

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here.▶ ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan JUAN DE LA CRUZ FARM WORKERS PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 04/15/1973
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) JUAN DE LA CRUZ PENSION PLAN P O BOX 36 KEENE, CA 93531-0036
2b	Employer Identification Number (EIN) 95-6454441
2c	Plan Sponsor's telephone number 661-823-6905
2d	Business code (see instructions) 525100

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.	10/16/2024	PATRICK PINE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor JUAN DE LA CRUZ PENSION PLAN P O BOX 36 KEENE, CA 93531-0036	3b Administrator's EIN 95-6454441 3c Administrator's telephone number 661-823-6905
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 9592
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 1823 6a(2) 1871 6b 4269 6c 2953 6d 9093 6e 478 6f 9571 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 28

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

1A

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☒ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (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
---	---	--

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 JUAN DE LA CRUZ FARM WORKERS 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 JUAN DE LA CRUZ PENSION PLAN	D Employer Identification Number (EIN) 95-6454441

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) 68875050
(2) Actuarial value of assets for funding standard account	1b(2) 77944788
c (1) Accrued liability for plan using immediate gain methods	1c(1) 90559213
(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) 90030474
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) 144422234
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 344312
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 8574863
(3) Expected plan disbursements for the plan year	1d(3) 9541599

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	10/09/2024
Signature of actuary JASON C. BIRKLE	Date 23-07856
Type or print name of actuary NWPS	Most recent enrollment number 408-298-1170
Firm name 160 W SANTA CLARA ST SUITE 1550, SAN JOSE, CA 95113	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	68875050
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	4787	93478376
(2) For terminated vested participants	2911	36421225
(3) For active participants:		
(a) Non-vested benefits		172939
(b) Vested benefits		14349694
(c) Total active	1823	14522633
(4) Total	9521	144422234
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	47.69 %

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	2293225	252932			
Totals ►			3(b)	2293225	3(c) 252932
(d) Total withdrawal liability amounts included in line 3(b) total				3(d)	128183

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	86.6 %
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	9999
• 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)	2M	2F
(2) Females	6c(2)	2M	2F
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)	%	
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.1 %	
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-14.4 %	
i Expense load included in normal cost reported in line 9b	6i	☐ N/A	
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%	
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b	6i(2)	966736	
(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	840456	86241

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	
b Employer's normal cost for plan year as of valuation date	9b	1048881

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)	48172517	6987428
9c(2)		
9c(3)		

d Interest as applicable on lines 9a, 9b, and 9c**9d** 562542**e** Total charges. Add lines 9a through 9d**9e** 8598851**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 15136199**g** Employer contributions. Total from column (b) of line 3**9g** 2293225**h** Amortization credits as of valuation date

	Outstanding balance	
9h	20421883	5357341

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 1513453**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**9j(1)** 39485681**(2)** "RPA '94" override (90% current liability FFL)**9j(2)** 51266125**(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** 24300218**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 15701367**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**9o(1)****(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**9o(2)(a)****(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**9o(2)(b)****(3)** Total as of valuation date**9o(3)****10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

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

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan JUAN DE LA CRUZ FARM WORKERS PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JUAN DE LA CRUZ PENSION PLAN	D Employer Identification Number (EIN) 95-6454441	

Part I

Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MERCEDES MARTINEZ

P O BOX 36
KEENE, CA 93531

77-0178627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	31678	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BUSH GOTTLIEB

500 N CENTRAL AVE SUITE 800
GLENDALE, CA 91203

95-2956616

(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	ATTORNEY	67657	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NWPS

160 W SANTA CLARA STREET STE 1550
SAN JOSE, CA 95113

04-3921424

(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	ACTUARY	54000	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)

VERUS

999 THIRD AVE SUITE 4200
SEATTLE, WA 98104

91-1320111

(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	INVESTMENT ADVISOR	72500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MENDEZ PETTY MORENO LLP

900 TRUXTUN AVE SUITE 130
BAKERSFIELD, CA 93301

26-1356482

(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	AUDITOR	45000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CECELIO INIGUEZ

PO BOX 36
KEENE, CA 93531

77-0178627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	CONSULTING	30000	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)

PATRICK PINE

PO BOX 36
KEENE, CA 93531

77-0178627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14	ADMINSTRATOR	55555	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

I.S.S.I

TWO EXECUTIVE CAMPUS SUITE 400
CHERRY HILL, NJ 08002

77-0178627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	INFORMATION SYSTEM ADMIN	11031	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RFK MEDICAL PLAN

PO BOX 36
KEENE, CA 93531

94-6186170

(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?
73	MEDICAL PLAN	36614	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)

NATIONAL CHAVEZ CENTER

PO BOX 62
KEENE, CA 93531

77-0159465

(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?
55	PLAN PARTICIPANT	55106	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UNITED FARMWORKERS OF AMERICA

PO BOX 62
KEENE, CA 93531

94-1448579

(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?
55	PLAN SPONSOR	72185	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ATLANTA CAPITAL

1075 PEACHTREE ST NE 2100
ATLANTA, GA 30309

13-2614959

(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	INVESTMENT MANAGER	27152	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)

US BANK

425 WALNUT STREET
CINCINNATI, OH 45202

31-0841368

(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?
21	INVESTMENT TRUSTEE	10182	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MELINDA CAMPOS

PO BOX 62
KEENE, CA 93531

77-0178627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30	EMPLOYEE	47309	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARTINEZ AGUILASOCHO & LYNCH

PO BOX 11208
BAKERSFIELD, CA 93389-1208

(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	LEGAL CONSUL	2500	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)

W-9 CORRECTIONS

27-2910896

(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	ACCOUNTING SERVICES	10362	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CESAR CHAVEZ FOUNDATION

PO BOX 62
KEENE, CA 93531

95-4814684

(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?
49	PLAN PARTICIPANT	2256	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TPX COMMUNICATIONS

303 COLORADO STREET STE 2075
AUSTIN, TX 78701

(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?
49	TELEPHONE SERVICE	11220	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:	EMMA PULSIFER	b EIN:	04-3921424
c Position:	ENROLLED ACTUARY		
d Address:	5509 67TH CT NW GIG HARBOR, WA 98335	e Telephone:	206-933-1500

Explanation: THE ENROLLED ACTUARY WAS CHANGED BECAUSE WORK WAS REASSIGNED.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan JUAN DE LA CRUZ FARM WORKERS PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 JUAN DE LA CRUZ PENSION PLAN				D Employer Identification Number (EIN) 95-6454441	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: JPM STRATEGIC PPTY FUND					
b Name of sponsor of entity listed in (a): JUAN DE LA CRUZ PENSION PLAN					
c EIN-PN 95-6454441-000		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8197169	
a Name of MTIA, CCT, PSA, or 103-12 IE: PANAGORA RISK PARITY					
b Name of sponsor of entity listed in (a): JUAN DE LA CRUZ PENSION PLAN					
c EIN-PN 95-6454441-000		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10230143	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

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

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

SCHEDULE 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 JUAN DE LA CRUZ FARM WORKERS PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 JUAN DE LA CRUZ PENSION PLAN	D Employer Identification Number (EIN) 95-6454441	

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	1700004	17886
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	747932	686036
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	2632	8802
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	150176	721993
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	3823159	2969540
(5) Partnership/joint venture interests	1c(5)		5035707
(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)	19442885	18427313
(10) Value of interest in pooled separate accounts	1c(10)		0
(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)	43592173	40596622
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		11842

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	30050	19844
f Total assets (add all amounts in lines 1a through 1e)	1f	69489011	68495585
Liabilities			
g Benefit claims payable	1g		3298
h Operating payables	1h	33437	6095
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	33437	9393
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	69455574	68486192

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)	444480	
(B) Participants	2a(1)(B)	252932	
(C) Others (including rollovers)	2a(1)(C)	1818060	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		2515472
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7222	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7222
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	29078	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1466321	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		1495399
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	31565409	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	30749705	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		815704
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3384346	
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		8218143

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7769953	
(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)		7769953
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)	306630	
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	229995	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	57500	
(8) Legal fees	2i(8)	70157	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	753290	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1417572
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9187525

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-969382
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: **MORENO ACCOUNTANCY CORPORATION**

(2) EIN: **26-1356482**

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?		☒	
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 4024888.

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 JUAN DE LA CRUZ FARM WORKERS PENSION PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JUAN DE LA CRUZ PENSION PLAN				D Employer Identification Number (EIN) 95-6454441	
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 **CESAR CHAVEZ FOUNDATION**

b EIN **95-2466747**

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 **CHATEAU STE MICHELLE WINE ESTATES**

b EIN **91-0897041**

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 **08** Day **31** 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) **0.22**

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

a Name of contributing employer **UNITED FARMWORKS OF AMERICA**

b EIN **94-1448579**

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 **MONTEREY MUSHROOMS**

b EIN **77-0185497**

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 **PECUN**

b EIN **93-1055994**

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

2911

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

2917

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

0

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

a The corresponding number for the plan year immediately preceding the current plan year

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 64.3 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: _____ %

High-Yield Debt: _____ % Real Assets: _____ % Cash or Cash Equivalents: 1.1 % Other: 34.6 %

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 _____.

Name of Plan	JUAN DE LA CRUZ FARM WORKERS PENSION PLAN							
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	95-6454441	PN	001	

[illegible]

MORENO ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Sponsor and Administrator of the
Juan De La Cruz Farm Workers Pension Plan

Keene, California

Opinion

We have audited the accompanying financial statements of the Juan De La Cruz Farm Workers 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, and the related statements of changes in net assets available for benefits for December 31, 2023, 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 Juan De La Cruz Farm Workers Pension Plan of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Juan De La Cruz Farm Workers 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 Juan De La Cruz Farm Workers 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Juan De La Cruz Farm Workers 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 Juan De La Cruz Farm Workers 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.

Report on Supplemental Information Required by ERISA

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 the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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

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

A handwritten signature in cursive script, appearing to read "Moreno Accountancy Corporation".

