

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 06/27/1956
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) LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES 12 EIGHTH STREET, SUITE 500 PITTSBURGH, PA 15222
2b	Employer Identification Number (EIN) 25-6135576
2c	Plan Sponsor's telephone number 412-263-0900
2d	Business code (see instructions) 561110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2024	PHILIP AMERIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2024	PHILIP AMERIS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 16834
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 7100 6a(2) 6882 6b 4630 6c 3846 6d 15358 6e 744 6f 16102 6g(1) 6g(2) 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 483

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

1B

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES	D Employer Identification Number (EIN) 25-6135576	

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

(a) Name of insurance carrier
THE UNION LABOR LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1423090	69744	GA-02095		01/01/2023	12/31/2023

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

(a) Total amount of commissions paid 3820	(b) Total amount of fees paid 35534
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
THE UNION LABORER LIFE INSURANCE CO 8403 COLEVILLE ROAD 13TH FLOOR
SILVER SPRINGS, MD 20910

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3820	35534	MANAGEMENT FEES	0

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4																																																										
5	Current value of plan's interest under this contract in separate accounts at year end.....	5																																																										
6	Contracts With Allocated Funds:																																																											
a	State the basis of premium rates ▶																																																											
b	Premiums paid to carrier	6b																																																										
c	Premiums due but unpaid at the end of the year.....	6c																																																										
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d																																																										
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶																																																											
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐																																																											
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)																																																											
a	Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶																																																											
b	Balance at the end of the previous year	7b	6365069																																																									
c	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">(1) Contributions deposited during the year</td> <td style="width:10%; text-align: center;">7c(1)</td> <td style="width:65%;"></td> <td rowspan="5" style="width:20%;"></td> </tr> <tr> <td>(2) Dividends and credits</td> <td style="text-align: center;">7c(2)</td> <td></td> </tr> <tr> <td>(3) Interest credited during the year</td> <td style="text-align: center;">7c(3)</td> <td style="text-align: right;">397056</td> </tr> <tr> <td>(4) Transferred from separate account.....</td> <td style="text-align: center;">7c(4)</td> <td></td> </tr> <tr> <td>(5) Other (specify below)</td> <td style="text-align: center;">7c(5)</td> <td style="text-align: right;">-102112</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="height: 40px;"></td> </tr> <tr> <td colspan="2">(6) Total additions</td> <td style="text-align: center;">7c(6)</td> <td style="text-align: right;">294944</td> </tr> <tr> <td>d</td> <td>Total of balance and additions (add lines 7b and 7c(6))</td> <td style="text-align: center;">7d</td> <td style="text-align: right;">6660013</td> </tr> <tr> <td>e</td> <td colspan="3">Deductions:</td> </tr> <tr> <td></td> <td> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">(1) Disbursed from fund to pay benefits or purchase annuities during year</td> <td style="width:10%; text-align: center;">7e(1)</td> <td style="width:65%;"></td> <td rowspan="4" style="width:20%;"></td> </tr> <tr> <td>(2) Administration charge made by carrier</td> <td style="text-align: center;">7e(2)</td> <td style="text-align: right;">35534</td> </tr> <tr> <td>(3) Transferred to separate account.....</td> <td style="text-align: center;">7e(3)</td> <td></td> </tr> <tr> <td>(4) Other (specify below)</td> <td style="text-align: center;">7e(4)</td> <td style="text-align: right;">6482</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="height: 40px;"></td> </tr> <tr> <td colspan="2">(5) Total deductions</td> <td style="text-align: center;">7e(5)</td> <td style="text-align: right;">42016</td> </tr> <tr> <td>f</td> <td>Balance at the end of the current year (subtract line 7e(5) from line 7d)</td> <td style="text-align: center;">7f</td> <td style="text-align: right;">6617997</td> </tr> </table> </td> </tr> </table>	(1) Contributions deposited during the year	7c(1)			(2) Dividends and credits	7c(2)		(3) Interest credited during the year	7c(3)	397056	(4) Transferred from separate account.....	7c(4)		(5) Other (specify below)	7c(5)	-102112					(6) Total additions		7c(6)	294944	d	Total of balance and additions (add lines 7b and 7c(6))	7d	6660013	e	Deductions:				<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">(1) Disbursed from fund to pay benefits or purchase annuities during year</td> <td style="width:10%; text-align: center;">7e(1)</td> <td style="width:65%;"></td> <td rowspan="4" style="width:20%;"></td> </tr> <tr> <td>(2) Administration charge made by carrier</td> <td style="text-align: center;">7e(2)</td> <td style="text-align: right;">35534</td> </tr> <tr> <td>(3) Transferred to separate account.....</td> <td style="text-align: center;">7e(3)</td> <td></td> </tr> <tr> <td>(4) Other (specify below)</td> <td style="text-align: center;">7e(4)</td> <td style="text-align: right;">6482</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="height: 40px;"></td> </tr> <tr> <td colspan="2">(5) Total deductions</td> <td style="text-align: center;">7e(5)</td> <td style="text-align: right;">42016</td> </tr> <tr> <td>f</td> <td>Balance at the end of the current year (subtract line 7e(5) from line 7d)</td> <td style="text-align: center;">7f</td> <td style="text-align: right;">6617997</td> </tr> </table>	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			(2) Administration charge made by carrier	7e(2)	35534	(3) Transferred to separate account.....	7e(3)		(4) Other (specify below)	7e(4)	6482					(5) Total deductions		7e(5)	42016	f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	6617997
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- 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 LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES	D Employer Identification Number (EIN) 25-6135576

E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)

1a Enter the valuation date: Month 01 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 804049817
(2) Actuarial value of assets for funding standard account	1b(2) 877223197
c (1) Accrued liability for plan using immediate gain methods	1c(1) 1305872866
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 1305872866
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 2567246411
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 46937155
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 115568787
(3) Expected plan disbursements for the plan year	1d(3) 116549707

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	09/25/2024
Signature of actuary BRADFORD L. RIGBY	Date 23-07217
Type or print name of actuary BRADFORD L. RIGBY	Most recent enrollment number 412-394-9330
Firm name COWDEN ASSOCIATES, INC FOUR GATEWAY CENTER SUITE 605, 444 PITTSBURGH, PA 15222	Telephone number (including area code)
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 ☐

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	804049817
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	5315	1382588874
(2) For terminated vested participants	4431	350232896
(3) For active participants:		
(a) Non-vested benefits		28683411
(b) Vested benefits		805741230
(c) Total active	7100	834424641
(4) Total	16846	2567246411
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	31.32 %

3 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
06/30/2024	76423993	0			
Totals ►			3(b)	76423993	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d) 111158

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	67.2 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	E
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☒ Yes ☐ No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- 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 ☐ Shortfall
i ☐ Other (specify):

j If box h is checked, enter period of use of shortfall method	5j	
k Has a change been made in funding method for this plan year?		☐ Yes ☒ No
l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		☐ Yes ☐ No
m If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method	5m	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a		2.55 %
	Pre-retirement		Post-retirement
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☐ N/A	
c Mortality table code for valuation purposes:			
(1) Males.....	6c(1)	9P	9P
(2) Females	6c(2)	9PF	9PF
d Valuation liability interest rate	6d	7.50 %	7.50 %
e Salary scale	6e	% ☒ N/A	
f Withdrawal liability interest rate:			
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A	
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.50 %	
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	5.4 %	
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-10.4 %	
i Expense load included in normal cost reported in line 9b	6i	☐ N/A	
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%	
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	3578000	
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐	

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	26570071	2800046

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval.....	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☐ Yes ☒ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?	☐ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..	8d(2)	
(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?	☐ Yes ☐ No	
(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)).....	8d(4)	
(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?	☐ Yes ☐ No	
e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)	8e	

9 Funding standard account statement for this plan year:**Charges to funding standard account:**

a Prior year funding deficiency, if any.....	9a	
b Employer's normal cost for plan year as of valuation date	9b	19046609

c Amortization charges as of valuation date:**(1)** All bases except funding waivers and certain bases for which the amortization period has been extended**(2)** Funding waivers**(3)** Certain bases for which the amortization period has been extended

	Outstanding balance	
9c(1)	477511012	69805824
9c(2)		
9c(3)		

d Interest as applicable on lines 9a, 9b, and 9c**9d** 6663932**e** Total charges. Add lines 9a through 9d**9e** 95516365**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 42095511**g** Employer contributions. Total from column (b) of line 3**9g** 76423993**h** Amortization credits as of valuation date**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 5616738**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**(2)** "RPA '94" override (90% current liability FFL)**(3)** FFL credit

	Outstanding balance	
9h	6765830	741392
9j(1)	605053382	
9j(2)	1566934540	

k (1) Waived funding deficiency**(2)** Other credits**9j(3)** 0**9k(1)** 0**9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 124877634**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 29361269**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**(3)** Total as of valuation date**9o(1)** 0**9o(2)(a)** 0**9o(2)(b)** 0**9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES	D Employer Identification Number (EIN) 25-6135576	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MONDRIAN INTERNATIONAL EQUITY FUND
23-2651513

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
MORGAN STANLEY
23-3060887

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
AMERISERV TRUST & FINANCIAL SERVICE
25-1689052

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
GMO BENCHMARK-FREE ALLOCATION FUND
72-1566419

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

SIGULER GUFF & COMPANY LLC

26-1412407

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

TCW CRESCENT MEZZANINE

26-1326951

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

CAPITAL INSTITUTIONAL SERVICES INC.

75-1565705

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

SIGULER GUFF OPP FUND IV

27-2203321

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

TCW CAPITAL

95-2749628

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

CCA SILVER, LP

27-1295789

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

SIGULER GUFF DISTRESSED OPP III

26-1412407

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

LEXINGTON CAPITAL PARTNERS VII LP

26-4057076

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

LOOMIS, SAYLES & COMPANY LP

04-3200030

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

LEXINGTON PARTNERS

26-4057076

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

ARES SPECIAL OPPORTUNITIES FUND

98-1463109

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

VICTORY CAPITAL

13-2700161

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

ENTRUST REAL ESTATE ADV. SERVICE

25-1561667

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

ENTRUST PARTNERS OFFSHORE LP

90-0644478

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

FRANKLIN BSP CAPITAL LLC

85-2950084

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

U. S. REAL ESTATE INVESTMENT FUND

11-3786306

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

PARTNERS GROUP DIRECT EQUITY IV

98-1438090

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

GLOBAL TRUST COMPANY

26-3761443

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

ARES SPECIAL OPPORTUNITIES FUND

98-1463109

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

BLACKSTONE TACTICAL OPPORTUNITIES

87-3943535

(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

(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

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)

LABORERS COMBINED FUNDS

25-1333639

(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	NONE	1523313	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SILCHESTER INTERN'L INVESTORS LLP

36-7045759

(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 71	NONE	503327	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

J.P. MORGAN INVESTMENT MANAGEMENT

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?
28 27 50 51	NONE	463800	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)

PRUDENTIAL REAL ESTATE INVESTORS

22-1211670

(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	410629	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BNYMELLON

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?
28 50 64 71	NONE	204786	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

MORGAN STANLEY SMITH BARNEY LLC

11-3658445

(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 70	NONE	177250	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)

COWDEN ASSOCIATES INC.

25-1750131

(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 70	NONE	152000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BOYD WATTERSON

34-1922005

(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	132750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RHUMBLINE ADVISORS LIMITED

04-3118582

(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	123694	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)

CALAMOS ADVISORS LLC

30-6130253

(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	122436	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ARES SPECIAL OPPORTUNITIES FUND

98-1463109

(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	119813	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GOEHRING RUTTER & BOEHM

25-1291135

(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	72093	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)

CHARTWELL INVESTMENT PARTNERS INC

13-3800295

(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 51	NONE	64125	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ACRISURE, LLC (BECKERMAN & CO.)

26-3554645

(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?
53	NONE	58109	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HOWARD GROSSINGER

25-1266288

(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	42574	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)

VICTORY CAPITAL

13-2700161

(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	35396	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ULLICO INVESTMENT COMPANY

13-1423090

(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	32523	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WODARCZYK & ASSOCIATES, LLC

46-1702961

(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	29576	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)

SEGAL SELECT INSURANCE SERVICES INC

46-0169194

(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?
53	NONE	28666	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SISTERSON & COMPANY LLP

25-1467156

(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	27400	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC ADVISORS

25-1211909

(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	25720	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)

PENSION BENEFIT INFORMATION, LLC

82-2042737

(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 49	NONE	15978	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NCCMP

46-1702961

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 49	NONE	6000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>LABORERS DISTRICT COUNCIL OF W PA PENSION FUND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES</u>	D Employer Identification Number (EIN) <u>25-6135576</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: S&P 500 POOLED INDEX FUND L811

b Name of sponsor of entity listed in (a): RHUMBLINE ADVISERS LIMITED PARTNERS

c EIN-PN <u>04-3118582-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>321283192</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FEDERATION OF LABOR & CONG

b Name of sponsor of entity listed in (a): AFL-CIO HOUSING INVESTMENT TRUST

c EIN-PN <u>52-6220193-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>137410</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: RHUMBLINE S&P SMALL CAP 600 POOL ID

b Name of sponsor of entity listed in (a): RHUMBLINE ADVISORS LIMITED PARTNERS

c EIN-PN <u>04-3118582-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>53232229</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: CALAMOS GLOBAL OPPORTUNISTIC TRUST

b Name of sponsor of entity listed in (a): CALAMOS ADVISORS LLC

c EIN-PN <u>30-6130253-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9786597</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: LABORERS PROPRIETARY CASH FUND

b Name of sponsor of entity listed in (a): BNY MELLON

c EIN-PN <u>25-6078093-101</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10104849</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: EMPLOYEE REAL EST CONSTR II EQUITY

b Name of sponsor of entity listed in (a): AMERISERV TRUST & FINANCIAL SERVICE

c EIN-PN <u>25-1689052-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11934281</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: US BANKCORP ERECT FUND

b Name of sponsor of entity listed in (a): AMERISERV TRUST & FINANCIAL SERVICE

c EIN-PN <u>25-1689052-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10620211</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB MGT STRATEGIC PROPERTY FD

b Name of sponsor of entity listed in (a): J.P. MORGAN

c EIN-PN 13-6038770-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21160391
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a Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB SPECIAL SITUATION PROPERTY FD

b Name of sponsor of entity listed in (a): J.P. MORGAN

c EIN-PN 13-3980309-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14541418
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a Name of MTIA, CCT, PSA, or 103-12 IE: SILCHESTER INTL INVESTORS INTL

b Name of sponsor of entity listed in (a): SILCHESTER INTL INVESTORS LLP

c EIN-PN 36-7045783-001	d Entity code E	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72351312
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a Name of MTIA, CCT, PSA, or 103-12 IE: ULLICO MTG SEPARATE ACCOUNT J

b Name of sponsor of entity listed in (a): ULLICO INVESTMENT COMPANY

c EIN-PN 13-1423090-203	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6569447
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a Name of MTIA, CCT, PSA, or 103-12 IE: RHUMLINE S&P MID CAP 400 POOL ID

b Name of sponsor of entity listed in (a): RHUMLINE ADVISORS LIMITED PARTNERS

c EIN-PN 04-3118582-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53140360
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a Name of MTIA, CCT, PSA, or 103-12 IE: VICTORY CAPITAL

b Name of sponsor of entity listed in (a): VICTORY CAPITAL

c EIN-PN 80-6249702-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5211867
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a Name of MTIA, CCT, PSA, or 103-12 IE: FBO FRANKLIN BSP CAPITAL CORP

b Name of sponsor of entity listed in (a): FBO FRANKLIN BSP CAPITAL CORP

c EIN-PN 85-2950084-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7961632
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

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

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

SCHEDULE G (Form 5500) Department of Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	Financial Transaction Schedules This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

A Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES	D Employer Identification Number (EIN) 25-6135576

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.
---------------	--

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor		(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items		
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES	D Employer Identification Number (EIN) 25-6135576	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	7410542	7686584
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	908936	1131363
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2519	11561
(2) U.S. Government securities	1c(2)	61632841	64468204
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	23930812	26678337
(B) All other	1c(3)(B)	32311955	30274458
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	38931	
(5) Partnership/joint venture interests	1c(5)	48694166	49879018
(6) Real estate (other than employer real property)	1c(6)	13825241	12502589
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	470433770	525683884
(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)	59864215	72351312
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	86585383	92551733
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	35663	35807

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	805674974	883254850
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	1420784	577047
i Acquisition indebtedness	1i		
j Other liabilities	1j	204373	226722
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1625157	803769
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	804049817	882451081

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)	76423993	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		76423993
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1890	
(B) U.S. Government securities	2b(1)(B)	1438821	
(C) Corporate debt instruments	2b(1)(C)	2244547	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	3590	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3688848
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3756497	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3756497
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	60034143	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	58191929	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1842214
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	-717489	
(B) Other	2b(5)(B)	1111937	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		79687826
(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)		12487097
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9449671
c Other income	2c		381793
d Total income. Add all income amounts in column (b) and enter total	2d		188112387

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	104743951	
(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)		104743951
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	31032	
(5) Investment advisory and investment management fees	2i(5)	2211463	
(6) Bank or trust company trustee/custodial fees	2i(6)	204786	
(7) Actuarial fees	2i(7)	152000	
(8) Legal fees	2i(8)	144243	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	2223648	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		4967172
j Total expenses. Add all expense amounts in column (b) and enter total	2j		109711123

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		78401264
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: **SISTERSON & CO LLP**

(2) EIN: **25-1467156**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		3500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 276794.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan LABORERS DISTRICT COUNCIL OF W PA PENSION FUND				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES				D Employer Identification Number (EIN) 25-6135576	
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	
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	10
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer **LINDY PAVING INC**

b EIN **25-1422091**

c Dollar amount contributed by employer **4067198**

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 **SWANK CONSTRUCTION**

b EIN **27-4011754**

c Dollar amount contributed by employer **2272796**

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 **ANTHONY FOLINO CONSTRUCTION**

b EIN **25-1367237**

c Dollar amount contributed by employer **2193005**

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 **JOSEPH B FAY COMPANY**

b EIN **25-0930077**

c Dollar amount contributed by employer **2099867**

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 **GOLDEN TRIANGLE CONSTRUCTION CO. INC.**

b EIN **25-0990800**

c Dollar amount contributed by employer **1947030**

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 **MASCARO CONSTRUCTION COMPANY INC.**

b EIN **25-1861933**

c Dollar amount contributed by employer **1720854**

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): _____

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 **MICHAEL FACCHIANO CONTRATING**

b EIN **25-1630466**

c Dollar amount contributed by employer **1700760**

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 **GULISEK CONSTRUCTION LLC**

b EIN **26-3776473**

c Dollar amount contributed by employer **1435121**

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 **N P L CONSTRUCTION**

b EIN **88-6003998**

c Dollar amount contributed by employer **1370551**

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 **CREWS CONTROL LLC**

b EIN **38-4011438**

c Dollar amount contributed by employer **1305917**

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

65

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

66

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

60

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

0.98

b The corresponding number for the second preceding plan year

15b

1.08

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

1

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

9851

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 65.00 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: 16.00 %

High-Yield Debt: 1.00 % Real Assets: 11.00 % Cash or Cash Equivalents: _____ % Other: 7.00 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☒ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Laborers' District Council of Western Pennsylvania Pension Fund

Opinion

We have audited the accompanying financial statements of Laborers' District Council of Western Pennsylvania Pension Fund (the "Fund"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Fund as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT
(continued)

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund'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 Fund's ability to continue as a going concern for a reasonable period of time.

