	b(2)	474,686,428
c (1) Accrued liability for plans using immediate gain methods	c(1)	
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	c(2)(a)	
(b) Accrued liability under entry age normal method	c(2)(b)	564,278,817
(c) Normal cost under entry age normal method	c(2)(c)	9,033,825

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements, and attachments, if any, is complete and accurate, and in my opinion each assumption, used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

**SIGN
HERE***Aaron Shapiro*

Signature of actuary

7/5/2024

Date

Aaron Shapiro

Type or print name of actuary

G 23-07290

Most recent enrollment number

Milliman, Inc.

Firm name

(646) 473-3000

Telephone number (including area code)

**One Pennsylvania Plaza, 38th Floor
New York NY 10119**

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions. ☐**For Paperwork Reduction Act Notice and OMB Control Numbers,
see the instructions for Form 5500 or 5500-EZ.****Schedule B (Form 5500) 2007**

Schedule B (Form 5500) 2007 2022

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1d Information on current liabilities of the plan:

(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	d(1)	0
(2) "RPA '94" information:		
(a) Current liability	d(2)(a)	632,346,201
(b) Expected increase in current liability due to benefits accruing during the plan year	d(2)(b)	7,916,194
(c) Current liability computed at highest allowable interest rate (see instructions)	d(2)(c)	632,346,201
(d) Expected release from "RPA '94" current liability for the plan year	d(2)(d)	
(3) Expected plan disbursements for the plan year	d(3)	47,804,133

2 Operational information as of beginning of this plan year:

a Current value of the assets (see instructions)		2a	474,686,428	
b "RPA '94" current liability:		(1) No. of Persons	(2) Vested Benefits	(3) Total Benefits
(1) For retired participants and beneficiaries receiving payments		4,443	356,742,142	356,742,142
(2) For terminated vested participants		4,198	139,189,314	139,189,314
(3) For active participants		5,049	133,063,108	136,414,745
(4) Total		13,690	628,994,564	632,346,201
c If the percentage resulting from dividing line 2a by line 2b(4), column (3), is less than 70%, enter such percentage				
		2c		%

3 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees	(a) Month-Day-Year	(b) Amount paid by employer	(c) Amount paid by employees
10/31/2022		72,197	06/30/2023	2,252,470	87,197
11/20/2022	1,250,308	84,963	07/28/2023	2,252,470	80,130
12/28/2022	1,874,969	76,326	08/30/2023	2,010,018	80,363
01/30/2023	1,874,969	77,783	09/28/2023	2,012,469	59,271
02/27/2023	1,874,969	87,712	10/31/2023	1,775,833	22,382
03/30/2023	1,874,969	64,143	11/30/2023	1,775,833	20,070
04/28/2023	1,874,969	76,707	06/14/2014	12,861,875	3,504
05/30/2023	1,874,969	104,323			
3 Totals ▶ (b)				37,441,090	(c) 997,071

4 Quarterly contributions and liquidity shortfall(s):

a Plans other than multiemployer plans, enter funded current liability percentage for preceding year (see instructions)	4a	92.2 %
--	-----------	---------------

b If line 4a is less than 100%, see instructions, and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Schedule B (Form 5500) 2007 2022

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5 Actuarial cost method used as the basis for this plan year's funding standard account computation:**a** ☐ Attained age normal **b** ☐ Entry age normal **c** ☐ Accrued benefit (unit credit)**d** ☒ Aggregate **e** ☐ Frozen initial liability **f** ☐ Individual level premium**g** ☐ Individual aggregate**h** ☐ Other (specify) **i** Has a change been made in funding method for this plan year? ☐ Yes ☒ No**j** If line i is "Yes," was the change made pursuant to Revenue Procedure 2000-40? ☐ Yes ☐ No**k** If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual orclass) approving the change in funding method Month Day Year **6** Checklist of certain actuarial assumptions:**a** Interest rate for "RPA '94" current liability. **6a** 5.92 % ☐ N/A**b** Weighted average retirement age **6b** 67 ☐ N/A**c** Rates specified in insurance or annuity contracts ☐ N/A **6c** ☐ Yes ☒ No ☐ Yes ☒ No ☐ N/A**d** Mortality table code for valuation purposes:(1) Males **d(1)** A A(2) Females **d(2)** A A**e** Valuation liability interest rate ☐ N/A **6e** 7.00 % 7.00 % ☐ N/A**f** Expense loading ☐ N/A **6f** 7.1 % 0.0 % ☐ N/A**g** Annual withdrawal rates:(1) Age 25 **g(1)** U 22.00 % U 22.00 %(2) Age 40 **g(2)** U 13.00 % U 13.00 %(3) Age 55 **g(3)** U 10.00 % U 10.00 %**h** Salary scale ☐ N/A **6h** 4.00 % 4.00 % ☐ N/A**i** Estimated investment return on actuarial value of assets for year ending on the valuation date **6i** -12.8 %**j** Estimated investment return on current value of assets for year ending on the valuation date **6j** -12.8 %**7** New amortization bases established in the current plan year:**(1)** Type of Base**(2)** Initial Balance**(3)** Amortization Charge/Credit