Moreno Accountancy Corporation

Bakersfield, California

October 15, 2024

SCH A Lindi

Page 11 of 57
Period from December 1, 2023 to December 31, 2023

ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
--	-----------------------------------

149.82	260,000.00	.00
5.18	.00	.00
544.3	180,664.77	.00
5.18	.00	.00
144.05	250,000.00	.00
5.18	.00	.00
117.07	31,328.39	.00
5.18	.00	.00

.00	721,993.16	955.2
.00	.00	5.11
.00	721,993.16	955.2
.00	.00	5.11
.00	721,993.16	955.2
.00	.00	5.11

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLG FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 12 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Advanced Drainage Systems In 00790R104 Asset Minor Code 42 ACCOUNT 6746000313	127.000	17,861.28 140.6400	14,156.16	3,705.12 2,480.31	10,410.19 7,451.09	.00 0.40
Affiliated Managers Group Inc 008252108 Asset Minor Code 42 ACCOUNT 6746000313	479.000	72,530.18 151.4200	48,657.83	23,872.35 7,601.73	75,114.56 -2,584.38	.00 0.03
Aptar Group Inc 038336103 Asset Minor Code 42 ACCOUNT 6746000313	556.000	68,732.72 123.6200	35,970.89	32,761.83 -1,818.12	61,148.88 7,583.84	.00 1.33
Aramark 03852U106 Asset Minor Code 42 ACCOUNT 6746000313	2,249.000	63,196.90 28.1000	57,138.05	6,058.85 202.41	92,765.17	.00
Avery Dennison Corp 053611109 Asset Minor Code 42 ACCOUNT 6746000313	201.000	40,634.16 202.1600	35,713.84	4,920.32 1,539.66	35,713.84 4,920.32	.00 1.60
Ball Corp 058498106 Asset Minor Code 42 ACCOUNT 6746000313	293.000	16,853.36 57.5200	13,686.68	3,166.68 653.39	13,686.68	.00
WR Berkley Corp 084423102 Asset Minor Code 42 ACCOUNT 6746000313	1,883.000	133,165.76 70.7200	68,853.44	64,312.32 -3,445.89	133,103.91 61.85	.00 0.62
Bio Techne Corp 09073M104 Asset Minor Code 42 ACCOUNT 6746000313	511.000	39,428.76 77.1600	17,206.64	22,222.12 7,286.86	41,294.43 -1,865.67	.00 0.41
Blackbaud Inc 09227Q100 Asset Minor Code 42 ACCOUNT 6746000313	593.000	51,413.10 86.7000	25,438.33	25,974.77 6,795.78	34,903.98	.00

00009204
30--01-B -73C-055-04
100 -99-02870-04



JDL C FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 13 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Booz Allen Hamilton Holding 099502106 Asset Minor Code 42 ACCOUNT 6746000313	588.000	75,211.08 127.9100	45,507.99	29,703.09 1,634.64	61,457.76 13,753.32	.00 1.59
Broadridge Financial Solutions Inc 11133T103 Asset Minor Code 42 ACCOUNT 6746000313	235.000	48,351.25 205.7500	19,970.81	28,380.44 2,803.55	31,521.94 16,829.31	188.00 1.56
Brown Brown Inc 115236101 Asset Minor Code 42 ACCOUNT 6746000313	1,163.000	82,700.93 71.1100	52,329.23	30,371.70 -4,221.69	66,980.22 15,720.71	.00 0.73
Burlington Stores Inc 122017106 Asset Minor Code 42 ACCOUNT 6746000313	420.000	81,681.60 194.4800	64,590.90	17,090.70 10,453.80	81,876.63 - 195.03	.00 0.00
Caci Intl Inc 127190304 Asset Minor Code 42 ACCOUNT 6746000313	255.000	82,584.30 323.8600	63,870.66	18,713.64 742.05	76,832.97	.00
Carlisle Cos Inc 142339100 Asset Minor Code 42 ACCOUNT 6746000313	420.000	131,220.60 312.4300	43,612.93	87,607.67 13,448.40	100,292.32 30,928.28	.00 1.09
Caseys Gen Stores Inc 147528103 Asset Minor Code 42 ACCOUNT 6746000313	178.000	48,903.72 274.7400	34,894.94	14,008.78 - 117.48	39,934.30 8,969.42	.00 0.63
Choice Hotels Intl Inc 169905106 Asset Minor Code 42 ACCOUNT 6746000313	518.000	58,689.40 113.3000	42,368.21	16,321.19 1,564.36	58,391.56 297.84	170.20 1.02

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 14 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Columbia Bkg Sys Inc 197236102 Asset Minor Code 42 ACCOUNT 6746000313	1,007.000	26,866.76 26.6800	22,555.37	4,311.39 4,279.75	30,159.65 -3,292.89	.00 5.40
Columbia Sportswear Co 198516106 Asset Minor Code 42 ACCOUNT 6746000313	690.000	54,882.60 79.5400	39,325.24	15,557.36 834.90	59,479.30 -4,596.70	.00 1.51
Deckers Outdoor Corp 243537107 Asset Minor Code 42 ACCOUNT 6746000313	68.000	45,453.24 668.4300	20,882.75	24,570.49 303.28	27,993.12 17,460.12	.00 0.00
Dolby Laboratories Inc Cl A 256591107 Asset Minor Code 42 ACCOUNT 6746000313	863.000	74,373.34 86.1800	73,633.16	740.18 43.15	61,956.56 12,416.78	.00 1.39
Envista Holdings Corporation Com 29415F104 Asset Minor Code 42 ACCOUNT 6746000313	2,658.000	63,951.48 24.0600	67,441.86	-3,490.38 3,641.46	88,397.43 -24,445.95	.00 0.00
Vestis Corporation Com Shs 29430C102 Asset Minor Code 42 ACCOUNT 6746000313	.000	.00 21.1400	.00	.00 -289.99	.00 .00	1.61 0.00
Fti Consulting Inc 302941109 Asset Minor Code 42 ACCOUNT 6746000313	181.000	36,046.15 199.1500	30,739.59	5,306.56 -3,857.11	28,742.80 7,303.35	.00 0.00
Facset Research Systems Inc 303075105 Asset Minor Code 42 ACCOUNT 6746000313	61.000	29,100.05 477.0500	6,105.12	22,994.93 1,438.99	24,473.81 4,626.24	.00 0.82

00009204
30--01-B -73C-055-04
100 -99-02870-04



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 15 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Godaddy Inc Class A 380237107 Asset Minor Code 42 ACCOUNT 6746000313	962.000	102,125.92 106,1600	71,670.74	30,455.18 5,868.20	72,011.37 30,114.55	.00 0.00
Graco Inc 384109104 Asset Minor Code 42 ACCOUNT 6746000313	370.000	32,101.20 86,7600	7,544.61	24,556.59 2,212.60	25,174.00	.00
Jack Henry Associates Inc 426281101 Asset Minor Code 42 ACCOUNT 6746000313	172.000	28,106.52 163,4100	9,141.06	18,965.46 811.84	30,196.32 -2,089.80	.00 1.35
Hexcel Corp New Com 428291108 Asset Minor Code 42 ACCOUNT 6746000313	719.000	53,026.25 73,7500	36,873.33	16,152.92 3,192.36	43,510.57 9,515.68	.00 0.81
Hunt J B Trans Svcs Inc 445658107 Asset Minor Code 42 ACCOUNT 6746000313	294.000	58,723.56 199,7400	19,604.23	39,119.33 4,254.18	51,261.84 7,461.72	.00 0.86
Ilex Corp 45167R104 Asset Minor Code 42 ACCOUNT 6746000313	201.000	43,639.11 217,1100	8,212.33	35,426.78 3,101.43	45,894.33	.00
Jones Lang Lasalle Inc 48020Q107 Asset Minor Code 42 ACCOUNT 6746000313	258.000	48,728.46 188,8700	31,042.84	17,685.62 8,604.30	40,553.82 8,174.64	.00 0.00
Kinsale Capital Group Inc 49714P108 Asset Minor Code 42 ACCOUNT 6746000313	40.000	13,396.40 334,9100	14,194.54	-798.14 -631.56	14,194.54 -798.14	.00 0.18
Kirby Corp Com 497266106 Asset Minor Code 42 ACCOUNT 6746000313	590.000	46,303.20 78,4800	34,014.88	12,288.32 1,020.70	37,966.50	.00

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLG FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 16 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Lkq Corporation 501889208 Asset Minor Code 42 ACCOUNT 6746000313	1,386,000	66,236.94 47.7900	51,997.20	14,239.74 4,518.36	73,566.39 -7,329.45	.00 2.51
Landstar Sys Inc 515098101 Asset Minor Code 42 ACCOUNT 6746000313	430,000	83,269.50 193.6500	41,682.63	41,586.87 9,030.00	71,551.07 11,718.43	.00 0.68
Lennox International Inc 526107107 Asset Minor Code 42 ACCOUNT 6746000313	147,000	65,785.44 447.5200	29,259.05	36,526.39 6,006.42	35,166.81 30,618.63	161.70 0.98
Manhattan Assocs Inc 562750109 Asset Minor Code 42 ACCOUNT 6746000313	133,000	28,637.56 215.3200	7,475.62	21,161.94 -1,028.09	16,843.68 11,793.88	.00 0.00
Markel Group Inc 570535104 Asset Minor Code 42 ACCOUNT 6746000313	61,000	86,613.90 1,419.9000	42,549.09	44,064.81 -1,170.59	80,471.78 6,142.12	.00 0.00
Morningstar Inc 617700109 Asset Minor Code 42 ACCOUNT 6746000313	353,000	101,042.72 286.2400	41,449.16	59,593.56 1,016.64	75,293.36 25,749.36	.00 0.57
Nordson Corp 655663102 Asset Minor Code 42 ACCOUNT 6746000313	216,000	57,058.56 264.1600	27,156.74	29,901.82 6,225.12	51,147.39	146.88
Pool Corporation 73278L105 Asset Minor Code 42 ACCOUNT 6746000313	97,000	38,674.87 398.7100	23,721.96	14,952.91 4,984.83	29,326.01 9,348.86	.00 1.10