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

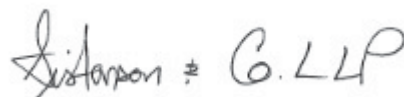
INDEPENDENT AUDITOR'S REPORT
(continued)

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Assets (Held at End of Year), Investment Assets both Acquired and Disposed of Within the Plan Year, and Reportable Transactions as of and for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

G. L. P.

October 9, 2024

Laborers District Council of W PA Pension Fund

EIN/PN: 25-6135576/001

Attachment to Form 5500 Schedule MB, line 4b - Illustration Supporting

Actuarial Certification of Status

PPA Funded Percentage and Projection of Credit Balance

- Projection of Liability to January 1, 2023
 - Actuarial Accrued Liability, January 1, 2023 \$ 1,288,695,748
 - Normal Cost 15,539,417
 - Estimated Benefit Payments (101,324,001)
 - Interest at 7.50% to End of Year 93,701,350
- Estimated Actuarial Accrued Liability, January 1, 2023 1,296,612,513
- Estimated Actuarial Value of Plan Assets, January 1, 2023 876,830,788
- Funded Percentage (Ratio of Assets to Liabilities), January 1, 2023 67.62%
- Projection of Estimated Credit Balance
 - December 31, 2022 \$ 41,750,000
 - December 31, 2023 48,140,000
 - December 31, 2024 55,640,000
 - December 31, 2025 62,580,000
 - December 31, 2026 70,500,000
 - December 31, 2027 85,270,000
 - December 31, 2028 106,600,000
 - December 31, 2029 132,320,000
 - December 31, 2030 160,330,000

Zone Status Determination

Y or N

Critical Status – Red zone if any of a), b), c), or d) apply

- | | |
|---|---|
| a) Is the Plan's Funded Percentage less than 65% and the Plan's fair market value of assets plus present value of expected employer contributions for the current and following 6 plan years less than the present value of all nonforfeitable benefits and administrative expenses projected to be payable under the plan during the current and following 6 plan years? | N |
| b) Does the plan have an accumulated funding deficiency (negative credit balance) in any of the current or following 3 plan years (4 plan years if the Funded Percentage is 65% or less), without reflecting amortization extensions? | N |
| c) Each of the following are applicable. | |
| i) The Plan's normal cost plus interest on unfunded liability exceeds the present value of anticipated employer and employee contributions for the year. | N |
| ii) The present value of nonforfeitable benefits of inactive participants is greater than the present value of nonforfeitable benefits for active participants. | Y |
| iii) The plan has an accumulated funding deficiency (negative credit balance) in any of the current or following 4 plan years, without reflecting amortization extensions. | N |
| Do all apply? | N |
| d) Is the Plan's fair market value of assets plus present value of expected employer contributions for the current and following 4 plan years less than the present value of all nonforfeitable benefits and administrative expenses projected to be payable under the plan during the current and following 4 plan years? | N |

Critical and Declining Status – both a) and b) apply

- | | |
|--|---|
| a) Does the Plan meet the criteria above for Critical Status? | N |
| b) Is the Plan projected to become insolvent within the current or following 14 plan years (19 plan years if the ratio of inactive to active participants is at least 2:1 or if the plan is less than 80% funded)? | N |

Endangered Status – Yellow zone if a) does not apply and either b) or c) apply. Orange zone if not a) and both b) and c) apply.

- | | |
|--|---|
| a) Is the Plan in either Critical or Critical and Declining Status? | N |
| b) Is the Plan's Funded Percentage less than 80%? | Y |
| c) Is the Plan projected to have an accumulated funding deficiency (negative credit balance) in any of the current or following 6 plan years (reflecting any amortization extensions)? | N |

Conclusion

Endangered Status

Laborers District Council of W PA Pension Fund
EIN/PN: 25-6135576/001
Attachment to Form 5500 Schedule MB, line 4c - Documentation Regarding Progress Under Funding
Improvement or Rehabilitation Plan

The following table shows the estimated credit balance and funding percentages throughout the Funding Improvement Period.

Estimated Plan Year End Results:

<u>Date</u>	<u>Credit Balance</u>	<u>Funded Percentage</u>
December 31, 2022	\$ 41,750,000	67%
December 31, 2023	48,140,000	68%
December 31, 2024	55,640,000	71%
December 31, 2025	62,580,000	73%
December 31, 2026	70,500,000	76%
December 31, 2027	85,270,000	78%
December 31, 2028	106,600,000	83%
December 31, 2029	132,320,000	87%
December 31, 2030	160,330,000	92%

The schedule of progress under the Funding Improvement Plan is such that the plan will avoid accumulated funding deficiencies over the period, avoid a reduction in benefit accrual rate in future years and avoid an increase in the hourly contribution rate.

Conclusion:

The plan satisfies the schedule of progress as set by the Funding Improvement Plan.

Actuarial Methods and Assumptions

As of January 1, 2023

Interest Rates		<u>Current Year</u>	<u>Prior Year</u>
	Minimum/Maximum Funding	7.50%	7.50%
	Present Value of Accrued Benefits	7.50%	7.50%
Mortality	Healthy:	115% of SOA PRI-2012 amount-weighted, sex distinct, pre/post commencement and blue collar adjustment mortality with a 2012 base year	
	Disabled:	115% of SOA PRI-2012 amount-weighted, sex distinct, disabled (Total Dataset) mortality with a 2012 base year	
	Improvement Scale:	SOA Scale MP-2021	
Turnover	Based on age as follows:		
		<u>Age</u>	<u>Rate</u>
		20	11.94%
		30	11.21
		40	9.40
		50	4.83
Retirement	For active participants at least age 45 with 20+ years of service on 1/1/2011, based on year since attainment of age 55 with 30 years of service, as follows:		
		<u>Years Since 55/30</u>	<u>Rate</u>
		<1	40%
		1-7	10
		8+	100
	100% of participants are assumed to retire at age 62.		
	For all other active participants, based on age as follows:		
		<u>Age</u>	<u>Rate</u>
		60	50%
		61	10
		62	100

Terminated vested participants are assumed to retire at age 62.

Actuarial Methods and Assumptions (continued)

Disability Based on age as follows:

<u>Age</u>	<u>Rate</u>
20	0.05%
30	0.05
40	0.11
50	0.30
60	0.97

Expenses The normal cost is increased by the prior year's non-investment related expenses rounded to the nearest \$1,000. For projections, this amount has been increased by 2.00% annually.

Percent Married 80% of the participants are assumed to be married with the female spouse three years younger than the male spouse.

Asset Valuation Plan assets are carried at market value with a 5 year averaging of the difference between actual and expected investment performance. The trustees elected to apply relief options made available by the Pension Relief Act of 2010, which spread investment losses during the 2008 plan year over a 10 year period. The Actuarial Value of Assets is subject to limits of 80% and 120% of Market Value.

Funding Method Unit Credit. The unit credit actuarial cost method develops normal cost and actuarial accrued liability separately for each individual in the plan. The normal cost is the present value of the individual's benefits expected to be earned in the current year. The individual's actuarial accrued liability is the present value of the individual's benefits earned in previous years.

Incomplete Data None.

Benefit Accrual Rate Pension credits and expected contributions were projected on the assumption that all active participants would work the hours equal to the average of the prior three years. Contribution levels are assumed to be equal to the same rate per hour as was earned in the prior year.

Actuarial Methods and Assumptions (continued)

Calculation of Actuarial Present Value of Accrued Plan Benefits	The actuarial present value of accrued benefits has been calculated as of the valuation date, based upon the Plan specifications then in effect and upon each participant's age and service as of that date. These calculations consider the same actuarial assumptions as were used in the actuarial valuation.
--	--

Projected Industry Activity	For the purpose of the credit balance projection, future covered employment for 2023 and beyond has been estimated to be 8,500,000 total hours per year. This assumption has been set with input from the Board of Trustees. 60% of the hours are assumed to be under a Heavy contract and 40% are assumed under a Building contract.
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Models Used in Preparing Results	Cowden Associates, Inc. uses valuation and projection software to model benefit cash flows, present values, and attribution to various periods based on deterministic or stochastic assumption sets and benefit parameters provided by the user. The software model also supports comparisons between periods to measure gains and losses and compile plan experience data to support or modify demographic and certain economic assumptions.
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In the absence of adequate review, the model's complexity and flexibility could lead to unintentional results. However, the model contains robust tools to test and verify the reasonableness of results. Our internal technical review utilizes these tools.

We have reviewed the model's documentation, and have relied on the expertise of the software vendor for underlying structure, methodology, and extensive supporting calculations. We have not performed a substantial audit of the model or its structure beyond typical use in preparing results as this is typically not done by plan actuaries. However, we expect that the very deep market of qualified users for this same model ensures that no materially significant issues can or will persist.

Laborers District Council of W PA Pension Fund
EIN/PN: 25-6135576/001
Attachment to Form 5500 Schedule MB, line 6 – Summary of Plan Provisions

Effective January 1, 1960
Last Amendment Effective March 1, 2020

The following is a summary of the major provisions of the plan as of January 1, 2023. Refer to the plan document for a more complete description of the most recent plan provisions.

Participation	The first day of the Plan Year in which 300 hours of employment are credited in Fund on employee's behalf.
Credited Employment	The lesser of: a) The number of complete years and quarters from first day of month of hire to break in service or retirement, or b) The total number of hours worked divided by 1,000 and rounded to the next lower quarter.
Accrued Benefit	A monthly benefit equal to the following: a) \$15.00 per year of Credited Service prior to June 27, 1956, plus b) 4% of all contributions prior to January 1, 2002, plus c) 3.35% of all contributions during 2003, plus d) 2.25% of all contributions during 2004, plus e) 1% of all contributions on or after January 1, 2005.
Normal Retirement	<u>Eligibility:</u> Age 62 and 1 year of Credited Service (5 years if participation begins on or after January 1, 1999). <u>Benefit:</u> The Accrued Benefit
Early Retirement	<u>Eligibility:</u> Age 52 with 1 year of Credited Service (5 years if participation begins on or after January 1, 1999). <u>Benefit:</u> The Accrued Benefit reduced according to the following: a) Grandfathered Participants • The 12/31/2010 amount reduced by 3% per year prior to age 60 (age 62 if not retirement eligible and age plus credited service was less than 62) until age 57 and 6% per year thereafter. • The amount accrued after 12/31/2010 reduced by 6% per year before age 60, but without reduction if the participant has attained age 55 and been credited with 30 or more years of service. b) Non-grandfathered Participants 6% per year

Laborers District Council of W PA Pension Fund
EIN/PN: 25-6135576/001
Attachment to Form 5500 Schedule MB, line 6 – Summary of Plan Provisions

**Vested
Termination**

Eligibility: Any of the following:

- a) Five Years of Credited Service
- b) Age 52 with 1 year of Credited Service (5 years if participation begins on or after January 1, 1999)
- c) Age plus Credited Service equal to or greater than 62.

Benefit: The Accrued Benefit payable at age 62 or, for those with at least 10 pension credits, as early as age 57 reduced for early commencement.

**Disability
Retirement**

Eligibility: Total and Permanent Disability at any age with at least 10 years of Credited Service with eligibility based on Social Security approval.

Benefit: The Accrued Benefit. Effective January 1, 2011, the Accrued Benefit is reduced by 0.50% (maximum of 50%) for each month in which commencement precedes the Normal Retirement.

**Pre-Retirement
Death**

Eligibility: Married at the time of death and eligible for a Vested Termination Benefit.

Benefit: The standard Qualified Preretirement Survivor Annuity. 50% of the benefit the employee would have received had retired before the date of death and elected the standard joint and survivor option. If the participant died prior to the earliest date eligible for an early retirement benefit, the spouse's benefit is deferred to the date the employee would have been 52.

Laborers District Council of W PA Pension Fund

EIN/PN: 25-6135576/001

Schedule MB, line 8b(1) – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	21,717,707	3,683,031	93,338,890	118,739,628
2024	17,282,770	5,900,417	90,982,185	114,165,372
2025	15,456,593	4,366,777	88,082,334	107,905,704
2026	17,605,996	4,979,236	85,370,394	107,955,626
2027	21,357,294	5,931,898	82,600,714	109,889,906
2028	22,560,523	6,856,285	79,774,991	109,191,799
2029	25,417,599	7,954,463	76,895,178	110,267,240
2030	26,687,557	8,988,110	73,963,328	109,638,995
2031	27,956,949	9,944,445	70,981,643	108,883,038
2032	29,457,428	10,735,314	67,952,580	108,145,323
2033	29,305,008	11,769,500	64,878,892	105,953,399
2034	31,794,733	12,526,354	61,763,728	106,084,815
2035	31,041,236	12,986,755	58,610,743	102,638,735
2036	32,816,619	13,648,566	55,424,188	101,889,373
2037	32,932,198	14,481,300	52,209,301	99,622,799
2038	33,468,658	15,088,549	48,972,724	97,529,930
2039	33,910,582	15,585,431	45,722,894	95,218,906
2040	33,673,180	16,205,385	42,470,424	92,348,988
2041	34,086,352	16,739,789	39,228,265	90,054,406
2042	34,036,807	17,185,802	36,011,714	87,234,323
2043	34,420,230	17,511,812	32,838,215	84,770,257
2044	34,374,756	17,848,939	29,727,263	81,950,958
2045	34,208,341	18,066,636	26,699,942	78,974,920
2046	34,056,028	18,277,174	23,778,093	76,111,296
2047	33,607,542	18,316,191	20,983,766	72,907,498
2048	33,226,065	18,365,368	18,338,499	69,929,931
2049	32,607,503	18,289,752	15,862,108	66,759,363
2050	32,088,333	18,114,025	13,571,773	63,774,131
2051	31,438,779	17,933,247	11,481,093	60,853,119
2052	30,663,735	17,687,769	9,598,990	57,950,494
2053	29,900,487	17,333,516	7,928,891	55,162,894
2054	29,143,143	16,932,705	6,468,649	52,544,497
2055	28,326,212	16,372,255	5,211,033	49,909,500
2056	27,400,963	15,825,434	4,144,387	47,370,784
2057	26,514,272	15,232,101	3,253,654	45,000,027
2058	25,497,866	14,579,462	2,521,411	42,598,740
2059	24,478,324	13,891,843	1,928,878	40,299,045
2060	23,418,461	13,136,015	1,456,911	38,011,387
2061	22,365,254	12,396,886	1,086,826	35,848,966
2062	21,319,194	11,645,056	801,036	33,765,286

Laborers District Council of W PA Pension Fund

EIN/PN: 25-6135576/001

Schedule MB, line 8b(1) – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2063	20,238,633	10,903,875	583,583	31,726,091
2064	19,108,547	10,179,112	420,470	29,708,129
2065	17,996,088	9,472,844	299,794	27,768,725
2066	16,897,421	8,787,120	211,679	25,896,220
2067	15,827,227	8,123,666	148,126	24,099,019
2068	14,797,240	7,484,253	102,813	22,384,307
2069	13,805,520	6,868,515	70,837	20,744,872
2070	12,849,475	6,278,067	48,479	19,176,021
2071	11,929,129	5,713,081	32,971	17,675,180
2072	11,044,006	5,174,481	22,285	16,240,773

Laborers District Council of W PA Pension Fund
 EIN/PN: 25-6135576/001
 Attachment to Form 5500
 Schedule MB, Line 8b(2) - Schedule of Active Participant Data

	Years of credited service																					
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total	
Attained Age	Average		Average		Average		Average		Average		Average		Average		Average		Average		Average		Average	
	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.	No.	Acc. Ben.
Under 25	271	23	523	120	111	308	0		0		0		0		0		0		0		905	114
25 to 29	266	22	457	133	328	440	29	1,058	0		0		0		0		0		0		1080	224
30 to 34	147	23	322	132	345	466	120	1,038	17		0		0		0		0		0		951	372
35 to 39	106	25	262	132	218	435	119	1,111	101	1,415	12		0		0		0		0		818	526
40 to 44	75	27	201	138	164	468	102	1,005	102	1,445	106	1,970	7		0		0		0		757	770
45 to 49	43	24	148	139	133	443	74	1,029	79	1,322	119	1,850	50	2,773	10		0		0		656	1,000
50 to 54	35	24	137	141	134	449	65	1,006	87	1,310	140	2,004	63	2,326	62	3,385	10		0		733	1,277
55 to 59	30	25	78	176	103	456	63	961	90	1,358	129	1,921	58	2,418	72	3,424	72	3,759	10		705	1,689
60 to 64	14		45	150	81	403	32	1,058	57	1,270	57	1,781	40	2,502	41	2,973	29	3,671	19		415	1,576
65 to 69	2		17		14		7		6		10		4		7		4		4		75	1,412
70 & up	0		1		2		0		1		0		1		0		0		0		5	
Total	989	24	2191	133	1633	440	611	1,034	540	1,358	573	1,917	223	2,504	192	3,327	115	3,732	33	4,124	7100	741

Laborers District Council of W PA Pension Fund

EIN/PN: 25-6135576/001

Schedule MB, line 8b(3) – Schedule of Projection of Employer Contributions and Withdrawal Liability Payments

Plan Year	Employer Contributions	Withdrawal Liability	Total
		Payments	
2023	76,423,993	111,158	76,535,151
2024	76,898,500	159,358	77,057,858
2025	78,572,000	159,358	78,731,358
2026	80,245,500	159,358	80,404,858
2027	84,495,500	96,539	84,592,039
2028	88,745,500	0	88,745,500
2029	92,995,500	0	92,995,500
2030	92,995,500	0	92,995,500
2031	92,995,500	0	92,995,500
2032	92,995,500	0	92,995,500

Laborers District Council of W PA Pension Fund

EIN/PN: 25-6135576/001

Attachment to Form 5500

Schedule MB, lines 9c and 9h - Schedule of Funding Standard Account Bases

Schedule of Amortization Bases

MINIMUM FUNDING	<u>Initial</u> <u>Amount</u>	<u>Date</u> <u>Established</u>	<u>Remaining</u> <u>Period</u>	<u>Balance</u>	<u>Payment</u>
<u>Charges</u>					
Amendment 94	\$ 1,136,307	1/1/1994	1.0	\$ 89,500	\$ 89,500
Amendment 95	5,569,808	1/1/1995	2.0	848,145	438,700
Amendment 96	26,557,838	1/1/1996	3.0	5,848,160	2,091,800
Amendment 98	39,033,217	1/1/1998	5.0	13,372,019	3,074,410
Assumption 99	20,883,871	1/1/1999	6.0	8,300,352	1,644,896
Amendment 00	32,608,869	1/1/2000	8.0	16,172,606	2,568,403
Amendment 01	3,642,441	1/1/2001	8.0	1,806,830	286,893
Assumption 04	18,727,288	1/1/2004	11.0	11,600,192	1,475,035
Assumption 06	44,967,811	1/1/2006	13.0	30,939,373	3,541,842
Experience Loss 09	10,423,676	1/1/2009	1.0	1,098,488	1,098,483
PRA Relief 09	110,377,115	1/1/2009	15.0	83,302,232	8,778,637
PRA Relief 10	16,813,045	1/1/2010	15.0	12,823,858	1,351,381
PRA Relief 11	15,171,136	1/1/2011	15.0	11,705,058	1,233,477
Assumption 12	46,719,562	1/1/2012	4.0	12,926,229	3,589,984
Experience Loss 12	50,896,464	1/1/2012	4.0	19,372,688	5,380,426
PRA Relief 12	16,566,609	1/1/2012	15.0	12,942,165	1,363,850
Experience Loss 13	8,779,113	1/1/2013	5.0	5,085,933	1,169,301
Experience Loss 14	10,189,432	1/1/2014	6.0	5,418,495	1,073,798
Experience Loss 15	4,529,194	1/1/2015	7.0	2,717,687	477,302
Experience Loss 16	48,176,965	1/1/2016	8.0	31,968,196	5,077,056
Experience Loss 17	47,012,246	1/1/2017	9.0	33,973,235	4,954,314
Experience Loss 18	46,239,249	1/1/2018	10.0	35,956,229	4,872,853
Experience Loss 19	56,848,510	1/1/2019	11.0	47,112,869	5,990,894
Experience Loss 20	34,853,820	1/1/2020	12.0	30,542,690	3,673,017
Experience Loss 21	14,168,223	1/1/2021	13.0	13,042,613	1,493,097
Assumption Change 22	2,053,730	1/1/2022	14.0	1,975,099	216,429
Experience Loss 23	26,570,071	1/1/2023	15.0	<u>26,570,071</u>	<u>2,800,046</u>
Subtotal				\$ 477,511,012	\$ 69,805,824
<u>Credits</u>					
Experience Gain 22	\$ 7,035,187	1/1/2022	14.0	\$ <u>6,765,830</u>	\$ <u>741,392</u>
Subtotal				\$ 6,765,830	\$ 741,392
Net Amortization Balance and Payment				\$ 470,745,182	\$ 69,064,432
Credit Balance as of January 1, 2023				42,095,511	
Unfunded Liability				\$ 428,649,669	

Changes Since Last Year

Assumption Changes

The assumptions have been reviewed, and the following changes made:

- The interest rate used to calculate RPA '94 current liability has been changed from 2.22% to 2.55% to fall within prescribed limitations that fluctuate yearly. The mortality assumption for RPA '94 current liability has also been updated as mandated.