 	 	
 	 	
 	 	
 	 	
 	 	

8 Miscellaneous information:**a** If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter thedate of the ruling letter granting the approval Month Day Year

Schedule B (Form 5500) 2007 2022

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8b If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions

c Is the plan required to provide a Schedule of Active Participant Data? (see instructions) If "Yes," attach schedule ☒ Yes ☐ No

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any		9a	0
b Employer's normal cost for plan year as of valuation date		9b	29,727,138
c Amortization charges as of valuation date:	Outstanding Balance		
(1) All bases except funding waivers	▶ (\$ 0)	c(1)	0
(2) Funding waivers	▶ (\$ 0)	c(2)	0
d Interest as applicable on lines 9a, 9b, and 9c		9d	2,080,900
e Additional interest charge due to late quarterly contributions, if applicable		9e	0
f Adjusted additional funding charge from Part II, line 12q, if applicable	☒ N/A	9f	0
g Total charges. Add lines 9a through 9f		9g	31,808,038

Credits to funding standard account:

h Prior year credit balance, if any		9h	30,241,522
i Employer contributions. Total from column (b) of line 3		9i	37,441,090
	Outstanding Balance		
j Amortization credits as of valuation date	▶ (\$ 0)	9j	0
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j		9k	2,697,786
l Full funding limitation (FFL) and credits			
(1) ERISA FFL (accrued liability FFL)	l(1)	138,921,201	
(2) "RPA '94" override (90% current liability FFL)	l(2)	108,616,990	
(3) FFL credit		l(3)	0
m (1) Waived funding deficiency		m(1)	0
(2) Other credits		m(2)	0
n Total credits. Add lines 9h through 9k, 9l(3), 9m(1), and 9m(2)		9n	70,380,398
o Credit balance: If line 9n is greater than line 9g, enter the difference		9o	38,572,360
p Funding deficiency: If line 9g is greater than line 9n, enter the difference		9p	0

Reconciliation account:

q Current year's accumulated reconciliation account:			
(1) Due to additional funding charges as of the beginning of the plan year	q(1)	0	
(2) Due to additional interest charges as of the beginning of the plan year	q(2)	0	
(3) Due to waived funding deficiencies:			
(a) Reconciliation outstanding balance as of valuation date	q(3)(a)	0	
(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a)	q(3)(b)	0	
(4) Total as of valuation date	▶ q(4)	0	

10 Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable **10** 0

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions ☒ Yes ☐ No

Part II Additional Information for Certain Plans Other Than Multiemployer PlansPlease see **Who Must File** in the Schedule B instructions to determine if you must complete Part II.**12** Additional required funding charge (see instructions):**a** Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100.

If line 12a is at least 90%, go to line 12q and enter -0-.

If line 12a is less than 80%, go to line 12b.

If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12q

and enter -0-. Otherwise, go to line 12b.

Gateway % History: 2021 92.2 % (2006) 2020 78.3 % (2005) 2019 77.7 % (2004)**b** "RPA '94" current liability. Enter line 1d(2)(a)**c** Adjusted value of assets (see instructions)**d** Funded current liability percentage. Divide line 12c by 12b and multiply by 100**e** Unfunded current liability. Subtract line 12c from line 12b**f** Liability attributable to any unpredictable contingent event benefit**g** Outstanding balance of unfunded old liability**h** Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative**i** Unfunded new liability amount (% of line 12h)**j** Unfunded old liability amount**k** Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b)**l** Net charges in funding standard account used to offset the deficit reduction contribution. Enter

a negative number if less than zero

m Unpredictable contingent event amount:**(1)** Benefits paid during year attributable to unpredictable contingent event**(2)** Unfunded current liability percentage. Subtract the percentage

