

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) _____
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 LOCAL 360 LABOR-MANAGEMENT PENSION FUND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1963
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) LOCAL 360 LABOR-MANAGEMENT PENSION FUND 48 STILES LANE, SUITE 204 PINE BROOK, NJ 07058
2b	Employer Identification Number (EIN) 51-6090661
2c	Plan Sponsor's telephone number 973-299-6700
2d	Business code (see instructions) 445110

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.	10/14/2024	SAM FERRAINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2024	JOAN WILLIAMS
	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 BOARD OF TRUSTEES OF THE LOCAL 360 LABOR-MANAGEMENT PENSION FUND 48 STILES LANE SUITE 204 PINE BROOK, NJ 07058	3b Administrator's EIN 22-2714749																						
	3c Administrator's telephone number 973-299-6700																						
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 5422																						
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2" style="height: 20px;"></td></tr> <tr><td style="width: 15%;">6a(1)</td><td style="text-align: right;">1252</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">1292</td></tr> <tr><td>6b</td><td style="text-align: right;">1550</td></tr> <tr><td>6c</td><td style="text-align: right;">2229</td></tr> <tr><td>6d</td><td style="text-align: right;">5071</td></tr> <tr><td>6e</td><td style="text-align: right;">275</td></tr> <tr><td>6f</td><td style="text-align: right;">5346</td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td></td></tr> </table>			6a(1)	1252	6a(2)	1292	6b	1550	6c	2229	6d	5071	6e	275	6f	5346	6g(1)		6g(2)		6h	
6a(1)	1252																						
6a(2)	1292																						
6b	1550																						
6c	2229																						
6d	5071																						
6e	275																						
6f	5346																						
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 4																						

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

1A

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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 _____
- (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 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 LOCAL 360 LABOR-MANAGEMENT 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 LOCAL 360 LABOR-MANAGEMENT PENSION FUND	D Employer Identification Number (EIN) 51-6090661

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) 109279529
(2) Actuarial value of assets for funding standard account.....	1b(2) 128319186
c (1) Accrued liability for plan using immediate gain methods	1c(1) 162101048
(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) 162101048
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) 290242232
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 3895493
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 12020784
(3) Expected plan disbursements for the plan year	1d(3) 12845362

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	10/10/2024
Signature of actuary CHRISTIAN BENJAMINSON	Date 23-07015
Type or print name of actuary CHEIRON INC	Most recent enrollment number 703-893-1456
Firm name 701 EAST GATE DR STE 330, MT LAUREL, NJ 08054	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	109279529
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1775	121892805
(2) For terminated vested participants	2291	89021341
(3) For active participants:		
(a) Non-vested benefits		2147866
(b) Vested benefits		77180220
(c) Total active	1252	79328086
(4) Total	5318	290242232
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	37.65 %

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
07/01/2023	6082749				
			Totals ▶	3(b)	6082749
				3(c)	
				3(d)	0

(d) Total withdrawal liability amounts included in line 3(b) total **3(d)** 0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	79.2 %
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	C
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	2049
• 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)	A-1	A-1
(2) Females	6c(2)	AF-1	AF-1
d Valuation liability interest rate	6d	7.00 %	7.00 %
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)	7.00 %	
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	3.2 %	
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-11.8 %	
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)	676716	
(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	40077	4112
4	-344240	-35323

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)	5
(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	-4856333

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

a Prior year funding deficiency, if any	9a	22471416
b Employer's normal cost for plan year as of valuation date	9b	2317199

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)	43540265	8936886
9c(2)		
9c(3)		

d Interest as applicable on lines 9a, 9b, and 9c**9d** 2360785**e** Total charges. Add lines 9a through 9d**9e** 36086286**Credits to funding standard account:****f** Prior year credit balance, if any**9f****g** Employer contributions. Total from column (b) of line 3**9g** 6082749**h** Amortization credits as of valuation date**9h** 32229819 4647454**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 534617**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**9j(1)** 58998428**(2)** "RPA '94" override (90% current liability FFL)**9j(2)** 136390915**(3)** FFL credit**9j(3)****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** 11264820**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m****n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n** 24821466**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)****(3)** Total as of valuation date**9o(3)****10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10** 24821466**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 LOCAL 360 LABOR-MANAGEMENT PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 360 LABOR-MANAGEMENT PENSION FUND	D Employer Identification Number (EIN) 51-6090661

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

x

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

(b)

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

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

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

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

TRI-STATE ADMINISTRATORS

22-3478819

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	229394	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERRILL LYNCH

250 VESEY ST
NEW YORK, NY 10281

13-5674085

(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 52	NONE	599269	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

MORGAN, LEWIS & BOCKIUS LLP

1701 MARKET ST
PHILADELPHIA, PA 19103

23-0891050

(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	55870	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)

CHEIRON

13-4215617

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	NONE	200438	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BARATZ & ASSOCIATES, P.A.

4B EVES DR
MARLTON, NJ 08053

22-2212404

(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	44180	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPEAR WILDERMAN

23-2749511

(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	16810	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 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 LOCAL 360 LABOR-MANAGEMENT PENSION FUND	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 360 LABOR-MANAGEMENT PENSION FUND	D Employer Identification Number (EIN) 51-6090661	

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	236441	359146
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	476373	506246
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	200563	247288
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4675117	4923703
(2) U.S. Government securities	1c(2)	7233937	6526990
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	7072105	9243302
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	74838315	82281827
(5) Partnership/joint venture interests	1c(5)	6467093	5845033
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4932827	4951784
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	3225599	2566810

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	109358370	117452129
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	78841	113583
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	78841	113583
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	109279529	117338546

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)	6082749	
(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)		6082749
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	201816	
(B) U.S. Government securities	2b(1)(B)	221030	
(C) Corporate debt instruments	2b(1)(C)	327654	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		750500
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	1358457	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	244732	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		1603189
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	55264685	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	56108611	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-843926
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	11225302	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		134400
c Other income	2c		419190
d Total income. Add all income amounts in column (b) and enter total	2d		19371404

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9954589	
(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)		9954589
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)	229394	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	38980	
(5) Investment advisory and investment management fees	2i(5)	599269	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	200483	
(8) Legal fees	2i(8)	72680	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	216992	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1357798
j Total expenses. Add all expense amounts in column (b) and enter total	2j		11312387

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8059017
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: **BARATZ & ASSOCIATES, P.A.**

(2) EIN: **22-2212404**

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?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 527336.

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 LOCAL 360 LABOR-MANAGEMENT PENSION FUND				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 360 LABOR-MANAGEMENT PENSION FUND				D Employer Identification Number (EIN) 51-6090661	
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	0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 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 ACME

b EIN 87-0440072

c Dollar amount contributed by employer 5944829

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): MONTHLY

a Name of contributing employer FINE FARE

b EIN 22-2134741

c Dollar amount contributed by employer 104621

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 05 Day 01 Year 2026

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): MONTHLY

a Name of contributing employer SME CO

b EIN 22-1717220

c Dollar amount contributed by employer 15527

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 11 Day 24 Year 2024

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): MONTHLY

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☒ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	599
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	638
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	692
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	0.88
b	The corresponding number for the second preceding plan year	15b	0.90
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a	Enter the number of employers who withdrew during the preceding plan year	16a	
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐
19	If the total number of participants is 1,000 or more, complete lines (a) and (b):
a	Enter the percentage of plan assets held as: Public Equity: <u>71.0</u> % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: <u>21.0</u> % High-Yield Debt: _____ % Real Assets: <u>4.0</u> % Cash or Cash Equivalents: <u>4.0</u> % Other: _____ %
b	Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☒ 5-10 years ☐ 10-15 years ☐ 15 years or more
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.
a	Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No
b	If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a	Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No
21b	If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
22	If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(2) Schedule of Active Participant Data	2023 This Form is Open to Public Inspection
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Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25	117	5		80	24	
25 to 29	10			28	45	
30 to 34	5			12		
35 to 39	3			6		
40 to 44	6			11		
45 to 49	6			8		
50 to 54	5			21	46	
55 to 59	6			18		
60 to 64	8			34	52	
65 to 69	8			17		
70 & Up	7			12		

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25	15					
25 to 29	31	126		7		
30 to 34	13			19		
35 to 39	10			2		
40 to 44	6			3		
45 to 49	20	184		7		
50 to 54	16			5		
55 to 59	39	205		12		
60 to 64	54	180		4		
65 to 69	37	144		6		
70 & Up	15					

Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34	5					
35 to 39	27	419		2		
40 to 44	6			14		
45 to 49	4			17		
50 to 54	13			11		
55 to 59	10			16		
60 to 64	7			16		
65 to 69	3			7		
70 & Up	3			4		

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44	8					
45 to 49	21	709				
50 to 54	20	829		35	1016	
55 to 59	11			19		
60 to 64	9			19		
65 to 69	8			9		
70 & Up	1			1		

Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54	22	1352				
55 to 59	33	1330		25	1123	
60 to 64	15			55	1511	
65 to 69	6			12		
70 & Up	1			4		

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(3) Schedule of Projection of Employer Contributions and Withdrawal Liability Payments	2023 This Form is Open to Public Inspection
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Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total
2023	5954821		5954821
2024	5776177		5776177
2025	5602891		5602891
2026	5434805		5434805
2027	5271760		5271760
2028	5113608		5113608
2029	4960199		4960199
2030	4811393		4811393
2031	4667052		4667052
2032	4527040		4527040

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(1) Schedule of Projection of Expected Benefit Payments		2023	
			This Form is Open to Public Inspection	

Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	513235	702727	9631522	10847484
2024	905741	970652	9304992	11181385
2025	1309136	1230698	8960937	11500771
2026	1702805	1496121	8629552	11828478
2027	2067043	1842941	8300609	12210593
2028	2407574	2164369	7959727	12531670
2029	2721954	2530476	7621202	12873632
2030	3015407	2837030	7282480	13134917
2031	3269703	3079551	6948655	13297909
2032	3515228	3380006	6598881	13494115
2033	3702047	3532908	6250069	13485024
2034	3864760	3752080	5910035	13526875
2035	3984102	3836576	5569699	13390377
2036	4086344	3926143	5229115	13241602
2037	4163352	3995563	4888952	13047867
2038	4212205	4074659	4550059	12836923
2039	4222451	4190248	4213532	12626231
2040	4209048	4240637	3880708	12330393
2041	4182958	4227908	3553130	11963996
2042	4132854	4216294	3232529	11581677
2043	4056082	4255490	2920768	11232340
2044	3962936	4264522	2619797	10847255
2045	3862382	4230941	2331588	10424911
2046	3744893	4170088	2058013	9972994
2047	3605147	4089224	1800782	9495153

Name of Plan	LOCAL 360 LABOR-MANAGEMENT PENSION FUND						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	51-6090661	PN	001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2048	3463668	4036027	1561376	9061071
2049	3314037	3952165	1340985	8607187
2050	3155448	3861775	1140442	8157665
2051	2990844	3759765	960155	7710764
2052	2819223	3638074	800104	7257401
2053	2651179	3514270	659829	6825278
2054	2471855	3394562	538464	6404881
2055	2299175	3282366	434810	6016351
2056	2136883	3143895	347421	5628199
2057	1978354	3012230	274701	5265285
2058	1819174	2865190	214982	4899346
2059	1663564	2701317	166588	4531469
2060	1522478	2551564	127890	4201932
2061	1385224	2391679	97355	3874258
2062	1258064	2241514	73574	3573152
2063	1141764	2090197	55287	3287248
2064	1031117	1945020	41395	3017532
2065	927658	1808625	30961	2767244
2066	832431	1674302	23211	2529944
2067	747421	1547898	17510	2312829
2068	671099	1429155	13352	2113606
2069	601181	1317670	10345	1929196
2070	538133	1212856	8183	1759172
2071	482231	1114396	6638	1603265
2072	432251	1021762	5540	1459553

**Local 360 Labor-Management
Pension Fund
Financial Statements
and
Supplementary Information
For the Year Ended
December 31, 2023 and 2022**

**Local 360 Labor-Management
Pension Fund
For the Years Ended
December 31, 2023 And 2022**

Contents

	<u>Page(s)</u>
Independent Auditors' Report	1-3
Financial Statements	
Statements of Net Assets Available for Plan Benefits	4
Statements of Changes in Net Assets Available for Plan Benefits	5
Notes to Financial Statements	6-15
Supplemental Information	
Schedule of Assets Held for Investment Purposes at End of Year	16-23

Independent Auditors' Report

To the Trustees of
Local 360 Labor-Management Pension Plan
Pinebrook, NJ

Opinion

We have audited the accompanying financial statements of the Local 360 Labor-Management Pension Plan, 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, 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 Local 360 Labor-Management Pension Plan 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Local 360 Labor-Management Pension Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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 Local 360 Labor-Management Pension Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' 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 auditors' 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 Local 360 Labor-Management Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Local 360 Labor-Management Pension Plan'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.

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 schedule of assets held for investment purposes at year end is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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.

Baratz & Associates, P.A.

Baratz & Associates, P.A.
Marlton, NJ

October 14, 2024

Local 360 Labor-Management Pension Plan
Statements of Net Assets Available for Plan Benefits
December 31,

	<u>2023</u>	<u>2022</u>
Assets		
Investments at Fair Value		
Cash equivalents	\$ 4,923,703	\$ 4,675,117
Partnerships/Limited partnerships	5,845,033	6,467,093
US government securities	4,436,962	4,964,250
Corporate bonds	9,243,302	7,072,105
Equities	82,281,827	74,838,315
Mutual funds	4,951,784	4,932,827
Mortgage backed securities	2,090,028	2,269,687
Real estate and other investments	2,566,810	3,225,599
Total Investments	<u>116,339,449</u>	<u>108,444,993</u>
Receivables		
Employer contributions	506,246	476,373
Accrued interest	233,877	200,563
Total Receivables	<u>740,123</u>	<u>676,936</u>
Non-Interest Bearing Cash	<u>359,146</u>	<u>236,441</u>
Prepaid Expenses	<u>13,411</u>	<u>-</u>
Total Assets	<u>117,452,129</u>	<u>109,358,370</u>
Liabilities		
Accounts payable	101,642	78,841
Due to Affiliate	<u>11,941</u>	<u>-</u>
Total Liabilities	<u>113,583</u>	<u>78,841</u>
Net Assets Available for Plan Benefits	<u>\$ 117,338,546</u>	<u>\$ 109,279,529</u>

Local 360 Labor-Management Pension Plan
Statements of Changes in Net Assets Available For Plan Benefits
For the Years ended December 31,

	<u>2023</u>	<u>2022</u>
Additions to Net Assets Attributed To:		
Contributions		
Employer contributions	6,082,749	5,847,106
Total Contributions	<u>6,082,749</u>	<u>5,847,106</u>
Investment Income		
Net appreciation (depreciation) in fair value of investments and realized gains (losses)	10,794,193	(16,883,134)
Interest and dividends	2,494,462	2,543,634
Less: Investment expenses	(599,269)	(608,539)
Total Investment Income	<u>12,689,386</u>	<u>(14,948,039)</u>
Total Additions to Net Assets	<u>18,772,135</u>	<u>(9,100,933)</u>
Deductions From Net Assets Attributed To:		
Benefits paid directly to participants	<u>9,954,589</u>	<u>9,563,471</u>
Administrative expenses		
Actuarial fees	200,438	59,925
Administrative fees	229,394	255,513
Audit & accounting	44,180	37,375
Insurance & bonding	193,452	207,239
Legal fees	72,680	72,144
Printing, supplies and sundry expenses	<u>18,385</u>	<u>23,277</u>
Total Administrative Expenses	<u>758,529</u>	<u>655,473</u>
Total Deductions	<u>10,713,118</u>	<u>10,218,944</u>
Net Increase (Decrease) in Net Assets	8,059,017	(19,319,877)
Net Assets Available for Benefits, Beginning of Year	<u>109,279,529</u>	<u>128,599,406</u>
Net Assets Available for Benefits, End of Year	\$ <u><u>117,338,546</u></u>	\$ <u><u>109,279,529</u></u>

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

A. Purpose of the Plan

Local 360 Labor-Management Pension Fund (formerly UFCW Local 1245 Labor-Management Pension Fund) was established January 1, 1963 and is maintained under collective bargaining agreements between employers and United Food and Commercial Workers' Union Local 360.

The following description of the Local 360 Labor-Management Pension Fund provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Fund's provisions.

B. Description of the Plan

The following brief description of Local 360 Labor-Management Pension Fund is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined benefit pension plan covering all employees of participating employers. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The provisions below are those under the preferred schedule of the Rehabilitation Plan.

Contributions

The Plan is funded by employer contributions. Employees do not contribute to the Plan.

Pension Benefits

Regular Benefits

For a participant with at least one quarter of a year of benefit service after January 1, 2004, the monthly pension payable to a participant varies dependent on their employer's collective bargaining agreement.

Benefit Service is a credit for each calendar month an employer makes, or is obligated to make, a contribution on a participant's behalf.

Disability Benefits

Participants are eligible at age 50 with 10 years of vesting service and total permanent disability.

Vesting and Credited Service

The Plan required 10 years of vesting/credited service for participants who retired prior to January 1, 1999. For participants who retired after January 1, 1999 the requirement is 5 years.

From 1976 to present, participant's continue to earn a month of credited service for each month for which a contribution was credited. Participants must be credited with at least 5 months of contributions in order to earn a year of service credit

C. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis of accounting.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

C. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributions

The employer contributions are made in accordance with the collective bargaining agreements or amendments between the employers and the Union. These contributions are recognized as an addition to net assets in the month they become due.

Employer contributions receivable represent contributions due to the Plan at year end. For the years ended 2023 and 2022, the Plan was in critical status. While in critical status, employers are not penalized for funding deficiencies as long as they fulfill their obligations in accordance with the rehabilitation plan.

Payment of Benefits

Benefit payments to participants are recorded upon when paid.

Investment Valuation and Income Recognition

Valuation techniques used in fair value measurements need to maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date.

Assets and liabilities measured at fair value are categorized into one of three different levels depending on the observability of the inputs employed in their measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly through market-corroborated inputs. Level 3 inputs are unobservable inputs for the asset or liability, including the Plan's own assumptions in determining the fair value of the assets or liabilities.

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 includes the plan's gains and losses on investments bought and sold as well as held during the year.

Date of Management's Review

Subsequent events have been evaluated through October 14, 2024, which is the date the financial statements were available to be issued.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

C. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements

In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU introduces a new accounting model, the Current Expected Credit Losses model (CECL), which requires earlier recognition of credit losses and additional disclosures related to credit risk. The CECL model utilizes a lifetime expected credit loss measurement objective for the recognition of credit losses for loans and other receivables at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. This model replaces the multiple existing impairment models in current GAAP, which generally require that a loss be incurred before it is recognized. The new standard also applies to receivables arising from revenue transactions such as contract assets and accounts receivables. The standard has been applied prospectively with no adjustment to retained earnings needed.

Allowance for Credit Losses

When the Fund records employer receivables, contract assets and financing receivables arising from contributions, the Fund records an allowance for credit losses for the current expected credit losses (CECL) inherent in the asset over its expected life. The allowance for credit losses is a valuation account deducted from the amortized cost basis of the assets to present their net carrying value at the amount expected to be collected. Each period the allowance for credit losses is adjusted through earnings to reflect expected credit losses over the remaining lives of the assets. We evaluate debt securities with unrealized losses to determine whether any of the losses arise from concerns about the issuer's credit or the underlying collateral and record an allowance for credit losses, if required.