Schedule R Line 13 Contract Rates & Expiration Date

employer number	employer name	contract number	contract name	contract expiration	contract rate
47949	lindy paving	40050	CAWP	12/31/2026	\$ 11.39
47949	lindy paving	40054	CAWP Addendum II	12/31/2026	\$ 6.22
47949	lindy paving	40024	hh apprentice	12/31/2026	\$ 5.70
47949	lindy paving	42651	lindy paving asphalt	12/31/2025	\$ 5.98
27172	folino anthony construction	40050	CAWP	12/31/2026	\$ 11.39
27172	folino anthony construction	40054	CAWP Addendum II	12/31/2026	\$ 6.22
27172	folino anthony construction	40024	hh apprentice	12/31/2026	\$ 5.70
27172	folino anthony construction	40090	master builders	12/31/2026	\$ 7.88
32000	golden triangle	40050	CAWP	12/31/2026	\$ 11.39
32000	golden triangle	40054	CAWP Addendum II	12/31/2026	\$ 6.22
32000	golden triangle	40024	hh apprentice	12/31/2026	\$ 5.70
51839	mascaro construction	40200	ind heavy highway	12/31/2026	\$ 11.39
51839	mascaro construction	40203	ind heavy highway II	12/31/2026	\$ 6.22
51839	mascaro construction	40024	hh apprentice	12/31/2026	\$ 5.70
51839	mascaro construction	40090	master builders	12/31/2026	\$ 7.88
26160	fay joseph b company	40050	CAWP	12/31/2026	\$ 11.39
26160	fay joseph b company	40054	CAWP Addendum II	12/31/2026	\$ 6.22
26160	fay joseph b company	40090	master builders	12/31/2026	\$ 7.88
82240	swank construction company	40050	CAWP	12/31/2026	\$ 11.39
82240	swank construction company	40054	CAWP Addendum II	12/31/2026	\$ 6.22
18431	crews control	40050	CAWP	12/31/2026	\$ 11.39
18431	crews control	40054	CAWP Addendum II	12/31/2026	\$ 6.22
33661	gulisek construction	40050	CAWP	12/31/2026	\$ 11.39
33661	gulisek construction	40054	CAWP Addendum II	12/31/2026	\$ 6.22
33661	gulisek construction	40024	hh apprentice	12/31/2026	\$ 5.70
62271	npl construction	40203	ind heavy highway II	12/31/2026	\$ 6.22
62271	npl construction	40020	bld apprentice	12/31/2026	\$ 2.88
62271	npl construction	48012	central pa agr	12/31/2024	\$ 4.00

SCHEDULE R, LINE 14a

Information on Inactive Participants Whose Contributing Employers are No Longer Making Contributions to the Plan

<u>Employer Withdrawal</u>	<u>Count of Employee</u>
Azcon Scrap Corp	14
Bluelinx Corp	2
KIMs Nursery	4
Marous Bros Construction	13
Rennekamp Supply Co.	2
Showman Ray Jr Excavating Inc.	13
Winfield Lime-Stone Inc.	4
Houston Starr	4
Inches Nursery	9

SCHEDULE R, LINE 14b

Information on Inactive Participants Whose Contributing Employers are No Longer Making Contributions to the Plan

<u>Employer Withdrawal</u>	<u>Count of Employee</u>
Azcon Scrap Corp	13
Bluelinx Corp	4
KIMs Nursery	4
Marous Bros Construction	14
Rennekamp Supply Co.	2
Showman Ray Jr Excavating Inc.	12
Winfield Lime-Stone Inc.	4
Houston Starr	4
Inches Nursery	9

SCHEDULE R, LINE 14c

Information on Inactive Participants Whose Contributing Employers are No Longer Making Contributions to the Plan

<u>Employer Withdrawal</u>	<u>Count of Employee</u>
Azcon Scrap Corp	13
Bluelinx Corp	4
KIMs Nursery	4
Marous Bros Construction	10
Rennekamp Supply Co.	2
Showman Ray Jr Excavating Inc.	11
Winfield Lime-Stone Inc.	4
Houston Starr	3
Inches Nursery	9

LABORERS' DISTRICT COUNCIL OF WESTERN PA PENSION FUND

Attachment for Form 5500

25-6135576

For the Year Ending 12/31/2023

Form 5500

Schedule H Part I Line 1,b (3)

Accrued Interest & Dividends	1,058,773	
Prepaid Expenses	34,354	
Amount due from Laborers' Combined Funds	20,981	
Retirement Benefits Receivable	16,700	
Accounts Receivables	407	
Prepaid Taxes	147	
TOTAL OTHER RECEIVABLES	1,131,363	1,b,3

Schedule H Part II Line 2,i,(11) Other

Administrative Services	1,522,617.00	
Pension Benefit Guaranty Ins.	589,680.00	
Fiduciary Responsibility Ins.	86,775.00	
Retiree Research Fees	15,978.00	
NCCMP Membership	6,000.00	
Miscellaneous	2,598.00	
TOTAL OTHER EXPENSES	2,223,648.00	i ,4

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
Investments (Note 4)	\$ 874,436,898	\$ 797,355,487
Receivables		
Contributions receivable	7,686,584	7,410,542
Amount due from Laborers' Combined Funds	20,981	--
Accrued interest and dividends receivable	1,058,779	862,235
Other	<u>51,608</u>	<u>46,710</u>
	<u>8,817,952</u>	<u>8,319,487</u>
Total assets	\$ <u>883,254,850</u>	\$ <u>805,674,974</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable	\$ 577,047	\$ 607,964
Amount due to Laborers' Combined Funds	--	812,820
Payable for investments purchased	<u>226,722</u>	<u>204,373</u>
Total liabilities	<u>803,769</u>	<u>1,625,157</u>
Net assets available for benefits	\$ <u><u>882,451,081</u></u>	\$ <u><u>804,049,817</u></u>

The accompanying notes are an integral part of these financial statements.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year ended December 31,	
	2023	2022
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 104,243,049	\$ (99,233,455)
Interest and dividends	7,445,345	6,057,530
Less: investment expense	(2,238,999)	(1,962,937)
Net investment income	109,449,395	(95,138,862)
Employer contributions	76,423,993	77,867,660
Total additions	185,873,388	(17,271,202)
Benefits paid		
Pension retirement benefits	102,653,757	98,558,507
Lump-sum pension benefits	--	5,109
Death benefits	2,090,194	2,762,677
Total benefits paid	104,743,951	101,326,293
Administrative expenses		
Administrative services	1,522,617	2,309,685
Pension benefit guaranty insurance	589,680	552,288
Legal services	144,243	427,541
Investment performance evaluation	177,250	178,000
Actuarial services	152,000	148,000
Fiduciary responsibility insurance	86,775	84,536
Auditing and accounting services	31,032	30,338
Trustees expenses	6,000	8,438
Miscellaneous expense	18,576	17,486
Total administrative expenses	2,728,173	3,756,312
Total deductions	107,472,124	105,082,605
Net increase (decrease)	78,401,264	(122,353,807)
Net assets available for benefits, beginning of year	804,049,817	926,403,624
Net assets available for benefits, end of year	\$ 882,451,081	\$ 804,049,817

The accompanying notes are an integral part of these financial statements.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Laborers' District Council of Western Pennsylvania Pension Fund (the "Fund") provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guaranty Corporation's ("PBGC") benefit guarantee is contained in the Plan Document and Summary Plan Description, which are available from the plan administrator.

General

The Fund, a multi-employer defined benefit pension fund, was formed in 1956 under an agreement between the Master Builders Association of Western Pennsylvania and the Laborers' District Council of Western Pennsylvania (the "Council"). The agreement provides, among other things, that employers of individuals who are covered under collective bargaining agreements with the Council contribute various amounts for each hour worked. The Fund is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Bank of New York Mellon Corporation ("BNY Mellon") serves as the custodian of substantially all of the Fund's investment assets and, together with several investment managers, manages substantially all of the Fund's investments.

Contributions

For the years ended December 31, 2023 and 2022, the Fund's contributions met the minimum funding requirements of ERISA, as amended by the Pension Protection Act of 2006 ("PPA"). The PPA requires an annual actuarial status determination for multi-employer pension plans.

As of January 1, 2023 and 2022, the actuary estimated the funding percentage at less than 80%; however, the Fund satisfies the credit balance requirement as it is expected to remain positive for at least the current and following six years, which indicates that the Fund is in Endangered status, as defined by PPA, for the years ended December 31, 2023 and 2022. The PPA requires that the Fund's trustees of a multi-employer pension plan, that has been certified by its actuary as being in endangered status, to adopt a Funding Improvement Plan that is intended to restore the financial health of the plan. The Funding Improvement Plan that was adopted by the Fund in January 2018 remains in effect.

Payments of benefits

The Fund provides for benefits to or on behalf of covered participants based upon contributions credited to a member's account and years of service as defined in the Fund's agreement. The Fund provides for actuarially equivalent benefits for early retirement and joint survivor options.

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Vesting

A participant is 100% vested in earned benefits when their age plus their credited service units (both past and future) equal 62 with one service credit. A participant is also 100% vested at age 52 with one year of credited service prior to January 1, 1999, or at any time with five or more years of service credit. Service credits are determined by either the number of complete years and quarters of covered service or the number of years without a break in service determined by dividing the number of hours worked by 1,000.

Fund termination

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

- a. Benefits attributable to employee contributions, taking into account those paid out before termination.
- b. 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.
- c. Other vested benefits insured by the PBGC up to the applicable limitations discussed below.
- d. Vested benefits not insured by the PBGC.
- e. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Fund terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Fund, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Fund are guaranteed at the level in effect on the date of the Fund's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Fund termination (continued)

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

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

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, eligibility credits, claims payable and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Valuation of investments and income recognition

Interest and non-interest bearing cash is valued at cost, which approximates fair value. Registered investment companies and common stocks are valued based on publicly available prices in active markets. 103-12 investment entity and limited partnerships/joint venture interests are valued at their net asset value ("NAV"). The NAV is determined based on the number of units/shares held by the fund times the fair value of the underlying investments held at the measurement date. The price per share is based on the value of the underlying assets owned by the Fund, minus its liabilities, and then divided by the number of shares outstanding. Private equity, real estate, and common-collective trust funds are valued based on the estimated fair value of their underlying assets. Fixed income securities (U.S. government, corporate bonds, and other) are valued based on closing market prices.

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

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Valuation of investments and income recognition (continued)

Investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with investments and the level of uncertainty related to changes in the value of individual investments, it is at least reasonably possible that significant changes can occur in fair value that may materially affect the amounts reported in the financial statements.

The Fund's investment policy allows the use of derivatives by investment managers for investment portfolio strategies that include managing interest rate or currency risk through hedging, reducing transaction costs by substituting stock or bond index futures or options for assets in the underlying cash market, enhancing returns, and facilitating shifts in asset allocation. The policy states that derivatives may not be used in a speculative manner or to leverage the investment portfolio. The Fund had foreign exchange contracts that are valued at fair value as of December 31, 2023 and 2022. Certain of these foreign exchange contracts are entered into with respect to pending settlements of foreign securities transactions.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Accumulated plan benefits

Accumulated plan benefits (see Note 3) are those future periodic payments, including distributions that are attributable under the Fund's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries.

Benefits under the Fund are based on employees' compensation during their last five years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

Plan tax status

The Fund obtained its latest determination letter from the Internal Revenue Service on May 11, 2015, which stated that the Fund and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Internal Revenue Service stated that the Fund and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Plan tax status (continued)

Accounting principles generally accepted in the United States of America require Fund management to evaluate tax positions taken by the Fund and recognize a tax liability if the Fund has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Fund administrator believes as of both December 31, 2023 and 2022, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Fund's tax returns for tax years 2020 and beyond remain subject to examination by the Internal Revenue Service.

Contributions

Employer contributions are recognized as additions to net assets when earned by participants on the basis of hours worked. Contributions receivable represent amounts collected subsequent to year-end, but which are applicable to hours worked during the year.

Administrative expenses

Administrative expenses are paid by the Fund. Administrative services are provided by Laborers' Combined Funds of Western Pennsylvania ("LCFOWPA"), an organization affiliated with the Council. The Fund incurs an administrative fee equal to its proportionate share of direct and indirect costs for services provided by LCFOWPA.

Subsequent events

The Fund evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through October 9, 2024, the date on which the financial statements were available to be issued.

Adoption of Accounting Standards Update ("ASU") 2016-13

On January 1, 2023, the Fund adopted Financial Accounting Standards Board Accounting Standards Codification Topic 326, *Financial Instruments – Credit Losses*, which requires the use of the Current Expected Credit Loss ("CECL") model to estimate and recognize expected credit losses for certain financial assets, including contributions receivable. The CECL model replaces the previous incurred loss model and requires entities to estimate expected credit losses over the life of the financial asset based on historical experience, current conditions, and reasonable and supportable forecasts. The Fund adopted the changes in accounting for credit losses using a modified retrospective method. However, a transition adjustment for the adoption of CECL was not recorded as management determined that no allowance for credit losses was necessary on January 1, 2023. Management has also determined that no allowance for credit losses was necessary as of December 31, 2023.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 3 - ACCUMULATED PLAN BENEFITS

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

The accumulated plan benefit information was as follows:

	December 31,	
	2022	2021
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 812,763,249	\$ 795,469,015
Other participants	482,079,214	480,213,640
	1,294,842,463	1,275,682,655
Nonvested benefits	11,030,403	13,013,093
Total actuarial present value of accumulated plan benefits	\$ <u>1,305,872,866</u>	\$ <u>1,288,695,748</u>

Changes in the actuarial present value of accumulated plan benefits were as follows:

	Year ended December 31,	
	2022	2021
Actuarial present value of accumulated plan benefits, beginning of year	\$ 1,288,695,748	\$ 1,262,477,275
Benefits accumulated and plan experience	25,582,274	28,823,845
Increase for interest due to the decrease in the discount period	92,921,137	91,157,626
Change in actuarial assumptions	--	2,053,730
Benefits paid	(101,326,293)	(95,816,728)
Net increase	17,177,118	26,218,473
Actuarial present value of accumulated plan benefits, end of year	\$ <u>1,305,872,866</u>	\$ <u>1,288,695,748</u>

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 3 - ACCUMULATED PLAN BENEFITS (continued)

The more significant assumptions underlying the actuarial computations for the years ended December 31, 2022 and 2021 are as follows:

- Assumed rate of return on investments: 7.50%.
- Present value of accumulated benefits: 7.50%.
- Mortality basis: 115% of SOA PRI-2012 amount-weighted, sex distinct, pre/post commencement and blue-collar mortality with a 2012 base year.

• Turnover:	<u>Age</u>	<u>Rate</u>
	20	11.94%
	30	11.21%
	40	9.40%
	50	4.83%

- Retirement: The following annual rates of retirement reflect the percentage of employees who will retire upon reaching eligibility for an unreduced early retirement benefit.

	<u>Age</u>	<u>Rate</u>
	55	40.00%
	56-61	10.00%
	62	100.00%

- Asset valuation: Market

The foregoing actuarial assumptions are based on the presumption the Fund will continue. Were the Fund to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 4 - INVESTMENTS

The fair values of investments for which market quotations are available are based on quoted market prices of such investments.

The fair values of all other investments are estimated in good faith by management due to the absence of quoted market values. These estimates of fair values are made primarily by using information provided by the general partners and by taking into consideration valuations reported by the Fund's custodian. The Fund has not adjusted any of the fair values provided by the general partners or its custodian. Because of the inherent uncertainty of valuation, those estimated fair values may differ significantly from the values that would have been used had a ready market for those investments existed, and the differences could be material.

The fair values of investments are subject to changes in market conditions, and as such, future fair values may differ significantly from those reported in the financial statements.

Investments measured and reported at fair value, except for those that are valued at NAV as a practical expedient, are classified and disclosed in one of the following categories based on the extent of market price observability:

Level I – Quoted prices are available in active markets for identical investments as of the reporting date. The types of investments in Level I include certain U.S. government securities, registered investment companies, and common stocks.

Level II – Pricing inputs are other than quoted market prices included in Level I however, are observable either directly or indirectly for the investment. The types of investments in Level II include certain U.S. government securities, corporate bonds, other, and interest and non-interest bearing cash.

Level III – Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. The types of investments in Level III include common-collective trusts, and private equity and real estate.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 4 - INVESTMENTS (continued)

Investments consist of the following as of December 31:

		2023				
		Level I	Level II	Level III	NAV	Total
Common-collective trusts	\$	--	\$ --	\$ 525,683,884	\$ --	\$ 525,683,884
Registered investment companies						
Equity mutual funds						
Global equity funds		92,551,733	--	--	--	92,551,733
Corporate bonds		--	56,952,795	--	--	56,952,795
U.S. government securities		54,569,227	9,898,977	--	--	64,468,204
103-12 investment entity		--	--	--	72,351,312	72,351,312
Limited partnership/joint venture interests		--	--	--	49,879,018	49,879,018
Private equity and real estate		--	--	12,502,589	--	12,502,589
Interest and non-interest bearing cash		--	11,556	--	--	11,556
Other		--	35,807	--	--	35,807
	\$	<u>147,120,960</u>	<u>\$ 66,899,135</u>	<u>\$ 538,186,473</u>	<u>\$ 122,230,330</u>	<u>\$ 874,436,898</u>
		2022				
		Level I	Level II	Level III	NAV	Total
Common-collective trusts	\$	--	\$ --	\$ 470,433,770	\$ --	\$ 470,433,770
Common stocks		38,931	--	--	--	38,931
Registered investment companies						
Equity mutual funds						
Global equity funds		86,585,383	--	--	--	86,585,383
Corporate bonds		--	56,242,767	--	--	56,242,767
U.S. government securities		52,474,192	9,158,649	--	--	61,632,841
103-12 investment entity		--	--	--	59,864,215	59,864,215
Limited partnership/joint venture interests		--	--	--	48,694,166	48,694,166
Private equity and real estate		--	--	13,825,241	--	13,825,241
Other		--	38,173	--	--	38,173
	\$	<u>139,098,506</u>	<u>\$ 65,439,589</u>	<u>\$ 484,259,011</u>	<u>\$ 108,558,381</u>	<u>\$ 797,355,487</u>

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

Form 5500
Schedule H, Line 4i

Plan #: 001
EIN #: 25-6135576

See following schedule prepared by the Bank of New York Mellon Corporation.