on line 12d from 100%

(3) Enter the product of lines 12m(1) and 12m(2)**(4)** Amortization of all unpredictable contingent event liabilities**(5)** "RPA '94" additional amount (see instructions)**(6)** Enter the greatest of lines 12m(3), 12m(4), or 12m(5)**n** Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(6),

adjusted to end of year with interest

o Contributions needed to increase current liability percentage to 100% (see instructions)**p** Additional funding charge prior to adjustment: Enter the lesser of line 12n or 12o.**q** Adjusted additional funding charge. () .0% of line 12p**12a** 75.1 %**12b** **12c** **12d** %**12e** **12f** **12g** **12h** **12i** **12j** **12k** **12l** **12m** **m(1)** **m(2)** %**m(3)** **m(4)** **m(5)** **m(6)** **12n** **12o** **12p** **12q** 0

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Retirement Plan for Employees of United Jewish	B Three-digit plan number (PN) ▶ 333
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF United Jewish Appeal-Federation of Jewish Philanthropies of NY	D Employer Identification Number (EIN) 51-0172429
E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a 474,612,513
b Actuarial value	2b 512,640,747
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	4,443 146,297,068 146,297,068
b For terminated vested participants.....	4,198 374,523,266 374,523,266
c For active participants	5,049 140,057,468 143,568,593
d Total.....	13,690 660,877,802 664,388,927
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 5.41 %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a 7,167,622
b Expected plan-related expenses	6b 1,962,617
c Total (line 6a + line 6b)	6c 9,130,239

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<i>Aaron Shapiro</i> Signature of actuary	7/5/2024 Date
Aaron Shapiro	Type or print name of actuary	23-07290 Most recent enrollment number
Milliman, Inc.	Firm name	(646) 473-3000 Telephone number (including area code)
One Pennsylvania Plaza 38th Floor New York	Address of the firm	
	NY 10119	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2022
v. 220413

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____%	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.59</u> %		
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	77.15%
15 Adjusted funding target attainment percentage	15	%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 67
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☐ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☐ Yes	☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27	1

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	9,130,239	
b Excess assets, if applicable, but not greater than line 31a	31b	9,130,239	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment			
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Attachment to 2021 Form 5500
Form 5500 Multiple Employer Plan Participating Employer Information

Retirement Plan for Employees of UJA-Federation of NY and Affiliated Agencies and Institutions
United Jewish Appeal-Federation of Jewish Philanthropies of NY

51-0172429 / 333

Name of Employer	EIN	% of Contribution
United Jewish Appeal-Federation of Jewish Philanthropies of New York Inc.	51-0172429	8.75%
Jewish Communal Fund	23-7174183	0.83%
The Young Men's and Young Women's Hebrew Association	13-1624229	6.60%
Barry & Florence Friedberg Jewish Community Center Inc.	11-2002556	2.62%
Board of Jewish Education, Inc.	13-1632519	0.04%
Bronx House, Inc.	13-1739935	0.39%
Bronx House Emanuel Camps Inc.	13-1739934	0.18%
Samuel Field YM-YWHA, Inc.	11-3071518	5.76%
The Educational Alliance, Inc.	13-5562210	4.02%
The Marion and Aaron Gural JCC Inc.	11-2546437	1.15%
Hebrew Educational Society of Brooklyn	11-1642720	0.58%
Jewish Community Center on the Hudson Inc.	23-7229163	0.73%
Jewish Assoc. for Services for the Aged	13-2620896	6.52%
Jewish Board of Family & Children's Services Inc.	13-5564937	17.90%
Jewish Child Care Assoc. of NY	13-1624060	10.78%
Jewish Community Center of SI Inc.	13-5562256	4.25%
Edith and Carl Marks Jewish Community House of Bensonhurst, Inc.	11-1633484	1.01%
Jewish Community Relations Council of New York Inc.	13-2869041	1.00%
Kings Bay YM-YWHA Inc.	11-3068515	0.81%
Mid-Island Y Jewish Community Center Inc.	11-1841899	1.34%
Mosholu Montefiore Community Center Inc.	13-3622107	2.30%
Selfhelp Community Services, Inc.	13-1624178	7.46%
Shorefront YM-YWHA of Brighton-Manhattan Beach Inc.	11-3070228	0.90%
Sid Jacobson Jewish Community Center	11-1976051	2.06%
Suffolk Y Jewish Community Center Inc.	11-2435521	0.91%
Surprise Lake Camp	13-1623869	0.19%
Usdan Center for the Creative and Performing Arts Inc.	13-2792668	0.29%
Westchester Jewish Community Services Inc.	13-1740071	7.46%
Young Mens & Young Womens Hebrew Association of Boro Park Inc.	11-1630917	0.11%
JCC of Mid-Westchester Inc.	13-3617061	0.98%
Young Men's & Young Women's Hebrew Assoc of Washington Heights and	13-1635308	1.20%
Young Men's & Young Women's Hebrew Association of The Bronx	13-1740507	0.77%
Federation of Employment and Guidance Services	13-1624000	<u>0.12%</u>
		100.00%