Current and Long-Term Receivables

	2023	2022
Employer receivable	\$ 506,247	\$ 476,373
Accrued interest	233,877	200,563
Allowance for credit losses	-	-
Total Receivable	\$ 740,123	\$ 676,936

D. Actuarial Present Value of Accumulated Plan Benefits

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

The last actuarial valuation was performed by Cheiron as of January 1, 2023. The following results were extracted from the report dated October 2024. For more complete information, refer to the complete actuarial valuation report.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

D. Actuarial Present Value of Accumulated Plan Benefits (continued)

Present Value of Vested and Non-Vested Accumulated Benefits as of the Indicated Valuation Dates:

	<u>2023</u>	<u>2022</u>
Present Value of Vested Accrued Benefits		
Retired participants and beneficiaries		
Receiving payments	\$ 82,741,731	\$ 77,655,265
Terminated vested participants	40,973,559	44,479,295
Active participants	<u>37,863,265</u>	<u>40,867,466</u>
Total (a)	161,578,555	163,002,026
Non-Vested Accumulated Benefits for Participating Employees	<u>522,493</u>	<u>474,392</u>
Total Present Value of Accumulated Benefits	<u>162,101,048</u>	<u>163,476,418</u>
Present value of expected administrative expenses	<u>10,536,568</u>	<u>9,154,679</u>
Accumulated benefits and expenses	<u>172,637,616</u>	<u>172,631,097</u>
Market Value of Assets (b)	<u>109,279,529</u>	<u>128,599,406</u>
Excess of Present Value of Accrued Benefits over Assets (a – b)	\$ <u>63,358,087</u>	\$ <u>44,031,691</u>

Reconciliation of Present Value of Accumulated Plan Benefits:

	<u>2023</u>	<u>2022</u>
Present Value of Accumulated Benefits, Beginning	\$ 163,476,418	\$ 160,215,078
Changes during the Year		
Benefits accumulated and actuarial (gains) losses	1,982,729	2,121,655
Increase due to decrease in discount period	11,253,077	11,031,411
Liability (Gain)/Loss	(4,703,465)	(238,168)
Actual benefits paid	(9,563,471)	(9,653,558)
Change in actuarial assumptions	(344,240)	-
Plan amendment	-	-
Net increase	<u>(1,375,370)</u>	<u>3,261,340</u>
Present Value of Accumulated Benefits, Ending	\$ <u>162,101,048</u>	\$ <u>163,476,418</u>
Present Value of expected administrative expenses	<u>10,536,568</u>	<u>9,154,679</u>
Actuarial present value of plan benefits, with Expenses at end of year	\$ <u>172,637,616</u>	\$ <u>172,631,097</u>

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

D. Actuarial Present Value of Accumulated Plan Benefits (continued)

The significant actuarial assumptions used in the valuations as of January 1, 2023 were:

1. Mortality:

- a. Pre-retirement - PRI-2012 Mortality Table Amount Weighted with Blue-Collar Adjustment and projected generationally with MP-2021
- b. Post-retirement
 - i. Not disabled: PRI-2012 Mortality Table Amount-Weighted with Blue-Collar Adjustment and projected generationally with MP-2021
 - ii. Disabled lives: PRI-2012 Disability Mortality Table Amount-Weighted and projected generationally with MP-2021

2. Retirement Age Assumptions –

Retirement age

After the completion of 5 years of service, the probabilities of retirement vary with age, as follows:

<u>Age</u>	<u>Retirement Rates</u>
60-61	4%
62	15%
63 – 64	10%
65 – 66	15%
67 – 70	20%
71 and over	100%

3. Investment Return:

Assumed net investment return for year is 7.00%.

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

E. Change in Actuarial Assumptions

The Fund changed the following assumptions for the January 1, 2023 actuarial valuation:

- 1. The RPA '94 current liability interest rate was changed from 2.22% to 2.55% to comply with appropriate guidance.
- 2. The RPA '94 current mortality table was changed from the 2022 static mortality table to the 2023 static mortality table to comply with appropriate guidance.
- 3. Last year the Fund assumed administrative expenses of \$648,970.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

E. Change in Actuarial Assumptions (continued)

4. The prior mortality table was: (1) RPH-2014 Blue Collar Employee Mortality Table (Male/Female) with a one-year setback to reflect expected mortality improvement for Pre-Retirement, (2) RPH-2014 Blue Collar Healthy Annuitant Mortality Table (Male/Female) with a one-year setback reflected mortality improvement for Post-Retirement, Non-Disabled Lives, and (3) 150% of RPH-2014 Headcount-Weighted Disabled Retiree Mortality Table for Post-Retirement, Disabled Lives. Further, last year The Plan assumed Participants over 70 (or age 65 with invalid SSNs) were assumed to have a 50% probability of collecting their retirement benefits.
5. The Plan previously assumed Participants that retire late are assumed to receive retroactive payments to Normal Retirement without interest.
6. The Plan previously assumed 100% of Actives and Terminated Vested Participants would elect a Single Life Annuity.

F. Tax Status

The Internal Revenue Service has determined and informed the Plan by a letter dated June 17, 2015, that the plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRS. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax provisions taken by the Plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision of liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by U.S. federal, state, or local tax authorities for years before 2020.

G. Related Party Transactions

The Local 360 Labor-Management Pension Fund is a related party with the Local 360 Health Fund, due to common trustees. During 2023, the Local 360 Health Fund paid insurance expenses for the Plan. These expenses amounted to \$11,941 and are still payable as of December 31, 2023.

H. Party in Interest

The Plan has multiple arrangements with service providers. The Plan pays administrative expenses that consist of administrative fees paid to service providers. These transactions are considered party in interest transactions under ERISA.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

I. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1	Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs that are unobservable inputs for the asset or liability.

Fair Value Measurements at December 31, 2023:

	Fair Value	Level 1	Level 2	Level 3
Cash Equivalents	\$4,923,703	\$4,923,703	\$ -	\$ -
Corporate Bonds	9,243,302	-	9,243,302	-
US Government & Agency Bonds	4,436,962	-	4,436,962	-
Mortgage Backed Securities	2,090,028	-	2,090,028	-
Common Stock	82,281,827	82,281,827	-	-
Real Estate	2,566,810	2,566,810	-	-
Mutual Funds	4,951,784	4,951,784	-	-
Subtotal	110,494,416	<u>\$94,724,124</u>	<u>\$ 15,770,292</u>	<u>\$ -</u>
Investments Valued at Net Asset Value ^(a)	5,845,033			
Total Investments	<u>\$116,339,449</u>			

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

I. Fair Value Measurements (continued)

Fair Value Measurements at December 31, 2022:

	Fair Value	Level 1	Level 2	Level 3
Cash Equivalents	4,675,117	4,675,117	-	-
Limited Partnerships	290,733	290,733	-	-
Corporate Bonds	7,072,105	-	7,072,105	-
US Government & Agency Bonds	4,964,250	-	4,964,250	-
Mortgage-Backed Securities	2,269,687	-	2,269,687	-
Common Stock	74,838,315	74,838,315	-	-
Real Estate	3,225,599	3,225,599	-	-
Mutual Funds	4,932,827	4,932,827	-	-
Subtotal	102,268,633	87,962,591	14,306,042	-
Investments Valued at Net Asset Value ^(a)	6,176,360			
Total Investments	108,444,993			

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022. Common stocks, mutual funds, and the limited partnership and real estate investments above are valued at the closing price reported on the New York Stock Exchange. Corporate bonds, US Government & Agency Bonds and Mortgage-Backed Securities are valued using pricing models maximizing the use of observable inputs for similar securities.

Trust investments are valued at net asset values (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the Plan will sell the investment for an amount different than the reported NAV.

J. Investments

During the years ended December 31, 2023 and 2022, the Plan's investments including gains and losses on investments bought and sold, as well as held during the year, appreciated/(depreciated) in value by - \$10,794,193 and (\$16,883,134), respectively. The following table summarizes the investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2023 and 2022. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Blackstone Real Estate Trust	\$5,845,033	\$0	Monthly	3 days

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

J. Investments, continued

<u>December 31, 2022</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
Blackstone Real Estate Trust	\$6,176,360	\$0	Monthly	3 days

Investment Objectives

Blackstone Real Estate Trust

The Trust's objective is to provide an investment alternative for stockholders seeking to allocate a portion of their long-term investment portfolios to commercial real estate with lower volatility than public real estate companies.

K. Risks and Uncertainties

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

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

L. Subsequent Event

On July 19, 2024 the Fund reapplied to the PBGC for Special Financial Assistance (SFA). The Fund requested approximately \$28,000,000. The Fund believes it will be successful in obtaining the SFA money.

M. Concentrations

The Fund maintains cash in demand deposit accounts with federally insured banks. At times, the balances in these accounts may be in excess of federally insured limits.

One employer accounted for 98% and 97% of the employer contributions included on the statement of changes in net assets available for benefits, for the years ended December 31, 2023 and 2022. One employer also accounted for 98% and 97% of the employer contributions receivable included in the statement of net assets available for benefits, for the years ended December 31, 2023 and 2022.

Local 360 Labor-Management Pension Fund
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

N. Plan Termination

The Trustees shall have the right to discontinue or terminate this Plan in whole or in part. In the event of a termination of this Plan the rights of all affected participants to benefits accrued to the date of termination, partial termination, or discontinuance to the extent funded as of such date shall be nonforfeitable. Upon termination of the Plan, the Trustees shall take such steps as they deem necessary or desirable to comply with ERISA.

If the Plan were to be terminated, benefits to be provided from the Plan would be limited to those which could be provided by the available assets of the Plan, as allocated in accordance with federal law, and by insurance (within certain limits) from the Pension Benefit Guaranty Corporation, as set forth below.

Pension benefits under this multiemployer plan are insured by the Pension Benefit Guaranty Corporation (PBGC), a federal insurance agency. A multiemployer plan is a collective bargained pension arrangement involving two or more unrelated employers, usually in a common industry. Under the multiemployer plan program, the PBGC provides financial assistance through loans to plans that are insolvent. A multiemployer plan is considered insolvent if the Plan is unable to pay benefits (at least equal to the PBGC's guaranteed benefit limit) when due.

The PBGC guarantee generally covers: (1) normal and early retirement benefits; (2) disability benefits if you become disabled before the Plan becomes insolvent; and (3) certain benefits for your survivors.

The PBGC guarantee generally does not cover: (1) benefits greater than the maximum guaranteed amount set by law; (2) benefit increases and new benefits based on plan provisions that have been in place for fewer than 5 years at the earlier of: (i) the date the Plan terminates or (ii) the time the Plan becomes insolvent; (3) benefits that are not vested because you have not worked long enough; (4) benefits for which you have not met all of the requirements at the time the Plan becomes insolvent; and (5) non-pension benefits, such as health insurance, life insurance, certain death benefits, vacation pay and severance pay. The maximum benefit that the PBGC guarantees is adjusted periodically, based on the amount of an individual's monthly benefit that PBGC guarantees.

For more information about the PBGC and the benefits it guarantees, ask your plan administrator or contact the PBGC's Technical Assistance Division, 1200 K Street, NW, Suite 930, Washington, DC 20005-4026 or call 202-326-4000 (not a toll free number). TTY/TDD users may call the federal relay service toll-free at 1-800-877-8339 and ask to be connected to 202-326-4000. Additional information about the PBGC's pension insurance program is available through the PBGC's website on the internet at <http://www.pbgc.gov>.

Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
*	IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	COST	CURRENT VALUE
	CASH EQUIVALENTS	CASH BANK OF AMERICA	68,058	68,058
	CASH EQUIVALENTS	ISA BANK OF AMERICA	220,378	220,378
	CASH EQUIVALENTS	BLACKROCK LIQUIDITY FUNDS	4,635,267	4,635,267
		TOTAL CASH EQUIVALENTS	4,923,703	4,923,703
	MUTUAL FUNDS	FIXED INCOME SHARES SERIES C F CL INSTL	2,353,534	1,823,568
	MUTUAL FUNDS	FIXED INCOME SHARES M F CL INSTL	2,058,697	1,812,517
	MUTUAL FUNDS	BLACKROCK BD ALLOCATION TARGET FUND SER M	1,228,077	1,181,123
	MUTUAL FUNDS	BLACKROCK ALLOCATION TARGET SHARES SERIES S	136,227	134,576
		TOTAL MUTUAL FUNDS	5,776,535	4,951,784
	EQUITIES	ON HLDG AG NAMEN-AKT CL A	222,172	282,996
	EQUITIES	ADECOAGRO S A	176,361	223,321
	EQUITIES	AMAZON COM INC COM	1,082,473	2,128,527
	EQUITIES	BLOOMIN BRANDS INC	182,879	195,248
	EQUITIES	BRUNSWICK CORP	144,899	206,948
	EQUITIES	BURLINGTON STORES INC	140,770	144,499
	EQUITIES	CAVA GROUP INC REG SHS	114,287	136,934
	EQUITIES	CHURCHILL DOWNS INC	241,823	293,068
	EQUITIES	GENUINE PARTS CO	400,751	548,737
	EQUITIES	HAYWARD HLDGS INC	208,401	242,107
	EQUITIES	HILTON WORLDWIDE HOLDINGS INC	201,317	256,383
	EQUITIES	HOME DEPOT INC	490,960	761,717
	EQUITIES	KONTOOR BRANDS INC	102,894	158,859
	EQUITIES	MARRIOTT INTL INC	147,291	220,323
	EQUITIES	MCDONALDS CORP	260,640	552,695
	EQUITIES	NIKE INC	130,925	191,192
	EQUITIES	O'REILLY AUTOMOTIVE INC	146,758	185,266
	EQUITIES	RALPH LAUREN CORP	265,629	317,240
	EQUITIES	SHERWIN WILLIAMS CO	81,234	166,555
	EQUITIES	SNAP ON INC	362,835	620,140
	EQUITIES	STARBUCKS CORP	167,867	246,842
	EQUITIES	TOLL BROS INC	173,253	307,753
	EQUITIES	COCA COLA CO	564,220	718,710
	EQUITIES	COLGATE PALMOLIVE CO	135,210	146,906
	EQUITIES	CONSTELLATION BRANDS INC	458,430	523,389
	EQUITIES	DARLING INGREDIENTS INC	111,135	206,039
	EQUITIES	DOLLAR GEN CORP	567,696	404,043
	EQUITIES	ELF BEAUTY INC SHS	93,855	130,916
	EQUITIES	HERSHEY COMPANY	351,265	354,423
	EQUITIES	KEURIG DR PEPPER INC	195,713	177,696
	EQUITIES	KRAFT (THE) HEINZ CO SHS	469,856	528,333
	EQUITIES	LAMB WESTON HOLDINGS INC	169,150	173,268
	EQUITIES	LAUDER ESTEE COS INC CL A	66,358	97,256
	EQUITIES	MONDELEZ INTL INC	284,410	372,942
	EQUITIES	NESTLE S A REP	47,110	155,638
	EQUITIES	PEPSICO INC	366,507	595,799
	EQUITIES	PERFORMANCE FOOD GROUP CO	196,831	368,500
	EQUITIES	PHILIP MORRIS INTL INC	98,301	185,808
	EQUITIES	PROCTER & GAMBLE CO	474,742	489,590
	EQUITIES	J M SMUCKER CO	395,512	422,236
	EQUITIES	WEATHERFORD INTL PLC REG	211,493	297,990
	EQUITIES	CHEVRON CORP	467,359	609,319
	EQUITIES	CONOCOPHILLIPS	249,175	543,324
	EQUITIES	EOG RESOURCES INC	835,817	778,192
	EQUITIES	EXXON MOBIL CORP COM	646,367	716,757
	EQUITIES	HESS CORP	193,699	296,681
	EQUITIES	KINDER MORGAN INC. DEL	75,877	75,252
	EQUITIES	MARATHON PETROLEUM CORP	185,695	502,050
	EQUITIES	PERMIAN RES CORP	185,986	200,491
	EQUITIES	PHILLIPS 66 SHS	146,309	176,943
	EQUITIES	TARGA RES CORP	191,287	459,716
	EQUITIES	WILLIAMS COMPANIES DEL	194,079	200,412
	EQUITIES	RENAISSANCERE HLDGS LTD	150,626	188,552
	EQUITIES	AFLAC INC	309,750	540,623
	EQUITIES	ASSETMARK FINL HOLDINGS	179,191	176,885
	EQUITIES	BANKUNITED INC	214,418	195,294
	EQUITIES	BLACKROCK INC	103,765	319,038
	EQUITIES	BRIDGE INVT GROUP	199,065	97,536
	EQUITIES	CME GROUP INC	184,805	208,073
	EQUITIES	CAPITAL ONE FINL	454,971	627,016
	EQUITIES	CITIGROUP INC COM NEW	685,140	680,963
	EQUITIES	CITIZENS FINL GROUP INC	627,424	643,214
	EQUITIES	EAST WEST BANCORP INC	179,864	251,178
	EQUITIES	EASTERN BANCSHARES INC	192,605	131,236
	EQUITIES	FISERVE INC	422,452	541,589
	EQUITIES	INTERNATIONAL EXCHANGE INC	96,954	182,756
	EQUITIES	JPMORGAN CHASE & CO	457,374	698,261

See independent auditors' report.

Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
*	IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	COST	CURRENT VALUE
	EQUITIES	M&T BANK CORPORATION	537,521	566,003
	EQUITIES	MARKEL GROUP INC	486,725	494,125
	EQUITIES	MARSH & MCLENNAN COS INC	111,519	257,300
	EQUITIES	MASTERCARD INC	402,000	931,924
	EQUITIES	METLIFE INC	401,207	617,853
	EQUITIES	PNC FINL SVCS GROUP INC	269,440	267,581
	EQUITIES	PINNACLE FINL PARTNERS INC	168,829	270,993
	EQUITIES	PROGRESSIVE CORP OHIO	148,455	239,716
	EQUITIES	REGIONS FINL CORP	45,378	43,624
	EQUITIES	RYAN SPECIALTY GROUP	133,632	166,487
	EQUITIES	S&P GLOBAL INC	143,044	274,885
	EQUITIES	SKYWARD SPECIALTY INSURANCE GROUP INC RE	125,559	172,212
	EQUITIES	STATE STR CORP	511,817	619,370
	EQUITIES	TRAVELERS COS INC	193,440	202,300
	EQUITIES	US BANCORP	273,175	260,892
	EQUITIES	VISA INC CL A COM	609,912	1,281,703
	EQUITIES	WESTERN ALLIANCE BANCORP	162,627	251,976
	EQUITIES	WEX INC	222,993	226,651
	EQUITIES	WINTRUST FINL CP ILL COM	167,875	181,048
	EQUITIES	ASGN INC	113,615	129,349
	EQUITIES	ABBOTT LABS	186,259	335,824
	EQUITIES	ABBVIE INC SHS	561,977	897,586
	EQUITIES	ACADIA HEALTHCARE CO INC	152,878	255,519
	EQUITIES	AMGEN INC COM	56,044	57,604
	EQUITIES	APELLIS PHARMACEUTICALS	167,462	231,538
	EQUITIES	ARGENX SE	70,033	124,781
	EQUITIES	ASTRAZENECA PLC SPND ADR	154,187	163,863
	EQUITIES	AVID BIOSERVICES INC REG	154,457	53,606
	EQUITIES	BOSTON SCIENTIFIC CORP	346,771	506,531
	EQUITIES	BRISTOL-MYERS SQUIBB CO	615,691	545,990
	EQUITIES	CVS HEALTH CORP	492,746	555,247
	EQUITIES	CRINETICS PHARMACEUTICALS INC	149,863	153,172
	EQUITIES	HCA HEALTHCARE INC	359,260	561,661
	EQUITIES	INTUITIVE SURGICAL INC	118,267	272,924
	EQUITIES	JOHNSON AND JOHNSON COM	395,768	520,377
	EQUITIES	ELI LILLY & CO	735,928	1,311,570
	EQUITIES	MERCK & CO INC	265,043	385,604
	EQUITIES	MOLINA HEALTHCARE INC	197,728	316,146
	EQUITIES	NOVO NORDISK A S ADR	123,865	466,146
	EQUITIES	PROGNYN INC	231,181	200,289
	EQUITIES	QUEST DIAGNOSTICS INC	488,350	509,742
	EQUITIES	SCHEIN HENRY INC	517,862	581,756
	EQUITIES	THERMO FISHER SCIENTIFIC CORP	557,453	548,306
	EQUITIES	UNITEDHEALTH GROUP INC	435,333	973,443
	EQUITIES	VAXCYTE INC	129,656	160,014
	EQUITIES	VERTEX PHARMCTLS INC	337,393	506,578
	EQUITIES	ZOETIS INC	199,908	260,726
	EQUITIES	EATON CORP PLC	210,919	377,124
	EQUITIES	JOHNSON CONTROLS INTER	47,213	39,253
	EQUITIES	AMETEK INC NEW	265,529	439,762
	EQUITIES	AUTOMATIC DATA PROC	175,203	303,094
	EQUITIES	BAE SYS PLC SPN ADR	117,901	136,161
	EQUITIES	BROADRIDGE FINL	105,348	141,556
	EQUITIES	CANADIAN PAC KANS CITY	34,397	113,846
	EQUITIES	CENTURY COMMUNITIES INC	200,721	290,099
	EQUITIES	COSTAR GROUP INC	238,490	250,460
	EQUITIES	DOVER CORP	299,801	552,793
	EQUITIES	EMERSON ELEC CO	476,132	553,516
	EQUITIES	ENERPAC TOOL GROUP CORP	196,522	233,424
	EQUITIES	ENPRO INC	178,216	204,702
	EQUITIES	FASTENAL COMPANY	53,930	62,827
	EQUITIES	HERC HOLDINGS	185,546	184,624
	EQUITIES	HEXCEL CORP NEW COM	238,303	264,320
	EQUITIES	HOWMET AEROSPACE INC	164,332	218,699
	EQUITIES	HUBBELL INC SHS	300,283	557,865
	EQUITIES	HURON CONSULTING GROUP	128,642	200,254
	EQUITIES	ILLINOIS TOOL WORKS INC	75,858	156,378
	EQUITIES	KBR INC	243,797	272,617
	EQUITIES	KIRBY CORP COM	272,662	317,373
	EQUITIES	LOCKHEED MARTIN CORP	617,136	786,371
	EQUITIES	OTIS WORLDWIDE CORP	39,830	59,229
	EQUITIES	PAYCHEX INC	65,969	130,664
	EQUITIES	RTX CORP	177,063	220,783
	EQUITIES	REGAL REXNORD CORP	245,792	232,983
	EQUITIES	SAIA INC	75,599	375,555
	EQUITIES	TRINITY INDUS INC	386,707	361,012

See independent auditors' report.

Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
*	IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	COST	CURRENT VALUE
	EQUITIES	UNION PACIFIC CORP	238,592	422,221
	EQUITIES	UNITED PARCEL SVC INC	194,730	154,714
	EQUITIES	UNITED RENTALS INC	476,745	650,832
	EQUITIES	VERISK ANALYTICS INC	455,580	608,376
	EQUITIES	WILLSCOT MOBIL MINI HLDGS CORP CL A COM	90,749	282,530
	EQUITIES	GLOBANT S A	179,714	212,992
	EQUITIES	SPOTIFY TECH S A REG	253,913	312,306
	EQUITIES	CYBER-ARK SOFTWARE LTD	209,408	298,346
	EQUITIES	TOWER SEMICONDUCTOR LTD	200,865	203,141
	EQUITIES	ASML HLDG NV NY REG SHS	539,448	764,489
	EQUITIES	NXP SEMICONDUCTORS N V	92,613	99,681
	EQUITIES	ACV AUCTIONS INC	135,086	131,457
	EQUITIES	ADOBE INC	377,115	432,535
	EQUITIES	APPLE INC	545,079	1,561,033
	EQUITIES	APPLIED MATERIAL INC	116,553	217,822
	EQUITIES	BROADCOM INC	150,918	533,567
	EQUITIES	CADENCE DESIGN SYS INC	230,353	396,298
	EQUITIES	CISCO SYSTEM INC	538,370	700,005
	EQUITIES	CLEAR SECURE INC REG SHS CL A	190,410	161,132
	EQUITIES	CORNING INC	137,456	108,676
	EQUITIES	DELL TECHNOLOGIES INC	46,412	49,342
	EQUITIES	DOUBLEVERIFY HOLDINGS	211,609	228,588
	EQUITIES	GARTNER INC	357,400	575,616
	EQUITIES	INTEL CORP	446,663	532,650
	EQUITIES	INTAPP INC	116,333	137,822
	EQUITIES	INTL BUSINESS MACHINES	439,765	554,434
	EQUITIES	INTUIT INC	267,671	598,154
	EQUITIES	LAM RESEARCH CORP	171,722	296,856
	EQUITIES	MSCI INC	71,248	167,998
	EQUITIES	MICROSOFT CORP	800,406	4,014,227
	EQUITIES	NVIDIA	664,533	1,036,000
	EQUITIES	PTC INC SHS	178,735	217,475
	EQUITIES	Q2 HOLDINGS INC SHS	156,436	204,374
	EQUITIES	QUALCOMM INC	95,304	113,390
	EQUITIES	SERVICENOW INC	208,952	347,593
	EQUITIES	SHIFT4 PMTS	228,423	304,497
	EQUITIES	SPROUT SOCIAL INC REG	302,807	341,484
	EQUITIES	SYNOPSYS INC	97,193	99,893
	EQUITIES	TEXAS INSTRUMENTS	220,673	563,541
	EQUITIES	UBER TECHNOLOGIES INC	213,238	217,219
	EQUITIES	UNIVERSAL DISPLAY CORP	378,237	448,887
	EQUITIES	ZEBRA TECHNOLOGIES CRP A	648,964	580,280
	EQUITIES	CONSTELLIUM SE ACT	258,968	345,787
	EQUITIES	LINDE PLC NEW	272,816	319,532
	EQUITIES	AIR PRODUCTS & CHEM	298,910	473,674
	EQUITIES	AVIENT CORPORATION	148,420	162,331
	EQUITIES	BERRY GLOBAL GROUP INC	529,494	539,726
	EQUITIES	CROWN HLDGS INC	128,309	146,791
	EQUITIES	ERO COPPER CORP REG SHS	128,797	93,556
	EQUITIES	NUCOR CORPATION	178,736	292,909
	EQUITIES	SUMMIT MATLS INC	120,565	162,609
	EQUITIES	VULCAN MATERIALS	318,011	443,578
	EQUITIES	HOWARD (THE) HUGHES HLDG	106,676	130,378
	EQUITIES	ALPHABET INC SHS	295,084	771,310
	EQUITIES	ALPHABET INC SHS	430,032	1,343,818
	EQUITIES	COMCAST CORP NEW CL A	625,743	749,397
	EQUITIES	META PLATFORMS INC	767,562	988,964
	EQUITIES	INTRPUBLIC GRP OF CO	489,782	547,177
	EQUITIES	WARNER BROS DISCOVERY	896,816	474,125
	EQUITIES	AMN ELEC POWER CO	660,837	544,418
	EQUITIES	CENTERPOINT ENERGY COM	154,944	148,450
	EQUITIES	EVERSOURCE ENERGY COM	80,616	63,263
	EQUITIES	NRG ENERGY INC	401,547	565,546
	EQUITIES	NISOURCE INC	246,913	248,030
	EQUITIES	NEXTERA ENERGY PARTNERS LP C-CORP	139,535	228,686
	EQUITIES	SEMPRA	191,370	236,745
	EQUITIES	WEC ENERGY GROUP INC	72,877	101,846
	EQUITIES	XCEL ENERGY INC	594,909	548,646
		TOTAL EQUITIES	57,996,924	82,281,827
	REAL ESTATE AND OTHER INVESTMENTS	COUSINS PPTYS INC	188,515	118,097
	REAL ESTATE AND OTHER INVESTMENTS	GAMING & LEISURE PPTYS INC	312,255	412,221
	REAL ESTATE AND OTHER INVESTMENTS	INDEPENDENCE RLTY TR INC	126,127	129,713
	REAL ESTATE AND OTHER INVESTMENTS	LADDER CAP CORP CL A	170,976	173,341
	REAL ESTATE AND OTHER INVESTMENTS	NATIONAL STORAGE AFFIL TR SHS OF	203,307	148,131
	REAL ESTATE AND OTHER INVESTMENTS	PLYMOUTH INL REIT INC	217,774	257,164
	REAL ESTATE AND OTHER INVESTMENTS	PROLOGIS INC	154,100	211,147

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Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
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For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
* IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE		COST	CURRENT VALUE
REAL ESTATE AND OTHER INVESTMENTS	REALTY INCOME CORP		231,078	208,549
REAL ESTATE AND OTHER INVESTMENTS	RETAIL OPPORTUNITY INVESTMENTS		215,635	164,418
REAL ESTATE AND OTHER INVESTMENTS	SIMON PPTY GROUP INC NEW		513,112	606,363
REAL ESTATE AND OTHER INVESTMENTS	SUMMIT HOTEL PPTYS INC		199,530	137,666
	TOTAL REAL ESTATE AND OTHER INVESTMENTS		2,532,409	2,566,810
MORTGAGE BACKED SECURITIES	FHLMC G16308 3.50% 2032		2,821	2,640
MORTGAGE BACKED SECURITIES	FHLMC G08588 4.0% 2044		2,251	2,041
MORTGAGE BACKED SECURITIES	FHLMC G08624 4.0% 2045		25,048	22,594
MORTGAGE BACKED SECURITIES	FHLMC G08669 4.00% 2045		2,560	2,311
MORTGAGE BACKED SECURITIES	FHLMC G08682 4.00% 2045		11,013	10,132
MORTGAGE BACKED SECURITIES	FHLMC G08687 3.50% 2046		8,828	7,859
MORTGAGE BACKED SECURITIES	FHLMC G08693 3.50% 2046		15,820	14,027
MORTGAGE BACKED SECURITIES	FHLMC G08694 4.0% 2046		6,848	6,124
MORTGAGE BACKED SECURITIES	FHLMC G08699 4.0% 2046		13,456	12,230
MORTGAGE BACKED SECURITIES	FHLMC G08701 3.0% 2046		13,452	11,826
MORTGAGE BACKED SECURITIES	FHLMC G08702 3.50% 2046		10,653	9,720
MORTGAGE BACKED SECURITIES	FHLMC G08737 3.0% 2046		11,165	10,234
MORTGAGE BACKED SECURITIES	FHLMC G08741 3.0% 2047		39,549	28,593
MORTGAGE BACKED SECURITIES	FHLMC G08747 3.0% 2047		47,844	43,833
MORTGAGE BACKED SECURITIES	FHLMC G08748 3.50% 2047		9,783	8,935
MORTGAGE BACKED SECURITIES	FHLMC G08759 4.50% 2047		12,276	4,884
MORTGAGE BACKED SECURITIES	FHLMC G08761 3.50% 2047		33,052	30,161
MORTGAGE BACKED SECURITIES	FHLMC G08784 3.5% 2047		22,788	14,864
MORTGAGE BACKED SECURITIES	FHLMC G08785 4.0% 2047		1,991	1,302
MORTGAGE BACKED SECURITIES	FHLMC G08817 4.0% 2048		3,787	3,484
MORTGAGE BACKED SECURITIES	FHLMC G08831 4.0% 2048		3,853	2,733
MORTGAGE BACKED SECURITIES	FHLMC G08872 4.0% 2049		3,029	2,017
MORTGAGE BACKED SECURITIES	FHLMC G18642 3.50% 2032		2,426	2,255
MORTGAGE BACKED SECURITIES	FHLMC G07794 5.50% 2041		3,244	2,995
MORTGAGE BACKED SECURITIES	FHLMC ZS4781 4.50% 2048		20,195	7,887
MORTGAGE BACKED SECURITIES	FHLMC SB0360 3.50% 2035		9,513	8,918
MORTGAGE BACKED SECURITIES	FHLMC SB0856 3.50% 2035		4,295	4,382
MORTGAGE BACKED SECURITIES	FHLMC SD2254 3.50% 2052		75,957	75,477
MORTGAGE BACKED SECURITIES	FHLMC SD8168 3.0% 2051		15,978	13,447
MORTGAGE BACKED SECURITIES	FHLMC SD8188 2.0% 2052		108,527	104,213
MORTGAGE BACKED SECURITIES	FHLMC SD8206 3.0% 2052		120,962	120,406
MORTGAGE BACKED SECURITIES	FHLMC SD8214 3.50% 2052		24,834	25,039
MORTGAGE BACKED SECURITIES	FHLMC SD8225 3.0% 2052		8,027	8,304
MORTGAGE BACKED SECURITIES	FHLMC SD8226 3.50% 2052		4,116	4,257
MORTGAGE BACKED SECURITIES	FHLMC SD8237 4.0% 2052		15,378	15,906
MORTGAGE BACKED SECURITIES	FHLMC SD8243 3.50% 2052		86,288	89,115
MORTGAGE BACKED SECURITIES	FHLMC SD8244 4.0% 2052		69,605	71,030
MORTGAGE BACKED SECURITIES	FHLMC SD8277 5.50% 2052		53,802	53,652
MORTGAGE BACKED SECURITIES	FHLMC SD8289 5.50% 2053		12,126	12,212
MORTGAGE BACKED SECURITIES	FHLMC SB8177 3.50% 2037		7,266	7,265
MORTGAGE BACKED SECURITIES	FHLMC Q4 9490 3.50% 2047		3,290	2,987
MORTGAGE BACKED SECURITIES	FHLMC G6 0641 4.50% 2042		8,406	7,642
MORTGAGE BACKED SECURITIES	FHLMC G6 0855 4.50% 2045		7,558	7,018
MORTGAGE BACKED SECURITIES	FNMA PAL0065 4.50% 2041		15,625	15,483
MORTGAGE BACKED SECURITIES	FNMA PAL2224 3.50% 2027		1,908	1,759
MORTGAGE BACKED SECURITIES	FNMA PAL6146 3.50% 2030		619	222
MORTGAGE BACKED SECURITIES	FNMA PAL6307 4.50% 2045		2,123	1,942
MORTGAGE BACKED SECURITIES	FNMA PAL7579 5.50% 2042		2,846	2,599
MORTGAGE BACKED SECURITIES	FNMA PAL8272 3.50% 2031		11,142	7,381
MORTGAGE BACKED SECURITIES	FNMA PAS4884 3.0% 2045		4,030	1,862
MORTGAGE BACKED SECURITIES	FNMA PAS5696 3.50% 2045		18,942	17,016
MORTGAGE BACKED SECURITIES	FNMA PAS6515 4.0% 2046		3,961	3,569
MORTGAGE BACKED SECURITIES	FNMA PAW7396 3.50% 2027		1,756	1,620
MORTGAGE BACKED SECURITIES	FNMA PBM2007 4.50% 2048		57,002	19,753
MORTGAGE BACKED SECURITIES	FNMA PCA4185 4.50% 2049		11,295	6,970
MORTGAGE BACKED SECURITIES	FNMA PCB3586 3.50% 2052		4,142	4,102
MORTGAGE BACKED SECURITIES	FNMA PFM7163 4.50% 2050		22,724	20,393
MORTGAGE BACKED SECURITIES	FNMA PFM7592 3.50% 2050		2,908	2,404
MORTGAGE BACKED SECURITIES	FNMA PFM7599 3.50% 2051		2,692	2,002
MORTGAGE BACKED SECURITIES	FNMA PFM7745 3.50% 2034		4,019	3,646
MORTGAGE BACKED SECURITIES	FNMA PFM7877 3.50% 2036		4,801	4,850
MORTGAGE BACKED SECURITIES	FNMA PFM8087 3.50% 2035		610	552
MORTGAGE BACKED SECURITIES	FNMA PFM8104 3.0% 2051		2,695	2,788
MORTGAGE BACKED SECURITIES	FNMA PFM8138 3.50% 2035		6,190	5,093
MORTGAGE BACKED SECURITIES	FNMA PFM9043 4.0% 2049		67,843	57,226

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Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