See accompanying Independent Auditor's Report.



Schedule of Investments at End of Plan Year at Revalued Cost

Report ID: M1102E

Status: FINAL

ALL ACCTS COMP - LCPG77937500

01/01/2023 - 12/31/2023

ALL ACCOUNTS COMPOSITE

Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
INTEREST-BEARING CASH					
LCPF07632502	NC9123455 CAD (CANADIAN DOLLARS)	3,849.720	2,841.73	2,919.55	77.82
TOTAL INTEREST-BEARING CASH			2,841.73	2,919.55	77.82
U. S. GOVERNMENT SECURITIES					
LCPF07632502	3134GY2V3 FEDERAL HOME LN MTG CORP 5.200% 05/17/2024 DD 11/17/22	1,055,000.000	1,055,379.80	1,054,145.45	(1,234.35)
LCPF07632502	36225BJB5 GNMA POOL #0781158 8.000% 04/15/2030 DD 04/01/00	3,650.321	3,812.06	3,802.72	(9.34)
LCPF07632502	9128284V9 U S TREASURY NOTE 2.875% 08/15/2028 DD 08/15/18	5,210,000.000	4,968,490.64	4,990,606.90	22,116.26
LCPF07632502	912828J27 U S TREASURY NOTE 2.000% 02/15/2025 DD 02/15/15	2,280,000.000	2,170,719.60	2,213,104.80	42,385.20
LCPF07632502	912828YE4 U S TREASURY NOTE 1.250% 08/31/2024 DD 08/31/19	410,000.000	388,347.90	399,959.10	11,611.20
LCPF07632502	91282CAE1 U S TREASURY NOTE 0.625% 08/15/2030 DD 08/15/20	4,860,000.000	3,836,921.40	3,948,166.80	111,245.40
LCPF07632502	91282CDJ7 U S TREASURY NOTE 1.375% 11/15/2031 DD 11/15/21	3,225,000.000	2,645,263.92	2,682,426.00	37,162.08
LCPF07632502	91282CDL2 U S TREASURY NOTE 1.500% 11/30/2028 DD 11/30/21	3,855,000.000	3,376,594.74	3,451,111.65	74,516.91
LCPF07632502	91282CDY4 U S TREASURY NOTE 1.875% 02/15/2032 DD 02/15/22	2,570,000.000	2,201,420.29	2,213,618.10	12,197.81
LCPF07632502	91282CGH8 U S TREASURY NOTE 3.500% 01/31/2028 DD 01/31/23	6,090,000.000	5,920,371.10	5,998,650.00	78,278.90
LCPF07632502	91282CGJ4 U S TREASURY NOTE 3.500% 01/31/2030 DD 01/31/23	6,245,000.000	5,819,241.01	6,115,728.50	296,487.49
LCPF07632502	91282CGM7 U S TREASURY NOTE 3.500% 02/15/2033 DD 02/15/23	610,000.000	589,674.61	592,700.40	3,025.79
LCPF07641902	3128M9U26 FHLMC POOL #G0-7501 4.000% 10/01/2043 DD 10/01/13	8,730.584	8,391.40	8,515.11	123.71
LCPF07641902	3128MAAA7 FHLMC POOL #G0-7801 4.000% 10/01/2044 DD 09/01/14	14,733.647	14,146.07	14,263.64	117.57
LCPF07641902	3128MJQD5 FHLMC POOL #G0-8451 4.500% 06/01/2041 DD 06/01/11	8,355.762	8,301.14	8,366.21	65.07
LCPF07641902	31292LPX7 FHLMC POOL #C0-4038 3.500% 06/01/2042 DD 06/01/12	13,906.389	13,050.78	13,187.85	137.07
LCPF07641902	31294DS4 FHLMC POOL #A9-6413 4.000% 01/01/2041 DD 01/01/11	8,251.781	7,943.35	8,068.59	125.24
LCPF07641902	3132CWC69 FHLMC POOL #SB-0093 2.500% 12/01/2031 DD 10/01/19	56,838.268	53,247.82	53,653.05	405.23
LCPF07641902	3132DWCX9 FHLMC POOL #SD-8186 3.500% 10/01/2051 DD 10/01/21	64,150.529	58,489.92	59,230.82	740.90
LCPF07641902	3132DWD34 FHLMC POOL #SD-8222 4.000% 06/01/2052 DD 05/01/22	95,730.278	89,913.75	90,668.06	754.31
LCPF07641902	3132DWE74 FHLMC POOL #SD-8258 5.000% 10/01/2052 DD 09/01/22	100,893.485	98,410.59	99,916.84	1,506.25
LCPF07641902	3132DWFH1 FHLMC POOL #SD-8268 5.500% 10/01/2052 DD 10/01/22	68,362.694	68,566.50	68,928.74	362.24
LCPF07641902	3132DWFU2 FHLMC POOL #SD-8279 6.000% 11/01/2052 DD 10/01/22	52,629.548	53,451.65	53,631.62	179.97
LCPF07641902	3132KFYG1 FHLMC POOL #V6-1611 3.000% 04/01/2032 DD 04/01/17	28,036.355	26,738.58	26,807.52	68.94
LCPF07641902	3133AAP5 FHLMC POOL #QB-3678 2.000% 09/01/2050 DD 09/01/20	63,510.219	52,014.25	52,216.20	201.95
LCPF07641902	3133BBTU3 FHLMC POOL #QE-2363 3.500% 05/01/2052 DD 05/01/22	122,244.101	111,346.08	112,222.53	876.45
LCPF07641902	3133BPUN6 FHLMC POOL #QF-2389 5.500% 10/01/2052 DD 10/01/22	46,423.723	46,606.18	46,782.11	175.93
LCPF07641902	3133KJA69 FHLMC POOL #RA-2729 2.500% 06/01/2050 DD 05/01/20	62,758.647	53,843.17	54,010.09	166.92
LCPF07641902	3133KKD63 FHLMC POOL #RA-3725 2.000% 10/01/2050 DD 09/01/20	63,511.062	52,030.17	52,249.92	219.75
LCPF07641902	3133KMY58 FHLMC POOL #RA-6132 2.500% 10/01/2051 DD 10/01/21	98,475.075	83,605.39	83,887.96	282.57
LCPF07641902	3137F4VQ2 FHLMC MULTICLASS MTG 4774 LP 3.500% 09/15/2046 DD 03/01/18	22,738.848	21,792.24	21,816.33	24.09
LCPF07641902	3138ABYR4 FNMA POOL #0AH9719 4.500% 04/01/2041 DD 03/01/11	3,281.422	3,256.30	3,280.86	24.56
LCPF07641902	3138AKQW2 FNMA POOL #0AI5868 4.500% 07/01/2041 DD 06/01/11	7,269.691	7,214.04	7,268.46	54.42
LCPF07641902	3138ASS78 FNMA POOL #0AJ1441 3.500% 09/01/2026 DD 09/01/11	2,701.992	2,632.47	2,647.60	15.13
LCPF07641902	3138EJP44 FNMA POOL #0AL2242 4.000% 08/01/2042 DD 08/01/12	7,678.625	7,383.29	7,478.75	95.46
LCPF07641902	3138EJXN3 FNMA POOL #0AL2484 4.000% 07/01/2042 DD 09/01/12	29,256.510	28,131.63	28,525.39	393.76



ALL ACCTS COMP - LCPG77937500

Schedule of Investments at End of Plan Year at Revalued Cost

01/01/2023 - 12/31/2023

Report ID: M1102E

Status: FINAL

ALL ACCOUNTS COMPOSITE

Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
LCPF07641902	3138EKB61 FNMA POOL #0AL2760 4.500% 08/01/2042 DD 11/01/12	18,803.437	18,659.43	18,800.24	140.81
LCPF07641902	3138EKR9 FNMA POOL #0AL3191 3.500% 02/01/2028 DD 02/01/13	3,806.364	3,731.48	3,720.38	(11.10)
LCPF07641902	3138ERJN1 FNMA POOL #0AL9268 3.000% 10/01/2046 DD 10/01/16	32,316.853	29,006.65	29,480.08	473.43
LCPF07641902	3138LWS69 FNMA POOL #0AO5940 3.500% 06/01/2042 DD 06/01/12	7,189.300	6,739.50	6,799.71	60.21
LCPF07641902	3138M3RR7 FNMA POOL #0AP0495 3.500% 08/01/2042 DD 07/01/12	18,139.875	17,003.99	17,159.78	155.79
LCPF07641902	3138M5LP2 FNMA POOL #0AP2133 3.500% 08/01/2042 DD 08/01/12	14,269.386	13,376.00	13,461.03	85.03
LCPF07641902	3138MGBP9 FNMA POOL #0AQ0945 3.000% 11/01/2042 DD 11/01/12	16,753.613	15,268.60	15,422.71	154.11
LCPF07641902	3138W9A26 FNMA POOL #0AS0024 3.500% 07/01/2043 DD 06/01/13	10,449.725	9,782.12	9,828.91	46.79
LCPF07641902	3138WDHT1 FNMA POOL #0AS3841 3.000% 11/01/2029 DD 10/01/14	3,017.049	2,903.97	2,907.53	3.56
LCPF07641902	3138WE4S5 FNMA POOL #0AS5332 4.000% 07/01/2045 DD 06/01/15	25,577.937	24,530.29	24,690.13	159.84
LCPF07641902	3138WE6X2 FNMA POOL #0AS5385 4.000% 07/01/2045 DD 06/01/15	7,749.132	7,450.95	7,499.45	48.50
LCPF07641902	3138WFHF6 FNMA POOL #0AS5629 3.500% 08/01/2045 DD 07/01/15	23,783.942	22,152.90	22,224.67	71.77
LCPF07641902	3138WFYH3 FNMA POOL #0AS6111 4.000% 11/01/2045 DD 10/01/15	9,356.653	8,973.39	9,031.98	58.59
LCPF07641902	3138WG5R1 FNMA POOL #0AS7155 3.000% 05/01/2046 DD 04/01/16	14,836.273	13,318.85	13,543.14	224.29
LCPF07641902	3138WGAM6 FNMA POOL #0AS6311 3.500% 12/01/2045 DD 11/01/15	18,377.275	17,103.57	17,172.46	68.89
LCPF07641902	3138WPLH5 FNMA POOL #0AT2127 3.000% 04/01/2043 DD 03/01/13	40,366.697	36,809.99	37,158.76	348.77
LCPF07641902	3138WVX55 FNMA POOL #0AT7899 3.500% 07/01/2043 DD 07/01/13	18,105.137	16,972.82	17,066.99	94.17
LCPF07641902	31402DGA2 FNMA POOL #0725693 VAR RT 10/01/2033 DD 08/01/04	1,495.072	1,508.69	1,514.24	5.55
LCPF07641902	3140EY5C1 FNMA POOL #0BC4442 3.000% 04/01/2046 DD 03/01/16	15,115.952	13,555.66	13,786.50	230.84
LCPF07641902	3140HEAY8 FNMA POOL #0BK0922 4.500% 07/01/2048 DD 07/01/18	50,942.289	49,909.22	50,288.70	379.48
LCPF07641902	3140J7TS4 FNMA POOL #0BM3260 3.500% 01/01/2048 DD 12/01/17	24,761.724	22,978.67	23,137.85	159.18
LCPF07641902	3140J9VB4 FNMA POOL #0BM5109 3.000% 12/01/2032 DD 12/01/18	21,017.001	20,124.46	20,152.78	28.32
LCPF07641902	3140KTTP4 FNMA POOL #0BQ7629 1.500% 11/01/2035 DD 11/01/20	44,314.182	38,428.85	38,790.42	361.57
LCPF07641902	3140L04D6 FNMA POOL #0BR2619 2.000% 02/01/2051 DD 01/01/21	54,946.915	45,229.07	45,698.80	469.73
LCPF07641902	3140MAV92 FNMA POOL #0BU8739 4.000% 06/01/2052 DD 06/01/22	101,915.583	95,735.46	96,511.00	775.54
LCPF07641902	3140MMY28 FNMA POOL #0BV7928 4.500% 08/01/2052 DD 08/01/22	87,841.320	85,327.14	85,268.45	(58.69)
LCPF07641902	3140Q74T1 FNMA POOL #0CA0833 3.500% 12/01/2047 DD 11/01/17	18,911.984	17,544.28	17,671.74	127.46
LCPF07641902	3140Q77F4 FNMA POOL #0CA0549 4.000% 10/01/2047 DD 09/01/17	10,210.019	9,755.42	9,851.44	96.02
LCPF07641902	3140QC6X9 FNMA POOL #0CA5385 4.500% 03/01/2050 DD 02/01/20	12,701.443	12,354.08	12,448.30	94.22
LCPF07641902	3140QCMJ2 FNMA POOL #0CA4860 3.000% 12/01/2049 DD 11/01/19	28,502.207	25,313.12	25,567.05	253.93
LCPF07641902	3140QELU4 FNMA POOL #0CA6638 2.500% 08/01/2050 DD 07/01/20	47,496.549	40,572.55	40,702.64	130.09
LCPF07641902	3140QEWDO FNMA POOL #0CA6943 2.000% 09/01/2050 DD 08/01/20	44,864.002	36,805.09	37,059.91	254.82
LCPF07641902	3140QFSY6 FNMA POOL #0CA7734 2.500% 11/01/2050 DD 10/01/20	66,355.494	56,473.21	56,585.31	112.10
LCPF07641902	3140QNK35 FNMA POOL #0CB3013 2.000% 03/01/2052 DD 02/01/22	49,199.664	40,289.65	40,538.55	248.90
LCPF07641902	3140QNSX1 FNMA POOL #0CB3233 3.000% 04/01/2052 DD 03/01/22	143,136.587	126,492.71	127,836.72	1,344.01
LCPF07641902	3140QQL52 FNMA POOL #0CB4847 5.500% 10/01/2052 DD 09/01/22	49,067.251	49,353.35	49,446.05	92.70
LCPF07641902	3140X4DE3 FNMA POOL #0FM1000 3.000% 04/01/2047 DD 06/01/19	41,095.295	36,715.40	37,356.44	641.04
LCPF07641902	3140X4LB0 FNMA POOL #0FM1221 3.500% 07/01/2049 DD 07/01/19	18,914.389	17,448.74	17,626.89	178.15
LCPF07641902	3140X64G3 FNMA POOL #0FM3522 3.000% 02/01/2035 DD 06/01/20	40,193.730	38,472.21	38,550.61	78.40
LCPF07641902	3140X7S42 FNMA POOL #0FM4138 2.500% 09/01/2050 DD 08/01/20	29,330.238	25,332.85	25,437.82	104.97
LCPF07641902	3140X84N4 FNMA POOL #0FM5328 1.500% 01/01/2031 DD 12/01/20	36,279.011	33,054.57	33,531.96	477.39
LCPF07641902	3140XBGV6 FNMA POOL #0FM7411 2.000% 05/01/2051 DD 05/01/21	65,542.403	53,601.31	53,585.50	(15.81)
LCPF07641902	3140XBNR7 FNMA POOL #0FM7599 3.500% 01/01/2051 DD 05/01/21	109,921.741	101,866.57	102,085.42	218.85