Notice to Terminated Accountant or Enrolled Actuary

In accordance with this requirement, I, as plan administrator, verify that the explanation that is either reproduced below or attached to this notice is the explanation concerning your termination as reported on the Schedule C (Form 5500) attached to the 2022 Annual Return/Report Form 5500 for the Retirement Plan for Employees of United Jewish.

This return/report is identified in line 2b by the nine-digit EIN 51-0172429 and in line 1b by the three-digit PN 333.

Signed



Dated

7/12/2024

Any comments concerning this explanation should include the name, EIN, and PN of the plan and be submitted directly to:

Office of Enforcement
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Explanation Concerning Your Termination

Name: KPMG LLP

EIN: 13-5565207

Position: Accountant

Address: 345 Park Avenue
New York, NY 10154-0102

Explanation: The Plan Sponsor for the pension plan selected a new accounting firm to provide auditing services.

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Short-term and money market instruments:			
* Dreyfus Government Cash Management Fund	4,399,366	\$ 4,399,366	\$ 4,399,366
Cash	—	59,077	59,077
Total short-term and money market instruments		<u>4,458,443</u>	<u>4,458,443</u>
Alternative investments:			
Equity funds:			
Advent Global Opportunities Fund LP	—	15,500,000	12,137,726
Biotechnology Value Fund II L.P.	—	9,037,669	25,712,839
Diakrisis Fund, LP	—	2,500,000	2,777,907
Echo Street GoodCo Select II, LP	—	17,500,000	18,140,524
Genesis Group Trust	6,559	5,233,676	6,855,811
Green Court Greater China Long-Only Equity Fund	3,760	5,757,274	5,607,377
Janchor Partners Opportunities Offshore Fund, L.P.	—	-	429,538
Janchor Partners Opportunities Offshore Fund II L.P.	—	3,777,529	3,641,743
Janchor Partners Opportunities Offshore Fund III, L.P.	—	520,000	497,092
Lone Cascade, LP	—	1,598,381	1,153,577
New Century Holdings XI, L.P.	—	47,272	43,425
Total equity funds		<u>61,471,801</u>	<u>76,997,559</u>
Long/short equity hedge funds:			
Janchor Partners Pan-Asian Fund	80,838	8,000,000	10,038,528
Wishbone International Partners, Ltd.	9	197,007	4,697
Total long/short equity hedge funds		<u>8,197,007</u>	<u>10,043,225</u>
Multi-strategy hedge funds:			
Baupost Value Partners, L.P.	—	636,792	7,166,231
Bellus Ventures II LP	53,145	7,800,000	10,679,422
Caspian Inefficient Markets International Fund III, L.P.	—	7,312,500	8,001,665
Cerberus International, Ltd.	—	—	5,612
CRC Bond Opportunity Trading Fund (Cayman) LP	—	17,500,000	18,013,086
Davidson Kempner Institutional Partners, L.P.	—	14,139,199	22,611,255
Elliott International Limited	15,970	20,393,676	33,266,623
Empyrean Capital Overseas Fund, Ltd.	9,731	16,131,300	19,289,803
Farallon Capital Institutional Partners, L.P.	—	—	205,075
Lynrock Lake Fund Offshore LP	—	17,318,292	21,187,179
Nokota Capital Offshore Fund, Ltd.	—	1,285,621	283,181
Ovata Equity Strategies Feeder Fund	—	8,250,000	8,293,762
Redwood Drawdown Offshore Fund II, L.P.	—	—	1,130,284
Redwood Drawdown Offshore Fund III, L.P.	—	4,500,000	4,890,390
Total multi-strategy hedge funds		<u>115,267,380</u>	<u>155,023,568</u>

(Continued)