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	MORTGAGE BACKED SECURITIES	FNMA PFM9088 3.50% 2035	5,272	4,683
	MORTGAGE BACKED SECURITIES	FNMA PFS1163 3.50% 2037	8,246	7,792
	MORTGAGE BACKED SECURITIES	FNMA PFS3497 3.50% 2052	9,691	9,609
	MORTGAGE BACKED SECURITIES	FNMA PFS4928 3.50% 2050	12,435	12,529
	MORTGAGE BACKED SECURITIES	FNMA PFM1578 3.50% 2034	10,735	6,926
	MORTGAGE BACKED SECURITIES	FNMA PFM5001 3.50% 2050	99,576	57,871
	MORTGAGE BACKED SECURITIES	FNMA PFM5197 3.50% 2050	123,240	99,329
	MORTGAGE BACKED SECURITIES	FNMA PFM5750 4.0% 2050	40,335	27,381
	MORTGAGE BACKED SECURITIES	FNMA PFM6293 3.0% 2051	33,443	27,214
	MORTGAGE BACKED SECURITIES	FNMA P888405 5.0% 2036	22	2
	MORTGAGE BACKED SECURITIES	FNMA PMA2670 3.0% 2046	18,526	12,328
	MORTGAGE BACKED SECURITIES	FNMA PMA2705 3.0% 2046	4,260	2,759
	MORTGAGE BACKED SECURITIES	FNMA PMA2806 3.0% 2046	1,113	822
	MORTGAGE BACKED SECURITIES	FNMA PMA3008 4.50% 2047	2,242	2,063
	MORTGAGE BACKED SECURITIES	FNMA PMA3058 4.0% 2047	244,207	106,099
	MORTGAGE BACKED SECURITIES	FNMA PMA3182 3.50% 2047	3,222	2,770
	MORTGAGE BACKED SECURITIES	FNMA PMA3184 4.50% 2047	4,338	3,620
	MORTGAGE BACKED SECURITIES	FNMA PMA3210 3.50% 2047	23,269	17,371
	MORTGAGE BACKED SECURITIES	FNMA PMA3238 3.50% 2048	1,277	1,137
	MORTGAGE BACKED SECURITIES	FNMA PMA3275 3.0% 2048	1,067	911
	MORTGAGE BACKED SECURITIES	FNMA PMA3278 4.50% 2048	654	581
	MORTGAGE BACKED SECURITIES	FNMA PMA3364 3.50% 2033	4,021	2,515
	MORTGAGE BACKED SECURITIES	FNMA PMA3384 4.0% 2048	3,023	2,512
	MORTGAGE BACKED SECURITIES	FNMA PMA3385 4.50% 2048	1,891	1,711
	MORTGAGE BACKED SECURITIES	FNMA PMA3416 4.50% 2048	2,078	850
	MORTGAGE BACKED SECURITIES	FNMA PMA3444 4.50% 2048	1,439	1,288
	MORTGAGE BACKED SECURITIES	FNMA PMA3462 3.50% 2033	115	112
	MORTGAGE BACKED SECURITIES	FNMA PMA3615 4.0% 2049	1,449	1,232
	MORTGAGE BACKED SECURITIES	FNMA PMA3637 3.50% 2049	1,735	1,571
	MORTGAGE BACKED SECURITIES	FNMA PMA3687 4.0% 2049	38,643	16,434
	MORTGAGE BACKED SECURITIES	FNMA PMA3692 3.50% 2049	3,067	2,700
	MORTGAGE BACKED SECURITIES	FNMA PMA3835 3.50% 2049	24,031	18,022
	MORTGAGE BACKED SECURITIES	FNMA PMA3898 3.50% 2035	4,832	4,224
	MORTGAGE BACKED SECURITIES	FNMA PMA3991 3.0% 2050	11,271	9,586
	MORTGAGE BACKED SECURITIES	FNMA PMA4028 3.50% 2035	13,097	9,186
	MORTGAGE BACKED SECURITIES	FNMA PMA4048 3.0% 2050	69,289	48,051
	MORTGAGE BACKED SECURITIES	FNMA PMA4080 3.50% 2050	7,523	4,700
	MORTGAGE BACKED SECURITIES	FNMA PMA4468 3.50% 2051	108,498	93,690
	MORTGAGE BACKED SECURITIES	FNMA PMA4547 2.0% 2052	10,687	11,148
	MORTGAGE BACKED SECURITIES	FNMA PMA4564 3.0% 2052	26,859	24,206
	MORTGAGE BACKED SECURITIES	FNMA PMA4578 2.50% 2052	162,542	163,249
	MORTGAGE BACKED SECURITIES	FNMA PMA4579 3.0% 2052	27,256	28,043
	MORTGAGE BACKED SECURITIES	FNMA PMA4580 3.50% 2052	69,347	63,298
	MORTGAGE BACKED SECURITIES	FNMA PMA4599 3.0% 2052	5,697	5,711
	MORTGAGE BACKED SECURITIES	FNMA PMA4618 4.0% 2052	57,376	52,898
	MORTGAGE BACKED SECURITIES	FNMA PMA4654 3.50% 2052	17,982	17,908
	MORTGAGE BACKED SECURITIES	FNMA PMA5027 4.0% 2053	10,047	10,097
	MORTGAGE BACKED SECURITIES	FNMA PAE0392 5.50% 2039	12,051	11,084
		TOTAL MORTGAGE BACKED SECURITES	2,556,549	2,090,028
	PARTNERSHIPS	BLACKSTONE REAL ESTATE INCOME	4,500,000	5,845,033
		TOTAL PARTNERSHIPS/LIMITED PARTNERSHIPS	4,500,000	5,845,033
	GOVT SECURITIES	FEDERAL NATL MTG ASSOC 01.875% SEPT 24 2026	315,556	324,595
	GOVT SECURITIES	FEDERAL NATL MTG ASSN BONDS 06.250% MAY 15 2029	136,074	111,064
	GOVT SECURITIES	US TREASURY BOND 3.125% AUG 15 2044	219,066	181,917
	GOVT SECURITIES	US TREASURY BOND 2.875% NOV 15 2046	250,004	206,685
	GOVT SECURITIES	US TREASURY NOTE .50% FEB 28 2026	179,057	179,336
	GOVT SECURITIES	US TREASURY NOTE .75% APR 30 2026	86,279	86,069
	GOVT SECURITIES	US TREASURY NOTE 1.75% JAN 31 2029	157,699	155,304
	GOVT SECURITIES	US TREASURY NOTE 2.75% APR 30 2027	300,884	301,262
	GOVT SECURITIES	US TREASURY NOTE 3.250% JUN 30 2029	127,643	127,905
	GOVT SECURITIES	US TREASURY NOTE 2.75% JUL 31 2027	66,953	68,199
	GOVT SECURITIES	US TREASURY NOTE 2.75% AUG 15 2032	456,344	459,688
	GOVT SECURITIES	US TREASURY NOTE 3.250% AUG 31 2024	273,021	274,708
	GOVT SECURITIES	US TREASURY NOTE 4.125% NOV 15 2032	402,673	395,139
	GOVT SECURITIES	US TREASURY NOTE 3.500% FEB 15 2033	68,787	68,986
	GOVT SECURITIES	US TREASURY NOTE 4.00% JUL 31 2030	42,063	44,303
	GOVT SECURITIES	US TREASURY NOTE 4.625% SEP 30 2028	61,644	64,056
	GOVT SECURITIES	US TREASURY NOTE 4.625% OCT 15 2026	101,537	102,546
	GOVT SECURITIES	US TREASURY NOTE 2.250% NOV 15 2024	152,487	150,553
	GOVT SECURITIES	US TREASURY NOTE 1.625% MAY 15 2026	134,387	133,086

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	GOVT SECURITIES	US TREASURY NOTE 2.250% AUG 15 2027	879,898	817,322
	GOVT SECURITIES	US TREASURY NOTE 2.625% JAN 31 2026	52,515	51,346
	GOVT SECURITIES	US TREASURY NOTE 2.625% FEB 15 2029	154,394	132,893
		TOTAL GOVERNMENT SECURITIES	4,618,965	4,436,962
	CORPORATE BONDS	AT&T INC GLB 1.650% FEB 01 2028	83,392	84,669
	CORPORATE BONDS	AT&T INC GLB 4.350% MAR 1 2029	7,530	7,902
	CORPORATE BONDS	ABBVIE INC NOTE 3.60% MAY 14 2025	53,703	52,015
	CORPORATE BONDS	ABBVIE INC NOTE 2.950% NOV 21 2026	78,236	75,792
	CORPORATE BONDS	ALEXANDRIA REAL ESTATE E COMPANY GUARNT GLB 3.95% JAN 15 2028	2,165	1,920
	CORPORATE BONDS	AMAZON COM INC 3.800% DEC 5 2024	14,696	14,845
	CORPORATE BONDS	AMERICAN EXPRESS CREDIT 3.30% MAY 3 2027	66,856	59,270
	CORPORATE BONDS	AMERICAN HOMES 4 RENT 4.900% FEB 15 2029	3,809	3,959
	CORPORATE BONDS	AMERICAN INT GROUP 3.900% APR 1 2026	1,100	981
	CORPORATE BONDS	AMERICAN TOWER CORP GLB 5.000% FEB 15 2024	39,936	38,950
	CORPORATE BONDS	AMERICAN TOWER CORP GLB 3.550% JUL 15 2027	41,458	40,302
	CORPORATE BONDS	AMERICAN TOWER CORP GLB 3.800% AUG 15 2029	1,767	1,900
	CORPORATE BONDS	AMERICAN WATER CAPITAL C GLB 2.950% SEP 01 2027	1,920	1,893
	CORPORATE BONDS	AMGEN INC 2.600% AUG 19 2026	155,366	138,785
	CORPORATE BONDS	AMGEN INC 3.200% NOV 2 2027	6,397	5,736
	CORPORATE BONDS	AMGEN INC 5.150% MAR 2 2028	53,759	54,222
	CORPORATE BONDS	ANHEUSER-BUSCH INBEV WOR COMP GUART GLB 4.0% APR 13 2028	996	988
	CORPORATE BONDS	ANTHEM INC 3.350% DEC 1 2024	159,239	144,229
	CORPORATE BONDS	ANTHEM INC 4.101% MAR 1 2028	12,854	12,790
	CORPORATE BONDS	ANTHEM INC GLB 2.375% JAN 15 2025	3,862	3,885
	CORPORATE BONDS	APPLE INC GLB 3.450% MAY 06 2024	7,087	6,954
	CORPORATE BONDS	ARES CAPITAL CORP GLB 2.875% JUN 15 2027	233,009	243,103
	CORPORATE BONDS	AVALONBAY COMMUNITIES 3.200% JAN 15 2028	4,654	4,747
	CORPORATE BONDS	AXA EQUITABLE HOLDINGS I GLB 4.350% APR 20 2028	100,356	102,437
	CORPORATE BONDS	BAT CAPITAL CORP COMPANY GUARNT GLB 2.259% MAR 25 2028	170,148	177,331
	CORPORATE BONDS	BAXTER INTERNATIONAL INC 2.272% DEC 1 2028	150,840	161,075
	CORPORATE BONDS	BAKER HUGHES LLC 3.3370% DEC 15 2027	50,240	45,908
	CORPORATE BONDS	BOEING CO GLB 5.040% MAY 1 2027	123,875	113,051
	CORPORATE BONDS	BOEING CO GLB 3.250% FEB 01 2028	5,807	5,696
	CORPORATE BONDS	BOSTON PPTYS LP 3.800% FEB 01 2024	11,455	10,979
	CORPORATE BONDS	BOSTON PPTYS LP 2.7500% OCT 01 2026	3,016	2,784
	CORPORATE BONDS	BOSTON SCIENTIFIC CORP GLB 3.450% MAR 01 2024	5,003	4,979
	CORPORATE BONDS	BP CAP MKTS AMER 3.119% MAY 4 2026	159,467	140,306
	CORPORATE BONDS	BP CAP MKTS AMER 3.017% JAN 16 2027	77,243	70,932
	CORPORATE BONDS	BROADCOM CORP 3.625% JAN 15 2024	103,500	106,902
	CORPORATE BONDS	CIGNA CORP 4.375% OCT 15 2028	2,816	2,974
	CORPORATE BONDS	CVS HEALTH CORP 1.300% AUG 21 2027	51,271	50,666
	CORPORATE BONDS	CAPITAL ONE FINANCIAL CO GLB. 3.800% JAN 31 2028	33,925	33,261
	CORPORATE BONDS	CAPITAL ONE FINANCIAL CO GLB. VAR% 09 2025	27,275	27,790
	CORPORATE BONDS	CAPITAL ONE FINANCIAL CO GLB. VAR% FEB 01 2029	5,787	5,985
	CORPORATE BONDS	CATERPILLAR FINANCIAL SE SER MTN GLB 3.250% DEC 01 2024	22,888	20,671
	CORPORATE BONDS	CITIGROUP INC GLB 3.750% JUN 16 2024	1,009	991
	CORPORATE BONDS	CITIGROUP INC GLB 3.300% APR 27 2025	147,788	137,719
	CORPORATE BONDS	CITIGROUP INC GLB 3.200% OCT 21 2026	108,525	97,338
	CORPORATE BONDS	CITIGROUP INC GLB VAR% OCT 27 2028	2,726	2,840
	CORPORATE BONDS	CITIGROUP INC GLB VAR% MAY 24 2025	984	994
	CORPORATE BONDS	COMCAST CORP COMPANY 3.150% MAR 01 2026	156,149	138,870
	CORPORATE BONDS	COMCAST CORP COMPANY 2.350% JAN 15 2027	6,083	5,636
	CORPORATE BONDS	COMCAST CORP COMPANY 3.150% FEB 15 2028	3,698	3,816
	CORPORATE BONDS	COMCAST CORP COMPANY 1.500% FEB 15 2031	48,314	46,778
	CORPORATE BONDS	CROWN CASTLE INTL CORP 4.000% MAR 01 2027	97,876	92,859
	CORPORATE BONDS	D R HORTON INC COMPANY GLB 2.500% OCT 15 2024	9,548	9,756
	CORPORATE BONDS	JOHN DEERE CAPITAL CORP SER MTN 1.250% JAN 10 2025	941	965
	CORPORATE BONDS	JOHN DEERE CAPITAL CORP SER MTN GLB 3.350% APR 18 2029	11,178	11,512
	CORPORATE BONDS	WALT DISNEY COMPANY GUARNT SER MTN 2.950% JUN 15 2027	2,007	1,921
	CORPORATE BONDS	WALT DISNEY COMPANY GUARNT GLB 2.000% SEP 01 2029	1,644	1,775
	CORPORATE BONDS	WALT DISNEY COPMPANY GUARNT GLB 2.200% JAN 13 2028	234,921	226,838
	CORPORATE BONDS	DISCOVER FINANCIAL SVS GLB 4.500% JAN 30 2026	154,394	138,236
	CORPORATE BONDS	DUKE ENERGY CORP GLB 3.750% APR 15 2024	231,872	231,721
	CORPORATE BONDS	EBAY INC GLB 1.900% MAR 11 2025	20,585	21,146
	CORPORATE BONDS	EDISON INTERNATIONAL GLB 5.750% JUN 15 2027	19,095	19,417
	CORPORATE BONDS	EMERSON ELECTRIC CO 0.875% OCT 15 2026	876	908
	CORPORATE BONDS	ENTERGY LOUISIANA LLC COLLATERAL TRUST 3.250% APR 01 2028	5,485	5,646
	CORPORATE BONDS	ENTERPRISE PRODUCTS OPER COMPANY GUARNT 3.900% FEB 15 2024	2,141	1,995
	CORPORATE BONDS	ENTERPRISE PRODUCTS OPER COMPANY GUARNT 3.750% FEB 15 2025	49,448	48,357
	CORPORATE BONDS	EQUINIX INC GLB 1.550% MAR 15 2028	1,660	1,757
	CORPORATE BONDS	ESSEX PORTFOLIO LP COMPANY GUARNT GLB 3.500% APR 01 2025	151,388	140,636
	CORPORATE BONDS	ESSEX PORTFOLIO LP COMPANY GUARNT GLB 4.000% MAR 01 2029	25,626	26,742
	CORPORATE BONDS	FIFTH THIRD BANCORP GLB VAR% OCT 27 2028	34,302	35,296
	CORPORATE BONDS	FISERV INC GLB 3.500% JULY 01 2029	51,096	49,909
	CORPORATE BONDS	FOX CORP GLB 4.030% JAN 25 2024	2,026	1,998
	CORPORATE BONDS	FOX CORP GLB 4.709% JAN 25 2029	53,441	55,721

See independent auditors' report.

Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
*	IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	COST	CURRENT VALUE
	CORPORATE BONDS	GENERAL MOTORS FINL CO COMPANY GUARNT GLB 5.250% MAR 01 2026	41,472	42,040
	CORPORATE BONDS	GENERAL MOTORS FINL CO COMPANY GUARNT 4.350% JAN 17 2027	44,763	43,145
	CORPORATE BONDS	GLOBAL PAYMENTS INC GLB 2.650% FEB 15 2025	79,330	81,395
	CORPORATE BONDS	GLOBAL PAYMENTS INC GLB 4.950% AUG 15 2027	234,856	242,467
	CORPORATE BONDS	GOLDMAN SACHS GROUP INC VAR% JUN 05 2028	164,834	168,277
	CORPORATE BONDS	GOLDMAN SACHS GROUP INC VAR% SEP 29 2025	39,997	37,361
	CORPORATE BONDS	GOLDMAN SACHS GROUP INC SER VAR GLB VAR% DEC 09 2026	8,558	8,289
	CORPORATE BONDS	GOLDMAN SACHS GROUP INC GLB VAR% FEB 24 2028	888	927
	CORPORATE BONDS	HOME DEPOT INC GLB 3.750% FEB 15 2024	1,986	1,995
	CORPORATE BONDS	HOME DEPOT INC GLB 1.500% SEPT 15 2028	16,023	16,861
	CORPORATE BONDS	HOST HOTELS & RESORTS LP GLB 3.875% APR 01 2024	138,838	141,243
	CORPORATE BONDS	HUMANA INC GLB 3.700% MAR 23 2029	147,065	150,027
	CORPORATE BONDS	INTERCONTINENTAL EXCHANGE COMPANY GUARNT GLB 3.100% SEP 15 2027	53,410	47,535
	CORPORATE BONDS	JPMORGAN CHASE & CO GLB VAR% MAY 01 2028	87,190	85,950
	CORPORATE BONDS	JPMORGAN CHASE & CO GLB VAR% MAR 01 2025	1,952	1,992
	CORPORATE BONDS	JPMORGAN CHASE & CO GLB VAR% JAN 29 2027	90,757	87,944
	CORPORATE BONDS	JPMORGAN CHASE & CO GLB VAR% OCT 15 2030	65,535	63,233
	CORPORATE BONDS	JPMORGAN CHASE & CO GLB VAR% OCT 15 2025	108,813	104,274
	CORPORATE BONDS	LAZARD GROUP LLC 4.375% MAR 11 2029	7,580	7,787
	CORPORATE BONDS	LOWE'S COS INC 1.300% APR 15 2028	5,230	5,277
	CORPORATE BONDS	MARSH & MCLENNAN COS INC GLB 4.375% MAR 150 2029	44,701	43,837
	CORPORATE BONDS	MICRON TECHNOLOGY INC GLB 5.327% FEB 06 2029	174,253	181,711
	CORPORATE BONDS	MORGAN STANLEY SER GMTN GLB VAR% JAN 24 2029	1,875	1,909
	CORPORATE BONDS	MORGAN STANLEY SER GMTN GLB VAR% JAN 23 2030	85,537	81,902
	CORPORATE BONDS	MORGAN STANLEY GLB VAR% JUL 22 2025	47,685	45,243
	CORPORATE BONDS	MORGAN STANLEY GLB VAR% DEC 10 2026	1,964	1,841
	CORPORATE BONDS	MORGAN STANLEY SER F GLB 3.875% APR 29 2024	147,316	139,222
	CORPORATE BONDS	MORGAN STANLEY 3.625% JAN 20 2027	54,308	48,506
	CORPORATE BONDS	MORGAN STANLEY GLB VAR% OCT 18 2028	2,112	2,096
	CORPORATE BONDS	NXP BV/NXP FUNDING LLC COMPANY GUARNT GLB 5.550% DEC 01 2028	2,015	2,061
	CORPORATE BONDS	NETAPP INC GLB 2.375% JUN 22 2027	42,518	39,958
	CORPORATE BONDS	NETAPP INC GLB 1.875% JUN 22 2025	156,695	143,595
	CORPORATE BONDS	NEXTERA ENERGY CAPITAL COMPANY GUARNT GLB 2.250% JUN 01 2030	47,915	45,363
	CORPORATE BONDS	ONEOK INC COMPANY GUARNT GLB 2.750% SEP 01 2024	32,627	33,323
	CORPORATE BONDS	ORACLE CORP GLB 2.650% JUL 15 2026	72,048	64,506
	CORPORATE BONDS	ORACLE CORP GLB 3.250% NOV 15 2027	30,882	28,509
	CORPORATE BONDS	ORACLE CORP GLB 2.950% NOV 15 2024	155,871	142,732
	CORPORATE BONDS	ORACLE CORP GLB 2.950% APR 01 2030	61,342	59,618
	CORPORATE BONDS	PNC FINANCIAL SERVICES GLB VAR% OCT 20 2034	49,636	54,499
	CORPORATE BONDS	PAYPAL HOLDINGS INC GLB 2.400% OCT 1 2024	110,231	112,552
	CORPORATE BONDS	PAYPAL HOLDINGS INC GLB 2.650% OCT 01 2026	185,097	174,848
	CORPORATE BONDS	PAYPAL HOLDINGS INC GLB 1.650% JUN 01 2025	29,360	28,638
	CORPORATE BONDS	PAYPAL HOLDINGS INC GLB 3.900% JUN 01 2027	5,902	5,902
	CORPORATE BONDS	PHILIP MORRIS INTL INC GLB 3.125% MAR 02 2028	32,418	32,142
	CORPORATE BONDS	PHILLIPS 66 COMPANY GUARNT GLB 0.900% FEB 15 2024	1,920	1,988
	CORPORATE BONDS	PHILLIPS 66 COMPANY GUARNT GLB 1.300% FEB 15 2026	27,479	26,019
	CORPORATE BONDS	RELX CAPITAL INC COMPANY GUARNT GLB 4.000% MAR 18 2029	3,792	3,930
	CORPORATE BONDS	SVB FINANCIAL GROUP GLB 4.345% APR 29 2028	59,449	40,899
	CORPORATE BONDS	SABINE PASS LIQUEFACTION GLB 5.625% MAR 01 2025	138,797	139,282
	CORPORATE BONDS	CHARLES SCHWAB CORP GLB VAR% MAY 19 2029	1,978	2,053
	CORPORATE BONDS	SEMPRA ENERGY GLB 3.700% APR 01 2029	139,132	144,004
	CORPORATE BONDS	SOUTHERN CAL EDISON 1ST MORTGAGE GLB 2.850% AUG 01 2029	4,372	4,562
	CORPORATE BONDS	SOUTHERN CAL EDISON 1ST MORTGAGE GLB 5.850% NOV 01 2027	2,042	2,089
	CORPORATE BONDS	SOUTHERN CALIF GAS CO 1ST MORTGAGE 3.150% SEP 15 2024	1,953	1,970
	CORPORATE BONDS	SOUTHWEST AIRLINES CO GLB 5.250% MAY 04 2025	31,943	27,995
	CORPORATE BONDS	SOUTHWEST AIRLINES CO GLB 5.125% JUN 15 2025	156,069	142,710
	CORPORATE BONDS	STRYKER CORP 3.650% MAR 07 2028	14,264	13,550
	CORPORATE BONDS	TOYOTA MOTOR CREDIT CORP SER MTN 2.900% APR 17 2024	1,974	1,985
	CORPORATE BONDS	TUIST FINANCIAL CORP SER MTN 1.125% AUG 03 2027	2,508	2,628
	CORPORATE BONDS	UNION PACIFIC CORP GLB 3.646% FEB 15 2024	7,074	6,981
	CORPORATE BONDS	US BANCORP SER V 2.375% JUL 22 2026	102,029	90,156
	CORPORATE BONDS	US BANCORP SER MTN 3.900% APR 26 2028	1,000	966
	CORPORATE BONDS	UNITED TECH CORP 7.500% SEP 15 2029	45,244	46,252
	CORPORATE BONDS	VERIZON COMMUNICATIONS GLB 4.125% MAR 16 2027	183,130	186,356
	CORPORATE BONDS	VERIZON COMMUNICATIONS GLB 4.329% SEP 21 2028	45,804	43,574
	CORPORATE BONDS	VERIZON COMMUNICATIONS GLB 3.875% FEB 08 2029	2,831	2,911
	CORPORATE BONDS	VERIZON COMMUNICATIONS GLB 2.355% MAR 15 2032	60,764	62,484
	CORPORATE BONDS	VIRGINIA ELEC & POWER CO SER A 3.500% MAR 15 2027	47,008	44,488
	CORPORATE BONDS	WEC ENERGY GROUP INC	1,006	998
	CORPORATE BONDS	WRKCO INC COMPANY GUARNT GLB 4.650% MAR 15 2026	151,386	134,116
	CORPORATE BONDS	WELLS FARGO & COMPANY SER MTN 3.550% SEP 29 2025	149,821	137,796
	CORPORATE BONDS	WELLS FARGO & COMPANY GLB 3.000% OCT 23 2026	1,057	950
	CORPORATE BONDS	WELLS FARGO & COMPANY SER MTN VAR% JUN 17 2027	5,221	4,779
	CORPORATE BONDS	WELLS FARGO & COMPANY SER MTN GLB VAR% JUN 02 2028	11,576	11,915
	CORPORATE BONDS	WELLS FARGO & COMPANY SER MTN GLB VAR% JULY 25 2029	65,476	67,458
	CORPORATE BONDS	WILLIAMS PARTNERS LP GLB 3.900% JAN 15 2025	141,064	139,741