ALL ACCTS COMP - LCPG77937500

Schedule of Investments at End of Plan Year at Revalued Cost

01/01/2023 - 12/31/2023

Report ID: M1102E

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ALL ACCOUNTS COMPOSITE

	Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
LCPF07641902	3140XCEW4	FNMA POOL #0FM8248 2.500% 08/01/2051 DD 07/01/21	85,429.740	73,617.39	74,057.33	439.94
LCPF07641902	3140XF7F2	FNMA POOL #0FS0893 3.000% 02/01/2052 DD 02/01/22	154,991.809	136,329.30	137,381.64	1,052.34
LCPF07641902	3140XGWN5	FNMA POOL #0FS1552 2.500% 11/01/2051 DD 04/01/22	105,913.577	90,052.00	90,534.93	482.93
LCPF07641902	3140XKBL3	FNMA POOL #0FS3642 5.000% 11/01/2052 DD 12/01/22	74,511.316	73,256.88	73,869.03	612.15
LCPF07641902	3140XKVG2	FNMA POOL #0FS4214 4.000% 07/01/2052 DD 03/01/23	51,573.163	49,373.26	49,518.49	145.23
LCPF07641902	31412REL7	FNMA POOL #0932639 5.000% 03/01/2040 DD 02/01/10	2,838.733	2,837.47	2,845.38	7.91
LCPF07641902	31413HCQ9	FNMA POOL #0945679 5.500% 09/01/2037 DD 09/01/07	1,849.701	1,919.44	1,906.45	(12.99)
LCPF07641902	31416LZQ2	FNMA POOL #0AA3450 4.500% 02/01/2039 DD 03/01/09	10,799.572	10,711.38	10,792.12	80.74
LCPF07641902	31416BP4	FNMA POOL #0AB1845 4.000% 11/01/2040 DD 10/01/10	8,732.860	8,397.18	8,523.62	126.44
LCPF07641902	31416XJX9	FNMA POOL #0AB2077 4.000% 01/01/2041 DD 12/01/10	11,336.446	10,937.23	11,032.86	95.63
LCPF07641902	31416XQ52	FNMA POOL #0AB2275 4.500% 02/01/2041 DD 01/01/11	13,134.425	13,033.86	13,132.19	98.33
LCPF07641902	31416XSX9	FNMA POOL #0AB2333 4.000% 02/01/2041 DD 01/01/11	11,185.545	10,755.35	10,910.60	155.25
LCPF07641902	31417BA31	FNMA POOL #0AB4525 4.000% 02/01/2042 DD 01/01/12	10,256.391	9,861.84	9,989.31	127.47
LCPF07641902	31417EWW9	FNMA POOL #0AB7859 3.500% 02/01/2043 DD 01/01/13	16,320.359	15,289.60	15,398.10	108.50
LCPF07641902	31418ALS5	FNMA POOL #0MA1236 3.500% 11/01/2042 DD 10/01/12	22,861.467	21,422.79	21,579.17	156.38
LCPF07641902	31418ASU3	FNMA POOL #0MA1430 3.000% 05/01/2043 DD 04/01/13	17,836.453	16,254.03	16,418.81	164.78
LCPF07641902	31418AVT2	FNMA POOL #0MA1525 3.500% 08/01/2043 DD 07/01/13	17,618.425	16,496.48	16,593.56	97.08
LCPF07641902	31418DCA8	FNMA POOL #0MA3664 4.000% 04/01/2049 DD 04/01/19	70,730.293	67,349.42	67,927.25	577.83
LCPF07641902	31418DTP7	FNMA POOL #0MA4157 1.500% 09/01/2050 DD 09/01/20	46,818.848	36,242.03	36,542.11	300.08
LCPF07641902	31418DWX6	FNMA POOL #0MA4261 2.000% 01/01/2035 DD 01/01/21	55,010.255	49,129.16	49,642.35	513.19
LCPF07641902	31418ECB4	FNMA POOL #0MA4565 3.500% 02/01/2052 DD 02/01/22	68,129.000	62,015.12	62,899.42	884.30
LCPF07641902	31418EE63	FNMA POOL #0MA4656 4.500% 06/01/2052 DD 06/01/22	81,881.546	78,905.20	79,483.24	578.04
LCPF07641902	31418EJ76	FNMA POOL #0MA4785 5.000% 10/01/2052 DD 09/01/22	95,472.756	94,211.59	94,678.42	466.83
LCPF07641902	31418U4U5	FNMA POOL #0AD7134 5.000% 07/01/2040 DD 07/01/10	4,759.861	4,811.13	4,842.21	31.08
LCPF07641902	31419BCT0	FNMA POOL #0AE0981 3.500% 03/01/2041 DD 02/01/11	9,616.530	8,996.10	9,141.18	145.08
LCPF07641902	31419GCH5	FNMA POOL #0AE5471 4.500% 10/01/2040 DD 10/01/10	5,120.681	5,066.78	5,119.81	53.03
LCPF07641902	36178GFN9	GNMA POOL #0AA8273 3.500% 07/15/2042 DD 07/01/12	8,280.914	7,799.40	7,831.01	31.61
LCPF07641902	36179NQ50	GNMA II POOL #0MA1376 4.000% 10/20/2043 DD 10/01/13	5,213.150	5,032.88	5,111.29	78.41
LCPF07641902	36179WQB7	GNMA II POOL #0MA7650 3.000% 10/20/2051 DD 10/01/21	87,099.265	77,952.14	78,975.52	1,023.38
LCPF07641902	912810FT0	U S TREASURY BOND 4.500% 02/15/2036 DD 02/15/06	215,000.000	228,171.73	229,908.10	1,736.37
LCPF07641902	912810QS0	U S TREASURY BOND 3.750% 08/15/2041 DD 08/15/11	155,000.000	148,711.39	148,018.80	(692.59)
LCPF07641902	912810RK6	U S TREASURY BOND 2.500% 02/15/2045 DD 02/15/15	195,000.000	148,726.60	148,276.05	(450.55)
LCPF07641902	912810SC3	U S TREASURY BOND 3.125% 05/15/2048 DD 05/15/18	295,000.000	242,767.66	246,879.60	4,111.94
LCPF07641902	912810SL3	U S TREASURY BOND 2.000% 02/15/2050 DD 02/15/20	265,000.000	178,428.29	175,284.25	(3,144.04)
LCPF07641902	912810TB4	U S TREASURY BOND 1.875% 11/15/2051 DD 11/15/21	390,000.000	257,784.46	247,895.70	(9,888.76)
LCPF07641902	9128284N7	U S TREASURY NOTE 2.875% 05/15/2028 DD 05/15/18	535,000.000	508,777.35	513,476.95	4,699.60
LCPF07641902	9128284V9	U S TREASURY NOTE 2.875% 08/15/2028 DD 08/15/18	95,000.000	88,144.92	90,999.55	2,854.63
LCPF07641902	9128286S4	U S TREASURY NOTE 2.375% 04/30/2026 DD 04/30/19	25,000.000	23,554.56	24,034.25	479.69
LCPF07641902	9128286T2	U S TREASURY NOTE 2.375% 05/15/2029 DD 05/15/19	180,000.000	162,627.10	167,034.60	4,407.50
LCPF07641902	912828M56	U S TREASURY NOTE 2.250% 11/15/2025 DD 11/15/15	80,000.000	76,510.94	77,068.80	557.86
LCPF07641902	912828U24	U S TREASURY NOTE 2.000% 11/15/2026 DD 11/15/16	155,000.000	143,656.99	146,608.30	2,951.31
LCPF07641902	912828X88	U S TREASURY NOTE 2.375% 05/15/2027 DD 05/15/17	20,000.000	18,398.52	19,007.80	609.28
LCPF07641902	912828YM6	U S TREASURY NOTE 1.500% 10/31/2024 DD 10/31/19	55,000.000	52,849.72	53,508.95	659.23



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LCPF07641902	912828ZQ6	U S TREASURY NOTE 0.625% 05/15/2030 DD 05/15/20	140,000.000	113,499.41	114,581.60	1,082.19
LCPF07641902	91282CBL4	U S TREASURY NOTE 1.125% 02/15/2031 DD 02/15/21	50,000.000	41,024.36	41,804.50	780.14
LCPF07641902	91282CEP2	U S TREASURY NOTE 2.875% 05/15/2032 DD 05/15/22	140,000.000	125,376.44	129,970.40	4,593.96
LCPF07645102	3130ALCZ5	FEDERAL HOME LN BK CONS BD STEP 02/26/2031 DD 02/26/2021	390,000.000	320,256.30	331,203.60	10,947.30
LCPF07645102	3130ALGJ7	FEDERAL HOME LN BK CONS BD 1.000% 03/23/2026 DD 03/23/21	360,750.000	323,383.52	335,172.83	11,789.31
LCPF07645102	3130ALK37	FEDERAL HOME LN BK CONS BD STEP 03/17/2031 DD 03/17/2021	565,000.000	474,006.75	497,324.30	23,317.55
LCPF07645102	3130AMXP2	FEDERAL HOME LN BK CONS BD STEP 07/07/2031 DD 07/07/2021	225,000.000	188,282.25	195,914.25	7,632.00
LCPF07645102	3130AP5E1	FEDERAL HOME LN BK CONS BD 1.150% 10/26/2026 DD 10/26/21	390,000.000	345,727.20	357,360.90	11,633.70
LCPF07645102	3130APQ40	FEDERAL HOME LN BK CONS BD 1.500% 11/23/2026 DD 11/23/21	465,000.000	417,849.00	429,274.05	11,425.05
LCPF07645102	3130AAQAK9	FEDERAL HOME LN BK CONS BD 1.250% 12/20/2024 DD 12/30/21	225,000.000	210,483.00	216,951.75	6,468.75
LCPF07645102	3130AQM91	FEDERAL HOME LN BK CONS BD STEP 01/27/2032 DD 01/27/2022	580,000.000	486,440.20	504,199.80	17,759.60
LCPF07645102	3132E0JA1	FHLMC POOL #SD-3857 6.000% 09/01/2053 DD 09/01/23	270,983.193	267,639.26	275,467.97	7,828.71
LCPF07645102	3133ENC24	FEDERAL FARM CR BK CONS BD 4.980% 07/20/2032 DD 07/20/22	345,000.000	337,551.45	342,660.90	5,109.45
LCPF07645102	3133ENSP6	FEDERAL FARM CR BK CONS BD 3.300% 03/23/2032 DD 03/23/22	370,000.000	333,111.00	342,590.40	9,479.40
LCPF07645102	3133ENV31	FEDERAL FARM CR BK CONS BD 5.870% 10/24/2029 DD 10/24/22	160,000.000	160,873.60	159,944.00	(929.60)
LCPF07645102	3133ENWU0	FEDERAL FARM CR BK CONS BD 4.300% 05/17/2032 DD 05/17/22	270,000.000	258,938.10	257,407.20	(1,530.90)
LCPF07645102	3133EPEQ4	FEDERAL FARM CR BK CONS BD 5.650% 06/28/2030 DD 03/28/23	355,000.000	355,000.00	354,765.70	(234.30)
LCPF07645102	3135G06V0	FEDERAL NATL MTG ASSN 4.125% 08/28/2025 DD 08/30/22	350,000.000	343,570.50	348,197.50	4,627.00
LCPF07645102	31418EUZ1	FNMA POOL #0MA5099 4.000% 07/01/2038 DD 06/01/23	361,379.934	345,851.93	354,340.25	8,488.32
LCPF07645102	83162CVE0	SBA GTD PARTN CTF5 2012-20L 1 1.930% 12/01/2032 DD 12/12/12	62,953.984	56,754.91	57,137.67	382.76
LCPF07645102	83162CYQ0	SBA GTD PARTN CTF5 2017-20E 1 2.880% 05/01/2037 DD 05/17/17	75,861.746	70,075.69	69,815.56	(260.13)
LCPF07645102	912810PV4	US TREAS-CPI INFLAT 1.750% 01/15/2028 DD 01/15/08	396,476.100	396,622.03	394,430.28	(2,191.75)
LCPF07645102	9128284F4	U S TREASURY NOTE 2.625% 03/31/2025 DD 03/31/18	1,950,000.000	1,878,692.30	1,904,077.50	25,385.20
LCPF07645102	912828X88	U S TREASURY NOTE 2.375% 05/15/2027 DD 05/15/17	295,000.000	280,950.59	280,365.05	(585.54)
LCPF07645102	912828YG9	U S TREASURY NOTE 1.625% 09/30/2026 DD 09/30/19	2,310,000.000	2,120,866.53	2,166,803.10	45,936.57
LCPF07645102	912828ZQ6	U S TREASURY NOTE 0.625% 05/15/2030 DD 05/15/20	665,000.000	520,601.37	544,262.60	23,661.23
LCPF07645102	91282CBL4	U S TREASURY NOTE 1.125% 02/15/2031 DD 02/15/21	785,000.000	643,562.90	656,330.65	12,767.75
LCPF07645102	91282CCG4	U S TREASURY NOTE 0.250% 06/15/2024 DD 06/15/21	1,055,000.000	999,284.10	1,031,958.80	32,674.70
LCPF07645102	91282CCV1	U S TREASURY NOTE 1.125% 08/31/2028 DD 08/31/21	1,040,000.000	895,079.42	919,183.20	24,103.78
LCPF07645102	91282CCX7	U S TREASURY NOTE 0.375% 09/15/2024 DD 09/15/21	585,000.000	551,518.97	566,537.40	15,018.43
LCPF07645102	91282CDJ7	U S TREASURY NOTE 1.375% 11/15/2031 DD 11/15/21	1,825,000.000	1,490,660.00	1,517,962.00	27,302.00
LCPF07645102	91282CEJ6	US TREAS-CPI INFLAT 0.125%004/15/2027 DD 04/15/22	370,501.400	349,913.07	348,408.40	(1,504.67)
LCPF07645102	91282CFF3	U S TREASURY NOTE 2.750% 08/15/2032 DD 08/15/22	975,000.000	899,659.90	894,601.50	(5,058.40)
LCPF07650002	9128283F5	U S TREASURY NOTE 2.250% 11/15/2027 DD 11/15/17	495,000.000	464,217.19	465,785.10	1,567.91



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LCPF07650002	912828B66	U S TREASURY NOTE 2.750% 02/15/2024 DD 02/15/14	485,000.000	474,616.15	483,472.25	8,856.10
LCPF07650002	912828D56	U S TREASURY NOTE 2.375% 08/15/2024 DD 08/15/14	310,000.000	299,432.43	304,937.70	5,505.27
LCPF07650002	912828K74	U S TREASURY NOTE 2.000% 08/15/2025 DD 08/15/15	520,000.000	491,400.00	500,479.20	9,079.20
LCPF07650002	912828M56	U S TREASURY NOTE 2.250% 11/15/2025 DD 11/15/15	540,000.000	513,923.66	520,214.40	6,290.74
LCPF07650002	912828P46	U S TREASURY NOTE 1.625% 02/15/2026 DD 02/15/16	1,155,000.000	1,073,832.81	1,094,812.95	20,980.14
LCPF07650002	912828R36	U S TREASURY NOTE 1.625% 05/15/2026 DD 05/15/16	2,145,000.000	1,993,592.58	2,024,601.15	31,008.57
LCPF07650002	912828U24	U S TREASURY NOTE 2.000% 11/15/2026 DD 11/15/16	2,145,000.000	1,976,360.54	2,028,869.70	52,509.16
LCPF07650002	912828XB1	U S TREASURY NOTE 2.125% 05/15/2025 DD 05/15/15	765,000.000	727,499.70	740,703.60	13,203.90
TOTAL U. S. GOVERNMENT SECURITIES				63,259,918.43	64,468,204.47	1,208,286.04
CORPORATE DEBT INSTRUMENTS - PREFERRED						
LCPF07632502	04273WAD3	ARROW ELECTRONICS INC 6.125% 03/01/2026 DD 03/01/23	605,000.000	604,885.05	605,750.20	865.15
LCPF07632502	06051GLA5	BANK OF AMERICA CORP VAR RT 07/22/2026 DD 07/22/22	1,225,000.000	1,210,371.60	1,215,873.75	5,502.15
LCPF07632502	115236AB7	BROWN & BROWN INC 4.500% 03/15/2029 DD 03/11/19	935,000.000	872,180.15	905,341.80	33,161.65
LCPF07632502	38141GWQ3	GOLDMAN SACHS GROUP INC/THE VAR RT 09/29/2025 DD 09/29/17	910,000.000	877,691.80	894,702.90	17,011.10
LCPF07632502	64110LAT3	NETFLIX INC 5.875% 11/15/2028 DD 04/26/18	860,000.000	888,540.40	905,442.40	16,902.00
LCPF07632502	754730AG4	RAYMOND JAMES FINANCIAL INC 4.650% 04/01/2030 DD 03/31/20	1,231,000.000	1,194,175.31	1,242,189.79	48,014.48
LCPF07632502	87161CAN5	SYNOVUS FINANCIAL CORP 5.200% 08/11/2025 DD 08/11/22	875,000.000	863,905.00	860,728.75	(3,176.25)
LCPF07632502	95000U2U6	WELLS FARGO & CO VAR RT 03/02/2033 DD 03/02/22	1,050,000.000	897,782.90	919,737.00	21,954.10
LCPF07641902	00115AAQ2	AEP TRANSMISSION CO LLC 5.400% 03/15/2053 DD 03/13/23	20,000.000	19,894.00	20,860.00	966.00
LCPF07641902	023135CJ3	AMAZON.COM INC 3.950% 04/13/2052 DD 04/13/22	40,000.000	33,416.00	35,159.20	1,743.20
LCPF07641902	03027XAJ9	AMERICAN TOWER CORP 4.400% 02/15/2026 DD 01/12/16	30,000.000	29,251.20	29,628.90	377.70
LCPF07641902	06051GKL2	BANK OF AMERICA CORP VAR RT 03/08/2037 DD 03/08/22	45,000.000	37,477.00	39,579.30	2,102.30
LCPF07641902	06051GLC1	BANK OF AMERICA CORP VAR RT 11/10/2028 DD 11/10/22	50,000.000	51,553.00	52,188.50	635.50
LCPF07641902	06368LC53	BANK OF MONTREAL 5.266% 12/11/2026 DD 12/11/23	45,000.000	45,000.00	45,634.50	634.50
LCPF07641902	084664CQ2	BERKSHIRE HATHAWAY FINANCE COR 4.200% 08/15/2048 DD 08/15/18	25,000.000	22,220.50	23,102.00	881.50
LCPF07641902	12189LAU5	BURLINGTON NORTHERN SANTA FE L 4.550% 09/01/2044 DD 08/18/14	35,000.000	31,831.80	32,757.90	926.10
LCPF07641902	13607LWT6	CANADIAN IMPERIAL BANK OF COMM 5.926% 10/02/2026 DD 10/03/23	70,000.000	70,000.00	72,052.40	2,052.40
LCPF07641902	172967MP3	CITIGROUP INC VAR RT 03/31/2031 DD 03/31/20	35,000.000	32,323.20	33,520.90	1,197.70
LCPF07641902	172967NX5	CITIGROUP INC VAR RT 09/29/2026 DD 09/29/22	65,000.000	65,179.40	65,489.45	310.05
LCPF07641902	209111GF4	CONSOLIDATED EDISON CO OF NEW 5.500% 03/15/2034 DD 11/22/23	20,000.000	19,880.60	21,024.20	1,143.60
LCPF07641902	22822VAV3	CROWN CASTLE INC 1.050% 07/15/2026 DD 02/16/21	20,000.000	17,428.00	18,051.00	623.00
LCPF07641902	263534CQ0	EIDP INC 4.500% 05/15/2026 DD 05/15/23	35,000.000	34,955.20	34,876.10	(79.10)
LCPF07641902	26443TAD8	DUKE ENERGY INDIANA LLC 5.400% 04/01/2053 DD 03/23/23	20,000.000	19,982.00	20,443.00	461.00
LCPF07641902	29273VAP5	ENERGY TRANSFER LP 5.550% 02/15/2028 DD 12/14/22	50,000.000	49,508.00	51,004.50	1,496.50
LCPF07641902	29273VAU4	ENERGY TRANSFER LP 6.550% 12/01/2033 DD 10/13/23	10,000.000	10,121.30	10,853.80	732.50
LCPF07641902	31620MBV7	FIDELITY NATIONAL INFORMATION 4.500% 07/15/2025 DD 07/13/22	60,000.000	58,880.40	59,405.40	525.00
LCPF07641902	345370DA5	FORD MOTOR CO 3.250% 02/12/2032 DD 11/12/21	50,000.000	38,306.00	41,631.00	3,325.00