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

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

September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Private equity:			
Accolade Partners Blockchain II Feeder, L.P.	—	\$ 301,500	\$ 244,750
Accolade Partners Blockchain II Select Feeder, L.P.	—	957,000	759,452
Accolade Partners Blockchain III Seed, L.P.	—	21,000	16,181
Accolade Partners Blockchain III Venture, L.P.	—	36,000	75,173
Accolade Partners Digital Evolution, L.P.	—	500,000	528,532
American Securities Partners V, L.P.	—	164,351	2,442
Avid Ventures Fund II, L.P.	—	50,000	43,546
Carlyle Asia Growth Partners IV, L.P.	—	143,599	131,721
Centerbridge Capital Partners, L.P.	—	284,401	95,537
Centerbridge Capital Partners II, L.P.	—	1,677,831	285,281
Centerbridge Capital Partners III, L.P.	—	3,218,614	4,865,432
Clearlake Capital Partners V (USTE), L.P.	—	1,531,964	3,488,632
Clearlake Capital Partners VI (USTE), L.P.	—	2,747,709	4,580,562
Clearlake Capital Partners VII (USTE), L.P.	—	2,280,289	2,562,257
CNK Fund III L.P.	—	822,600	850,612
Columbia Capital Equity Partners IV (QP), L.P.	—	85,533	85,223
Edgewater Growth Capital Partners II, L.P.	—	206,787	73,174
Enervest Energy Institutional Fund XIV-C, L.P.	—	678,606	4,281,913
Foundry 2022, L.P.	—	697,080	736,885
Foundry Group Next, L.P.	—	3,951,002	6,913,283
Foundry Group Next 2018, L.P.	—	4,781,569	5,506,100
Foundry Venture Capital 2007, L.P.	—	340,093	58,351
Foundry Venture Capital 2010, L.P.	—	286,795	1,853,229
Foundry Venture Capital 2010 Annex, L.P.	—	54,852	264,981
Foundry Venture Capital 2013, L.P.	—	523,710	1,758,057
Foundry Venture Capital 2016, L.P.	—	1,047,673	1,231,045
Grey Rock Net Zero Opportunities Fund I, LP	—	462,731	433,133
Heavybit Holdings IV, LP	—	811,750	754,603
KKR Energy Income and Growth Fund I-TE, L.P.	—	2,109,771	1,036,746
LS Power Equity Partners II, L.P.	—	256,609	196
Patient Square Equity Partners, LP and Affiliates	—	882,700	1,143,539
Pine Brook Capital Partners II, L.P.	—	2,228,304	2,947,831
Prospect Venture Partners II, L.P.	—	40,527	3,261
Prospect Venture Partners III, L.P.	—	35,057	7,564
PVP Fund III, L.P.	—	799,994	944,762
PVP Fund IV, L.P.	—	128,940	117,363
Revolution Growth II, L.P.	—	280,860	190,394

(Continued)

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
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PHILANTHROPIES OF NEW YORK, INC. AND
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Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Revolution Growth III, L.P.	—	\$ 2,018,599	\$ 4,680,252
Roark Capital Partners, L.P.	—	—	1,835
Roark Capital Partners III, L.P.	—	923,247	3,729,061
Roark Capital Partners IV, L.P.	—	5,167,775	8,940,855
Roark Capital Partners V (T), L.P.	—	2,854,561	4,992,046
Roark Capital Partners VI (T), L.P.	—	1,252,499	1,703,538
TA XIV-A L.P.	—	2,442,000	2,374,947
TCV VII (A), L.P.	—	36,197	20,103
Towerbrook Structured Opportunities Fund II (Onshore), L.P.	—	1,797,990	2,182,466
UpWest Labs Fund IV, LP	—	572,000	533,024
Village Ventures Fund II, L.P.	—	—	6,138
Vintage Fund of Funds V (Access), L.P.	—	1,364,773	2,167,695
Vintage Fund of Funds V (Emerging Managers), L.P.	—	2,706,325	4,411,256
Vintage Fund of Funds VI (Access), L.P.	—	1,163,420	1,168,538
Vintage Fund of Funds VI (Breakout), L.P.	—	1,037,124	1,157,294
Vintage Fund of Funds VII (Access), L.P.	—	100,036	89,833
Vintage Fund of Funds VII (Breakout), L.P.	—	133,394	116,141
Warburg Pincus China Southeast Asia II, L.P.	—	1,996,425	2,216,870
Warburg Pincus Financial Sector, L.P.	—	2,543,450	5,008,026
Warburg Pincus Financial Sector II, L.P.	—	1,170,000	1,607,067
Total private equity		<u>64,707,616</u>	<u>95,978,728</u>
Real estate:			
Ares European Real Estate Fund III, L.P.	—	406,465	10,263
Magna Hotel Fund VII LP	—	2,270,429	2,713,284
Realty Financial Partners VI, L.P.	—	2,638,041	114,456
Sterling American Property IV, L.P.	—	—	35,250
Sterling American Property V, L.P.	—	—	244,754
Total real estate		<u>5,314,935</u>	<u>3,118,007</u>
Other:			
Atalaya Asset Income Fund Evergreen, L.P.	—	\$ 10,458,947	10,526,398
Atalaya Asset Income Fund III, L.P.	—	47,683	3,459
Atalaya Asset Income Fund IV, L.P.	—	244,914	164,514
Atalaya Asset Income Fund V, L.P.	—	6,469,568	6,148,329
Clearlake Flagship Plus Partners (Offshore), L.P.	—	1,885,659	2,106,014
Post Road Specialty Lending Fund II LP	—	3,611,905	3,774,955
VCCIF I-B LLC	—	2,590,272	3,491,032
Total other		<u>25,308,948</u>	<u>26,214,701</u>
Total alternative investments		<u>280,267,687</u>	<u>367,375,788</u>