See independent auditors' report.

Local 360 Labor-Management Pension Plan
EIN 51-6090661 PLAN 001
SCHEDULE H, line 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
For the Year ended December 31, 2023

(A)	(B)	(C)	(D)	(E)
*	IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR, OR MATURITY VALUE	COST	CURRENT VALUE
	FOREIGN BONDS	AIRCASTLE LTD GLB 4.250% JUN 15 2026	62,162	59,932
	FOREIGN BONDS	BARCLAYS PLC GLB VAR% NOV 02 2028	210,374	213,914
	FOREIGN BONDS	USD CAN IMPERIAL BK 3.100% APR 02 2024	10,036	9,935
	FOREIGN BONDS	CREDIT SUISSE NEW YORK SER MTN GLB 3.700%	233,548	244,893
	FOREIGN BONDS	DEUTSCHE BANK NY GLB VAR% NOV 26 2025	144,147	147,556
	FOREIGN BONDS	EQUINOR ASA COMPANY GUARNT GLB 1.750% JAN 22 2026	1,011	946
	FOREIGN BONDS	GOLDMAN SACHS GROUP INC GLB VAR% APR 22 2032	55,325	51,292
	FOREIGN BONDS	USD MANULIFE FIN COR 4.150% MAR 04 2026	57,421	51,273
	FOREIGN BONDS	MITSUBISHI UFJ FIN GRP GLB 3.677% FEB 22 2027	6,217	5,818
	FOREIGN BONDS	MITSUBISHI UFJ FIN GRP GLB 3.407% MAR 07 2024	6,513	5,975
	FOREIGN BONDS	NXP BV/NXP FDG/NXP USA COMPANY GUARNT GLB 4.300% JUN 18 2029	12,185	12,643
	FOREIGN BONDS	SHELL INTERNATIONAL FIN COMPANY GUARNT GLB 3.250% MAY 11 2025	49,026	44,120
	FOREIGN BONDS	SHELL INTERNATIONAL FIN COMPANY GUARNT GLB 2.875% MAY 10 2026	74,838	66,441
	FOREIGN BONDS	SUMITOMO MITSUI FINL GRP GLB 3.364% JUL 12 2027	143,391	127,697
	FOREIGN BONDS	TOTAL CAPITAL INTL SA SER 10YR 3.750% APR 10 2024	165,235	167,093
		TOTAL CORPORATE BONDS	9,529,506	9,243,302
		TOTAL CURRENT VALUE OF INVESTMENTS	\$ 92,434,591	\$ 116,339,449

* Denotes party in interest when applicable in column (A)

Plan Name: Local 360 Labor-Management Pension Plan
Plan Sponsor EIN / Plan Number: 51-6090661 / 001
Attachment A to 2023 Form 5500 Schedule MB

Schedule MB, Line 4b – Illustration Supporting Actuarial Certification Status

Supporting documentation for the Plan's Critical status can be found in the attached January 1, 2023 PPA certification.

Schedule MB, Line 4c – Documentation Regarding Progress Under Funding Improvement or Rehabilitation Plan

The following excerpt is from the January 1, 2024 PPA Certification where the plan was certified as making scheduled progress in meeting the requirements of its Rehabilitation Plan:

IRC §432(e)(3)(A)(i) and (ii) require that a Critical plan (as defined in IRC §432(b)(2)) adopt a Rehabilitation Plan that, based on reasonable assumptions, projects that it will emerge from Critical status by the end of its rehabilitation period, or that such plan take "all reasonable measures" which enable it to emerge at a later date.

The Board of Trustees has evaluated measures to expedite the Plan's emergence from Critical Status. However, the Plan's Board of Trustees believes that its actions to date constitute "all reasonable measures." Currently, all active employers have adopted this Rehabilitation Plan for the duration of their most recent collective bargaining agreement. On this basis we believe that the Fund is making scheduled progress in meeting the requirements of its Rehabilitation Plan as discussed in IRC §432(b)(3)(A)(ii).

Form 15315 (December 2022)	Department of the Treasury - Internal Revenue Service Annual Certification for Multiemployer Defined Benefit Plans	OMB Number 1545-2111
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This Form is required to be filed under Internal Revenue Code (IRC) Section 432(b)(3)

Complete all entries in accordance with the instructions

For calendar plan year 2023 or fiscal plan year beginning _____ and ending _____

Part I – Basic Plan Information

1a. Name of plan Local 360 Labor-Management Pension Plan		1b. Three-digit plan number (PN) 001
1c. Plan sponsor's name Local 360 Labor-Management Pension Plan		1d. Employer identification number (EIN) 51-6090661
1e. Plan sponsor's telephone number 973-299-6700	1f. Plan sponsor's address, city, state, ZIP code 48 Stiles Lane, Suite 204, Pine Brook, NJ 07058	

Part II – Plan Actuary's Information

2a. Plan actuary's name Christian Benjaminson, FSA, EA	2b. Plan actuary's firm name Cheiron, Inc.
2c. Plan actuary's firm address, city, state, ZIP code 701 East Gate Drive, Suite 330, Mount Laurel NJ 08054	
2d. Plan actuary's enrollment number 20-07015	2e. Plan actuary's telephone number 215-773-0900

Part III – Plan Status

3. Check the appropriate box to indicate the plan's IRC Section 432 status

- | | |
|--|---|
| ☐ Neither endangered nor critical | ☐ Not endangered due to special rule in IRC Section 432(b)(5) |
| ☐ Endangered | ☐ Critical due to election under IRC Section 432(b)(4) |
| ☐ Seriously endangered | ☐ Plans that are not currently in critical status, but are projected to be in critical status within the next five years under 432(b)(3)(D)(v) |
| ☒ Critical | |
| ☐ Critical and declining | |

Part IV – Scheduled Progress in Funding Improvement Plan or Rehabilitation Plan

4. Check the appropriate box to indicate whether the plan is making the scheduled progress in meeting the requirements of an applicable funding improvement plan (FIP) or rehabilitation plan (RP)

	Yes	No	N/A
Funding Improvement Plan	☐	☐	☒
Rehabilitation Plan	☒	☐	☐

Part V – Sign Here

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this actuarial certification is complete and accurate. As required by IRC Section 432(b)(3)(B)(iii), the projected industry activity is based on information provided by the plan sponsor. The projections are based on reasonable actuarial estimates, assumptions and methods that (other than projected industry activity) offer my best estimate of anticipated experience under the plan.

Actuary's signature 	Date 3/31/2023
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FOR PLAN YEAR COMMENCING JANUARY 1, 2023

**ANNUAL CERTIFICATION OF PLAN STATUS UNDER SECTION 432(b) OF THE
INTERNAL REVENUE CODE, (SEC. 305(b) OF THE EMPLOYEE RETIREMENT
INCOME SECURITY ACT OF 1974)**

FOR

**LOCAL 360 LABOR-MANAGEMENT
PENSION PLAN**

**EIN: 51-6090661
PN: 001**

**Plan Year 1/1/2023
Fund Contact
Frank M. Vaccaro
Fund Administrator
(856) 793-2501**

March 31, 2023

Board of Trustees of the
Local 360 Labor-Management Pension Plan
48 Stiles Lane, Suite 204
Pine Brook, NJ 07058

March 31, 2023
EIN: 51-6090661
PN: 001
Tel: (973) 299-6700

Re: Annual Certification of Plan Status under Internal Revenue Code §432(b) and Employee Retirement Income Security Act of 1974 §305(b)

Dear Board of Trustees:

CERTIFICATION

As required by Section 432(b)(3) of the Internal Revenue Code (“Code”) and Section 305(b)(3) of the Employee Retirement Income Security Act of 1974 (“ERISA”), we certify, for the plan year beginning January 1, 2023, that the Fund is classified as being in Critical status as this term is defined in Section 432(b) of the Code and Section 305(b) of ERISA as amended by the Multiemployer Pension Reform Act of 2014. This certification takes into account the funding relief under Section 431(b)(8)(A) and 431(b)(8)(B) of the Code and Section 304(b)(8)(A) and 304(b)(8)(B) of ERISA.

As shown in Appendix III, we certify the Fund is making scheduled progress in meeting the requirements of its Rehabilitation Plan.

This certification is complete and has been prepared in accordance with the requirements of Section 432 of the Code, Section 305 of ERISA, and generally recognized and accepted actuarial principles and practices and our understanding of the Code of Professional Conduct and applicable Actuarial Standards of Practice set out by the Actuarial Standards Board as well as applicable laws and regulations. Furthermore, as credentialed actuaries, we meet the Qualification Standards of the American Academy of Actuaries to render the opinion contained herein. This certification does not address any contractual or legal issues. We are not attorneys, and our firm does not provide any legal services or advice.

This certification was prepared solely for the Trustees of the Local 360 Labor-Management Pension Plan. It only certifies the condition of the Fund under Code Section 432 as added by the Pension Protection Act of 2006 and should be used only for that purpose. Other users of this certification are not intended users as defined in the Actuarial Standards of Practice, and Cheiron assumes no duty or liability to such other users.

In preparing this certification, we have relied on information supplied by the Fund Office and the Board of Trustees. This information includes, but is not limited to, Fund provisions, employee data, financial information, and expectations of future industry activity. We performed an informal examination of the obvious characteristics of the data for reasonableness and consistency in accordance with Actuarial Standard of Practice No. 23.

Future analysis may differ significantly from those presented in this certification due to such factors as the following: plan experience differing from that anticipated by the assumptions; changes in assumptions; and changes in plan provisions or applicable law.

The attached appendices show the results for the statutory tests and describe the methodologies and assumptions used to perform the tests. Please contact the undersigned with any questions.

Sincerely,



Christian Benjaminson, FSA, EA (20-07015)
Principal Consulting Actuary



Karen Zangara, FSA, EA (20-06626)
Principal Consulting Actuary

Attachments: Appendix I: Tests of Fund Status
Appendix II: Detail for Actuarial Certification
Appendix III: Scheduled Progress
Appendix IV: Methodology and Assumptions

cc: Secretary of the Treasury

Critical Status – The Fund, which has 431(d) 5-year automatic extensions, was certified as Critical last year and will remain Critical unless it passes the two emergence tests: **Emergence Test Met?**

1 The Fund is not projected to have an accumulated funding deficiency for the current plan year or the next nine plan years.

NO

2 The Fund is not projected to become insolvent within 30 years

NOT
TESTED

Critical and Declining Status – The Fund will be certified as Critical and Declining if it meets test 3.

**Condition
Met?**

3 The Fund is Critical and projected to become insolvent within the current or the next 14 (19 if the Fund's number of inactive is more than twice the number of active or if the funding level is below 80%) plan years

NO

The Fund is certified to be in Critical status for 2023.

1. PROJECTION OF CREDIT BALANCE (Used for Test 1)
(assumes contribution increases through end of current CBAs)

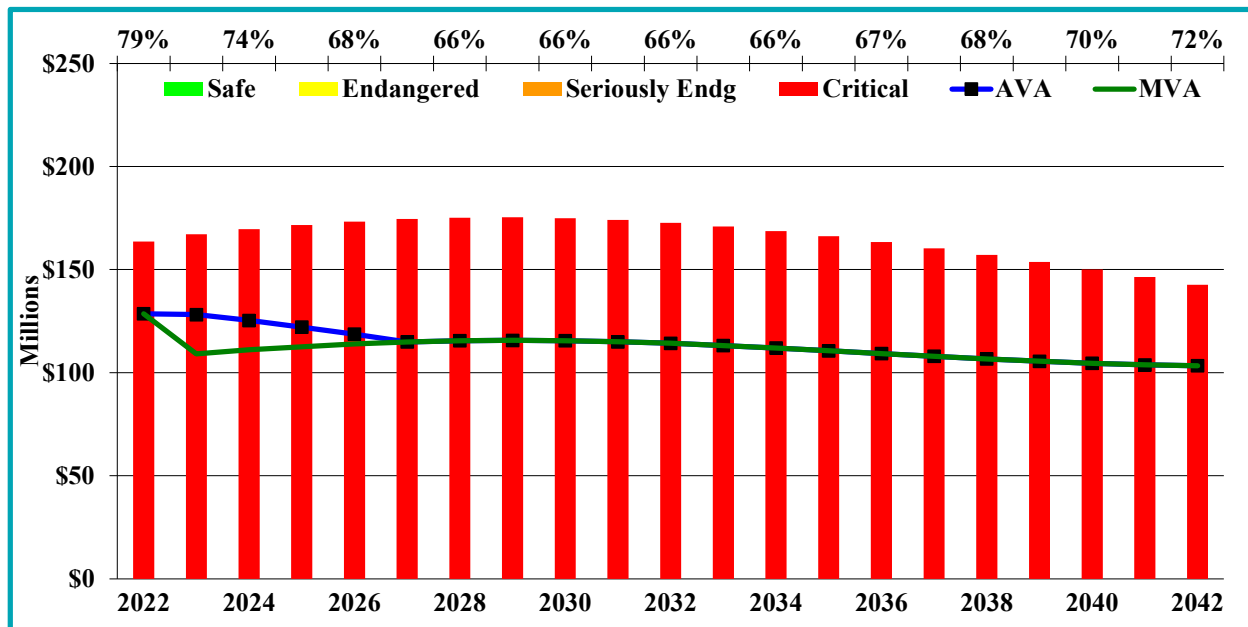
<u>Date</u>	<u>Credit</u>	adjusted with interest to end of year		
	<u>Balance</u>	<u>Charges</u>	<u>Credits</u>	<u>Contributions</u>
1/1/2023	\$ (22,466,505)	\$ 12,841,789	\$ 4,934,979	\$ 6,159,715
1/1/2024	(25,786,255)			

Because a funding deficiency already exists at year end, there is no need to project the funding standard account credit balance any further.

The projected funding standard account is based on the methods and assumptions set out in Appendix IV. The projection of future contributions is based on the Trustees' estimate of future industry activity of annual membership declines of 3.0% for full-time and part-time employees and contribution increases contained in the current collective bargaining agreements under which the Plan is maintained.

2. SOLVENCY PROJECTION (Used for Test 3)

The chart below shows a funding projection over the next 20 years. The projection indicates that the Fund will not run out of assets over the period shown.



IRC §432(e)(3)(A)(i) and (ii) require that a Critical plan (as defined in IRC §432(b)(2)) adopt a Rehabilitation Plan that, based on reasonable assumptions, projects that it will emerge from Critical status by the end of its rehabilitation period, or that such plan take “all reasonable measures” which enable it to emerge at a later date.

The Board of Trustees has evaluated measures to expedite the Plan’s emergence from Critical Status. However, the Plan’s Board of Trustees believes that its actions to date constitute “all reasonable measures.” Currently, all active employers have adopted this Rehabilitation Plan for the duration of their most recent collective bargaining agreement. On this basis we believe that the Fund is making scheduled progress in meeting the requirements of its Rehabilitation Plan as discussed in IRC §432(b)(3)(A)(ii).

A. Actuarial Assumptions

1. Census Data, Basis for Projections

The January 1, 2022 actuarial valuation and related participant data serves as the basis for the 2023 Zone Certification. Furthermore, based on the review of the prior actuary's late retirement benefit calculations, it was determined that the actuarial increase needed to be updated to reflect interest and mortality. This update increases the pension benefits for these participants, which entitles them to also receive a lump sum of the accumulation of missed late retirement payments. The increase in benefits and lump sum payments for these participants has been reflected in the Actuarial Liabilities and is assumed to be paid January 1, 2024.