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LCPF07641902	38141GYM0	GOLDMAN SACHS GROUP INC/THE VAR RT 10/21/2027 DD 10/21/21	65,000.000	56,997.90	59,486.70	2,488.80
LCPF07641902	44918CAD4	HYUNDAI AUTO RECEIVABLES C A3 5.540% 10/16/2028 DD 11/13/23	35,000.000	34,995.40	35,737.10	741.70
LCPF07641902	458140CB4	INTEL CORP 4.900% 08/05/2052 DD 08/05/22	35,000.000	31,141.25	34,404.30	3,263.05
LCPF07641902	46647PAJ5	JPMORGAN CHASE & CO VAR RT 07/24/2038 DD 07/24/17	35,000.000	29,190.00	31,105.20	1,915.20
LCPF07641902	46647PBP0	JPMORGAN CHASE & CO VAR RT 05/13/2031 DD 05/13/20	45,000.000	37,185.75	39,607.20	2,421.45
LCPF07641902	46647PCJ3	JPMORGAN CHASE & CO VAR RT 06/01/2029 DD 06/01/21	50,000.000	41,837.00	44,374.50	2,537.50
LCPF07641902	478160BU7	JOHNSON & JOHNSON 3.550% 03/01/2036 DD 03/01/16	50,000.000	44,509.50	46,336.50	1,827.00
LCPF07641902	55903VBG7	WARNERMEDIA HOLDINGS INC 6.412% 03/15/2026 DD 03/10/23	50,000.000	50,000.00	50,021.50	21.50
LCPF07641902	571903BE2	MARRIOTT INTERNATIONAL INC/MD 4.625% 06/15/2030 DD 06/01/20	30,000.000	28,135.90	29,481.60	1,345.70
LCPF07641902	59156RCE6	METLIFE INC 5.375% 07/15/2033 DD 07/12/23	25,000.000	24,684.74	26,114.75	1,430.01
LCPF07641902	594918BS2	MICROSOFT CORP 3.450% 08/08/2036 DD 08/08/16	45,000.000	40,023.90	41,494.05	1,470.15
LCPF07641902	61747YEV3	MORGAN STANLEY VAR RT 10/18/2028 DD 10/18/22	25,000.000	25,756.00	26,206.00	450.00
LCPF07641902	61747YEZ4	MORGAN STANLEY VAR RT 01/28/2027 DD 01/19/23	10,000.000	9,999.80	10,012.20	12.40
LCPF07641902	61747YFA8	MORGAN STANLEY VAR RT 02/01/2029 DD 01/19/23	75,000.000	73,562.00	75,405.00	1,843.00
LCPF07641902	626717AN2	MURPHY OIL CORP 6.375% 07/15/2028 DD 03/05/21	30,000.000	29,623.50	30,167.10	543.60
LCPF07641902	637417AG1	NNN REIT INC 3.900% 06/15/2024 DD 05/14/14	60,000.000	58,602.95	59,387.40	784.45
LCPF07641902	654106AL7	NIKE INC 3.250% 03/27/2040 DD 03/27/20	15,000.000	12,222.00	12,637.05	415.05
LCPF07641902	716973AG7	PFIZER INVESTMENT ENTERPRISES 5.300% 05/19/2053 DD 05/19/23	30,000.000	30,518.40	30,747.60	229.20
LCPF07641902	745867AW1	PULTEGROUP INC 5.500% 03/01/2026 DD 03/01/16	50,000.000	49,998.00	50,469.00	471.00
LCPF07641902	75513ECV1	RTX CORP 6.000% 03/15/2031 DD 11/08/23	40,000.000	40,069.60	42,670.80	2,601.20
LCPF07641902	756109BS2	REALTY INCOME CORP 4.700% 12/15/2028 DD 04/14/23	55,000.000	54,657.10	55,344.85	687.75
LCPF07641902	808513CG8	CHARLES SCHWAB CORP/THE 5.875% 08/24/2026 DD 08/24/23	40,000.000	40,118.40	41,034.40	916.00
LCPF07641902	84861TAE8	SPIRIT REALTY LP 3.200% 01/15/2027 DD 09/16/19	45,000.000	40,040.15	42,601.05	2,560.90
LCPF07641902	87264ABW4	T-MOBILE USA INC 3.500% 04/15/2031 DD 03/23/21	60,000.000	51,791.40	54,813.00	3,021.60
LCPF07641902	874054AJ8	TAKE-TWO INTERACTIVE SOFTWARE 5.000% 03/28/2026 DD 04/14/23	55,000.000	54,969.75	55,266.75	297.00
LCPF07641902	87612EBR6	TARGET CORP 4.800% 01/15/2053 DD 01/24/23	10,000.000	9,992.20	9,967.40	(24.80)
LCPF07641902	89115A2S0	TORONTO-DOMINION BANK/THE 5.532% 07/17/2026 DD 07/17/23	55,000.000	55,028.75	56,067.55	1,038.80
LCPF07641902	89352HAT6	TRANSCANADA PIPELINES LTD 4.875% 01/15/2026 DD 01/27/16	55,000.000	54,826.75	54,863.60	36.85
LCPF07641902	907818GF9	UNION PACIFIC CORP 4.950% 05/15/2053 DD 02/21/23	30,000.000	29,880.90	30,754.50	873.60
LCPF07641902	91159HJH4	US BANCORP VAR RT 10/21/2026 DD 10/21/22	50,000.000	50,209.86	50,325.00	115.14
LCPF07641902	92939UAM8	WEC ENERGY GROUP INC 5.600% 09/12/2026 DD 09/12/23	35,000.000	35,081.55	35,631.75	550.20
LCPF07641902	931142FE8	WALMART INC 4.500% 04/15/2053 DD 04/18/23	45,000.000	44,875.35	43,927.20	(948.15)
LCPF07641902	95000U3D3	WELLS FARGO & CO VAR RT 04/24/2034 DD 04/24/23	55,000.000	55,000.00	55,336.05	336.05
LCPF07641902	95000U3E1	WELLS FARGO & CO VAR RT 07/25/2029 DD 07/25/23	30,000.000	30,000.00	30,663.00	663.00
LCPF07645102	031162DR8	AMGEN INC 5.250% 03/02/2033 DD 03/02/23	410,000.000	409,263.40	420,942.90	11,679.50
LCPF07645102	040555DD3	ARIZONA PUBLIC SERVICE CO 2.200% 12/15/2031 DD 08/16/21	360,000.000	275,637.60	293,371.20	17,733.60
LCPF07645102	06051GHB8	BANK OF AMERICA CORP VAR RT 02/05/2026 DD 02/05/18	355,000.000	349,682.10	354,460.40	4,778.30
LCPF07645102	06051GJG5	BANK OF AMERICA CORP VAR RT 09/25/2025 DD 09/25/20	660,000.000	607,662.00	637,032.00	29,370.00



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LCPF07645102	172967MF5	CITIGROUP INC VAR RT 04/24/2025 DD 04/24/19	565,000.000	547,428.50	560,700.35	13,271.85
LCPF07645102	20030NCT6	COMCAST CORP 4.150% 10/15/2028 DD 10/05/18	605,000.000	581,259.80	597,086.60	15,826.80
LCPF07645102	20030NCU3	COMCAST CORP 4.250% 10/15/2030 DD 10/05/18	420,000.000	402,876.60	414,556.80	11,680.20
LCPF07645102	24703DBL4	DELL INTERNATIONAL LLC / EMC C 5.750% 02/01/2033 DD 01/24/23	305,000.000	303,566.50	321,592.00	18,025.50
LCPF07645102	254687DK9	WALT DISNEY CO/THE 3.375% 11/15/2026 DD 11/15/19	345,000.000	326,804.70	335,191.65	8,386.95
LCPF07645102	37045XCS3	GENERAL MOTORS FINANCIAL CO IN 5.650% 01/17/2029 DD 01/17/19	235,000.000	231,077.85	240,924.35	9,846.50
LCPF07645102	38141GWL4	GOLDMAN SACHS GROUP INC/THE VAR RT 06/05/2028 DD 06/05/17	675,000.000	626,969.25	645,381.00	18,411.75
LCPF07645102	458140BR0	INTEL CORP 3.900% 03/25/2030 DD 03/25/20	335,000.000	314,039.05	325,348.65	11,309.60
LCPF07645102	458140CG3	INTEL CORP 5.200% 02/10/2033 DD 02/10/23	215,000.000	214,523.75	224,844.85	10,321.10
LCPF07645102	45866FAW4	INTERCONTINENTAL EXCHANGE INC 4.600% 03/15/2033 DD 05/23/22	185,000.000	178,148.13	184,736.57	6,588.44
LCPF07645102	46647PAX4	JPMORGAN CHASE & CO VAR RT 12/05/2029 DD 12/05/18	455,000.000	429,486.40	446,045.60	16,559.20
LCPF07645102	46647PCV6	JPMORGAN CHASE & CO VAR RT 02/24/2026 DD 02/24/22	495,000.000	465,705.90	479,417.40	13,711.50
LCPF07645102	59022CAA1	BANK OF AMERICA CORP VAR RT 09/15/2026 DD 09/12/06	345,000.000	334,884.60	340,559.85	5,675.25
LCPF07645102	6174468Q5	MORGAN STANLEY VAR RT 04/28/2026 DD 04/28/20	450,000.000	418,486.50	432,355.50	13,869.00
LCPF07645102	61747YER2	MORGAN STANLEY VAR RT 04/20/2028 DD 04/20/22	285,000.000	271,459.65	278,744.25	7,284.60
LCPF07645102	673920AE4	OBX 2023-J2 TRUST J2 A5 144A VAR RT 11/25/2053 DD 10/01/23	381,590.319	375,286.48	380,892.01	5,605.53
LCPF07645102	69121KAE4	BLUE OWL CAPITAL CORP 3.400% 07/15/2026 DD 12/08/20	390,000.000	341,004.30	362,649.30	21,645.00
LCPF07645102	718172DE6	PHILIP MORRIS INTERNATIONAL IN 5.625% 09/07/2033 DD 09/07/23	285,000.000	278,656.25	298,169.85	19,513.60
LCPF07645102	740189AM7	PRECISION CASTPARTS CORP 3.250% 06/15/2025 DD 06/10/15	180,000.000	173,629.80	176,295.60	2,665.80
LCPF07645102	773903AH2	ROCKWELL AUTOMATION INC 3.500% 03/01/2029 DD 03/01/19	350,000.000	326,581.50	338,072.00	11,490.50
LCPF07645102	78646UAA7	SAFEHOLD GL HOLDINGS LLC 2.800% 06/15/2031 DD 05/07/21	460,000.000	354,186.20	378,616.80	24,430.60
LCPF07645102	808513BN4	CHARLES SCHWAB CORP/THE 0.750% 03/18/2024 DD 03/18/21	440,000.000	418,299.20	435,485.60	17,186.40
LCPF07645102	828807CV7	SIMON PROPERTY GROUP LP 3.500% 09/01/2025 DD 08/17/15	170,000.000	162,916.10	166,078.10	3,162.00
LCPF07645102	828807DF1	SIMON PROPERTY GROUP LP 2.450% 09/13/2029 DD 09/13/19	635,000.000	531,050.50	565,816.75	34,766.25
LCPF07645102	89788KAA4	TRUIST BANK 2.250% 03/11/2030 DD 03/09/20	585,000.000	477,199.90	484,081.65	6,881.75
LCPF07645102	927804FQ2	VIRGINIA ELECTRIC AND POWER CO 3.450% 02/15/2024 DD 02/07/14	190,000.000	186,663.60	189,386.30	2,722.70
LCPF07645102	927804FX7	VIRGINIA ELECTRIC AND POWER CO 3.500% 03/15/2027 DD 03/16/17	310,000.000	293,396.40	299,810.30	6,413.90
LCPF07650002	025816CY3	AMERICAN EXPRESS CO 3.950% 08/01/2025 DD 08/03/22	295,000.000	289,223.90	290,271.15	1,047.25
LCPF07650002	03063FAF1	AMERICREDIT AUTOMOBILE REC 1 D 1.210% 12/18/2026 DD 03/10/21	500,000.000	447,555.00	467,215.00	19,660.00
LCPF07650002	03066EAG9	AMERICREDIT AUTOMOBILE REC 2 D 2.130% 03/18/2026 DD 07/22/20	370,000.000	346,353.30	356,976.00	10,622.70
LCPF07650002	06051GHY8	BANK OF AMERICA CORP VAR RT 02/13/2026 DD 02/13/20	420,000.000	389,587.80	403,582.20	13,994.40
LCPF07650002	11135FAN1	BROADCOM INC 3.459% 09/15/2026 DD 05/21/20	310,000.000	293,929.60	299,915.70	5,986.10
LCPF07650002	14315VAH5	CARMAX AUTO OWNER TRUST 20 2 D 5.750% 05/17/2027 DD 04/29/20	250,000.000	245,265.00	249,445.00	4,180.00
LCPF07650002	26208VAG1	DRIVE AUTO RECEIVABLES TRU 2 D 3.050% 05/15/2028 DD 06/17/20	319,144.290	312,330.56	315,368.81	3,038.25
LCPF07650002	36265MAF2	GM FINANCIAL AUTOMOBILE LE 1 C 2.640% 02/20/2026 DD 02/23/22	420,000.000	405,562.50	412,377.00	6,814.50



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LCPF07650002	445658CF2	JB HUNT TRANSPORT SERVICES INC 3.875% 03/01/2026 DD 03/01/19	295,000.000	285,607.20	289,185.55	3,578.35
LCPF07650002	571903BJ1	MARRIOTT INTERNATIONAL INC/MD 5.000% 10/15/2027 DD 09/08/22	295,000.000	292,291.90	298,669.80	6,377.90
LCPF07650002	65339KCG3	NEXTERA ENERGY CAPITAL HOLDING 4.450% 06/20/2025 DD 06/23/22	290,000.000	286,546.10	287,500.20	954.10
LCPF07650002	80286NAG1	SANTANDER DRIVE AUTO RECEI 1 D 1.130% 11/16/2026 DD 02/17/21	342,619.945	323,652.50	333,893.42	10,240.92
LCPF07650002	80287EAF2	SANTANDER DRIVE AUTO RECEI 3 D 1.330% 09/15/2027 DD 07/21/21	440,000.000	412,723.44	420,354.00	7,630.56
LCPF07650002	871829BF3	SYSCO CORP 3.250% 07/15/2027 DD 06/22/17	315,000.000	294,824.25	301,379.40	6,555.15
LCPF07650002	91159HHK9	US BANCORP 3.600% 09/11/2024 DD 09/11/14	410,000.000	401,607.30	404,899.60	3,292.30
LCPF07650002	95000U2X0	WELLS FARGO & CO VAR RT 04/25/2026 DD 04/25/22	295,000.000	285,710.45	289,167.85	3,457.40
TOTAL CORPORATE DEBT INSTRUMENTS - PREFERRED				25,972,868.87	26,678,337.15	705,468.28

CORPORATE DEBT INSTRUMENTS

LCPF07632502	00510RAD5	ACUITY BRANDS LIGHTING INC 2.150% 12/15/2030 DD 11/10/20	1,105,000.000	852,119.25	919,569.95	67,450.70
LCPF07632502	14318UAH4	CARMAX AUTO OWNER TRUST 20 4 D 8.080% 04/16/2029 DD 10/31/22	820,000.000	876,310.94	854,825.40	(21,485.54)
LCPF07632502	161175BR4	CHARTER COMMUNICATIONS OPERATI 5.050% 03/30/2029 DD 01/17/19	670,000.000	631,263.20	663,836.00	32,572.80
LCPF07632502	30161NAX9	EXELON CORP 4.050% 04/15/2030 DD 04/01/20	950,000.000	884,521.30	908,580.00	24,058.70
LCPF07632502	40410KAA3	HB FULLER CO 4.250% 10/15/2028 DD 10/20/20	670,000.000	592,950.00	626,483.50	33,533.50
LCPF07632502	404119BR9	HCA INC 5.375% 02/01/2025 DD 01/16/15	895,000.000	888,736.60	893,809.65	5,073.05
LCPF07632502	52107QAJ4	LAZARD GROUP LLC 4.500% 09/19/2028 DD 09/19/18	935,000.000	871,554.55	910,624.55	39,070.00
LCPF07632502	571903BM4	MARRIOTT INTERNATIONAL INC/MD 5.450% 09/15/2026 DD 09/15/23	560,000.000	556,354.40	569,940.00	13,585.60
LCPF07632502	67401PAB4	OAKTREE SPECIALTY LENDING CORP 3.500% 02/25/2025 DD 02/25/20	925,000.000	878,443.40	896,815.25	18,371.85
LCPF07632502	688239AF9	OSHKOSH CORP 4.600% 05/15/2028 DD 05/17/18	915,000.000	871,969.90	902,281.50	30,311.60
LCPF07632502	72650RBM3	PLAINS ALL AMERICAN PIPELINE L 3.550% 12/15/2029 DD 09/16/19	990,000.000	861,881.05	912,512.70	50,631.65
LCPF07632502	78572XAG6	SABRA HEALTH CARE LP 3.900% 10/15/2029 DD 10/07/19	745,000.000	624,898.55	670,775.65	45,877.10
LCPF07632502	92343EAH5	VERISIGN INC 5.250% 04/01/2025 DD 03/27/15	895,000.000	893,050.50	895,232.70	2,182.20
LCPF07641902	00206RCP5	AT&T INC 4.500% 05/15/2035 DD 05/04/15	45,000.000	40,977.45	42,713.10	1,735.65
LCPF07641902	00206RMT6	AT&T INC 5.400% 02/15/2034 DD 06/02/23	55,000.000	54,819.05	56,837.00	2,017.95
LCPF07641902	015271AK5	ALEXANDRIA REAL ESTATE EQUITIE 3.950% 01/15/2028 DD 03/03/17	30,000.000	28,166.30	28,803.30	637.00
LCPF07641902	020002BJ9	ALLSTATE CORP/THE 1.450% 12/15/2030 DD 11/24/20	50,000.000	38,200.47	40,453.00	2,252.53
LCPF07641902	02343JAA8	AMCOR FLEXIBLES NORTH AMERICA 4.000% 05/17/2025 DD 05/17/22	30,000.000	29,225.40	29,483.40	258.00
LCPF07641902	03027XAK6	AMERICAN TOWER CORP 3.375% 10/15/2026 DD 05/13/16	55,000.000	51,436.55	52,712.55	1,276.00
LCPF07641902	03076CAN6	AMERIPRISE FINANCIAL INC 5.700% 12/15/2028 DD 11/09/23	30,000.000	29,949.90	31,411.50	1,461.60
LCPF07641902	03938LBE3	ARCELORMITTAL SA 6.550% 11/29/2027 DD 11/29/22	65,000.000	65,532.60	68,299.40	2,766.80
LCPF07641902	053332BG6	AUTOZONE INC 6.250% 11/01/2028 DD 10/25/23	30,000.000	30,129.60	31,901.40	1,771.80
LCPF07641902	058498AY2	BALL CORP 6.875% 03/15/2028 DD 11/25/22	40,000.000	40,513.40	41,584.00	1,070.60
LCPF07641902	058498AZ9	BALL CORP 6.000% 06/15/2029 DD 05/11/23	15,000.000	14,304.30	15,318.15	1,013.85