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLG FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 17 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Prosperity Bancshares Inc 743606105 Asset Minor Code 42 ACCOUNT 6746000313	377.000	25,534.21 67.7300	26,022.22	- 488.01 2,797.34	27,400.36 - 1,866.15	211.12 3.31
Rpm International Inc 749685103 Asset Minor Code 42 ACCOUNT 6746000313	707.000	78,922.41 111.6300	45,291.98	33,630.43 6,150.90	68,897.15 10,025.26	.00 1.65
S E I Investments Co 784117103 Asset Minor Code 42 ACCOUNT 6746000313	1,234.000	78,420.70 63.5500	47,092.27	31,328.43 6,021.92	71,942.20 6,478.50	567.64 1.40
Schein Henry Inc 806407102 Asset Minor Code 42 ACCOUNT 6746000313	266.000	20,138.86 75.7100	14,617.08	5,521.78 2,388.68	21,245.42 - 1,106.56	.00 0.00
Service Corp Intl 817565104 Asset Minor Code 42 ACCOUNT 6746000313	504.000	34,498.80 68.4500	21,459.21	13,039.59 3,618.72	33,542.99 955.81	.00 1.75
Teleflex Inc 879369106 Asset Minor Code 42 ACCOUNT 6746000313	394.000	98,239.96 249.3400	101,449.12	- 3,209.16 9,318.10	98,071.93	.00
Transunion 894001107 Asset Minor Code 42 ACCOUNT 6746000313	698.000	47,959.58 68.7100	38,057.32	9,902.26 6,973.02	38,057.32	.00
Trimble Nav Ltd 896239100 Asset Minor Code 42 ACCOUNT 6746000313	1,126.000	59,903.20 53.2000	55,419.45	4,483.75 7,656.80	57,435.98 2,467.22	.00 0.00

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 18 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Tyler Technologies Inc 902252105 Asset Minor Code 42 ACCOUNT 6746000313	108.000	45,156.96 418.1200	39,132.27	6,024.69 1,002.24	39,132.27 6,024.69	.00 0.00
Ulla Beauty Inc Com 90384S303 Asset Minor Code 42 ACCOUNT 6746000313	54.000	26,459.46 489.9900	9,495.88	16,963.58 3,456.00	25,329.78 1,129.68	.00 0.00
Wex Inc 96208T104 Asset Minor Code 42 ACCOUNT 6746000313	293.000	57,003.15 194.5500	29,284.84	27,718.31 5,265.21	47,949.45	.00
Total Domestic Common Stocks	28,387.000	2,969,540.12	1,869,562.27	1,099,977.85 166,663.86	2,659,766.64 309,773.48	1,447.15 0.79
Mutual Funds						
Mutual Funds-Equity						
Dodge Cox International Stock Fd I 256206103 Asset Minor Code 98 ACCOUNT 6746000310	148,405.527	7,295,615.71 49,1600	5,973,955.14	1,321,660.57 162,907.34	6,414,869.46 880,746.25	.00 2.29
American Euro Pac Growth Fdcl R6 298706821 Asset Minor Code 98 ACCOUNT 6746000311	137,023.474	7,495,184.03 54,7000	6,794,659.05	700,524.98 98,391.85	6,743,752.80 751,431.23	.00 2.01
Vanguard 500 Index Admiral 922908710 Asset Minor Code 98 ACCOUNT 6746000312	26,487.279	11,654,137.89 439,9900	8,607,298.91	3,046,838.98 380,075.82	9,398,831.93 2,255,305.96	.00 1.45
Total Mutual Funds-Equity	311,916.280	26,444,937.63	21,375,913.10	5,069,024.53 641,375.01	22,557,454.19 3,887,483.44	.00 1.83

00009204
30--01-B--73C-055-04
100 -99-02870-04



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 19 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Mutual Funds-Fixed Income						
Hartford Sch	3,486.313	30,365.79	34,961.69	- 4,595.90	29,919.98	.00
Core Fixed In Fd Sdr		8.7100		973,221.92	445.81	3.56
41665X289 Asset Minor Code 99						
ACCOUNT 6746000302						
Metropolitan	4,550.136	41,815.75	40,229.11	1,586.64	40,229.11	.00
West Tr Bond I		9.1900		1,586.64	1,586.64	4.18
592905509 Asset Minor Code 99						
ACCOUNT 6746000303						
Metropolitan	1,272,497.629	10,968,929.56	12,616,960.88	- 1,648,031.32	10,601,324.29	.00
West Total Ret P		8.6200		467,243.65	367,605.27	4.26
592905764 Asset Minor Code 99						
ACCOUNT 6746000303						
Vanguard	307,977.506	3,110,572.81	3,079,370.59	31,202.22	3,079,370.59	3.88
Short Term Bond Index		10.1000		39,937.52	31,202.22	2.50
921937702 Asset Minor Code 99						
ACCOUNT 6746000312						
Total Mutual Funds-Fixed Income	1,588,511.584	14,151,683.91	15,771,522.27	- 1,619,838.36	13,750,843.97	3.88
				1,481,989.73	400,839.94	3.87
Total Mutual Funds	1,900,427.864	40,596,621.54	37,147,435.37	3,449,186.17	36,308,298.16	3.88
				2,123,364.74	4,288,323.38	2.54
Miscellaneous						
Partnerships/Joint Ventures						
Schroders	484,668.645	5,035,707.22	4,900,000.00	135,707.22	4,900,000.00	.00
Core Bond Cit ***		10.3900		135,707.22	135,707.22	0.00
95MSCZ484 Asset Minor Code 77						
ACCOUNT 6746000302						

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDL C FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 20 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Total Partnerships/Joint Ventures	484,668.645	5,035,707.22	4,900,000.00	135,707.22	4,900,000.00	.00
				135,707.22	135,707.22	0.00
Collective Investment Funds						
Mgt-Jpm	728,630.807	8,197,169.44	6,530,308.60	1,666,860.84	9,823,695.64	.00
Strategic Prpty Fd ***		11.2501		-412,259.30	-1,626,526.20	0.00
217JXW929 Asset Minor Code 17						
ACCOUNT 6746000308						
Panagora Risk	523,745.992	10,230,143.48	8,422,417.05	1,807,726.43	9,774,066.00	.00
Parity Multi Asset ***		19.5326		436,498.86	456,077.48	0.00
9SPMTHV52 Asset Minor Code 17						
ACCOUNT 6746000306						
Total Collective Investment Funds	1,252,376.799	18,427,312.92	14,952,725.65	3,474,587.27	19,597,761.64	.00
				24,239.56	-1,170,448.72	0.00
Total Miscellaneous	1,737,045.444	23,463,020.14	19,852,725.65	3,610,294.49	24,497,761.64	.00
				159,946.78	-1,034,741.50	0.00
Total Assets	4,387,853.468	67,751,174.96	59,591,716.45	8,159,458.51	64,187,819.60	2,406.23
				2,449,975.38	3,563,355.36	1.61
Accrued Income	.000	2,406.23	2,406.23			
Grand Total	4,387,853.468	67,753,581.19	59,594,122.68			

00009204
30--01-B-73C-055-04
100 -99-02870-04



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 21 of 57
Period from December 1, 2023 to December 31, 2023

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

For further information, please contact your account manager or relationship manager.

Yield on Market and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

*** This asset is held or controlled by the customer or by a third party on behalf of the customer, and is reported for customer recordkeeping purposes only. U.S. Bank does not have actual custody or control of this asset. With the exception of most marketable securities, the description of the asset and its price (or value) may have been provided to U.S. Bank by the customer or a third party and should not be relied upon for any purpose.

The asset categories used in this statement may be general in nature. For example, assets listed under the "Mutual Funds" category may include open-end investment companies registered under the Investment Company Act of 1940 (which are commonly known as "mutual funds") but may also include closed-end investment companies, unit investment trusts, common trust funds, collective trust funds or other investments that are registered with (or not subject to registration with) the Securities and Exchange Commission.

2023 Schedule R (Form 5500)

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Plan Sponsor: Juan De La Cruz Pension Plan

Employer ID: 95-6454441

Plan Number: 001

Schedule R - Summary of Rehabilitation Plan

Juan De La Cruz Farm Workers Pension Plan

Amended Rehabilitation Plan

November 2023

Introduction

The Pension Protection Act of 2006 (PPA), as amended by the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA), the Pension Relief Act of 2010 (PRA), the Multiemployer Pension Reform Act of 2014 (MPRA) and the American Rescue Plan Act of 2021 (ARPA) requires the trustees of a multiemployer pension plan that has been certified by the Plan's Actuary as being in Critical Status to develop a Rehabilitation Plan that is intended to enable the Plan to emerge from Critical Status by the end of its Rehabilitation Period. The Rehabilitation Plan must be based on reasonably anticipated experience and on reasonable actuarial assumptions.

On March 31, 2010, the Juan De La Cruz Farm Workers Pension plan ("the Plan") was originally certified by its Actuary to be in Critical Status for the Plan Year beginning on January 1, 2010. On March 31, 2023, the Plan was again certified to be in Critical Status for the Plan Year beginning on January 1, 2023. The Trustees have determined that, based on reasonable actuarial assumptions and upon exhaustion of all reasonable measures, the Plan can not reasonably be expected to emerge from critical status by the end of the 10-year Rehabilitation Period, so it has amended its Rehabilitation Plan and will emerge from critical status at a later time or forestall possible insolvency.

Updated Rehabilitation Period and Emergence Date

PPA directs the Board of Trustees to adopt a Rehabilitation Plan designed to allow a plan to emerge from Critical Status by the end of a 10-year Rehabilitation Period. However, PPA also allows for a Rehabilitation Plan that forestalls insolvency or allows a plan to emerge from Critical Status at a later date if the Board determines that the Plan cannot emerge from Critical Status based on reasonable actuarial assumptions and exhaustion of all reasonable measures.

The Board of Trustees considered many alternative combinations of contribution increases and benefit adjustments over the last several years. The Rehabilitation Plan in 2010 lowered future benefit accruals to 2% of contributions, increased the early retirement reductions and eliminated non-statutory death benefits. As part of the updated 2019 Rehabilitation Plan, future benefit accruals were reduced to 1.0% of contributions, the early retirement subsidy was eliminated, and a significant increased employer contribution schedule was imposed. After much deliberation and consideration, the Board determined that any further contribution increases that would allow the Plan to emerge from Critical Status in the Rehabilitation Period would have a significant adverse effect on the ability of participating employers to obtain work, and therefore would reduce work opportunities for employees. This in turn would result in a reduction in expected contributions due to decreased work and would place further risk on the Plan and its participants.

2023 Schedule R (Form 5500)

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Plan Sponsor: Juan De La Cruz Pension Plan

Employer ID: 95-6454441

Plan Number: 001

Schedule R - Summary of Rehabilitation Plan

Decreased hours would also have a significant impact on the funding status of the Plan and eventual possible insolvency. Therefore, the Board of Trustees has decided to adopt this amended Rehabilitation Plan which has been designed to forestall the Plan's insolvency or to emerge from Critical Status at a later date.

Trustee-Approved Schedules and Remedies

The Trustees have adopted the Preferred Schedule summarized in this document.