2. Rate of Investment Return

7.00% per year

3. Administrative Expenses

\$665,194 for 2023, payable at the beginning of year, increasing 2.5% per year.

4. Rate of Mortality

The following headcount-weighted RPH-2014 Tables (Male/Female) are used:

- a. Pre-Retirement – RPH-2014 Blue Collar Employee Mortality Table with a one-year setback to reflect expected mortality improvement
- b. Post Retirement
 - Not Disabled: RPH-2014 Blue Collar Healthy Annuitant Mortality Table with a one-year setback reflected mortality improvement
 - Disabled Lives: 150% of RPH-2014 Headcount-Weighted Disabled Retiree Mortality Table.

In accordance with Actuarial Standard of Practice No. 35, the effect of mortality improvement prior to and subsequent to the measurement date in developing this assumption was considered.

5. Rates of Turnover

Illustrative rates of termination are shown below:

Age	Males	Females
25	0.0993	0.1494
40	0.0281	0.0487
55	0	0.004
60	0	0

6. Rates of Retirement

After the completion of 5 years of service, the probabilities of retirement vary with age, as follows:

Age	Rate
60	0.04
61	0.04
62	0.15
63	0.10
64	0.10
65	0.15
66	0.15
67	0.20
68	0.20
69	0.20
70	0.20
71	1.00

7. Rates of Disability

Illustrative rates of disablement are shown below:

Age	Rate
15-49	0.01
50-64	0.015

8. Form of Payment Life annuity for single participants and a 50% joint and survivor annuity for married participants

9. Percentage Married 80% of active participants are assumed to be married

10. Spouse's Age Wives three years younger than husbands

11. Late Retirement Terminated Vested participants commencing benefit after Normal Retirement Date collect an actuarially increased benefit.

12. Future Active Participant Counts, Contributions, Contribution Base Units (CBUs) and Contribution Rates

Future Active Participant Counts & CBUs are expected to decline 3% per year.

Future Contribution Rates are assumed to increase in accordance with the Rehabilitation Plan.

Future Contributions = Assumed Future CBUs x Contribution Rates

13. Future Withdrawal Liability Payments: No future withdrawals are assumed.

14. New Entrant Profile

The benefits for new entrants (normal cost and projected benefit payments) follow a “stationary population” assumption which does not rely on a cohort of new entrants and assumes future new hires would not change the demographic profile (i.e., average age, service) of the current active membership.

15. Other

- There is no missing or incomplete data.
- No plan participants are excluded from the projections.
- There are no assumptions related to reciprocity as the Plan has no reciprocal arrangements.

16. Justification for Assumptions

In accordance with Actuarial Standard of Practice No. 27, the rationale for our 7.00% discount rate is based on the Trustees’ risk preference, the Fund’s current asset allocation, and the investment manager’s capital market outlook.

In accordance with Actuarial Standard of Practice No. 35, the demographic assumptions (the rates of retirement, disability, and termination rates) are based on Plan experience as provided by the prior actuary.

B. Actuarial Methods

1. Actuarial Cost Method

The Cost method for determining liabilities for this valuation is the Unit Credit Cost method. This is one of a family of valuation methods known as accrued benefit methods. The chief characteristic of accrued benefit methods is that the funding pattern follows the pattern of benefit accrual. The Normal Cost is determined as that portion of each participant’s benefit attributable to service expected to be earned in the upcoming plan year. The Actuarial Liability, which is determined for each participant as of each valuation date, represents the actuarial present value of the portion of each participant’s benefit attributable to service earned prior to the valuation date.

2. Asset Valuation Method

For the purposes of determining the unfunded accrued liability, plan assets are valued at an actuarial value. The actuarial value of assets is based on a market-related value with a five-year phase-in of the market value of assets gains and losses as outlined under IRS Revenue Procedure 2000-40 Section 3 item 16.

For each year during this phase-in period, (a) for the year preceding the valuation date the difference between the actual return on the market value of assets and the expected return based on the valuation earnings assumption is determined; (b) the market-related value as of the valuation date is equal to the market value of assets minus the sum of 80% of the above difference for the year preceding the valuation date, 60% of the second preceding year's difference, 40% of the third preceding year's difference and 20% of the fourth preceding year's difference; and (c) the valuation assets may neither exceed 120% nor be less than 80% of the actual market value. For the initial year of this asset method, the AVA equals the MVA.

3. PRA 2010 Funding Relief

The Plan's Board of Trustees elected funding relief under § 431(b)(8) of the Code and §304(b)(8) of ERISA, specifically:

- The "special amortization rule," which allows the Plan's investment losses for the 2008 plan year to be separately amortized over 29 years, and
- The "special asset valuation rule" in determining the Actuarial Value of Assets which allows the Plan to use an upper corridor limit on the actuarial value of assets of 130% instead of 120% of the market value of assets as of January 1, 2009 and January 1, 2010.

4. Five-Year Amortization Extension

The Plan's Board of Trustees received approval for an automatic five-year amortization extension under §431(d) of the Code effective January 1, 2008.

5. Modeling Disclosures

In accordance with Actuarial Standard of Practice No. 56 (Modeling), the following disclosures are made:

a. Valuation Software

Cheiron utilizes ProVal, an actuarial valuation software leased from Winklevoss Technologies (WinTech) to calculate the liabilities, normal costs and projected benefit payments. We have relied on WinTech as the developer of ProVal. We have reviewed ProVal as it relates to the Plan and have used ProVal in accordance with its original intended purpose. We have not identified any material inconsistencies in the output of ProVal that would affect this certification.

b. Projection Model

Projections in this certification were developed using P-Scan, our proprietary tool for developing deterministic projections. This certification includes projections of future cash flows and funded status for the purpose of determining a zone status for the Fund.

Plan Name: Local 360 Labor-Management Pension Plan
Plan Sponsor EIN / Plan Number: 51-6090661 / 001
Attachment A to 2023 Form 5500 Schedule MB

Schedule MB, Line 4b – Illustration Supporting Actuarial Certification Status

Supporting documentation for the Plan's Critical status can be found in the attached January 1, 2023 PPA certification.

Schedule MB, Line 4c – Documentation Regarding Progress Under Funding Improvement or Rehabilitation Plan

The following excerpt is from the January 1, 2024 PPA Certification where the plan was certified as making scheduled progress in meeting the requirements of its Rehabilitation Plan:

IRC §432(e)(3)(A)(i) and (ii) require that a Critical plan (as defined in IRC §432(b)(2)) adopt a Rehabilitation Plan that, based on reasonable assumptions, projects that it will emerge from Critical status by the end of its rehabilitation period, or that such plan take "all reasonable measures" which enable it to emerge at a later date.

The Board of Trustees has evaluated measures to expedite the Plan's emergence from Critical Status. However, the Plan's Board of Trustees believes that its actions to date constitute "all reasonable measures." Currently, all active employers have adopted this Rehabilitation Plan for the duration of their most recent collective bargaining agreement. On this basis we believe that the Fund is making scheduled progress in meeting the requirements of its Rehabilitation Plan as discussed in IRC §432(b)(3)(A)(ii).

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

A. Actuarial Assumptions

1. Interest Rates (compounded annually)

Funding & Accounting purposes: 7.00% per year

RPA '94 Current Liability: 2.55% per year

Withdrawal Liability purposes: 7.00% per year

2. Administrative Expenses

\$676,716, payable at the beginning of year.

For financial disclosure under FASB ASC 960, the present value of future administrative expense, based on projected cash flow and expenses increasing 2.5% per year, is assumed to be 6.50% of Accrued Liability.

3. Rate of Mortality

Funding, ASC 960 & Withdrawal Liability purposes

- a. Pre-Retirement – Pri-2012 Mortality Table Amount-Weighted with Blue-Collar Adjustment and projected generationally with MP-2021
- b. Post Retirement
 - Not Disabled: Pri-2012 Mortality Table Amount-Weighted with Blue-Collar Adjustment and projected generationally with MP-2021
 - Disabled Lives: Pri-2012 Disability Mortality Table Amount-Weighted and projected generationally with MP-2021

In accordance with Actuarial Standard of Practice No. 35, the effect of mortality improvement prior to and subsequent to the measurement date in developing this assumption was considered.

RPA '94 Current Liability

- 2023 Static Mortality Table as prescribed under IRS regulations

Terminated Vested participants over age 85 are assumed to be deceased without a surviving spouse.

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

4. Rates of Turnover

Illustrative rates of termination are shown below:

Age	Males	Females
25	0.0993	0.1494
40	0.0281	0.0487
55	0	0.004
60	0	0

5. Rates of Retirement

After the completion of 5 years of service, the probabilities of retirement vary with age, as follows:

Age	Rate
60	0.04
61	0.04
62	0.15
63	0.10
64	0.10
65	0.15
66	0.15
67	0.20
68	0.20
69	0.20
70	0.20
71	1.00

6. Rates of Disability

Illustrative rates of disablement are shown below:

Age	Rate
15-49	0.01
50-64	0.015

Disability benefits are excluded from the calculation of the Present Value of Vested Benefits.

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

- 7. Form of Payment** Active and Terminated Vested participants are assumed to elect:
- 65% Single Life Annuity,
 - 5% a 10C&C Annuity,
 - 15% a 50% J&S Annuity,
 - 5% a 75% J&S Annuity, and
 - 10% a 100% J&S Annuity
- 8. Percentage Married** 80% of active participants are assumed to be married
- 9. Spouse's Age** Wives three years younger than husbands
- 10. Late Retirement** Terminated Vested participants commencing benefit after Normal Retirement Date are assumed to receive an actuarially increased benefit through their Mandatory Retirement Date (MRD) and an accumulated lump sum with interest from their MRD until the date payments commence.

11. Justification for Assumptions

In accordance with Actuarial Standard of Practice No. 27, the rationale for our 7.00% discount rate is based on the Trustees' risk preference, the Fund's current asset allocation, and the investment manager's capital market outlook.

In accordance with Actuarial Standard of Practice No. 35, the demographic assumptions are based on Plan experience and annually monitored. Several demographic assumptions were changed in conjunction with the SFA application based on recent experience.

12. Disclosures Regarding Models Used

Cheiron utilizes and relies upon ProVal, an actuarial valuation software leased from Winklevoss Technologies for the intended purpose of calculating liabilities, normal costs, and projected benefit payments. As part of the review process for this report, we have performed a number of tests to verify that the results are reasonable and appropriate. We are not aware of any material inconsistencies, unreasonable output resulting from the aggregation of assumptions, material limitations or known weaknesses that would affect this report.

Projections in this report were developed using P-Scan, our proprietary tool for the intended purpose of developing projections. The model is also used to stress test the impact of volatile asset returns and membership declines over the projection period. While the assumptions individually are reasonable for the underlying report that supports the projections, specifically for projection purposes, they are also considered reasonable in the aggregate.

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

13. Changes in Assumptions Since Last Valuation

The RPA '94 current liability interest rate was changed from 2.22% to 2.55% to comply with appropriate guidance.

The RPA '94 current mortality table was changed from the 2022 static mortality table to the 2023 static mortality table to comply with appropriate guidance.

Last year we assumed administrative expenses of \$648,970.

The prior mortality table was: (1) RPH-2014 Blue Collar Employee Mortality Table (Male/Female) with a one-year setback to reflect expected mortality improvement for Pre-Retirement, (2) RPH-2014 Blue Collar Healthy Annuitant Mortality Table (Male/Female) with a one-year setback reflected mortality improvement for Post-Retirement, Non-Disabled Lives, and (3) 150% of RPH-2014 Headcount-Weighted Disabled Retiree Mortality Table for Post-Retirement, Disabled Lives. Further, last year we assumed Participants over 70 (or age 65 with invalid SSNs) were assumed to have a 50% probability of collecting their retirement benefits.

We previously assumed Participants that retire late are assumed to receive retroactive payments to Normal Retirement without interest.

We previously assumed 100% of Actives and Terminated Vested Participants would elect a Single Life Annuity.

B. Actuarial Methods

1. Actuarial Cost Method

The cost method for determining liabilities for this valuation is the Unit Credit Cost method. This is one of a family of valuation methods known as accrued benefit methods. The chief characteristic of accrued benefit methods is that the funding pattern follows the pattern of benefit accrual. The normal cost is determined as that portion of each participant's benefit attributable to service expected to be earned in the upcoming plan year. The Actuarial Liability, which is determined for each participant as of each valuation date, represents the actuarial present value of the portion of each participant's benefit attributable to service earned prior to the valuation date.

2. Asset Valuation Method

The valuation of asset method is based on a market-related value with a five-year phase-in of the market value of assets gains and losses as outlined under IRS Revenue Procedure 2000-40 Section 3 item 16.

Plan Name: Local 360 Labor-Management Pension Plan

Plan Sponsor EIN / Plan Number: 51-6090661 / 001

Attachment B to 2023 Form 5500 Schedule MB

Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

For each year during this phase-in period, (a) for the year preceding the valuation date the difference between the actual return on the market value of assets and the expected return based on the valuation earnings assumption is determined; (b) the market-related value as of the valuation date is equal to the market value of assets minus the sum of 80% of the above difference for the year preceding the valuation date, 60% of the second preceding year's difference, 40% of the third preceding year's difference and 20% of the fourth preceding year's difference; and (c) the valuation assets may neither exceed 120% nor be less than 80% of the actual market value. For the initial year of this asset method, the AVA equals the MVA.

3. Withdrawal Liability Method

The Plan uses the Presumptive method with the Unfunded Vested Benefits calculated as the difference between the Market Value of Assets and the present value of nonforfeitable benefits which equals the ASC 960 Present Value of Vested Benefit excluding the disability benefits.

4. Amortization Extensions

The Plan's Board of Trustees received approval for an automatic five-year amortization extension under §431(d) of the Code effective January 1, 2008.

5. Changes in Actuarial Methods Since the Last Valuation

None.

Schedule MB, Line 6 – Summary of Plan Provisions

The following is a summary of the major plan provisions; please refer to the plan document for a complete description.

1. Effective Date

The Fund was established on September 17, 1959. The following plans were merged in: General Fund Plan on December 7, 1992 and the Retirement Fund on December 31, 1995. The most recent amendment was effective April 1, 2018.

2. Participation

Effective January 1, 2009, participation begins on the later of: (1) the first day of the month in which a contribution was first made on their behalf, or (2) attainment of age 21.

3. Vesting Service

One year of vesting service is credited to employees paid for 5 or more months in a given plan year. Employees who were paid for less than 5 months in a given plan year are credited with the number of months as a paid employee.

4. Benefit Service

Benefit Service is equal to the sum of:

(a) Pre-1976 Credited Past Service – Completed years and completed quarters of full-time and part-time past service prior to the date the employer was first obligated to make a contribution,

(b) Pre-1976 Credited Future Service – prior to January 1, 1973, one quarter for each 450 hours worked within such calendar year, 1800 hours for a full year. After January 1, 1973 and prior to January 1, 1976, one month for each month in which the employer makes a contribution.

(c) Post-1975 Credited Past Service – completed years and months of service from the employee's date of hire to the date the employer was first obligated to make a contribution.

(d) Post-1975 Benefit Service – each calendar month in which the employer makes or is obligated to make a contribution.

Benefit service for participants in the General Fund Plan and Retirement Fund Plan is credited based on the provisions of the respective plans for the years prior to the effective date of the merger.

Schedule MB, Line 6 – Summary of Plan Provisions

5. Normal Retirement Benefit

Eligibility: Age 65 and 5th anniversary of plan participation

Monthly Benefit: The monthly benefit at normal retirement is calculated for:

(a) Local 360 Labor-Management – participants with at least one quarter of a year of benefit service accrued after January 1, 2007 is the sum of: (i) \$42.00 for each year of full-time benefit service, plus (ii) \$20.00 (\$21.00 effective January 1, 2008) for each year of part-time benefit service.

(b) General Fund Plan – participants terminating on or after January 1, 2005 is the sum of: (i) \$28.00 for each year of full-time benefit service, plus (ii) \$14.00 for each year of part-time benefit service.

(c) Retirement Fund Plan (Pathmark) – participants terminating on or after January 1, 2005 is the sum of: (i) and (ii):

New Jersey Stores

- (i) \$45.00 for each year of full-time benefit service, plus
- (ii) \$22.50 for each year of part-time benefit service.

New York Stores

- (i) \$55.00 for each year of full-time benefit service, plus
- (ii) \$27.50 for each year of part-time benefit service.

6. Early Retirement Pension

Eligibility: Age 55 with 10 years of vesting service, or age 62 with 10 years of vesting service for participants in the General Fund Plan.

Monthly Benefit: The Normal Retirement Benefit reduced by ½% for each calendar month preceding the first of the month following attainment of age 62, or age 65 for participants in the General Fund Plan or Retirement Fund Plan.

7. Disability Retirement Pension

Eligibility: Total and permanent disability as defined in the Plan Document, with: (i) age 50 with at least 10 years of vesting service for Local 360 Labor-Management, (ii) 10 years of vesting service for the General Fund Plan, or (iii) age 55 with 10 years of vesting service for the Retirement Fund Plan

Schedule MB, Line 6 – Summary of Plan Provisions

Monthly Benefit: The Normal Retirement Benefit without reduction for age for Local 360 Labor-Management and General Fund Plan, reduced by $\frac{1}{2}\%$ for each calendar month preceding the first of the month following attainment of age 65 for the Retirement Fund Plan

8. Deferred Vested Retirement Pension

Eligibility: 5 years of vesting service

Monthly Benefit: The accrued benefit at the date of termination, payable at normal retirement or a reduced for early retirement.

9. Pre-Retirement Death Benefit

Eligibility: married with 5 years of continuous service

Monthly Benefit: 50% of the amount that would have been payable had the participant retired and commenced benefits on the date of death or at age 55; payable in the form of a qualified Joint & Survivor Pension.

10. Forms of Payment

Normal Form:

Married: 50% Joint & Survivor Annuity

Single: Single Life Annuity

Optional Forms:

- Joint and 100% Survivor Annuity
- Joint and 75% Survivor Annuity
- Life Annuity with 10-Year Certain
- Life Annuity
- General Fund Plan Participants are eligible to elect a Joint and 100% Survivor Annuity, Joint and 75% Survivor Annuity, or Joint and 50% Survivor Annuity. The joint annuitant is not required to be a spouse.

11. Suspension of Benefits

Monthly benefit is suspended for any month in which the retiree worked at least 40 hours in Disqualifying Employment; or 8 days if after normal retirement date.

Plan Name: Local 360 Labor-Management Pension Plan
Plan Sponsor EIN / Plan Number: 51-6090661 / 001
Attachment C to 2023 Form 5500 Schedule MB

Schedule MB, Line 6 – Summary of Plan Provisions

12. Employer Contributions

The monthly contribution rates as of January 1, 2023 are:

Name	Full-Time (Per Month)	Part-Time (Per Month)
ACME Markets	\$614.22	\$260.18
UFCW Local 360	\$555.01	N/A
SME Company	\$555.01	\$235.11
Fine Fare Supermarkets	\$555.01	\$229.50

13. Changes to Plan Provisions Since Last Valuation

None.