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LCPF07641902	06418JAA9	BANK OF NOVA SCOTIA/THE 5.350% 12/07/2026 DD 12/07/23	55,000.000	54,979.10	55,950.95	971.85
LCPF07641902	080555AE5	BELO CORP 7.750% 06/01/2027 DD 06/01/97	30,000.000	29,287.50	30,469.50	1,182.00
LCPF07641902	097023DG7	BOEING CO/THE 2.196% 02/04/2026 DD 02/04/21	40,000.000	36,587.20	37,808.40	1,221.20
LCPF07641902	117043AS8	BRUNSWICK CORP/DE 0.850% 08/18/2024 DD 08/18/21	25,000.000	23,107.50	24,188.25	1,080.75
LCPF07641902	1248EPCN1	CCO HOLDINGS LLC / CCO HOLDING 4.500% 05/01/2032 DD 05/01/21	35,000.000	27,882.75	29,962.45	2,079.70
LCPF07641902	12513GBF5	CDW LLC / CDW FINANCE CORP 3.250% 02/15/2029 DD 08/13/20	30,000.000	25,653.75	27,432.00	1,778.25
LCPF07641902	126650CY4	CVS HEALTH CORP 4.780% 03/25/2038 DD 03/09/18	35,000.000	31,996.30	33,245.45	1,249.15
LCPF07641902	14040HDB8	CAPITAL ONE FINANCIAL CORP VAR RT 10/29/2027 DD 11/01/23	80,000.000	80,035.10	83,088.00	3,052.90
LCPF07641902	16411QAG6	CHENIERE ENERGY PARTNERS LP 4.500% 10/01/2029 DD 04/01/20	55,000.000	49,487.90	52,494.75	3,006.85
LCPF07641902	172967MG3	CITIGROUP INC VAR RT 12/31/2049 DD 09/12/19	40,000.000	35,600.40	38,905.60	3,305.20
LCPF07641902	172967PE5	CITIGROUP INC VAR RT 12/31/2049 DD 09/21/23	25,000.000	25,070.75	25,488.75	418.00
LCPF07641902	20030NEG2	COMCAST CORP 5.500% 05/15/2064 DD 05/09/23	45,000.000	44,875.80	47,564.55	2,688.75
LCPF07641902	205887CJ9	CONAGRA BRANDS INC 5.300% 10/01/2026 DD 07/31/23	50,000.000	50,000.35	50,634.50	634.15
LCPF07641902	20825CAQ7	CONOCOPHILLIPS 6.500% 02/01/2039 DD 02/03/09	60,000.000	66,741.05	69,551.40	2,810.35
LCPF07641902	22822VAB7	CROWN CASTLE INC 4.450% 02/15/2026 DD 02/08/16	35,000.000	34,244.70	34,483.75	239.05
LCPF07641902	23338VAT3	DTE ELECTRIC CO 5.400% 04/01/2053 DD 03/03/23	10,000.000	10,033.20	10,539.20	506.00
LCPF07641902	235825AH9	DANA INC 4.250% 09/01/2030 DD 05/13/21	35,000.000	28,801.50	31,021.55	2,220.05
LCPF07641902	26884UAG4	EPR PROPERTIES 3.600% 11/15/2031 DD 10/27/21	20,000.000	14,537.00	16,616.00	2,079.00
LCPF07641902	29250NBW4	ENBRIDGE INC 5.900% 11/15/2026 DD 11/09/23	10,000.000	9,997.70	10,271.50	273.80
LCPF07641902	29250NBZ7	ENBRIDGE INC 6.700% 11/15/2053 DD 11/09/23	20,000.000	19,974.00	23,351.80	3,377.80
LCPF07641902	29273RAR0	ENERGY TRANSFER LP 6.500% 02/01/2042 DD 01/17/12	25,000.000	24,722.25	26,478.00	1,755.75
LCPF07641902	30040WAV0	EVERSOURCE ENERGY 4.750% 05/15/2026 DD 05/11/23	30,000.000	30,007.20	29,864.10	(143.10)
LCPF07641902	30225VAJ6	EXTRA SPACE STORAGE LP 5.700% 04/01/2028 DD 03/28/23	35,000.000	34,995.10	35,905.10	910.00
LCPF07641902	302491AW5	FMC CORP 5.150% 05/18/2026 DD 05/18/23	50,000.000	50,040.00	49,949.50	(90.50)
LCPF07641902	37045XBQ8	GENERAL MOTORS FINANCIAL CO IN 4.000% 10/06/2026 DD 10/06/16	55,000.000	51,538.65	53,528.20	1,989.55
LCPF07641902	37940XAA0	GLOBAL PAYMENTS INC 2.650% 02/15/2025 DD 08/14/19	60,000.000	56,490.60	58,139.40	1,648.80
LCPF07641902	37940XAN2	GLOBAL PAYMENTS INC 5.300% 08/15/2029 DD 08/22/22	35,000.000	33,882.10	35,260.05	1,377.95
LCPF07641902	403949AB6	HF SINCLAIR CORP 5.875% 04/01/2026 DD 10/01/22	50,000.000	50,093.50	50,515.00	421.50
LCPF07641902	460690BL3	INTERPUBLIC GROUP OF COS INC/T 4.200% 04/15/2024 DD 04/03/14	45,000.000	44,175.60	44,742.60	567.00
LCPF07641902	47800BAC2	*JOHN DEERE OWNER TRUST 20 C A3 5.090% 06/15/2027 DD 10/19/22	75,000.000	75,282.75	74,998.50	(284.25)
LCPF07641902	48666KBA6	KB HOME 7.250% 07/15/2030 DD 06/22/22	30,000.000	29,150.70	31,045.50	1,894.80
LCPF07641902	494550AW6	KINDER MORGAN ENERGY PARTNERS 6.950% 01/15/2038 DD 06/21/07	40,000.000	42,668.40	44,004.00	1,335.60
LCPF07641902	501044DQ1	KROGER CO/THE 1.700% 01/15/2031 DD 01/12/21	60,000.000	45,429.60	48,575.40	3,145.80
LCPF07641902	55336VAS9	MPLX LP 4.800% 02/15/2029 DD 11/15/18	40,000.000	38,374.40	39,754.40	1,380.00
LCPF07641902	55336VBW9	MPLX LP 5.650% 03/01/2053 DD 02/09/23	20,000.000	19,714.40	19,834.80	120.40
LCPF07641902	571903AY9	MARRIOTT INTERNATIONAL INC/MD 4.000% 04/15/2028 DD 04/06/18	50,000.000	46,742.50	48,438.50	1,696.00
LCPF07641902	61747YEF8	MORGAN STANLEY VAR RT 09/16/2036 DD 09/16/21	35,000.000	25,465.65	27,807.15	2,341.50



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LCPF07641902	65339KBS8	NEXTERA ENERGY CAPITAL HOLDING 5.749% 09/01/2025 DD 08/10/23	55,000.000	55,026.00	55,540.65	514.65
LCPF07641902	655844CM8	NORFOLK SOUTHERN CORP 3.000% 03/15/2032 DD 02/25/22	40,000.000	35,190.00	35,662.40	472.40
LCPF07641902	67059TAE5	NUSTAR LOGISTICS LP 5.625% 04/28/2027 DD 04/28/17	30,000.000	28,048.80	29,872.20	1,823.40
LCPF07641902	67066GAH7	NVIDIA CORP 3.500% 04/01/2050 DD 03/31/20	25,000.000	18,932.75	20,950.00	2,017.25
LCPF07641902	67077MAY4	NUTRIEN LTD 5.950% 11/07/2025 DD 11/09/22	60,000.000	61,262.40	61,009.80	(252.60)
LCPF07641902	67103HAM9	O'REILLY AUTOMOTIVE INC 5.750% 11/20/2026 DD 11/20/23	25,000.000	25,043.00	25,610.00	567.00
LCPF07641902	68389XBW4	ORACLE CORP 3.600% 04/01/2040 DD 04/01/20	15,000.000	11,149.50	12,007.50	858.00
LCPF07641902	68389XCA1	ORACLE CORP 3.950% 03/25/2051 DD 03/24/21	45,000.000	32,264.10	35,388.45	3,124.35
LCPF07641902	70959WAK9	PENSKE AUTOMOTIVE GROUP INC 3.750% 06/15/2029 DD 06/15/21	35,000.000	28,407.40	31,100.30	2,692.90
LCPF07641902	74340XCG4	PROLOGIS LP 4.875% 06/15/2028 DD 06/28/23	40,000.000	38,812.40	40,546.00	1,733.60
LCPF07641902	817565CF9	SERVICE CORP INTERNATIONAL/US 3.375% 08/15/2030 DD 08/10/20	30,000.000	24,694.80	26,145.30	1,450.50
LCPF07641902	832696AW8	J M SMUCKER CO/THE 5.900% 11/15/2028 DD 10/25/23	25,000.000	25,022.25	26,313.75	1,291.50
LCPF07641902	842587CV7	SOUTHERN CO/THE 3.250% 07/01/2026 DD 05/24/16	25,000.000	23,534.25	24,126.50	592.25
LCPF07641902	845467AL3	SOUTHWESTERN ENERGY CO VAR RT 01/23/2025 DD 01/23/15	4,000.000	3,930.00	3,983.32	53.32
LCPF07641902	871829BN6	SYSCO CORP 6.600% 04/01/2050 DD 04/02/20	15,000.000	16,456.65	17,671.95	1,215.30
LCPF07641902	87264AAV7	T-MOBILE USA INC 4.750% 02/01/2028 DD 01/25/18	50,000.000	48,608.00	49,823.50	1,215.50
LCPF07641902	876030AB3	TAPESTRY INC 7.050% 11/27/2025 DD 11/27/23	30,000.000	30,186.90	30,686.40	499.50
LCPF07641902	88033GDQ0	TENET HEALTHCARE CORP 6.125% 06/15/2030 DD 06/15/22	25,000.000	24,332.50	25,271.75	939.25
LCPF07641902	88732JBD9	TIME WARNER CABLE LLC 4.500% 09/15/2042 DD 08/10/12	45,000.000	33,106.95	35,432.10	2,325.15
LCPF07641902	89352HAD1	TRANSCANADA PIPELINES LTD 6.200% 10/15/2037 DD 10/05/07	15,000.000	15,358.20	16,003.50	645.30
LCPF07641902	89788MAJ1	TRUIST FINANCIAL CORP VAR RT 10/28/2026 DD 10/28/22	55,000.000	55,173.80	55,453.75	279.95
LCPF07641902	911365BG8	UNITED RENTALS NORTH AMERICA I 4.875% 01/15/2028 DD 08/11/17	40,000.000	37,906.00	39,010.40	1,104.40
LCPF07641902	91324PES7	UNITEDHEALTH GROUP INC 5.875% 02/15/2053 DD 10/28/22	25,000.000	27,049.75	28,419.75	1,370.00
LCPF07641902	91913YAL4	VALERO ENERGY CORP 6.625% 06/15/2037 DD 06/08/07	30,000.000	32,041.30	32,962.50	921.20
LCPF07641902	92343VGN8	VERIZON COMMUNICATIONS INC 2.355% 03/15/2032 DD 03/15/22	40,000.000	31,375.60	33,324.80	1,949.20
LCPF07641902	928563AJ4	VMWARE LLC 1.400% 08/15/2026 DD 08/02/21	60,000.000	52,821.00	54,908.40	2,087.40
LCPF07641902	95000U2F9	WELLS FARGO & CO VAR RT 06/17/2027 DD 06/17/19	35,000.000	32,454.10	33,457.55	1,003.45
LCPF07641902	961214DF7	WESTPAC BANKING CORP VAR RT 11/23/2031 DD 11/23/16	55,000.000	51,831.45	52,906.70	1,075.25
LCPF07641902	962166CC6	WEYERHAEUSER CO 4.750% 05/15/2026 DD 05/17/23	35,000.000	34,943.30	34,844.95	(98.35)
LCPF07641902	988498AR2	YUM! BRANDS INC 5.375% 04/01/2032 DD 04/01/22	25,000.000	23,156.25	24,568.75	1,412.50
LCPF07645102	035240AV2	ANHEUSER-BUSCH INBEV WORLDWIDE 3.500% 06/01/2030 DD 04/03/20	150,000.000	136,953.00	143,031.00	6,078.00
LCPF07645102	036752AB9	ELEVANCE HEALTH INC 3.650% 12/01/2027 DD 11/21/17	510,000.000	482,031.60	493,996.20	11,964.60
LCPF07645102	04010LAY9	ARES CAPITAL CORP 3.250% 07/15/2025 DD 01/15/20	585,000.000	538,732.35	559,733.85	21,001.50
LCPF07645102	04010LAZ6	ARES CAPITAL CORP 3.875% 01/15/2026 DD 07/15/20	375,000.000	344,062.50	360,363.75	16,301.25
LCPF07645102	05329WAN2	AUTONATION INC 3.500% 11/15/2024 DD 11/10/17	385,000.000	369,684.70	376,772.55	7,087.85
LCPF07645102	064159MK9	BANK OF NOVA SCOTIA/THE 3.400% 02/11/2024 DD 02/11/19	150,000.000	147,561.00	149,538.00	1,977.00
LCPF07645102	126650CX6	CVS HEALTH CORP 4.300% 03/25/2028 DD 03/09/18	87,000.000	84,292.56	85,625.40	1,332.84
LCPF07645102	126650DG2	CVS HEALTH CORP 3.250% 08/15/2029 DD 08/15/19	450,000.000	403,623.00	419,517.00	15,894.00



ALL ACCTS COMP - LCPG77937500

Schedule of Investments at End of Plan Year at Revalued Cost

01/01/2023 - 12/31/2023

Report ID: M1102E

Status: FINAL

ALL ACCOUNTS COMPOSITE

	Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
LCPF07645102	169905AF3	CHOICE HOTELS INTERNATIONAL IN 3.700% 12/01/2029 DD 11/27/19	175,000.000	152,768.00	155,041.25	2,273.25
LCPF07645102	30225VAP2	EXTRA SPACE STORAGE LP 2.200% 10/15/2030 DD 04/15/23	345,000.000	268,855.05	287,364.30	18,509.25
LCPF07645102	302491AU9	FMC CORP 3.450% 10/01/2029 DD 09/20/19	220,000.000	194,579.00	198,871.20	4,292.20
LCPF07645102	302491AW5	FMC CORP 5.150% 05/18/2026 DD 05/18/23	225,000.000	224,842.43	224,772.75	(69.68)
LCPF07645102	35910EAA2	*FRONTIER ISSUER LLC 1 A2 144A 6.600% 08/20/2053 DD 08/08/23	275,000.000	264,404.17	273,798.25	9,394.08
LCPF07645102	36270FAD5	*GS MORTGAGE-BACKED PJ3 A3 144A VAR RT 10/27/2053 DD 05/01/23	370,655.523	355,713.52	361,040.72	5,327.20
LCPF07645102	36270XBB9	*GS MORTGAGE-BACKE PJ4 A16 144A VAR RT 01/25/2054 DD 08/01/23	349,407.407	348,623.71	354,159.35	5,535.64
LCPF07645102	42250PAB9	HEALTHPEAK OP LLC 2.875% 01/15/2031 DD 06/23/20	375,000.000	314,388.75	325,998.75	11,610.00
LCPF07645102	46590XAZ9	JBS USA LUX SA / JBS USA FOOD 5.125% 02/01/2028 DD 08/01/23	440,000.000	416,790.00	437,522.80	20,732.80
LCPF07645102	465988AD5	*JP MORGAN MORTGAGE T 9 A4 144A VAR RT 04/25/2054 DD 10/01/23	118,298.341	115,655.83	118,536.12	2,880.29
LCPF07645102	47233WBM0	JEFFERIES FINANCIAL GROUP INC 5.875% 07/21/2028 DD 07/21/23	220,000.000	218,902.08	225,788.20	6,886.12
LCPF07645102	534187BK4	LINCOLN NATIONAL CORP 3.400% 01/15/2031 DD 05/15/20	220,000.000	182,529.60	197,485.20	14,955.60
LCPF07645102	55903VBA0	WARNERMEDIA HOLDINGS INC 3.755% 03/15/2027 DD 03/15/23	500,000.000	451,405.00	479,475.00	28,070.00
LCPF07645102	571903BL6	MARRIOTT INTERNATIONAL INC/MD 4.900% 04/15/2029 DD 03/27/23	135,000.000	133,537.91	136,005.75	2,467.84
LCPF07645102	68389XCJ2	ORACLE CORP 6.250% 11/09/2032 DD 11/09/22	260,000.000	272,893.40	283,280.40	10,387.00
LCPF07645102	78646UAB5	SAFEHOLD GL HOLDINGS LLC 2.850% 01/15/2032 DD 11/18/21	370,000.000	281,780.90	300,521.40	18,740.50
LCPF07645102	883556CS9	THERMO FISHER SCIENTIFIC INC 1.215% 10/18/2024 DD 10/22/21	285,000.000	267,606.45	275,905.65	8,299.20
LCPF07645102	892356AB2	TRACTOR SUPPLY CO 5.250% 05/15/2033 DD 05/05/23	280,000.000	279,269.20	287,075.60	7,806.40
LCPF07645102	92343VGJ7	VERIZON COMMUNICATIONS INC 2.550% 03/21/2031 DD 03/22/21	415,000.000	341,860.40	358,352.50	16,492.10
LCPF07650002	00217GAA1	APTIV PLC / APTIV CORP 2.396% 02/18/2025 DD 02/18/22	300,000.000	283,095.00	290,091.00	6,996.00
LCPF07650002	023608AH5	AMEREN CORP 2.500% 09/15/2024 DD 09/16/19	295,000.000	282,285.50	288,418.55	6,133.05
LCPF07650002	025537AJ0	AMERICAN ELECTRIC POWER CO INC 3.200% 11/13/2027 DD 11/13/17	325,000.000	302,698.50	309,552.75	6,854.25
LCPF07650002	03027XBB5	AMERICAN TOWER CORP 1.300% 09/15/2025 DD 06/03/20	311,000.000	281,119.12	291,055.57	9,936.45
LCPF07650002	04010LAY9	ARES CAPITAL CORP 3.250% 07/15/2025 DD 01/15/20	310,000.000	285,482.10	296,611.10	11,129.00
LCPF07650002	115236AA9	BROWN & BROWN INC 4.200% 09/15/2024 DD 09/18/14	290,000.000	284,713.30	286,841.90	2,128.60
LCPF07650002	125896BS8	CMS ENERGY CORP 3.450% 08/15/2027 DD 02/13/17	310,000.000	294,934.00	295,470.30	536.30
LCPF07650002	126650CL2	CVS HEALTH CORP 3.875% 07/20/2025 DD 07/20/15	290,000.000	283,202.40	285,032.30	1,829.90
LCPF07650002	14040HBZ7	CAPITAL ONE FINANCIAL CORP 4.250% 04/30/2025 DD 04/30/18	300,000.000	294,378.00	295,500.00	1,122.00
LCPF07650002	172967JT9	CITIGROUP INC 4.400% 06/10/2025 DD 06/10/15	295,000.000	289,787.35	291,206.30	1,418.95
LCPF07650002	256677AE5	DOLLAR GENERAL CORP 3.875% 04/15/2027 DD 04/11/17	295,000.000	284,766.45	286,064.45	1,298.00
LCPF07650002	26441CBW4	DUKE ENERGY CORP 5.000% 12/08/2027 DD 12/08/22	295,000.000	294,523.85	298,371.85	3,848.00
LCPF07650002	29444UBC9	EQUINIX INC 2.625% 11/18/2024 DD 11/18/19	295,000.000	281,117.30	287,315.25	6,197.95
LCPF07650002	30161NAU5	EXELON CORP 3.400% 04/15/2026 DD 04/07/16	300,000.000	287,073.00	290,541.00	3,468.00
LCPF07650002	30166RAE7	EXETER AUTOMOBILE RECEIVA 1A C 0.740% 01/15/2026 DD 02/03/21	4,410.974	4,314.78	4,404.67	89.89
LCPF07650002	344928AF3	FORD CREDIT AUTO OWNER TRU A B 5.070% 01/15/2029 DD	430,000.000	416,260.16	428,026.30	11,766.14