Annual Standards for Meeting the Rehabilitation Requirements

On an annual basis, the Board will review updated actuarial projections based on reasonable actuarial assumptions to confirm that the Rehabilitation Plan is continuing to forestall insolvency and to determine if the Plan can expect to emerge from Critical Status at a later date.

Annual Updating of Rehabilitation Plan

Each year the Plan's Actuary will review and certify the status of the Plan under PPA funding rules and, whether the Plan is making the scheduled progress in meeting the requirements of the Rehabilitation Plan. Scheduled progress will be determined based on the Plan continuing to forestall its insolvency or to eventually emerge from Critical Status. Based on new information, if the Board determines that it is necessary to update this Rehabilitation Plan they will present new schedules to the bargaining parties that may prescribe additional benefit reductions and/or higher contribution rates.

Other Issues

Notwithstanding subsequent changes in benefit and contribution schedules, a schedule provided by the Trustees and relied upon by the bargaining parties in negotiating a collective bargaining agreement shall remain in effect for the duration of that collective bargaining agreement. However, a collective bargaining agreement that is renewed or extended will need to include terms consistent with one of the schedules in effect at the time of the renewal or extension.

Benefit Changes

For Plan participants not in pay status, effective January 1, 2020:

- The monthly benefit accrual rate for benefits earned from January 1, 2020 forward will decrease from 2% of contributions that are counted for benefit accrual to 1% of contributions that are counted for benefit accrual.
- The Early Retirement subsidy will be eliminated, meaning any retirement benefits paid before age 65 will be reduced to the actuarial equivalent of the age 65 benefit.

2023 Schedule R (Form 5500)

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Plan Sponsor: Juan De La Cruz Pension Plan

Employer ID: 95-6454441

Plan Number: 001

Schedule R - Summary of Rehabilitation Plan

Contributions

Employers contributions will increase in accordance with the following schedule:

- Effective January 1, 2020 → 101.2% of 2019 contribution rate
- Effective January 1, 2021 → 202.4% of 2019 contribution rate
- Effective January 1, 2022 → 303.6% of 2019 contribution rate
- Effective January 1, 2023 → 402.4% of 2019 contribution rate

The increases in contributions shall be payable as deficit reducing contributions only and shall not count towards benefits.

Future Revisions

As the Trustees are required by ERISA and the Internal Revenue Code to review the progress of their Rehabilitation Plan each year and to update the Plan and schedules if necessary, benefit reductions and contribution rates specified in this schedule as applicable in future years are subject to change, except with respect to a collective bargaining agreement negotiated in reliance on this schedule.

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 JUAN DE LA CRUZ FARM WORKERS 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 Joint Board of Trustees	D Employer Identification Number (EIN)	95-6454441
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)	68,875,050
(2) Actuarial value of assets for funding standard account.....	1b(2)	77,944,778
c (1) Accrued liability for plan using immediate gain methods	1c(1)	90,559,213
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	0
(b) Accrued liability under entry age normal method.....	1c(2)(b)	0
(c) Normal cost under entry age normal method	1c(2)(c)	0
(3) Accrued liability under unit credit cost method	1c(3)	90,030,474
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)	0
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	144,422,234
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	344,312
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	8,574,863
(3) Expected plan disbursements for the plan year	1d(3)	9,541,599
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 Jason C. Birkle NWPS 160 W SANTA CLARA ST SUITE 1550 SAN JOSE CA 95113-1726	Signature of actuary Type or print name of actuary Firm name Address of the firm	10/9/2024 Date 2307856 Most recent enrollment number 408-298-1170 Telephone number (including area code)
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		

a Current value of assets (see instructions)		2a	68,875,050
b "RPA '94" current liability/participant count breakdown:		(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment.....		4,787	93,478,376
(2) For terminated vested participants		2,911	36,421,225
(3) For active participants:			
(a) Non-vested benefits			172,939
(b) Vested benefits			14,349,694
(c) Total active.....		1,823	14,522,633
(4) Total.....		9,521	144,422,234
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage.....		2c	47.69 %

Contributions included in the plan for the plan year by employer(s) and employee						
(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	2,293,225	252,932				

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))		4a	86.5 %
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: • 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."		4f	9999

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 %

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) 2M 2M

(2) Females

6c(2) 2F 2F

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) %

g Estimated investment return on actuarial value of assets for year ending on the valuation date

6g 4.1 %

h Estimated investment return on current value of assets for year ending on the valuation date

6h -14.4 %

i Expense load included in normal cost reported in line 9b

6i ☐ N/A

(1) If expense load is described as a percentage of normal cost, enter the assumed percentage

6i(1) %

(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b

6i(2) 966,736

(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	840,456	86,241

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval

8a

b Demographic, benefit, and contribution information

(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.

☒ Yes ☐ No

(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).

☒ Yes ☐ No

(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.

☒ Yes ☐ No

c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?

☐ Yes ☒ No

d If line c is "Yes," provide the following additional information:

(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?

☐ Yes ☐ No

(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended.

8d(2)

(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?

☐ Yes ☐ No

(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)).

8d(4)

(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension

8d(5)

(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?

☐ Yes ☐ No

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)	8e	
9 Funding standard account statement for this plan year:		
Charges to funding standard account:		
a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date	9b	1,048,881
c Amortization charges as of valuation date:		
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	48,172,517
(2) Funding waivers	9c(2)	0
(3) Certain bases for which the amortization period has been extended	9c(3)	0
d Interest as applicable on lines 9a, 9b, and 9c	9d	562,542
e Total charges. Add lines 9a through 9d	9e	8,598,851
Credits to funding standard account:		
f Prior year credit balance, if any	9f	15,136,199
g Employer contributions. Total from column (b) of line 3	9g	2,293,225
h Amortization credits as of valuation date:		
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i	1,513,453
j Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL)	9j(1)	39,485,681
(2) "RPA '94" override (90% current liability FFL)	9j(2)	51,266,125
(3) FFL credit	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	24,300,218
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	15,701,367
n Funding deficiency: If line 9e is greater than line 9l, enter the difference	9n	
o Current year's accumulated reconciliation account:		
(1) Due to waived funding deficiency accumulated prior to the current plan year	9o(1)	0
(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)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)	10	
11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions		☒ Yes ☐ No

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 JUAN DE LA CRUZ FARM WORKERS 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 Joint Board of Trustees	D Employer Identification Number (EIN) 95-6454441

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) 68,875,050
(2) Actuarial value of assets for funding standard account.....	1b(2) 77,944,778
c (1) Accrued liability for plan using immediate gain methods	1c(1) 90,559,213
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a) 0
(b) Accrued liability under entry age normal method.....	1c(2)(b) 0
(c) Normal cost under entry age normal method	1c(2)(c) 0
(3) Accrued liability under unit credit cost method.....	1c(3) 90,030,474
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1) 0
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 144,422,234
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 344,312
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 8,574,863
(3) Expected plan disbursements for the plan year	1d(3) 9,541,599

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

SIGN HERE			
Signature of actuary	Date		
Jason C. Birkle	2307856		
Type or print name of actuary	Most recent enrollment number		
NWPS	408-298-1170		
Firm name	Telephone number (including area code)		
160 W SANTA CLARA ST SUITE 1550			
SAN JOSE CA 95113-1726			
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	68,875,050
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	4,787	93,478,376
(2) For terminated vested participants	2,911	36,421,225
(3) For active participants:		
(a) Non-vested benefits		172,939
(b) Vested benefits		14,349,694
(c) Total active	1,823	14,522,633
(4) Total	9,521	144,422,234
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	47.69 %

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	2,293,225	252,932			
Totals ▶			3(b)	2,293,225	252,932
(d) Total withdrawal liability amounts included in line 3(b) total					3(d) 128,183

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	86.5 %
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."		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)	2M
(2) Females	6c(2)	2F
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)	%
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.1 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-14.4 %
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	966,736
(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	840,456	86,241

8 Miscellaneous information:

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

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

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

a Prior year funding deficiency, if any

9a

0

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

9b

1,048,881

c Amortization charges as of valuation date:

Outstanding balance

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

9c(1)

48,172,517

6,987,428

(2) Funding waivers

9c(2)

0

0

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

9c(3)

0

0

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

9d

562,542

e Total charges. Add lines 9a through 9d

9e

8,598,851

Credits to funding standard account:

f Prior year credit balance, if any

9f

15,136,199

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

9g

2,293,225

Outstanding balance

h Amortization credits as of valuation date

9h

20,421,883

5,357,341

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

9i

1,513,453

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)

9j(1)

39,485,681

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

9j(2)

51,266,125

(3) FFL credit

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

24,300,218

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

9m

15,701,367

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

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

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

9o(1)

0

(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)

0

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

9o(2)(b)

0

(3) Total as of valuation date

9o(3)

0

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

10

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



Yes



No

2023 Schedule MB (Form 5500)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, STATEMENT OF ENROLLED ACTUARY

The assets shown on 1b(1) do not match the audited financial report due to a difference in methodology for recognition of withdrawal liability payments. The audited financials include the full value of anticipated withdrawal liability payments in the current value of assets, while NWPS recognizes the payments once they are made to the Plan. This difference amounts to a current value of assets lower than the audited financials by \$580,524.

2023 Schedule MB (Form 5500), Line 3(d)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 3(d) - WITHDRAWAL LIABILITY AMOUNTS

<u>Payment Date</u>	Periodic Amounts	Lump Sum Amounts	Total Amounts
3/1/2023	192	0	192
3/1/2023	1,778	0	1,778
3/17/2023	0	97,497	97,497
4/3/2023	5,702	0	5,702
6/1/2023	192	0	192
6/1/2023	1,778	0	1,778
6/1/2023	5,702	0	5,702
9/1/2023	192	0	192
9/1/2023	1,778	0	1,778
9/1/2023	5,702	0	5,702
12/1/2023	192	0	192
12/1/2023	1,778	0	1,778
12/1/2023	5,702	0	5,702
Total			128,183

2023 Schedule MB (Form 5500), Line 4b

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Employer ID: 95-6454441

Plan Number: 001

SCHEDULE MB, LINE 4B - ILLUSTRATION SUPPORTING ACTUARIAL CERTIFICATION OF STATUS

In accordance with Section 432(b)(3) of the Internal Revenue Code, beginning January 1, 2023 the above named plan is in Endangered status for the plan year, but is projected to be in Critical status within the succeeding five plan years. As allowable under Section 432(b)(4), the Board of Trustees elected to be in Critical status for the current plan year.