Local 360 Labor-Management Pension Fund
Form 5500, Schedule R
PART V, Line 13
Additional Information

1st Employer

a) Employer-ACME

d) Dates collective bargaining agreements expire:

4/8/2028

3/29/2025

11/28/2026

e)(1) Contribution Rates:

PT \$ 260.18

FT \$ 614.22

e)(2) Base unit of measure: Monthly

2nd Employer

a) Employer-Fine Fare

d) Date collective bargaining agreement expires:

5/1/2026

e)(1) Contribution Rates:

	<u>1/1/23-4/30/23</u>	<u>5/1/23-12/31/23</u>
PT	\$ 223.90	\$ 235.10
FT	\$ 528.58	\$ 555.01

e)(2) Base unit of measure: Monthly

3rd Employer

a) Employer-SME Co

d) Date collective bargaining agreement expires:

11/24/2024

e)(1) Contribution Rates:

PT 235.11

FT 555.01

e)(2) Base unit of measure: Monthly

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 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 Local 360 Labor-Management Pension Plan		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Local 360 Labor-Management Pension		D Employer Identification Number (EIN) 51-6090661
E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)		
1a Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2023</u>		
b Assets		
(1) Current value of assets.....	1b(1)	109,279,529
(2) Actuarial value of assets for funding standard account.....	1b(2)	128,319,186
c (1) Accrued liability for plan using immediate gain methods.....	1c(1)	162,101,048
(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)	162,101,048
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)	290,242,232
(b) Expected increase in current liability due to benefits accruing during the plan year.....	1d(2)(b)	3,895,493
(c) Expected release from "RPA '94" current liability for the plan year.....	1d(2)(c)	12,020,784
(3) Expected plan disbursements for the plan year.....	1d(3)	12,845,362
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		10/10/2024
CHRISTIAN E. BENJAMINSON, FSA, EA		Date 23-07015
CHEIRON, INC.		Most recent enrollment number (703) 893-1456
Firm name		Telephone number (including area code)
701 EAST GATE DRIVE, SUITE 330 MOUNT LAUREL NJ 08054 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		

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	109,279,529
b "RPA '94" current liability/participant count breakdown:		
	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1,775	121,892,805
(2) For terminated vested participants	2,291	89,021,341
(3) For active participants:		
(a) Non-vested benefits		2,147,866
(b) Vested benefits		77,180,220
(c) Total active	1,252	79,328,086
(4) Total	5,318	290,242,232
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	37.65 %

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
07/01/2023	6,082,749				
Totals ▶			3(b)	6,082,749	3(c)
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)

0

0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	79.2 %
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	C
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."		2049

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
(2) Females	6c(2)	9FP
d Valuation liability interest rate	6d	7.00 %
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)	7.00%
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	3.2%
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-11.8%
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)	676,716
(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	40,077	4,112
4	-344,240	-35,323

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)	5
(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	-4,856,333

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

a Prior year funding deficiency, if any	9a	22,471,416
b Employer's normal cost for plan year as of valuation date.....	9b	2,317,199

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)	43,540,265	8,936,886
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c..... **9d** 2,360,785**e** Total charges. Add lines 9a through 9d..... **9e** 36,086,286**Credits to funding standard account:****f** Prior year credit balance, if any..... **9f** 0**g** Employer contributions. Total from column (b) of line 3..... **9g** 6,082,749

	Outstanding balance	
h Amortization credits as of valuation date..... 9h	32,229,819	4,647,454

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... **9i** 534,617**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL).....**(2)** "RPA '94" override (90% current liability FFL)**(3)** FFL credit

9j(1)	58,998,428	
9j(2)	136,390,915	
9j(3)		0

k (1) Waived funding deficiency **9k(1)** 0**(2)** Other credits **9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) **9l** 11,264,820**m** Credit balance: If line 9l is greater than line 9e, enter the difference **9m****n** Funding deficiency: If line 9e is greater than line 9l, enter the difference **9n** 24,821,466**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** 24,821,466**11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions ☒ Yes ☐ No

40803 LOCAL 360 LABOR-MANAGEMENT

51-6090661

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment**

Party in Interest	Identity	Description	Cost	Current Value
	CASH EQUIVALENTS	CAPITAL ONE SAVINGS	\$ 200,016	\$
	CASH EQUIVALENTS	CASH BANK OF AMERICA	174,407	
	CASH EQUIVALENTS	ISA BANK OF AMERICA	297,795	
	CASH EQUIVALENTS	BLACKROCK LIQUIDITY	3,738,259	
	LIMITED PARTNERSHIPS	NEXTERA ENERGY PARTN	181,142	
	MUTUAL FUNDS	ALLIANZ GLOBAL INVS	2,134,997	
	MUTUAL FUNDS	ALLIANZ GLOBAL INVS	1,868,342	
	MUTUAL FUNDS	BLACKROCK BD ALLOCAT	172,420	
	MUTUAL FUNDS	BLACKROCK BD ALLOCAT	2,489,181	
	MUTUAL FUNDS	BLACKROCK ALLOCATION	283,122	
	EQUITIES	ABBOTT LABS	818,059	
	EQUITIES	ABBVIE INC	551,889	
	EQUITIES	ACADIA HEALTHCARE CO	166,200	
	EQUITIES	ADOBE INC	404,369	
	EQUITIES	AFLAC INC	506,522	
	EQUITIES	AIR PRODS & CHEMS IN	367,728	
	EQUITIES	ALLEGHANY CORP DEL	275,447	
	EQUITIES	ALLIANT CORP	483,784	
	EQUITIES	ALLSTATE CORP	474,062	
	EQUITIES	ALPHABET INC	407,318	
	EQUITIES	ALPHABET INC	503,343	
	EQUITIES	ALTRIA GROUP INC	20,786	
	EQUITIES	AMAZON COM INC	1,149,761	
	EQUITIES	AMETEK INC NEW	119,267	
	EQUITIES	APELLIS PHARMACEUTIC	80,716	
	EQUITIES	APPLE INC	487,042	
	EQUITIES	APPLIED MATLS INC	136,068	
	EQUITIES	ARGENX SE	129,108	
	EQUITIES	ASGN INC	168,231	
	EQUITIES	ASML HOLDINGS NV	39,945	
	EQUITIES	AUTODESK INC	314,780	
	EQUITIES	AUTOMATIC DATA PROCE	156,392	
	EQUITIES	AVIENT CORP	190,238	
	EQUITIES	AXIS CAP HLDGS LTD	244,178	
	EQUITIES	AZENTA INC	48,747	
	EQUITIES	BALLY'S CORP	133,523	
	EQUITIES	BANDWIDTH INC	202,182	
	EQUITIES	BANKUNITED INC	188,536	
	EQUITIES	BJS WHSL CLUB HLDGS	92,065	
	EQUITIES	BEST BUY CO	141,958	
	EQUITIES	BLACKROCK INC	243,995	
	EQUITIES	BLOCK INC	165,379	
	EQUITIES	BLOOMIN BRANDS INC	217,782	
	EQUITIES	BOSTON SCIENTIFIC CO	377,154	
	EQUITIES	BRIDGE INVT GROUP	156,434	
	EQUITIES	BRIGHTSPHERE INVT GR	75,408	
	EQUITIES	BRISTOL MYERS SQUIBB	596,939	
	EQUITIES	BROADCOM INC	173,317	
	EQUITIES	BROADRIDGE FINL SOLU	114,556	
	EQUITIES	BRUNSWICK CORP	214,934	
	EQUITIES	CADENCE DESIGN SYSTE	106,996	
	EQUITIES	CANADIAN PAC RY LTD	43,354	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

<u>Party in</u> <u>Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current</u> <u>Value</u>
	EQUITIES	CARDLYTICS INC	\$ 144,806	\$
	EQUITIES	CENTURY COMMUNITIES	180,846	
	EQUITIES	CHARTER COMMUNICATIO	146,457	
	EQUITIES	CHEVRON CORP	689,466	
	EQUITIES	CISCO SYS INC	481,256	
	EQUITIES	CITIGROUP INC	510,649	
	EQUITIES	CITI TRENDS INC	155,756	
	EQUITIES	CITIZENS FINL GROUP	390,458	
	EQUITIES	CLARIVATE ANALYTICS	282,767	
	EQUITIES	COCA COLA CO	570,825	
	EQUITIES	COLFAX CORP	198,390	
	EQUITIES	COLGATE PALMOLIVE CO	433,434	
	EQUITIES	COMCAST CORP	580,493	
	EQUITIES	CONOCOPHILLIPS	280,747	
	EQUITIES	CONSOLIDATED EDISON	549,986	
	EQUITIES	CONSTELLATION BRANDS	413,235	
	EQUITIES	CORNING INC	89,877	
	EQUITIES	COSTAR GROUP INC	192,116	
	EQUITIES	CVS HEALTH CORP	431,073	
	EQUITIES	DANAHER CORP DEL	137,345	
	EQUITIES	DARLING INGREDIENTS	78,582	
	EQUITIES	DEVON ENERGY	119,032	
	EQUITIES	DISCOVERY INC	660,916	
	EQUITIES	DOLLAR GEN CORP	461,626	
	EQUITIES	DOVER CORP	188,349	
	EQUITIES	DUKE ENERGY CORP	492,331	
	EQUITIES	EAST WEST BANCORP IN	137,835	
	EQUITIES	EASTERN BANCSHARES I	177,458	
	EQUITIES	EATON CORP PLC	94,759	
	EQUITIES	EDWARDS LIFESCIENCES	194,955	
	EQUITIES	ELECTRONIC ARTS INC	75,413	
	EQUITIES	EMERSON ELEC CO	402,477	
	EQUITIES	ENERPAC TOOL GROUP C	177,608	
	EQUITIES	ENTERPRISE FINL SVCS	126,455	
	EQUITIES	EQUIFAX INC	233,077	
	EQUITIES	ESSENTIAL UTILS INC	185,247	
	EQUITIES	EVERBRIDGE INC	189,112	
	EQUITIES	EVERSOURCE ENERGY	62,175	
	EQUITIES	FIVE BELOW INC	129,204	
	EQUITIES	FISERVE INC	531,231	
	EQUITIES	FOCUS FINL PARTNERS	177,095	
	EQUITIES	GARTNER INC	143,666	
	EQUITIES	GENERAL DYNAMICS COR	344,224	
	EQUITIES	GENUINE PARTS CO	319,949	
	EQUITIES	GFL ENVIRONMENTAL IN	166,095	
	EQUITIES	GLOBANT	165,767	
	EQUITIES	GREAT LAKES DREDGE &	150,600	
	EQUITIES	HARSCO CORP	108,744	
	EQUITIES	HCA HEALTHCARE HLDGS	329,196	
	EQUITIES	HERSHEY CO	357,677	
	EQUITIES	HILTON WORLDWIDE HOL	113,935	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	EQUITIES	HOME DEPOT INC	\$ 357,409	\$
	EQUITIES	HONEYWELL INTL INC	37,187	
	EQUITIES	HORIZON THERAPEUTICS	99,860	
	EQUITIES	HUBBELL INC	374,342	
	EQUITIES	IHS MARKIT LTD	49,358	
	EQUITIES	ICON PLC	274,628	
	EQUITIES	ILLINOIS TOOL WKS IN	78,858	
	EQUITIES	INTEL CORP	449,831	
	EQUITIES	INTELIA THERAPEUTICS	159,118	
	EQUITIES	INTERCONTINENTAL EXC	155,685	
	EQUITIES	INTERNATIONAL BUSINE	570,719	
	EQUITIES	INTUITIVE SURGICAL	153,762	
	EQUITIES	INTUIT	331,491	
	EQUITIES	INTRPUBLIC GROUP	301,641	
	EQUITIES	J P MORGAN CHASE & C	676,660	
	EQUITIES	JAZZ PHARMACEUTICALS	124,811	
	EQUITIES	JELD-WEN HLDG INC	208,009	
	EQUITIES	JOHNSON & JOHNSON	403,489	
	EQUITIES	JOHNSON CONTROLS INT	299,747	
	EQUITIES	KIMBERLY CLARK CORP	443,587	
	EQUITIES	KONTOOR BRANDS INC	153,574	
	EQUITIES	KYNDRYL HOLDINGS INC	300,978	
	EQUITIES	LAM RESEARCH CORP	185,790	
	EQUITIES	LAUDER ESTEE COS INC	92,003	
	EQUITIES	LOCKHEED MARTIN CORP	576,771	
	EQUITIES	LILLY ELI & CO	96,213	
	EQUITIES	LITTELFUSE INC	173,585	
	EQUITIES	MARATHON PETROLEUM C	338,088	
	EQUITIES	MARRIOTT INTL INC	212,268	
	EQUITIES	MARSH & MCLENNAN COS	111,519	
	EQUITIES	MASIMO CORP	98,524	
	EQUITIES	MASTERCARD INC	396,223	
	EQUITIES	MATCH GROUP INC	217,113	
	EQUITIES	MCDONALDS CORP	225,394	
	EQUITIES	MCKESSON CORP	408,290	
	EQUITIES	MEDTRONIC PLC	197,724	
	EQUITIES	MERCK & CO INC	265,043	
	EQUITIES	META PLATFORMS INC	581,138	
	EQUITIES	METLIFE INC	399,550	
	EQUITIES	METROPOLITAN BK HLDG	144,028	
	EQUITIES	MICROSOFT CORP	1,049,066	
	EQUITIES	MOLINA HEALTHCARE IN	194,306	
	EQUITIES	MONDELEZ INTL INC	238,915	
	EQUITIES	MSCI INC	136,499	
	EQUITIES	NESTLE S A REP	79,940	
	EQUITIES	NETFLIX COM INC	270,870	
	EQUITIES	NEXTERA ENERGY INC	132,121	
	EQUITIES	NIKE INC	239,391	
	EQUITIES	NORDSON CORP	154,537	
	EQUITIES	NOVO NORDISK A S ADR	47,964	
	EQUITIES	NUCOR CORP	231,492	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	EQUITIES	NVIDIA CORP	\$ 135,094	\$
	EQUITIES	OPEN LENDING CORP	127,586	
	EQUITIES	OTIS WORLDWIDE CORP	46,744	
	EQUITIES	PACWEST BANCORP	197,203	
	EQUITIES	PDC ENERGY INC	220,042	
	EQUITIES	PAYCHEX INC	94,353	
	EQUITIES	PAYPAL HOLDINGS INC	271,054	
	EQUITIES	PENN NATL GAMING INC	69,707	
	EQUITIES	PEPSICO INC	363,113	
	EQUITIES	PERFORMANCE FOOD GRO	250,688	
	EQUITIES	PHILIP MORRIS INTL I	128,932	
	EQUITIES	PHILLIPS 66	81,198	
	EQUITIES	PINNACLE FINL PARTNE	151,877	
	EQUITIES	PNC FINL SVCS GROUP	146,306	
	EQUITIES	PRICE T ROWE GROUP I	379,417	
	EQUITIES	PROCTER & GAMBLE CO	240,922	
	EQUITIES	PROGRESSIVE CORP OHI	212,609	
	EQUITIES	PROGYNY INC	185,689	
	EQUITIES	QUALCOMM INC	166,783	
	EQUITIES	QUANTA SVCS INC	94,239	
	EQUITIES	RALPH LAUREN CORP	288,150	
	EQUITIES	RAYTHEON TECHNOLOGIE	75,106	
	EQUITIES	REGAL REXNORD CORP	180,738	
	EQUITIES	REVANCE THERAPEUTICS	105,457	
	EQUITIES	ROBLOX CORP	105,160	
	EQUITIES	ROSS STORES INC	351,413	
	EQUITIES	RUSH STREET INTERACT	149,552	
	EQUITIES	RYAN SPECIALTY GROUP	187,013	
	EQUITIES	RPM INTL INC	269,122	
	EQUITIES	S&P GLOBAL INC	160,246	
	EQUITIES	SAIA INC	111,277	
	EQUITIES	SALESFORCE COM INC	39,610	
	EQUITIES	SCHEIN HENRY INC	495,719	
	EQUITIES	SCHWAB CHARLES CORP	279,958	
	EQUITIES	SEMPRA ENERGY	147,696	
	EQUITIES	SERVICENOW INC	369,423	
	EQUITIES	SHERWIN WILLIAMS CO	382,338	
	EQUITIES	SHIFT4 PAYMENTS INC	135,571	
	EQUITIES	SMARTSHEET INC	237,112	
	EQUITIES	SMUCKER J M CO	403,934	
	EQUITIES	SNAP ON INC	388,793	
	EQUITIES	STARBUCKS CORP	193,462	
	EQUITIES	STATE STR CORP	368,291	
	EQUITIES	SUMMIT MATLS INC	164,301	
	EQUITIES	TFI INTERNATIONAL IN	167,066	
	EQUITIES	TARGA RES CORP	170,350	
	EQUITIES	TELUS INTL CDA INC	163,475	
	EQUITIES	TEXAS INSTRS INC	283,353	
	EQUITIES	THERMO FISHER SCIENT	130,386	
	EQUITIES	TOLL BROS INC	205,091	
	EQUITIES	TOWER SEMICONDUCTOR	165,191	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	EQUITIES	TRANSUNION	\$ 309,545	\$
	EQUITIES	TRINITY INDUS INC	216,261	
	EQUITIES	TRUIST FINL CORP	189,748	
	EQUITIES	UNION PAC CORP	124,595	
	EQUITIES	UNITED PARCEL SVC IN	176,099	
	EQUITIES	UNITEDHEALTH GROUP I	484,605	
	EQUITIES	UNIVERSAL DISPLAY CO	192,280	
	EQUITIES	US BANCORP DEL	119,654	
	EQUITIES	VARONIS SYS INC	89,326	
	EQUITIES	VERISK ANALYTICS INC	319,082	
	EQUITIES	VERIZON COMMUNICATIO	561,676	
	EQUITIES	VISA INC CL A COM	549,294	
	EQUITIES	VULCAN MATERIALS CO	284,293	
	EQUITIES	WABTEC	142,948	
	EQUITIES	WEC ENERGY GROUP INC	72,877	
	EQUITIES	WEX INC	189,406	
	EQUITIES	WILLSCOT MOBIL MINI	135,035	
	EQUITIES	WINTRUST FINANCIAL C	123,139	
	EQUITIES	ZOETIS INC	321,041	
	EQUITIES	ZURN WTR SOLUTIONS C	52,974	
	REAL ESTATE AND OTHE	AMERICAN CAMPUS CMNT	134,348	
	REAL ESTATE AND OTHE	AMERICAN TOWER REIT	129,908	
	REAL ESTATE AND OTHE	COUSINS PPTYS INC	168,549	
	REAL ESTATE AND OTHE	CROWN CASTLE REIT	117,091	
	REAL ESTATE AND OTHE	GAMING & LEISURE PPT	217,976	
	REAL ESTATE AND OTHE	HEALTHPEAK PPTYS INC	436,362	
	REAL ESTATE AND OTHE	INDEPENDENCE RLTY TR	118,948	
	REAL ESTATE AND OTHE	PROLOGIS INC	112,440	
	REAL ESTATE AND OTHE	REALTY INCOME CORP	138,091	
	REAL ESTATE AND OTHE	SIMON PPTY GROUP INC	293,605	
	REAL ESTATE AND OTHE	STARWOOD PPTY TR INC	150,419	
	REAL ESTATE AND OTHE	SUMMIT HOTEL PPTYS I	83,210	
	MORTGAGE BACKED SECU	FHLMC G16308 3.50% 2	4,432	
	MORTGAGE BACKED SECU	FHLMC G08588 4.0% 2	3,165	
	MORTGAGE BACKED SECU	FHLMC G08624 4.0% 20	35,842	
	MORTGAGE BACKED SECU	FHLMC G08669 4.00%	3,718	
	MORTGAGE BACKED SECU	FHLMC G08682 4.00% 2	14,975	
	MORTGAGE BACKED SECU	FHLMC G08687 3.50% 2	12,302	
	MORTGAGE BACKED SECU	FHLMC G08693 3.50% 2	22,293	
	MORTGAGE BACKED SECU	FHLMC G08694 4.0% 20	10,120	
	MORTGAGE BACKED SECU	FHLMC G08699 4.0% 20	19,171	
	MORTGAGE BACKED SECU	FHLMC G08701 3.0% 20	17,918	
	MORTGAGE BACKED SECU	FHLMC G08702 3.50% 2	15,280	
	MORTGAGE BACKED SECU	FHLMC G08737 3.0% 20	14,529	
	MORTGAGE BACKED SECU	FHLMC G08741 3.0% 20	61,487	
	MORTGAGE BACKED SECU	FHLMC G08747 3.0% 20	62,645	
	MORTGAGE BACKED SECU	FHLMC G08748 3.50% 2	13,411	
	MORTGAGE BACKED SECU	FHLMC G08756 3.0% 20	71,843	
	MORTGAGE BACKED SECU	FHLMC G08759 4.50% 2	14,280	
	MORTGAGE BACKED SECU	FHLMC G08761 3.50% 2	46,827	
	MORTGAGE BACKED SECU	FHLMC G08784 3.5% 20	94,417	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