(Continued)

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Common stocks:			
Adeka Corp	15,495 \$	253,970 \$	265,458
Aeon Delight Co Ltd	7,250	202,658	159,843
AI Holdings Corp	14,511	244,375	230,270
Alphabet Inc	20,470	1,832,887	2,698,970
Amano Corp	4,730	87,304	104,030
Amphenol Corp	5,640	231,431	473,704
Arcs Co Ltd	3,055	50,532	55,746
ARE Holdings Inc	19,334	286,701	245,781
Ashtead Group PLC	7,247	402,645	442,443
Askul Corp	22,437	282,467	294,699
Avantor Inc	46,000	964,327	969,680
Axalta Coating Systems Ltd	18,500	498,221	497,650
Bank Of America Corp	30,500	706,278	835,090
Baxter International Inc	21,200	947,136	800,088
Berkshire Hathaway Inc	3,424	1,172,353	3,323,934
Bio-Techne Corp	4,536	386,912	308,766
Biprogy Inc	9,596	219,155	240,117
BML Inc	11,893	292,329	222,837
Brown & Brown Inc	12,817	491,706	895,139
Brown-Forman Corp	5,050	146,813	293,405
Canon Marketing Japan Inc	13,821	303,732	359,082
Carter's Inc	14,100	1,007,299	975,015
Casio Computer Co Ltd	15,369	195,523	129,101
CDW Corp/De	4,272	511,208	861,919
Chugai Pharmaceutical Co Ltd	11,780	284,977	365,024
CIE Financiere Richemont SA	7,125	503,371	872,322
Clean Harbors Inc	2,749	448,161	460,073
Comcast Corp	6,475	119,441	287,102
Core & Main Inc	8,098	199,691	233,627
Corning Inc	28,836	917,016	878,633
Dai-Ichi Life Holdings Inc	16,915	313,463	351,052
Daito Trust Construction Co Lt	2,246	220,290	237,055
Dayforce Inc	12,801	887,589	868,548
Devon Energy Corp	7,628	215,395	363,856
Doshisha Co Ltd	5,943	84,875	88,811
DTS Corp	4,800	105,683	102,610
Duckhorn Portfolio Inc	6,685	118,707	68,588
Eiken Chemical Co Ltd	15,152	193,317	138,701

(Continued)