The Plan is projected to be in Critical Status as of January 1, 2025. As of that date, in accordance with Section 432(b)(2)(B), the plan is projected to have an accumulated funding deficiency within the 4 succeeding plan years, not taking into account any extension of amortization periods under section 431(d).

Credit Balance

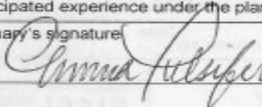
Year	Beginning Balance	Normal Cost	Net Amortization		Contributions	Interest	Ending Balance
			Charge	Interest			
2023	15,121,821	1,074,325	1,782,568	858,545	2,049,192	70,509	15,243,174
2024	15,243,174	1,099,098	2,479,336	816,532	2,049,192	70,509	14,600,973
2025	14,600,973	1,124,489	4,804,772	607,020	2,049,192	70,509	11,398,433
2026	11,398,433	1,150,516	5,510,243	331,637	2,049,192	70,509	7,189,012
2027	7,189,012	1,177,194	5,237,244	54,220	2,049,192	70,509	2,948,495
2028	2,948,495	1,204,538	4,099,698	(164,902)	2,049,192	70,509	(400,942)
2029	(400,942)	1,232,566	4,101,681	(401,463)	2,049,192	70,509	(4,016,951)
2030	(4,016,951)	1,261,295	4,129,794	(658,563)	2,049,192	70,509	(7,946,902)

The assumptions used are the same as those used for the Form 5500 2023 Schedule MB.

2023 Schedule MB (Form 5500), Line 4b

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 4B - ILLUSTRATION SUPPORTING ACTUARIAL CERTIFICATION OF STATUS

Form 15315 (December 2022)	Department of the Treasury - Internal Revenue Service Annual Certification for Multiemployer Defined Benefit Plans	OMB Number 1545-2111	
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 <u>2023</u> or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>			
Part I - Basic Plan Information			
1a. Name of plan Juan De La Cruz Farm Workers Pension Plan	1b. Three-digit plan number (PN) 001		
1c. Plan sponsor's name Joint Board of Trustees	1d. Employer identification number (EIN) 95-6454441		
1e. Plan sponsor's telephone number (661) 823 - 6900	1f. Plan sponsor's address, city, state, ZIP code P.O. Box 47 - La Paz 29700 Woodford Tehachapi Road, Keene CA 93531		
Part II - Plan Actuary's Information			
2a. Plan actuary's name Emma Pulsifer	2b. Plan actuary's firm name NWPS		
2c. Plan actuary's firm address, city, state, ZIP code 160 W Santa Clara St, Suite 1550 San Jose, CA 95113			
2d. Plan actuary's enrollment number 20-08640	2e. Plan actuary's telephone number (650) 960-5700		
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)			
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		

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Employer ID: 95-6454441

Plan Number: 001

SCHEDULE MB, LINE 4B - ILLUSTRATION SUPPORTING ACTUARIAL CERTIFICATION OF STATUS
2023 Annual Certification by Enrolled Actuary

Juan De La Cruz Farm Workers Pension Plan

Basis of Certification

Data

- Projections of plan liabilities are based on the actuarial valuation of the plan as of January 1, 2022. Participant data on which that valuation was based was provided by the plan administrator.
- Asset information was based on the plan's audited financial statements as of December 31, 2021 and unaudited financial statements containing market value of assets as of December 31, 2022 provided by the plan administrative office.

Assumptions

- Except as otherwise noted below, the actuarial assumptions are the same as used in our valuation as of January 1, 2022, a summary of which is included with this certification.
- Based on the plan sponsor's projection of industry activity, we have assumed that employment levels for 2023 and forward will be level at 3.25 million hours of work.
- Contributions have been projected based on the above employment assumption and level average contribution rate with the exception of the contribution increases required under the adopted rehabilitation plan.
- The normal cost for the projection period was based on the plan's 2022 normal cost and has been projected based on the above employment assumption.
- In projecting plan assets and liabilities, we have assumed that future benefit payments will be the same as anticipated under the actuarial assumptions.

Methods

- The plan's funding method is the Entry Age Normal Cost method, which has been used for projecting the Funding Standard Account Credit Balance.
- As mandated, the Unit Credit method has been used for determining the projected funded status.

Plan Provisions

- No changes in plan benefits have been anticipated. A summary of plan benefits is included with this certification.

2023 Schedule MB (Form 5500), Line 4(c)(2)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 4(C)(2) – DOCUMENTATION REGARDING PROGRESS UNDER FUNDING IMPROVEMENT OR REHABILITATION PLAN

Based on the PPA certification for the Plan Year beginning on January 1, 2023, the Plan is in Critical Status for the 2023 Plan Year.

In 2023 the Trustees determined that, based on reasonable actuarial measures, the plan can not reasonably be expected to emerge from critical status by the end of the rehabilitation period, so it has amended its Rehabilitation Plan and will emerge from critical status at a later time or forestall possible insolvency.

The Plan is making scheduled progress in meeting the requirements of its rehabilitation plan by relying on the “reasonable measures” test under IRC 432(e)(3)(A)(ii).

2023 Schedule MB (Form 5500), Line 4f

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 4F - CASH FLOW PROJECTIONS

Plan Year Beginning 1/1	Contributions	Expected Benefit Payments	Operating Expenses	Net Investment Return	Ending Market Value of Assets
2023	\$ 2,546,158	\$ (7,769,953)	\$ (1,170,185)	\$ 5,336,968	\$ 67,818,038
2024	2,445,065	(8,435,551)	(990,905)	4,507,047	65,343,694
2025	2,445,065	(8,289,778)	(1,015,678)	4,338,006	62,821,309
2026	2,445,065	(8,127,109)	(1,041,069)	4,166,162	60,264,358
2027	2,445,065	(7,963,861)	(1,067,096)	3,991,897	57,670,364
2028	2,445,065	(7,757,283)	(1,093,774)	3,816,508	55,080,879
2029	2,445,065	(7,547,344)	(1,121,118)	3,641,527	52,499,009
2030	2,445,065	(7,329,373)	(1,149,146)	3,467,331	49,932,886
2031	2,445,065	(7,080,884)	(1,177,875)	3,295,264	47,414,457
2032	2,445,065	(6,824,177)	(1,207,321)	3,126,794	44,954,817
2033	2,445,065	(6,562,144)	(1,237,504)	2,962,596	42,562,831
2034	2,445,065	(6,292,784)	(1,268,442)	2,803,361	40,250,031
2035	2,445,065	(6,015,395)	(1,300,153)	2,649,918	38,029,466
2036	2,445,065	(5,733,103)	(1,332,657)	2,503,074	35,911,845
2037	2,445,065	(5,457,719)	(1,365,973)	2,363,169	33,896,387
2038	2,445,065	(5,177,837)	(1,400,123)	2,230,542	31,994,034
2039	2,445,065	(4,890,943)	(1,435,126)	2,106,045	30,219,075
2040	2,445,065	(4,604,145)	(1,471,004)	1,990,431	28,579,422
2041	2,445,065	(4,331,658)	(1,507,779)	1,883,766	27,068,816
2042	2,445,065	(4,050,677)	(1,545,473)	1,786,394	25,704,125

The assumptions used are the same as those used for the Form 5500 2023 Schedule MB.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – SUMMARY OF PLAN PROVISIONS

Summary of Plan Provisions

Plan Type: Qualified defined benefit plan.

Plan Effective Date: April 15, 1973.

Plan Year: January 1 – December 31.

Monthly Normal Retirement Benefit: For each plan year in which at least 500 hours worked: 1.0% of earned Credited Contributions starting January 1, 2020; 2.0% between 2011 and 2019; 5.0% between 1998 and 2010; 7.0% between 1991 and 1997; 9.0% between 1983 and 1990; 11.0% before 1983.

Minimum Pension: Greater of (i) Normal Retirement Pension or (ii) \$125.00 for “Qualifying Older Employees.”

Normal Form of Benefit: Life Only Annuity for single participants and 50% Joint and Survivor Annuity for married participants.

Normal Retirement Age: (i) Age 65 with 10 years of participation (all service), or (ii) age 65 and fifth anniversary of participation (on or after January 1, 1988).

Early Retirement Age: Age 55 and 5 years of Vesting Credit.

Early Retirement Benefit: Effective January 1, 2020, the accrued benefit is reduced on an actuarially equivalent basis for each year preceding normal retirement age.

Late Retirement Benefit: (i) Actuarially increased normal retirement benefit payable for life; or (ii) retroactive payments in lump sum, plus increased monthly benefits.

Past Service Credit: \$5.00 per year of past service credit up to a maximum of 15 years for certain new contributing employers.

Vesting Credit: One year for each plan year during which a participant worked at least 500 hours of service.

Vesting: 5 Years of Vesting Credit.

Break-in-Service: Less than 350 hours in a plan year.

Participation: (i) Earned at least 700 hours of service within any 2 consecutive Plan Years, and (ii) attained age 21.

Permanent Break-in-Service: 5 consecutive 1-year breaks-in-service.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – SUMMARY OF PLAN PROVISIONS

Summary of Plan Provisions (continued)

Pre-Retirement Death Eligibility: Vested.

Plan Provisions Excluded from Measurement: None.

Pre-Retirement Death Benefit:

Effective January 1, 2011, the only pre-retirement death benefit is the 50% Joint and Survivor Annuity for married participants.

Post-Retirement Death Benefit: Effective January 1, 2011, there is no death benefit other than the annuity paid to beneficiaries of participants who elected a Joint and Survivor Annuity.

Voluntary Contribution Balances: A participant may elect to contribute into an individual Voluntary Account. This Balance earns 6.5% per annum. At retirement, the participant may elect to receive the accumulated balance in the form of a lump sum, monthly installments or a lifetime annuity.

Optional Forms of Benefit Payment: 75% Joint and Survivor Annuity, with pop-up.

Actuarial Equivalence: Group Annuity Mortality Table and 6.5% interest.

Rehabilitation Plan Contribution Increase Schedule:

The following employer contribution increase schedule was adopted as part of the 2019 Rehabilitation Plan:

- Effective January 1, 2020 – 101.2% of 2019 contribution rate
- Effective January 1, 2021 – 202.4% of 2019 contribution rate
- Effective January 1, 2022 – 303.6% of 2019 contribution rate
- Effective January 1, 2023 – 402.4% of 2019 contribution rate
- Effective January 1, 2024 – 501.2% of 2019 contribution rate

Note these additional contributions made on behalf of the Rehabilitation Plan are not benefit-accruing.