Schedule of Investments at End of Plan Year at Revalued Cost

Report ID: M1102E

Status: FINAL

ALL ACCTS COMP - LCPG77937500

01/01/2023 - 12/31/2023

ALL ACCOUNTS COMPOSITE

	Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
		03/31/23				
LCPF07650002	462613AM2	IPALCO ENTERPRISES INC 3.700% 09/01/2024 DD 08/22/17	295,000.000	285,987.75	290,309.50	4,321.75
LCPF07650002	49456BAF8	KINDER MORGAN INC 4.300% 06/01/2025 DD 11/26/14	290,000.000	284,632.10	286,372.10	1,740.00
LCPF07650002	52107QAG0	LAZARD GROUP LLC 3.750% 02/13/2025 DD 02/13/15	315,000.000	304,535.70	308,110.95	3,575.25
LCPF07650002	526057CD4	LENNAR CORP 4.750% 11/29/2027 DD 05/29/18	305,000.000	297,957.55	304,667.55	6,710.00
LCPF07650002	63111XAH4	NASDAQ INC 5.350% 06/28/2028 DD 06/28/23	295,000.000	297,655.00	303,673.00	6,018.00
LCPF07650002	64110LAN6	NETFLIX INC 4.375% 11/15/2026 DD 10/27/16	300,000.000	296,922.00	298,572.00	1,650.00
LCPF07650002	681919BA3	OMNICOM GROUP INC / OMNICOM CA 3.650% 11/01/2024 DD 10/29/14	290,000.000	284,162.30	285,362.90	1,200.60
LCPF07650002	74762EAG7	QUANTA SERVICES INC 0.950% 10/01/2024 DD 09/23/21	305,000.000	281,011.75	293,885.80	12,874.05
LCPF07650002	776743AM8	ROPER TECHNOLOGIES INC 1.000% 09/15/2025 DD 09/01/20	312,000.000	281,651.76	291,670.08	10,018.32
LCPF07650002	842587CV7	SOUTHERN CO/THE 3.250% 07/01/2026 DD 05/24/16	310,000.000	295,699.70	299,168.60	3,468.90
LCPF07650002	84756NAF6	SPECTRA ENERGY PARTNERS LP 3.500% 03/15/2025 DD 03/12/15	295,000.000	283,589.40	288,368.40	4,779.00
LCPF07650002	87264ABR5	T-MOBILE USA INC 2.250% 02/15/2026 DD 01/14/21	310,000.000	281,898.50	293,737.40	11,838.90
LCPF07650002	92343EAH5	VERISIGN INC 5.250% 04/01/2025 DD 03/27/15	290,000.000	289,449.00	290,075.40	626.40
LCPF07650002	98419MAM2	XYLEM INC/NY 1.950% 01/30/2028 DD 06/26/20	280,000.000	244,168.40	253,260.00	9,091.60
LCPF07650002	98978VAK9	ZOETIS INC 4.500% 11/13/2025 DD 11/13/15	285,000.000	283,332.75	283,432.50	99.75
TOTAL CORPORATE DEBT INSTRUMENTS				29,398,845.59	30,274,457.53	875,611.94
PARTNERSHIP/JOINT VENTURE INTEREST						
LCPF07641102	99VVAJMK0	MORGAN STANLEY IFHF SPV LP	56,917.000	49,444.00	56,917.00	7,473.00
LCPF07641302	99VVAGP07	SIGULER GUFF DIST OPP FD IV	684,587.050	844,215.95	684,587.05	(159,628.90)
LCPF07641502	999254071	TCW CRESC MEZZ V	2,616.240	19,392.31	2,616.24	(16,776.07)
LCPF07644002	999287451	TCW CAPITAL TRUST	16,598.550	16,591.25	16,598.55	7.30
LCPF07644602	999292642	LEXINGTON CAPITAL PTNRS VII	384,568.000	444,916.54	384,568.00	(60,348.54)
LCPF07644702	99VVAK5Y6	ENTRUST SPECIAL OPPS FUND II	26,910.000	113,689.00	26,910.00	(86,779.00)
LCPF07645002	99VVA2RX4	ENTRUST SPECIAL OPP FUND III LTD	2,621,889.000	2,639,210.00	2,621,889.00	(17,321.00)
LCPF07645502	99VVBAXB6	BOYD WATTERSON GSA FUND LP	14,436.620	17,619,949.97	16,621,595.00	(998,354.97)
LCPF07650402	99VVA89V5	INTERCONTINENTAL US RE FD LLC	5,764,024.000	6,466,704.00	5,764,024.00	(702,680.00)
LCPF07650502	99VVB6S88	ARES MANAGEMENT LLC	9,460,662.610	9,661,195.62	9,460,662.61	(200,533.01)
LCPF07650702	99VVCFF73	PARTNERS GR PG DIR EQ 19 FD	4,376,866.000	4,186,847.00	4,376,866.00	190,019.00
LCPF07650902	99VVCSHW8	SIGULER GUFF SM BUYOUT OPP V	3,404,417.000	3,253,455.82	3,404,417.00	150,961.18
LCPF07651002	99VVCL1Q3	ARES SPECIAL OPP FUND II LP	5,439,248.770	4,939,272.10	5,439,248.77	499,976.67
LCPF07651102	99VVCV83	BLACKSTONE TACTICAL OPP IV LP	1,018,118.710	1,301,784.92	1,018,118.71	(283,666.21)
TOTAL PARTNERSHIP/JOINT VENTURE INTEREST				51,556,668.48	49,879,017.93	(1,677,650.55)
REAL ESTATE						
LCPF07641202	999E98098	PRISA III	4,305.222	13,220,078.63	12,502,589.26	(717,489.37)
TOTAL REAL ESTATE				13,220,078.63	12,502,589.26	(717,489.37)
OTHER INVESTMENTS						



Schedule of Investments at End of Plan Year at Revalued Cost

Report ID: M1102E

Status: FINAL

ALL ACCTS COMP - LCPG77937500

01/01/2023 - 12/31/2023

ALL ACCOUNTS COMPOSITE

Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
LCPF07641902	88283LHU3 TEXAS ST TRANSPRTN COMMISSIONS 5.178% 04/01/2030 DD 08/05/10	35,000.000	35,663.60	35,807.45	143.85
TOTAL OTHER INVESTMENTS			35,663.60	35,807.45	143.85
COMMON/COLLECTIVE TRUST					
LCPF07605102	999616105 JPMCB SPECIAL SITUATION PROPERTY FUND	1,316,465.838	9,713,882.06	14,541,418.35	4,827,536.29
LCPF07605102	999616113 JPMCB STRATEGIC PROPERTY FUND	1,796,633.570	16,161,606.99	21,160,390.86	4,998,783.87
LCPF07605402	996097770 LABORERS PROPRIETARY CASH FUND	7,835,747.380	7,835,747.38	7,835,747.38	0.00
LCPF07626802	999506926 U S BANCORP - ERECT FUND	2,582.310	3,361,537.63	10,620,210.81	7,258,673.18
LCPF07626902	999657398 ERECT CO-PARTICIPATION FUND	2,465.232	2,979,902.85	11,934,280.72	8,954,377.87
LCPF07632502	996097770 LABORERS PROPRIETARY CASH FUND	263,080.760	263,080.76	263,080.76	0.00
LCPF07632502	99A927088 AMERICAN FEDERATION OF LABOR & CONGRESS OF INDUS ORGANIZATION	141.123	157,327.45	137,410.05	(19,917.40)
LCPF07641402	999239288 CALAMOS GLOBAL OPPOR TRUST	335,914.953	3,364,622.49	9,786,596.96	6,421,974.47
LCPF07641902	996097770 LABORERS PROPRIETARY CASH FUND	68,022.190	68,022.19	68,022.19	0.00
LCPF07642002	999593361 ULLICO MTG SEPARATE ACCOUNT J	371,578.007	4,417,855.81	6,569,447.14	2,151,591.33
LCPF07644902	99VVA42R0 S&P 500 POOLED INDEX FUND-L811	1,709,482.925	146,792,657.76	321,283,191.99	174,490,534.23
LCPF07645102	996097770 LABORERS PROPRIETARY CASH FUND	1,678,887.680	1,678,887.68	1,678,887.68	0.00
LCPF07650002	996097770 LABORERS PROPRIETARY CASH FUND	248,326.920	248,326.92	248,326.92	0.00
LCPF07650102	99VVA42R0 RHUMLINE S&P SMALL CAP 600 POOLED INDEX	670,233.102	29,562,819.95	53,232,228.62	23,669,408.67
LCPF07650202	996097770 LABORERS PROPRIETARY CASH FUND	10,784.390	10,784.39	10,784.39	0.00
LCPF07650202	99VVB1QV0 RHUMLINE S&P MID CAP 400 POOLED INDEX FUND	324,920.395	36,380,234.95	53,140,359.93	16,760,124.98
LCPF07650602	99VVCBTC6 VICTORY CAPITAL	5,211,866.760	4,895,002.34	5,211,866.76	316,864.42
LCPF07650802	99VVCG9N3 FBO FRANKLIN BSP CAPITAL CORP	527,260.410	8,000,000.00	7,961,632.19	(38,367.81)
TOTAL COMMON/COLLECTIVE TRUST			275,892,299.60	525,683,883.70	249,791,584.10
103-12 INVESTMENT ENTITIES					
LCPF07644502	999606882 SILCHESTER INTL INVESTORS INTL VALUE EQUITY GROUP TRUST	389,679.198	30,615,392.33	72,351,312.00	41,735,919.67
TOTAL 103-12 INVESTMENT ENTITIES			30,615,392.33	72,351,312.00	41,735,919.67
REGISTERED INVESTMENT COMPANIES					
LCPF07632202	36381Y108 MONDRIAN INTL VAL EQTY	3,732,324.311	53,838,991.99	54,379,965.21	540,973.22
LCPF07632502	66538G171 BYD WTTESN LTD DUR ENH-I2	1,359,000.000	13,706,216.33	13,263,840.00	(442,376.33)
LCPF07641902	78468R622 SPDR BLOOMBERG HIGH YIELD BO	350.000	36,573.45	33,155.50	(3,417.95)
LCPF07645402	362008310 GMO BENCHMARK-FREE ALLOC-III	776,420.406	20,384,070.43	20,132,581.13	(251,489.30)
LCPF07650302	543495717 LOOMIS SAYLES BOND FUND-N1	408,105.940	5,223,369.60	4,742,191.02	(481,178.58)
TOTAL REGISTERED INVESTMENT COMPANIES			93,189,221.80	92,551,732.86	(637,488.94)



ALL ACCTS COMP - LCPG77937500

Schedule of Investments at End of Plan Year at Revalued Cost

01/01/2023 - 12/31/2023

Report ID: M1102E
Status: FINAL
ALL ACCOUNTS COMPOSITE

Security ID	Security Description	Shares	Cost	Market Value	Unrealized Gain/Loss
GRAND TOTAL			583,143,799.06	874,428,261.90	291,284,462.84
			Non-interest bearing cash	8,636	(8.39)C
				874,436,898	291,284,471.23 I

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

SCHEDULE OF INVESTMENT ASSETS BOTH ACQUIRED AND
DISPOSED OF WITHIN THE PLAN YEAR

Year ended December 31, 2023

Form 5500
Schedule H, Line 4iPlan #: 001
EIN #: 25-6135576

Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost of acquisitions	Proceeds of dispositions
Amgen Inc.	Corporate Debt, par value \$25,000, 5.250% due 3/2/2030 dated 3/2/2023	\$ 24,942	\$ 25,033
Bank of Montreal	Corporate Debt, par value \$55,000, 5.203% due 2/1/2028 dated 1/12/23	54,998	55,139
Bank of Montreal	Corporate Debt, par value \$55,000, 5.300% due 6/5/2026 dated 6/5/2023	55,056	54,418
Bank of Montreal	Corporate Debt, par value \$80,000, 5.920% due 9/25/2025 dated 9/25/2023	80,000	80,715
The Bank of Nova Scotia	Corporate Debt, par value \$55,000, 4.750% due 2/2/2026 dated 2/2/2023	54,977	54,436
The Bank of Nova Scotia	Corporate Debt, par value \$55,000, 5.250% due 6/12/2028 dated 6/12/2023	54,907	54,750
Discovery Communications LLC	Corporate Debt, par value \$60,000, 4.125% due 5/15/2029 dated 5/21/2019	53,324	56,149
Goldman Sachs Group Inc.	Corporate Debt, par value \$45,000, variable rate due 8/23/2028 dated 8/23/2022	43,481	44,392
Intel Corp.	Corporate Debt, par value \$35,000, 5.625% due 2/10/2043 dated 2/10/2023	34,979	34,227
Keycorp	Corporate Debt, par value \$60,000, 4.100% due 4/30/2028 dated 4/30/2018	53,997	54,637
Micron Technology Inc.	Corporate Debt, par value \$25,000, 6.750% due 11/1/2029 dated 10/31/2022	26,122	26,507
Nextera Energy Capital Holding	Corporate Debt, par value \$55,000, 6.051% due 3/1/2025 dated 3/1/2023	55,410	55,378
Paccar Financial Corp.	Corporate Debt, par value \$50,000, 5.200% due 11/9/2026 dated 11/9/2023	49,962	50,632
Royal Bank of Canada	Corporate Debt, par value \$55,000, 5.200% due 7/20/2026 dated 7/20/2023	54,997	55,069
Starbucks Corp.	Corporate Debt, par value \$40,000, 4.750% due 2/15/2026 dated 2/16/2023	39,952	40,237
Toronto-Dominion Bank	Corporate Debt, par value \$50,000, 5.103% due 1/9/2026 dated 1/10/2023	50,000	49,605
Wells Fargo & Co.	Corporate Debt, par value \$30,000, variable rate due 12/31/2049 dated 7/24/2023	30,000	30,701
Western Midstream Operating LP	Corporate Debt, par value \$15,000, 6.150% due 4/1/2033 dated 4/4/2023	14,941	14,511

See accompanying Independent Auditor's Report.

LABORERS' DISTRICT COUNCIL OF WESTERN PENNSYLVANIA PENSION FUND

SCHEDULE OF REPORTABLE TRANSACTIONS

Year ended December 31, 2023

Form 5500
Schedule H, Line 4j

Plan #: 001
EIN #: 25-6135576

See following schedule prepared by the Bank of New York Mellon Corporation.

See accompanying Independent Auditor's Report.



ALL ACCTS COMP - LCPG77937500

Series of Transactions in Excess of Five Percent of Plan Assets

01/01/2023 - 12/31/2023

Report ID: T6500
Status: FINAL
ALL ACCOUNTS COMPOSITE

Tran Count	Security ID	Security Description	Shares	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :		39,900,667.93					
68	996087094	BNY MELLON CASH RESERVE	36,475,361.250	36,475,361.25	0.00	0.00	0.00
		0.100% 12/31/2049 DD 06/26/97					
68	996087094	BNY MELLON CASH RESERVE	36,475,361.330	0.00	36,475,361.33	36,475,361.33	0.00
		0.100% 12/31/2049 DD 06/26/97					
512	996097770	LABORERS PROPRIETARY CASH FUND	126,894,389.730	126,894,389.73	0.00	0.00	0.00
330	996097770	LABORERS PROPRIETARY CASH FUND	131,426,771.450	0.00	131,426,771.45	131,426,771.45	0.00

EXTENTION UNTIL 10/15/2024

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>
A This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
☐ a single-employer plan ☐ a DFE (specify) _____
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 LABORERS DISTRICT COUNCIL OF W PA PENSION FUND	1b Three-digit plan number (PN) ▶ <u>001</u>
	1c Effective date of plan <u>06/27/1956</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) LABORERS DISTRICT COUNCIL OF W PA P PENSION FUND BOARD OF TRUSTEES 12 EIGHTH STREET, SUITE 500 PITTSBURGH PA 15222	2b Employer Identification Number (EIN) <u>25-6135576</u>
	2c Plan Sponsor's telephone number <u>412-263-0900</u>
	2d Business code (see instructions) <u>561110</u>

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

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

SIGN HERE		<u>10/14/2024</u>	Philip Ameris, Chairman
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>10/14/2024</u>	Michael A Facchiano Jr Sec. Treasur
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 230728

SCHEDULE MB

(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Multiemployer Defined Benefit Plan and Certain
Money Purchase 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

2023

This Form is Open to Public
Inspection

For calendar plan year 2023 or fiscal plan year beginning01/01/2023and ending12/31/2023

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

LABORERS DISTRICT COUNCIL OF W PA PENSION FUND

B

Three-digit
plan number (PN)

001

C

Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

LABORERS DISTRICT COUNCIL OF W PA PENSION FUND

D

Employer Identification Number (EIN)

25-6135576

E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)

1a

Enter the valuation date:

Month01Day01Year2023

b

Assets

(1) Current value of assets	1b(1)	804,049,817
(2) Actuarial value of assets for funding standard account.....	1b(2)	877,223,197
(1) Accrued liability for plan using immediate gain methods	1c(1)	1,305,872,866
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	
(b) Accrued liability under entry age normal method.....	1c(2)(b)	
(c) Normal cost under entry age normal method	1c(2)(c)	
(3) Accrued liability under unit credit cost method.....	1c(3)	1,305,872,866
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)	
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	2,567,246,411
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	46,937,155
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	115,568,787
(3) Expected plan disbursements for the plan year	1d(3)	116,549,707

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



Signature of actuary

9/25/2024

Date

2307217

Most recent enrollment number

412-394-9330

Telephone number (including area code)

BRADFORD L. RIGBY

Type or print name of actuary

Acrisure

Firm name

FOUR GATEWAY CENTER, SUITE 605 444 LIBERTY AVENUE
PITTSBURGH PA 15222
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, see the Instructions for Form 5500 or 5500-SF.

Schedule MB (Form 5500) 2023
v. 230728

i If box h is checked, enter period of use of shortfall method	5j	
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- k** Has a change been made in funding method for this plan year? ☐ Yes ☒ No
- l** If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval? ☐ Yes ☐ No
- m** If line k is "Yes," and line l is "No," enter the date (MM/DD/YYYY) of the ruling letter (individual or class) approving the change in funding method 5m

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a	2.55 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	9P
(2) Females	6c(2)	9PF
d Valuation liability interest rate	6d	7.50 %
e Salary scale	6e	0.00 % ☐ N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.50 %
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	5.4 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-10.4 %
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	3,578,000
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	26,570,071	2,800,046

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval.....	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☐ Yes ☒ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?	☐ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..	8d(2)	
(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?	☐ Yes ☐ No	
(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)).....	8d(4)	
(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?	☐ Yes ☐ No	

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)

8e**9** Funding standard account statement for this plan year:**Charges to funding standard account:**

a Prior year funding deficiency, if any

9a

b Employer's normal cost for plan year as of valuation date

9b

19,046,609

c Amortization charges as of valuation date:

Outstanding balance

(1) All bases except funding waivers and certain bases for which the amortization period has been extended

9c(1)

477,511,012

69,805,824

(2) Funding waivers

9c(2)

(3) Certain bases for which the amortization period has been extended

9c(3)

d Interest as applicable on lines 9a, 9b, and 9c

9d

6,663,932

e Total charges. Add lines 9a through 9d

9e

95,516,365

Credits to funding standard account:

f Prior year credit balance, if any

9f

42,095,511

g Employer contributions. Total from column (b) of line 3

9g

76,423,993

Outstanding balance

h Amortization credits as of valuation date

9h

6,765,830

741,392

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h

9i

5,616,738

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)

9j(1)

605,053,382

(2) "RPA '94" override (90% current liability FFL)

9j(2)

1,566,934,540

(3) FFL credit

9j(3)

0

k (1) Waived funding deficiency

9k(1)

(2) Other credits

9k(2)

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)

9l

124,877,634

m Credit balance: If line 9l is greater than line 9e, enter the difference

9m

29,361,269

n Funding deficiency: If line 9e is greater than line 9l, enter the difference

9n**o** Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the current plan year

9o(1)

(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:

(a) Reconciliation outstanding balance as of valuation date

9o(2)(a)

(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))

9o(2)(b)

0

(3) Total as of valuation date

9o(3)

0

10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)

10

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions

☒ Yes ☐ No

2023 Withdrawal Liability Payments

<u>ERNUM</u>	<u>ERNAME</u>	<u>CONTRACT</u>	<u>DEPOSIT</u>	<u>FUND</u>	<u>CASH</u>
30720	BLUELINX CORPORATION	49100	19105	41040	6,891.57
30720	BLUELINX CORPORATION	49100	19179	41040	6,891.57
30720	BLUELINX CORPORATION	49100	19298	41040	6,891.57
30720	BLUELINX CORPORATION	49100	19488	41040	6,891.57
76505	SHOWMAN RAY JR EXCAVATING INC	49100	19092	41040	29,296.00
76505	SHOWMAN RAY JR EXCAVATING INC	49100	19092	41040	54,296.00

Total Payments 2023	\$ 111,158.28
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