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
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PHILANTHROPIES OF NEW YORK, INC. AND
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Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Elanco Animal Health Inc	80,000	\$ 942,338	899,200
Elecom Co Ltd	14,567	215,358	170,148
En Japan Inc	11,063	172,378	172,589
Entegris Inc	6,112	574,547	573,978
Espec Corp	6,125	96,991	98,591
Fuji Corp/Aichi	14,033	232,043	218,547
Fukushima Galilei Co Ltd	3,969	137,616	129,130
Future Corp	28,628	334,347	288,918
General Motors Co	21,795	809,356	718,581
Graphic Packaging Holding Co	41,800	616,459	931,304
Heineken Holding NV	10,735	583,607	811,510
Hikari Tsushin Inc	1,499	244,553	228,780
Honda Motor Co Ltd	29,319	262,304	330,471
Idexx Laboratories Inc	583	212,608	254,928
Inaba Denki Sangyo Co Ltd	4,619	103,117	100,134
Infinera Corp	64,585	441,278	269,965
International Flavors & Fragrances	4,659	434,903	317,604
Isuzu Motors Ltd	27,562	315,847	347,330
ITT Inc	1,937	195,672	189,652
Jacobs Solutions Inc	4,086	384,956	557,739
JCU Corp	4,833	122,189	100,725
JGC Holdings Corp	15,740	202,922	219,342
** JPMorgan Chase & Co	3,625	359,913	525,698
Kamigumi Co Ltd	5,620	109,129	115,997
Kato Sangyo Co Ltd	5,869	176,369	156,336
Kokuyo Co Ltd	12,084	162,722	192,040
Kyocera Corp	2,755	157,318	140,072
Kyowa Kirin Co Ltd	14,745	334,848	257,303
Lions Gate Entertainment Corp	94,909	1,345,891	746,934
Live Nation Entertainment Inc	10,006	847,488	830,898
Livent Corp	12,400	285,950	228,284
Martin Marietta Materials Inc	3,146	720,380	1,291,370
Marui Group Co Ltd	16,542	287,625	269,372
Maruwa Co Ltd/Aichi	438	49,615	68,918
Mastercard Inc	3,525	160,406	1,395,583
MCJ Co Ltd	19,100	136,347	143,610
Mebuki Financial Group Inc	43,139	102,708	119,595

(Continued)

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
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Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Meitec Group Holdings Inc	10,359	\$ 179,328	\$ 187,708
Micron Technology Inc	12,500	681,689	850,375
Middleby Corp	4,240	584,474	542,720
Mimasu Semiconductor Industry	8,551	181,239	159,359
Mitsubishi Estate Co Ltd	26,778	398,944	350,819
Mitsubishi Gas Chemical Co Inc	17,732	249,618	239,140
Mitsubishi Shokuhin Co Ltd	5,159	127,066	134,831
Mitsubishi UFJ Financial Group	27,667	194,316	235,186
Mohawk Industries Inc	9,005	1,072,437	772,719
Morningstar Inc	4,457	1,017,439	1,044,008
MS&AD Insurance Group Holdings	4,779	147,678	175,980
MSA Safety Inc	1,854	293,586	292,283
Nestle SA	10,700	680,281	1,213,401
Netflix Inc	1,775	457,178	670,240
Nippon Shinyaku Co Ltd	5,865	315,116	248,749
Nippon Television Holdings Inc	10,051	140,632	101,840
NS Solutions Corp	5,657	153,148	161,304
Open Up Group Inc	18,008	210,587	221,442
Paltac Corp	6,829	223,068	214,629
Paramount Bed Holdings Co Ltd	7,570	120,952	119,466
Paychex Inc	3,280	310,524	378,282
Pernod Ricard SA	4,150	468,909	693,563
Philip Morris International Inc	9,400	800,035	870,252
Pool Corp	497	169,521	176,982
Prestige International Inc	32,800	139,428	136,058
PTC Inc	851	122,762	120,570
Raito Kogyo Co Ltd	9,862	134,137	136,340
Regions Financial Corp	35,250	511,003	606,300
Revvity Inc	5,211	533,441	576,858
Rohm Co Ltd	12,288	238,212	231,967
Rollins Inc	7,534	248,392	281,244
San-In Godo Bank Ltd	31,052	189,154	201,430
Sensata Technologies Holding P	20,400	816,010	771,528
Service Corp International/US	4,984	296,659	284,786
Shibaura Electronics Co Ltd	4,503	190,720	181,659
Shimamura Co Ltd	1,548	143,914	153,218
Shin-Etsu Chemical Co Ltd	10,404	248,617	302,795
Shin-Etsu Polymer Co Ltd	13,027	128,805	116,804

(Continued)