Changes Since Prior Valuation: None.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions

Actuarial Cost Method: Entry Age Normal Cost Method with Replacement.

Actuarial Assumptions:

Interest Discount Rate: For funding: 7.00% compounded annually
For current liability: 2.55% compounded annually
For vested benefit liability: December 2022 Yield Curve (approximately 5.06%)
compound annually

Investment Yield: 7.00% compounded annually, net of investment expenses

Operational Expenses: \$1,000,000 payable mid-year (\$966,736 as of beginning of the year)

Mortality: For funding:
Pre- and Post-Retirement: 1983 Group Annuity Mortality Table. Based on our annual measurement of mortality experience, we are reviewing whether this table incorporates sufficient allowance for future mortality improvement.

For current liability:
2023 IRS Static Mortality Table

Plan Name: Juan De La Cruz Farm Workers Pension Plan
 Employer ID: 95-6454441
 Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Turnover:

Special Plan Turnover Table. Sample termination rates:

<u>Age</u>	<u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 or more</u>
20	20.5%	0.0%	0.0%
30	19.5	7.2	2.8
40	15.0	6.1	1.5
50	18.8	4.6	0.0
60	23.8	7.0	0.0

Retirement Age:

<u>Age</u>	<u>Retirement Rate</u>
55	20%
56-61	15
62	30
63-64	20
65	50
66-69	30
70	100

Inactive Vested participants are assumed to retire at age 60.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Employment:	Future employment is assumed to be at the same hours and contribution rate as the prior year.
Marital Status:	80% of non-retired participants are married. Wife is assumed to be four years younger than the husband.
Form of Payments:	Married participants are assumed to retire with a 50% Joint & Survivor Annuity with pop-up and non-married participants are assumed to retire with a Single Life Annuity.
Unknown Birthdates:	Participants whose birthdates are not reported are assumed to be the average age of similar participants with reported birthdates.
Inactive Vested Participants:	Participants who are over age 80 on the valuation date are excluded.
Data Reserves:	Reserves are held for potential benefit liabilities for unreported participant benefits and adjusted annually at the valuation interest rate as well offset for data corrections incurred. This amount is \$814,463 as of January 1, 2023.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Rationale for Major Assumptions

Interest Rate/Investment Yield: Based on the Plan's target asset allocation, reflecting asset class future return expectations as determined by the Plan's investment consultant and publicly available inflation expectations, anticipated risk premiums, and associated long-term capital market assumptions.

Mortality, Termination and Retirement: Based on recent Plan experience which is monitored and analyzed annually. When a trend emerges with consistent gains or losses for a particular assumption, it is reviewed and updated accordingly. Please see Section 1 - Actuarial Experience for more detail on these assumptions.

2023 Schedule MB (Form 5500), Line 6(f)(2)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6(f)(2) – DESCRIPTION OF WITHDRAWAL LIABILITY INTEREST RATE

The vested benefit liability is calculated using the monthly yield curve published by the Department of the Treasury for purposes of Section 430(h)(2) of the Internal Revenue Code for December of the year prior to withdrawal. The effective interest rate of the 2022 December Yield Curve is 5.06%.

2023 Schedule MB (Form 5500), Line 8b(1)

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Employer ID: 95-6454441

Plan Number: 001

SCHEDULE MB, LINE 8B(1) - SCHEDULE OF PROJECTION OF EXPECTED BENEFIT PAYMENTS

<u>Plan Year</u>	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	59,374	1,329,949	6,380,630	7,769,953
2024	119,688	1,555,762	6,760,101	8,435,551
2025	172,875	1,608,836	6,508,067	8,289,778
2026	216,633	1,655,150	6,255,326	8,127,109
2027	258,722	1,703,845	6,001,294	7,963,861
2028	293,262	1,717,856	5,746,165	7,757,283
2029	322,329	1,735,274	5,489,741	7,547,344
2030	348,502	1,748,443	5,232,428	7,329,373
2031	369,993	1,736,381	4,974,510	7,080,884
2032	389,286	1,718,547	4,716,344	6,824,177
2033	406,255	1,697,520	4,458,369	6,562,144
2034	419,032	1,672,633	4,201,119	6,292,784
2035	431,439	1,638,733	3,945,223	6,015,395
2036	441,154	1,600,553	3,691,396	5,733,103
2037	447,765	1,569,522	3,440,432	5,457,719
2038	453,245	1,531,389	3,193,203	5,177,837
2039	454,798	1,485,488	2,950,657	4,890,943
2040	454,680	1,435,691	2,713,774	4,604,145
2041	453,799	1,394,305	2,483,554	4,331,658
2042	449,764	1,339,920	2,260,993	4,050,677
2043	445,021	1,285,514	2,047,037	3,777,572
2044	438,189	1,226,719	1,842,572	3,507,480
2045	429,449	1,163,547	1,648,432	3,241,428
2046	419,762	1,101,542	1,465,335	2,986,639
2047	407,752	1,036,574	1,293,858	2,738,184
2048	394,860	974,417	1,134,452	2,503,729
2049	380,885	911,803	987,411	2,280,099
2050	365,584	848,336	852,877	2,066,797
2051	349,547	788,886	730,845	1,869,278
2052	332,487	728,712	621,158	1,682,357
2053	315,124	669,946	523,490	1,508,560
2054	297,443	613,854	437,369	1,348,666
2055	279,388	560,287	362,200	1,201,875
2056	261,207	508,737	297,278	1,067,222
2057	243,111	460,683	241,812	945,606
2058	225,244	415,650	194,951	835,845
2059	207,770	373,631	155,810	737,211
2060	190,744	334,634	123,491	648,869
2061	174,294	298,770	97,113	570,177
2062	158,570	265,986	75,828	500,384
2063	143,642	236,169	58,844	438,655
2064	129,559	209,200	45,436	384,195
2065	116,363	184,910	34,954	336,227
2066	104,080	163,115	26,829	294,024
2067	92,721	143,620	20,576	256,917
2068	82,269	126,223	15,794	224,286
2069	72,706	110,730	12,146	195,582
2070	64,001	96,952	9,368	170,321
2071	56,113	84,715	7,248	148,076
2072	48,999	73,854	5,623	128,476

2023 Schedule MB (Form 5500), Line 8b(2)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 8B(2) - SCHEDULE OF ACTIVE PARTICIPANT DATA (AS OF JANUARY 1, 2023)

AGE GROUP	YEARS OF CREDITED SERVICE																					
	Under 1		1-4		5-9		10-14		15-19		20-24		25-29		30-34		35-39		40 & up		Total	
	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	
Under 25	0		62	\$2	2		0		0		0		0		0		0		0		64	\$2
25-29	0		99	\$3	23	\$16	3		0		0		0		0		0		0		125	\$6
30-34	0		441	\$1	33	\$21	11		2		0		0		0		0		0		487	\$4
35-39	0		69	\$3	29	\$16	13		12		0		0		0		0		0		124	\$20
40-44	0		106	\$3	64	\$15	17		24	\$147	11		0		0		0		0		222	\$35
45-49	0		60	\$4	30	\$25	10		19		15		7		1		0		0		142	\$57
50-54	1		52	\$4	50	\$20	26	\$50	28	\$113	37	\$191	16		9		0		0		218	\$83
55-59	0		45	\$4	32	\$19	13		40	\$100	37	\$222	11		10		1		0		189	\$97
60-64	0		20	\$6	23	\$20	17		20	\$130	16		4		8		3		1		112	\$104
65-69	0		10		9		10		5		9		2		0		3		1		49	\$128
70 and up	0		7		2		1		0		0		0		1		0		0		11	
Missing	0		30	\$1	14		36	\$21	0		0		0		0		0		0		80	\$11
Total	1		1,001	\$2	311	\$19	157	\$48	150	\$121	125	\$200	40	\$182	29	\$249	7		2		1,823	\$42

Note: Compensation information not shown because plan benefits are not pay-related.

2023 Schedule MB (Form 5500), Line 8b(3)

Plan Name: Juan De La Cruz Farm Workers Pension Plan

Employer ID: 95-6454441

Plan Number: 001

SCHEDULE MB, LINE 8B(3) - SCHEDULE OF PROJECTION OF EMPLOYER CONTRIBUTIONS AND WITHDRAWAL LIABILITY PAYMENTS

<u>Plan Year</u>	Employer Contributions	Withdrawal Liability Payments	Total
2023	2,165,043	128,183	2,293,225
2024	2,161,864	30,686	2,192,550
2025	2,161,864	30,686	2,192,550
2026	2,161,864	30,686	2,192,550
2027	2,161,864	30,686	2,192,550
2028	2,161,864	30,686	2,192,550
2029	2,161,864	30,686	2,192,550
2030	2,161,864	30,686	2,192,550
2031	2,161,864	30,686	2,192,550
2032	2,161,864	30,686	2,192,550

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINES 9C AND 9H - SCHEDULE OF FUNDING STANDARD ACCOUNT BASES

<u>Description of Base</u>	<u>Date of Establishment</u>	<u>Outstanding Balance</u>	<u>Remaining Amortization Period</u>	<u>Amortization Amounts</u>
Charges				
Plan Amendment	9/1/1995	468,177	2.67	185,528
Plan Amendment	12/1/1996	18,084	3.92	5,078
Change In Assumption	1/1/1997	562,715	4	155,260
Plan Amendment	1/1/1998	867,144	5	197,652
Change In Assumption	1/1/1998	902,408	5	205,691
Plan Amendment	1/1/1999	779,118	6	152,763
Plan Amendment	1/1/2000	236,497	7	41,011
Change in Assumption	1/1/2001	2,478,841	8	387,968
Change in Assumption	1/1/2002	2,473,732	9	354,845
2008 Eligible Investment Loss	1/1/2009	10,497,280	15	1,077,145
2008 Eligible Investment Loss	1/1/2010	14,573,327	15	1,495,396
Actuarial Loss	1/1/2011	1,391,467	3	495,534
Actuarial Loss	1/1/2012	1,886,935	4	520,631
Actuarial Loss	1/1/2013	2,358,649	5	537,620
Plan Amendment	1/1/2013	862,454	5	196,583
Actuarial Loss	1/1/2016	924,144	8	144,639
Assumption Change	1/1/2016	45,168	8	7,069
Actuarial Loss	1/1/2018	16,260	10	2,164
Actuarial Loss	1/1/2019	3,123,256	11	389,259
Assumption Change	1/1/2019	1,733,042	11	215,993
Actuarial Loss	1/1/2020	1,133,363	12	133,358
Actuarial Loss	1/1/2023	840,456	15	86,241
Subtotal Charges		48,172,517		6,987,428
Credits				
Plan Amendment	1/1/1997	51,662	4	14,255
Actuarial Gain	1/1/2009	587,516	1	587,516
Actuarial Gain	1/1/2010	3,606,093	2	1,864,017
Assumption Change	1/1/2010	459,719	2	237,632
Plan Amendment	1/1/2011	2,806,002	3	999,283
Actuarial Gain	1/1/2014	789,233	6	154,746
Actuarial Gain	1/1/2015	398,614	7	69,125
Actuarial Gain	1/1/2017	612,635	9	87,880
Assumption Change	1/1/2018	4,773,534	10	635,182
Plan Amendment	1/1/2020	2,151,677	12	253,178
Actuarial Gain	1/1/2021	1,467,561	13	164,108
Actuarial Gain	1/1/2022	2,717,637	14	290,419
Subtotal Credits		20,421,883		5,357,341
Net Charges/Credits		27,750,634		1,630,087

2023 Schedule MB (Form 5500), Line 9(f)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

Schedule MB, Line 9f – Explanation of Prior Year Credit Balance

The development of the Funding Standard Account was reviewed and the noted changes reflect the findings. Changes include an adjustment to the 2022 Schedule MB, Line 9(i).