Party in Interest	Identity	Description	Cost	Current Value
	MORTGAGE BACKED SECU	FHLMC G08785 4.0% 20	\$ 2,554	\$
	MORTGAGE BACKED SECU	FHLMC G08817 4.0% 20	5,702	
	MORTGAGE BACKED SECU	FHLMC G08831 4.0% 20	5,366	
	MORTGAGE BACKED SECU	FHLMC G08872 4.0% 20	4,193	
	MORTGAGE BACKED SECU	FHLMC G18642 3.50% 2	3,947	
	MORTGAGE BACKED SECU	FHLMC G07794 5.50% 2	4,633	
	MORTGAGE BACKED SECU	FHLMC ZS4781 4.50% 2	21,939	
	MORTGAGE BACKED SECU	FHLMC SD8001 3.50% 2	30,421	
	MORTGAGE BACKED SECU	FHLMC SD8016 3.0% 20	49,643	
	MORTGAGE BACKED SECU	FHLMC SD8068 3.0% 20	18,740	
	MORTGAGE BACKED SECU	FHLMC SD8074 3.0% 20	19,827	
	MORTGAGE BACKED SECU	FHLMC SD8108 3.0% 20	17,231	
	MORTGAGE BACKED SECU	FHLMC SD8129 2.50% 2	42,730	
	MORTGAGE BACKED SECU	FHLMC SD8168 3.0% 20	20,260	
	MORTGAGE BACKED SECU	FHLMC Q49490 3.50% 2	4,514	
	MORTGAGE BACKED SECU	FHLMC G60641 4.50%	11,560	
	MORTGAGE BACKED SECU	FHLMC G60855 4.50% 2	10,765	
	MORTGAGE BACKED SECU	FNMA PAL 0065 4.50%	21,019	
	MORTGAGE BACKED SECU	FNMA PAL2224 3.50% 2	4,418	
	MORTGAGE BACKED SECU	FNMA PAL 6146 3.5% 2	703	
	MORTGAGE BACKED SECU	FNMA PAL6307 4.50% 2	3,072	
	MORTGAGE BACKED SECU	FNMA PAL7579 5.50% 2	4,144	
	MORTGAGE BACKED SECU	FNMA PAL8272 3.50% 2	15,734	
	MORTGAGE BACKED SECU	FNMA PAS4884 3.0% 20	4,529	
	MORTGAGE BACKED SECU	FNMA PAS5696 3.50% 2	25,808	
	MORTGAGE BACKED SECU	FNMA PAS6515 4.0% 20	5,674	
	MORTGAGE BACKED SECU	FNMA PAW7396 3.50%	5,436	
	MORTGAGE BACKED SECU	FNMA PBM2007 4.00% 2	105,450	
	MORTGAGE BACKED SECU	FNMA PCA4185 4.5% 20	15,941	
	MORTGAGE BACKED SECU	FNMA PFM7163 4.50% 2	36,030	
	MORTGAGE BACKED SECU	FNMA PFM7592 3.50% 2	4,263	
	MORTGAGE BACKED SECU	FNMA PFM7599 3.50% 2	3,594	
	MORTGAGE BACKED SECU	FNMA PFM7745 3.50% 2	6,395	
	MORTGAGE BACKED SECU	FNMA PFM8087 3.50% 2	947	
	MORTGAGE BACKED SECU	FNMA PFM8138 3.50% 2	11,362	
	MORTGAGE BACKED SECU	FNMA PFM9043 4.0% 20	95,605	
	MORTGAGE BACKED SECU	FNMA PFM9088 3.50% 2	7,879	
	MORTGAGE BACKED SECU	FNMA PFM1578 3.50% 2	12,772	
	MORTGAGE BACKED SECU	FNMA PFM3982 3.50% 2	58,734	
	MORTGAGE BACKED SECU	FNMA PFM5001 3.50% 2	121,615	
	MORTGAGE BACKED SECU	FNMA PFM5197 3.50% 2	164,520	
	MORTGAGE BACKED SECU	FNMA PFM5750 4.0% 20	55,669	
	MORTGAGE BACKED SECU	FNMA PFM6293 3.0% 20	40,525	
	MORTGAGE BACKED SECU	FNMA P888405 5.0% 20	32	
	MORTGAGE BACKED SECU	FNMA PMA2670 3.0% 20	22,529	
	MORTGAGE BACKED SECU	FNMA PMA2705 3.0 % 2	5,111	
	MORTGAGE BACKED SECU	FNMA PMA2806 3.0% 20	1,356	
	MORTGAGE BACKED SECU	FNMA PMA3008 4.50% 2	3,655	
	MORTGAGE BACKED SECU	FNMA PMA3058 4.0% 20	264,013	
	MORTGAGE BACKED SECU	FNMA PMA3088 4.0% 20	12,867	
	MORTGAGE BACKED SECU	FNMA PMA3182 3.50% 2	4,377	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

Party in Interest	Identity	Description	Cost	Current Value
	MORTGAGE BACKED SECU	FNMA PMA3184 4.50% 2	\$ 5,992	\$
	MORTGAGE BACKED SECU	FNMA PMA3210 3.50% 2	29,944	
	MORTGAGE BACKED SECU	FNMA PMA3238 3.50% 2	1,733	
	MORTGAGE BACKED SECU	FNMA PMA3275 3.0% 20	1,415	
	MORTGAGE BACKED SECU	FNMA PMA3278 4.50% 2	1,025	
	MORTGAGE BACKED SECU	FNMA PMA3364 3.50% 2	5,506	
	MORTGAGE BACKED SECU	FNMA PMA3384 4% 2048	4,260	
	MORTGAGE BACKED SECU	FNMA PMA3385 4.50% 2	3,025	
	MORTGAGE BACKED SECU	FNMA PMA3416 4.50% 2	2,532	
	MORTGAGE BACKED SECU	FNMA PMA3444 4.50% 2	2,383	
	MORTGAGE BACKED SECU	FNMA PMA3462 3.50% 2	190	
	MORTGAGE BACKED SECU	FNMA PMA3615 4.0% 20	2,209	
	MORTGAGE BACKED SECU	FNMA PMA3637 3.50% 2	2,616	
	MORTGAGE BACKED SECU	FNMA PMA3687 4.0% 20	47,504	
	MORTGAGE BACKED SECU	FNMA PMA3692 3.50% 2	4,526	
	MORTGAGE BACKED SECU	FNMA PMA3835 3.50% 2	35,174	
	MORTGAGE BACKED SECU	FNMA PMA3897 3.0% 20	78,253	
	MORTGAGE BACKED SECU	FNMA PMA3898 3.50% 2	7,730	
	MORTGAGE BACKED SECU	FNMA PMA3939 3.50% 2	36,358	
	MORTGAGE BACKED SECU	FNMA PMA3991 3.0% 20	15,423	
	MORTGAGE BACKED SECU	FNMA PMA 4028 3.50%	18,440	
	MORTGAGE BACKED SECU	FNMA PMA4048 3.0% 20	87,115	
	MORTGAGE BACKED SECU	FNMA PMA4080 3.50% 2	9,216	
	MORTGAGE BACKED SECU	FNMA PMA4160 3.0% 20	100,115	
	MORTGAGE BACKED SECU	FNMA PMA4211 3.0% 20	9,332	
	MORTGAGE BACKED SECU	FNMA PMA4357 3.0% 20	66,815	
	MORTGAGE BACKED SECU	FNMA PMA4378 2.0% 20	397,684	
	MORTGAGE BACKED SECU	FNMA PMA4379 2.50% 2	391,079	
	MORTGAGE BACKED SECU	FNMA PMA4468 3.50% 2	151,391	
	MORTGAGE BACKED SECU	FNMA PAE0392 5.50% D	16,575	
	COMMON COLLECTIVE TR	BLACKSTONE REAL ESTA	4,500,000	
	GOVT SECURITIES	FEDERAL NATL MTG ASS	361,422	
	GOVT SECURITIES	FEDERAL NATL MTG ASS	136,075	
	GOVT SECURITIES	US TREASURY BOND 3.1	219,066	
	GOVT SECURITIES	US TREASURY BOND 2.8	250,004	
	GOVT SECURITIES	US TREASURY BOND .12	418,000	
	GOVT SECURITIES	US TREASURY BOND .50	970,095	
	GOVT SECURITIES	US TREASURY BOND .75	194,399	
	GOVT SECURITIES	US TREASURY BOND 1.3	138,712	
	GOVT SECURITIES	US TREASURY BOND .50	629,275	
	GOVT SECURITIES	U S TREASURY NOTE 2.	921,305	
	GOVT SECURITIES	U S TREASURY NOTE 1.	303,892	
	GOVT SECURITIES	U S TREASURY NOTE 1.	679,799	
	GOVT SECURITIES	U S TREASURY NOTE 2.	854,539	
	GOVT SECURITIES	U S TREASURY NOTE 2.	134,238	
	GOVT SECURITIES	U S TREASURY NOTE 2.	119,544	
	GOVT SECURITIES	U S TREASURY NOTE 2.	351,747	
	CORPORATE BONDS	AT&T INC NOTES 4.125	18,332	
	CORPORATE BONDS	AT&T INC NOTES GLB 4	101,213	
	CORPORATE BONDS	ABBVIE INC NOTE 3.60	121,835	
	CORPORATE BONDS	ABBVIE INC GLB 2.850	142,830	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	CORPORATE BONDS	ABBVIE INC NOTE 2.95	\$ 175,435	\$
	CORPORATE BONDS	AMERICAN EXPRESS CRE	66,856	
	CORPORATE BONDS	AMERICAN INTL GROUP	142,301	
	CORPORATE BONDS	AMERICAN INTL GROUP	95,676	
	CORPORATE BONDS	AMERICAN TOWER CORP	69,667	
	CORPORATE BONDS	AMERICAN TOWER CORP	4,310	
	CORPORATE BONDS	AMGEN INC 2.600% AUG	155,366	
	CORPORATE BONDS	AMGEN INC 3.200% NOV	6,397	
	CORPORATE BONDS	ANTHEM INC 3.350% DE	154,386	
	CORPORATE BONDS	ANTHEM INC 2.950% DE	2,091	
	CORPORATE BONDS	APPLE INC GLB 1.650%	111,034	
	CORPORATE BONDS	BAKER HUGHES LLC 3.3	4,278	
	CORPORATE BONDS	BOSTON PPTYS LP 3.80	6,480	
	CORPORATE BONDS	BOSTON PPTYS LP 2.75	1,040	
	CORPORATE BONDS	BOSTON SCIENTIFIC CO	16,232	
	CORPORATE BONDS	BP CAP MKTS AMER 3.1	157,459	
	CORPORATE BONDS	BP CAP MKTS AMER 3.0	67,587	
	CORPORATE BONDS	BP CAP MKTS AMER 3.4	107,354	
	CORPORATE BONDS	BROADCOM CORP 3.625%	103,500	
	CORPORATE BONDS	CIGNA CORP 2.400% MA	123,980	
	CORPORATE BONDS	CVS CAREMARK CORP 3.	141,000	
	CORPORATE BONDS	CVS HEALTH CORP 1.30	119,339	
	CORPORATE BONDS	CAPITAL ONE FINANCIA	78,251	
	CORPORATE BONDS	CATERPILLAR FINL SVC	22,888	
	CORPORATE BONDS	CC HOLDINGS GS V LLC	144,309	
	CORPORATE BONDS	CITIGROUP INC 3.30%	147,788	
	CORPORATE BONDS	CITIGROUP INC 3.200%	95,827	
	CORPORATE BONDS	CITIGROUP INC 2.7500	1,029	
	CORPORATE BONDS	COMCAST CORP COMPANY	156,149	
	CORPORATE BONDS	COMCAST CORP COMPANY	2,096	
	CORPORATE BONDS	COMCAST CORP COMPANY	117,685	
	CORPORATE BONDS	CONSTELLATION BRANDS	145,876	
	CORPORATE BONDS	D R HORTON INC 5.750	10,992	
	CORPORATE BONDS	WALT DISNEY CO 2.450	156,957	
	CORPORATE BONDS	DISCOVER FINL SVCS 4	154,394	
	CORPORATE BONDS	DUKE ENERGY CORP 3.0	141,341	
	CORPORATE BONDS	EBAY INC 3.800% MAR	156,324	
	CORPORATE BONDS	ENTERPRISE PRODUCTS	65,497	
	CORPORATE BONDS	ENTERPRISE PRODUCTS	143,612	
	CORPORATE BONDS	ENTERPRISE PRODUCTS	2,141	
	CORPORATE BONDS	ENTERPRISE PRODUCTS	108,635	
	CORPORATE BONDS	ESSEX PORTFOLIO LP 3	151,388	
	CORPORATE BONDS	EXELON GENERATION CO	140,703	
	CORPORATE BONDS	FISERV INC 3.50% JUL	117,840	
	CORPORATE BONDS	GENERAL MOTORS CO GL	140,989	
	CORPORATE BONDS	GENERAL MOTORS FINL	28,231	
	CORPORATE BONDS	GOLDMAN SACHS GROUP	54,164	
	CORPORATE BONDS	GOLDMAN SACHS GROUP	139,680	
	CORPORATE BONDS	GOLDMAN SACHS GROUP	39,997	
	CORPORATE BONDS	GOLDMAN SACHS GROUP	4,971	
	CORPORATE BONDS	GOLDMAN SACHS GROUP	175,072	

Federal StatementsFYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND****Plan: 001****Assets Held for Investment (continued)**

Party in Interest	Identity	Description	Cost	Current Value
	CORPORATE BONDS	HOST HOTELS & RESORT	\$ 138,838	\$
	CORPORATE BONDS	INTERCONTINENTAL EXC	53,410	
	CORPORATE BONDS	JP MORGAN CHASE VAR%	89,005	
	CORPORATE BONDS	JP MORGAN CHASE VAR%	157,100	
	CORPORATE BONDS	JP MORGAN CHASE VAR%	108,813	
	CORPORATE BONDS	KINDER MORGAN ENER P	104,072	
	CORPORATE BONDS	USD MANULIFE FIN 4.1	57,421	
	CORPORATE BONDS	MARSH & MCLENNAN COS	103,468	
	CORPORATE BONDS	MCDONALDS CORP 2.625	139,921	
	CORPORATE BONDS	MORGAN STANLEY VAR%	200,890	
	CORPORATE BONDS	MORGAN STANLEY VAR%	47,685	
	CORPORATE BONDS	MORGAN STANLEY VAR%	1,964	
	CORPORATE BONDS	MORGAN STANLEY SER F	147,316	
	CORPORATE BONDS	MORGAN STANLEY 3.625	50,190	
	CORPORATE BONDS	NETAPP INC 2.375% JU	2,044	
	CORPORATE BONDS	NETAPP INC 1.875% JU	156,695	
	CORPORATE BONDS	NEXTERA ENERGY CAP H	114,141	
	CORPORATE BONDS	ORACLE CORP 2.650% J	72,048	
	CORPORATE BONDS	ORACLE CORP 3.250% N	6,379	
	CORPORATE BONDS	ORACLE CORP 2.950% N	155,871	
	CORPORATE BONDS	ORACLE CORP 2.950% A	151,743	
	CORPORATE BONDS	PHILLIPS 66 1.30% FE	27,479	
	CORPORATE BONDS	SOUTHERN CO GLB 2.95	140,701	
	CORPORATE BONDS	SOUTHWEST AIRLINES C	31,943	
	CORPORATE BONDS	SOUTHWEST AIRLINES C	106,523	
	CORPORATE BONDS	US BANCORP 2.375% JU	102,029	
	CORPORATE BONDS	VERIZON COMMUNICATIO	9,134	
	CORPORATE BONDS	VERIZON COMMUNICATIO	110,011	
	CORPORATE BONDS	VMWARE INC GLB 2.950	48,893	
	CORPORATE BONDS	WRKCO INC 4.650% MAR	151,386	
	CORPORATE BONDS	WASTE MGMT INC 2.90%	9,336	
	CORPORATE BONDS	WELLS FARGO & CO 4.1	84,125	
	CORPORATE BONDS	WELLS FARGO & CO 3.3	154,880	
	CORPORATE BONDS	WELLS FARGO & CO 3.5	149,821	
	CORPORATE BONDS	WELLS FARGO & CO 3.0	1,057	
	CORPORATE BONDS	WELLS FARGO & CO VAR	3,173	
	CORPORATE BONDS	WELLS FARGO & CO VAR	93,833	
	CORPORATE BONDS	WILLIAMS PARTNERS LP	141,064	
	FOREIGN BONDS	EQUINOR ASA CO 1.750	1,011	
	FOREIGN BONDS	GOLDMAN SACHS GROUP	121,384	
	FOREIGN BONDS	MITSUBISHI UFJ FINL	4,374	
	FOREIGN BONDS	MITSUBISHI UFJ FINL	6,513	
	FOREIGN BONDS	SHELL INTERNATIONAL	49,026	
	FOREIGN BONDS	SHELL INTERNATIONAL	74,838	

40803 LOCAL 360 LABOR-MANAGEMENT

51-6090661

Federal Statements

FYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND**

Plan: 001

Details supporting certification of status

Description

SEE ATTACHED

40803 LOCAL 360 LABOR-MANAGEMENT

51-6090661

Federal Statements

FYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND**

Plan: 001

Change in Actuarial Assumptions

Description

SEE ATTACHED

40803 LOCAL 360 LABOR-MANAGEMENT

51-6090661

Federal Statements

FYE: 12/31/2023 **LOCAL 360 LABOR-MANAGEMENT PENSION FUND**

Plan: 001

General Footnote

Description

SCHEDULE MB-LINE 8B(1)- THE SCHEDULE IS ATTACHED, SINCE THE COMPLETED
SCHEDULE WAS NOT ALLOWING FORM TO BE EFILED.