Schedule 1

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Shionogi & Co Ltd	6,375	\$ 280,348	\$ 285,631
Signet Jewelers Ltd	5,738	446,385	412,046
Sompo Holdings Inc	3,127	133,121	134,803
Square Enix Holdings Co Ltd	5,537	250,113	190,163
SS&C Technologies Holdings Inc	16,400	838,887	861,656
Star Micronics Co Ltd	9,400	121,378	118,299
Steris PLC	1,594	260,313	349,755
Sumitomo Bakelite Co Ltd	1,597	49,893	69,809
Sumitomo Mitsui Trust Holdings	8,383	271,616	316,332
Suzuki Motor Corp	6,636	250,735	267,530
T&D Holdings Inc	8,225	107,531	136,032
Takuma Co Ltd	15,316	145,775	158,882
Teledyne Technologies Inc	1,301	563,532	531,563
Tempur Sealy International Inc	20,080	793,705	870,267
Tocalo Co Ltd	18,098	174,051	165,183
Tokio Marine Holdings Inc	8,323	148,339	193,260
Topgolf Callaway Brands Corp	41,700	683,399	577,128
Torii Pharmaceutical Co Ltd	8,472	223,018	219,713
Toro Co	4,824	385,228	400,874
Toyo Suisan Kaisha Ltd	5,215	203,555	204,965
Tractor Supply Co	1,188	155,088	241,223
Transcosmos Inc	9,133	227,243	195,543
Trimble Inc	5,254	357,842	282,980
Urban Outfitters Inc	8,950	238,539	292,576
Ushio Inc	27,512	368,057	334,901
Vail Resorts Inc	2,679	605,887	594,443
Walt Disney Co	7,650	775,712	620,033
Westinghouse Air Brake Technologies Corp	5,371	490,106	570,776
Yamato Kogyo Co Ltd	3,048	89,906	145,961
Yamazaki Corp	13,400	109,761	105,602
Total common stocks		<u>52,070,118</u>	<u>59,414,709</u>

(Continued)

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
September 30, 2023

Company	Par Value/ Shares Held	Cost	Fair Value
Mutual funds:			
Metropolitan West Unconstrained Bond Fund Class I	379,056	\$ 4,439,828	\$ 3,805,722
Payden Limited Maturity Fund Open-End Fund	2,644,651	24,873,512	25,018,402
State Street MSCI EAFE Index Non-Lending Fund	49,553	5,096,732	5,860,641
State Street Russell 1000 Index Non-Lending Fund	279,618	19,229,372	18,345,484
Total mutual funds		<u>53,639,444</u>	<u>53,030,249</u>
Total investments		\$ <u>390,435,692</u>	\$ <u>484,279,189</u>

* Party-in-interest as defined by ERISA.

** Party-in-interest through December 31, 2022.

See accompanying independent auditors' report.

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4j – Schedule of Reportable Transactions

Investment Transactions in Excess of Five Percent

Year Ended September 30, 2023

Identity of Party Involved	Security description	Purchase Price	Selling Price	Cost of Asset	Net Gain (Loss)
Series of transactions:					
* Bank of New York Mellon	Dreyfus Government Cash Management Fund	\$ 65,605,676	\$ —	\$ 65,605,676	\$ —
* Bank of New York Mellon	Dreyfus Government Cash Management Fund	—	61,206,310	61,206,310	—
** JPMorgan Chase	Money Market Fund	37,074,726	—	37,074,726	—
** JPMorgan Chase	Money Market Fund	—	43,748,409	43,748,409	—
Payden & Rygel	Payden Limited Maturity Fund Open-End Fund	28,911,462	—	28,911,462	—

* Party-in-interest as defined by ERISA.

** Party-in-interest through December 31, 2022.

See accompanying independent auditors' report.

**RETIREMENT PLAN FOR EMPLOYEES OF
UNITED JEWISH APPEAL – FEDERATION OF JEWISH
PHILANTHROPIES OF NEW YORK, INC. AND
AFFILIATED AGENCIES AND INSTITUTIONS**

Schedule H, Line 4a – Schedule of Nonexempt Transactions for Delinquent Participant Contributions

Year Ended September 30, 2023

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP* and PTE**
	Contributions Not Corrected	Contributions Corrected Outside of VFCP*	Contributions Pending Correction in VFCP*	
\$ 9,274	\$ —	\$ 9,274	\$ —	\$ —

There were employee contributions of \$7,658 not deposited to the Plan in a timely manner during the Plan year ended September 30, 2023.

The delays ranged from 2 to 57 days and withholding amounts ranged from \$317 to \$5,149. Lost interest totaled \$10 and ranged from \$4 to \$6 in amount. All delinquent contributions and lost interest, along with \$1,616 carried over from September 30, 2022, were remitted to the Plan before September 30, 2023, to correct the affected participant balances.

* Voluntary Fiduciary Correction Program (VFCP).

** Prohibited Transactions Exemptions (CPTE).

See accompanying independent auditors' report.