Schedule MB, line 9 – Funding standard account statement for this plan year:

	2022
a Prior plan year funding deficiency, if any	0
b Employer's normal cost for plan year as of valuation date	1,055,065
c (1) Amortization charges as of valuation date:	6,901,187
d Interest as applicatble on lines 9a, 9b, and 9c	556,938
e Total charges	8,513,190
f Prior year credit balance, if any	14,562,047
g Employer contributions	1,792,878
h Amortization credits as of valuation date	5,806,945
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	1,487,519
j (3) FFL credit	0
k Waived funding deficiency and other credits	0
l Total credits	23,649,389
m Credit balance	15,136,199
n Funding deficiency	0

2023 Schedule MB (Form 5500), Line 11

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 11 – JUSTIFICATION FOR CHANGE IN ACTUARIAL ASSUMPTIONS

The RPA '94 current liability interest rate was changed from 2.22% to 2.55% in accordance with IRC 412(l)(7)(C)(i). The RPA '94 current liability mortality was updated in accordance with IRS Regulations 1.431(c)(6)-1 and 1.430(h)(3)-1.

2023 Schedule MB (Form 5500), Line 11

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 11 – JUSTIFICATION FOR CHANGE IN ACTUARIAL ASSUMPTIONS

The RPA '94 current liability interest rate was changed from 2.22% to 2.55% in accordance with IRC 412(l)(7)(C)(i). The RPA '94 current liability mortality was updated in accordance with IRS Regulations 1.431(c)(6)-1 and 1.430(h)(3)-1.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – SUMMARY OF PLAN PROVISIONS

Summary of Plan Provisions

Plan Type: Qualified defined benefit plan.

Plan Effective Date: April 15, 1973.

Plan Year: January 1 – December 31.

Monthly Normal Retirement Benefit: For each plan year in which at least 500 hours worked: 1.0% of earned Credited Contributions starting January 1, 2020; 2.0% between 2011 and 2019; 5.0% between 1998 and 2010; 7.0% between 1991 and 1997; 9.0% between 1983 and 1990; 11.0% before 1983.

Minimum Pension: Greater of (i) Normal Retirement Pension or (ii) \$125.00 for “Qualifying Older Employees.”

Normal Form of Benefit: Life Only Annuity for single participants and 50% Joint and Survivor Annuity for married participants.

Normal Retirement Age: (i) Age 65 with 10 years of participation (all service), or (ii) age 65 and fifth anniversary of participation (on or after January 1, 1988).

Early Retirement Age: Age 55 and 5 years of Vesting Credit.

Early Retirement Benefit: Effective January 1, 2020, the accrued benefit is reduced on an actuarially equivalent basis for each year preceding normal retirement age.

Late Retirement Benefit: (i) Actuarially increased normal retirement benefit payable for life; or (ii) retroactive payments in lump sum, plus increased monthly benefits.

Past Service Credit: \$5.00 per year of past service credit up to a maximum of 15 years for certain new contributing employers.

Vesting Credit: One year for each plan year during which a participant worked at least 500 hours of service.

Vesting: 5 Years of Vesting Credit.

Break-in-Service: Less than 350 hours in a plan year.

Participation: (i) Earned at least 700 hours of service within any 2 consecutive Plan Years, and (ii) attained age 21.

Permanent Break-in-Service: 5 consecutive 1-year breaks-in-service.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – SUMMARY OF PLAN PROVISIONS

Summary of Plan Provisions (continued)

Pre-Retirement Death Eligibility: Vested.

Plan Provisions Excluded from Measurement: None.

Pre-Retirement Death Benefit:

Effective January 1, 2011, the only pre-retirement death benefit is the 50% Joint and Survivor Annuity for married participants.

Post-Retirement Death Benefit: Effective January 1, 2011, there is no death benefit other than the annuity paid to beneficiaries of participants who elected a Joint and Survivor Annuity.

Voluntary Contribution Balances: A participant may elect to contribute into an individual Voluntary Account. This Balance earns 6.5% per annum. At retirement, the participant may elect to receive the accumulated balance in the form of a lump sum, monthly installments or a lifetime annuity.

Optional Forms of Benefit Payment: 75% Joint and Survivor Annuity, with pop-up.

Actuarial Equivalence: Group Annuity Mortality Table and 6.5% interest.

Rehabilitation Plan Contribution Increase Schedule:

The following employer contribution increase schedule was adopted as part of the 2019 Rehabilitation Plan:

- Effective January 1, 2020 – 101.2% of 2019 contribution rate
- Effective January 1, 2021 – 202.4% of 2019 contribution rate
- Effective January 1, 2022 – 303.6% of 2019 contribution rate
- Effective January 1, 2023 – 402.4% of 2019 contribution rate
- Effective January 1, 2024 – 501.2% of 2019 contribution rate

Note these additional contributions made on behalf of the Rehabilitation Plan are not benefit-accruing.

Changes Since Prior Valuation: None.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions

Actuarial Cost Method: Entry Age Normal Cost Method with Replacement.

Actuarial Assumptions:

Interest Discount Rate: For funding: 7.00% compounded annually
For current liability: 2.55% compounded annually
For vested benefit liability: December 2022 Yield Curve (approximately 5.06%)
compound annually

Investment Yield: 7.00% compounded annually, net of investment expenses

Operational Expenses: \$1,000,000 payable mid-year (\$966,736 as of beginning of the year)

Mortality: For funding:
Pre- and Post-Retirement: 1983 Group Annuity Mortality Table. Based on our annual measurement of mortality experience, we are reviewing whether this table incorporates sufficient allowance for future mortality improvement.

For current liability:
2023 IRS Static Mortality Table

Plan Name: Juan De La Cruz Farm Workers Pension Plan
 Employer ID: 95-6454441
 Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Turnover:

Special Plan Turnover Table. Sample termination rates:

<u>Age</u>	<u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 or more</u>
20	20.5%	0.0%	0.0%
30	19.5	7.2	2.8
40	15.0	6.1	1.5
50	18.8	4.6	0.0
60	23.8	7.0	0.0

Retirement Age:

<u>Age</u>	<u>Retirement Rate</u>
55	20%
56-61	15
62	30
63-64	20
65	50
66-69	30
70	100

Inactive Vested participants are assumed to retire at age 60.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Employment:	Future employment is assumed to be at the same hours and contribution rate as the prior year.
Marital Status:	80% of non-retired participants are married. Wife is assumed to be four years younger than the husband.
Form of Payments:	Married participants are assumed to retire with a 50% Joint & Survivor Annuity with pop-up and non-married participants are assumed to retire with a Single Life Annuity.
Unknown Birthdates:	Participants whose birthdates are not reported are assumed to be the average age of similar participants with reported birthdates.
Inactive Vested Participants:	Participants who are over age 80 on the valuation date are excluded.
Data Reserves:	Reserves are held for potential benefit liabilities for unreported participant benefits and adjusted annually at the valuation interest rate as well offset for data corrections incurred. This amount is \$814,463 as of January 1, 2023.

00009204
30--12-B-77C-055-04
1200 -99-02870-04

Sch H Line 4j



JDLC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 369 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
------	-----------------	----------------------	---------------	---------------------	-------------------	---------------------	-----------------------

BEGINNING MARKET VALUE

67,011,022.92

COMPARATIVE VALUE (5%)

3,350,551.14

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

Issue: 31846V567 - First Am Govt Ob Fd Cl Z

12/11/2023	B	5,080,664.640	1.0000		- 5,080,665 *	5,080,665	
6746000302							

12/11/2023	S	- 5,080,664.640	1.0000		5,080,665 *	5,080,665	
6746000302							

Issue: 41665X289 - Hartford Sch Core Fixed In Fd Sdr

12/11/2023	S	- 597,725.252	8.5000		5,080,665 *	5,999,053	- 918,388
6746000302							

Issue: 95M/SCZ484 - Schroders Core Bond Cit

12/31/2023	B	484,668.645	10.1100		- 4,900,000 *	4,900,000	
6746000302							

GRAND TOTAL					0	20,141,995	21,060,383	- 918,388
--------------------	--	--	--	--	----------	-------------------	-------------------	------------------

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

Broker: Direct From Issuer

01/31/2023	S	- 1,941.796	13.1330		25,502	16,607	8,895
6746000308							

04/30/2023	S	- 1,897.335	12.7400		24,172	16,414	7,758
6746000308							

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLFC FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 370 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/31/2023 6746000308	Issue: 217JXW929 - Mgt-Jpm Strategic Prpty Fd S - 1,856.438	12.5397			23,279	16,242	7,037
10/31/2023 6746000308	Issue: 217JXW929 - Mgt-Jpm Strategic Prpty Fd S - 1,889.699	12.1498			22,959	16,729	6,230
12/31/2023 6746000302	Issue: 95MSCZ484 - Schroders Core Bond Cit B 484,668.645	10.1100			- 4,900,000 *	4,900,000	
Total For Direct From Issuer				0	4,995,912	4,965,992	29,920
GRAND TOTAL				0	4,995,912	4,965,992	29,920

CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

Issue: 31846V567 - First Am Govt Ob Fd Cl Z							
01/03/2023 6746000313	B	466.910	1.0000		- 467	467	
01/04/2023 6746000309	B	168.470	1.0000		- 168	168	
01/04/2023 6746000313	B	359.820	1.0000		- 360	360	
01/05/2023 6746000313	B	999.980	1.0000		- 1,000	1,000	
01/13/2023 6746000313	B	344.500	1.0000		- 345	345	
01/17/2023 6746000313	B	155.800	1.0000		- 156	156	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 371 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
01/20/2023 6746000313	B	1,230.000	1.0000		- 1,230	1,230	
01/24/2023 6746000313	B	1,248.000	1.0000		- 1,248	1,248	
01/27/2023 6746000313	B	180.600	1.0000		- 181	181	
01/31/2023 6746000313	B	562.950	1.0000		- 563	563	
02/01/2023 6746000313	B	149.230	1.0000		- 149	149	
02/02/2023 6746000309	B	178.640	1.0000		- 179	179	
02/02/2023 6746000313	B	351.520	1.0000		- 352	352	
02/06/2023 6746000313	B	434.700	1.0000		- 435	435	
02/14/2023 6746000313	B	35.490	1.0000		- 35	35	
02/15/2023 6746000313	B	304.190	1.0000		- 304	304	
02/16/2023 6746000313	B	1,395.910	1.0000		- 1,396	1,396	
02/24/2023 6746000313	B	2,793.780	1.0000		- 2,794	2,794	
02/27/2023 6746000313	B	7,249.540	1.0000		- 7,250	7,250	
02/28/2023 6746000313	B	1,743.530	1.0000		- 1,744	1,744	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 372 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
03/01/2023 6746000313	B	785.370	1.0000		- 785	785	
03/02/2023 6746000309	B	170.940	1.0000		- 171	171	
03/02/2023 6746000313	B	5,085.330	1.0000		- 5,085	5,085	
03/03/2023 6746000313	B	5,506.600	1.0000		- 5,507	5,507	
03/06/2023 6746000313	B	14,769.710	1.0000		- 14,770	14,770	
03/07/2023 6746000313	B	25,825.080	1.0000		- 25,825	25,825	
03/08/2023 6746000313	B	1,254.510	1.0000		- 1,255	1,255	
03/09/2023 6746000313	B	7.940	1.0000		- 8	8	
03/13/2023 6746000313	B	66.950	1.0000		- 67	67	
03/14/2023 6746000313	B	570.260	1.0000		- 570	570	
03/15/2023 6746000313	B	198.060	1.0000		- 198	198	
03/16/2023 6746000313	B	88.110	1.0000		- 88	88	
03/23/2023 6746000313	B	1,730.870	1.0000		- 1,731	1,731	
03/23/2023 6746000313	B	11,942.400	1.0000		- 11,942	11,942	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04

JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399



Page 373 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
03/24/2023 6746000308	B	29.220	1.0000		- 29	29	
03/24/2023 6746000313	B	1,262.040	1.0000		- 1,262	1,262	
03/27/2023 6746000313	B	1,731.650	1.0000		- 1,732	1,732	
03/28/2023 6746000313	B	450.510	1.0000		- 451	451	
03/29/2023 6746000313	B	127.650	1.0000		- 128	128	
03/30/2023 6746000312	B	656,000.000	1.0000		- 656,000	656,000	
04/04/2023 6746000308	B	.030	1.0000				
04/04/2023 6746000309	B	195.100	1.0000		- 195	195	
04/04/2023 6746000309	B	29.250	1.0000		- 29	29	
04/05/2023 6746000313	B	634.610	1.0000		- 635	635	
04/06/2023 6746000313	B	2,604.490	1.0000		- 2,604	2,604	
04/10/2023 6746000313	B	4,193.420	1.0000		- 4,193	4,193	
04/11/2023 6746000308	B	33.930	1.0000		- 34	34	
04/14/2023 6746000313	B	344.500	1.0000		- 345	345	

00009204
30 -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 374 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
04/18/2023 6746000313	B	188.600	1.0000		- 189	189	
04/21/2023 6746000302	B	400,000.000	1.0000		- 400,000	400,000	
04/21/2023 6746000303	B	400,000.000	1.0000		- 400,000	400,000	
04/21/2023 6746000310	B	700,000.000	1.0000		- 700,000	700,000	
04/21/2023 6746000311	B	300,000.000	1.0000		- 300,000	300,000	
04/21/2023 6746000312	B	2,000,000.000	1.0000		- 2,000,000	2,000,000	
04/21/2023 6746000312	B	1,200,000.000	1.0000		- 1,200,000	1,200,000	
04/21/2023 6746000313	B	1,043,181.590	1.0000		- 1,043,182	1,043,182	
04/28/2023 6746000310	B	45,000.000	1.0000		- 45,000	45,000	
04/28/2023 6746000311	B	71,000.000	1.0000		- 71,000	71,000	
04/28/2023 6746000312	B	40,000.000	1.0000		- 40,000	40,000	
04/28/2023 6746000313	B	608.700	1.0000		- 609	609	
05/01/2023 6746000313	B	35.490	1.0000		- 35	35	
05/02/2023 6746000302	B	154.020	1.0000		- 154	154	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 375 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
05/02/2023 6746000303	B	154.020	1.0000		- 154	154	
05/02/2023 6746000308	B	.100	1.0000				
05/02/2023 6746000309	B	179.460	1.0000		- 179	179	
05/02/2023 6746000312	B	1,232.200	1.0000		- 1,232	1,232	
05/02/2023 6746000313	B	309.390	1.0000		- 309	309	
05/03/2023 6746000313	B	149.230	1.0000		- 149	149	
05/04/2023 6746000309	B	1,574.270	1.0000		- 1,574	1,574	
05/08/2023 6746000313	B	588.470	1.0000		- 588	588	
05/10/2023 6746000313	B	13,874.770	1.0000		- 13,875	13,875	
05/12/2023 6746000313	B	1,844.060	1.0000		- 1,844	1,844	
05/23/2023 6746000313	B	10.870	1.0000		- 11	11	
05/30/2023 6746000310	B	175,000.000	1.0000		- 175,000	175,000	
05/30/2023 6746000311	B	175,000.000	1.0000		- 175,000	175,000	
05/30/2023 6746000312	B	300,000.000	1.0000		- 300,000	300,000	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 376 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
05/31/2023 6746000313	B	177.590	1.0000		- 178	178	
06/01/2023 6746000313	B	723.780	1.0000		- 724	724	
06/02/2023 6746000302	B	.040	1.0000				
06/02/2023 6746000303	B	.040	1.0000				
06/02/2023 6746000308	B	.010	1.0000				
06/02/2023 6746000309	B	6.170	1.0000		- 6	6	
06/02/2023 6746000309	B	.410	1.0000				
06/02/2023 6746000312	B	.320	1.0000				
06/02/2023 6746000313	B	338.220	1.0000		- 338	338	
06/06/2023 6746000313	B	153.400	1.0000		- 153	153	
06/07/2023 6746000313	B	7,861.280	1.0000		- 7,861	7,861	
06/08/2023 6746000313	B	4,758.670	1.0000		- 4,759	4,759	
06/09/2023 6746000313	B	5,698.240	1.0000		- 5,698	5,698	
06/15/2023 6746000313	B	679.200	1.0000		- 679	679	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 377 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
06/21/2023 6746000313	B	597.850	1.0000		- 598	598	
06/23/2023 6746000313	B	128.640	1.0000		- 129	129	
06/30/2023 6746000313	B	89,534.240	1.0000		- 89,534	89,534	
07/03/2023 6746000313	B	262.350	1.0000		- 262	262	
07/05/2023 6746000309	B	.030	1.0000				
07/05/2023 6746000313	B	197.890	1.0000		- 198	198	
07/06/2023 6746000313	B	219.680	1.0000		- 220	220	
07/07/2023 6746000310	B	150,000.000	1.0000		- 150,000	150,000	
07/07/2023 6746000311	B	50,000.000	1.0000		- 50,000	50,000	
07/07/2023 6746000312	B	500,000.000	1.0000		- 500,000	500,000	
07/11/2023 6746000308	B	34.080	1.0000		- 34	34	
07/14/2023 6746000313	B	193.600	1.0000		- 194	194	
07/17/2023 6746000309	B	34.080	1.0000		- 34	34	
07/19/2023 6746000313	B	161.580	1.0000		- 162	162	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/20/2023 6746000313	B	1,346.750	1.0000		- 1,347	1,347	
07/21/2023 6746000313	B	2,354.090	1.0000		- 2,354	2,354	
07/24/2023 6746000313	B	501.620	1.0000		- 502	502	
07/25/2023 6746000313	B	1,316.490	1.0000		- 1,316	1,316	
07/26/2023 6746000313	B	823.180	1.0000		- 823	823	
07/27/2023 6746000313	B	807.460	1.0000		- 807	807	
07/28/2023 6746000312	B	130,000.000	1.0000		- 130,000	130,000	
07/28/2023 6746000313	B	776.530	1.0000		- 777	777	
07/31/2023 6746000313	B	3,407.590	1.0000		- 3,408	3,408	
08/02/2023 6746000308	B	.030	1.0000				
08/02/2023 6746000309	B	.100	1.0000				
08/02/2023 6746000312	B	74.110	1.0000		- 74	74	
08/02/2023 6746000313	B	2,836.690	1.0000		- 2,837	2,837	
08/11/2023 6746000313	B	94.750	1.0000		- 95	95	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 379 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/15/2023 6746000313	B	82.990	1.0000		- 83	83	
08/16/2023 6746000313	B	149.390	1.0000		- 149	149	
08/17/2023 6746000313	B	227.960	1.0000		- 228	228	
08/18/2023 6746000313	B	140.700	1.0000		- 141	141	
08/21/2023 6746000308	B	22,776.920	1.0000		- 22,777	22,777	
08/21/2023 6746000309	B	100,000.000	1.0000		- 100,000	100,000	
08/21/2023 6746000312	B	100,000.000	1.0000		- 100,000	100,000	
08/21/2023 6746000313	B	4.520	1.0000		- 5	5	
08/22/2023 6746000313	B	233.010	1.0000		- 233	233	
08/24/2023 6746000313	B	106.700	1.0000		- 107	107	
08/25/2023 6746000313	B	134.640	1.0000		- 135	135	
08/29/2023 6746000313	B	247.390	1.0000		- 247	247	
08/30/2023 6746000309	B	600,000.000	1.0000		- 600,000	600,000	
08/30/2023 6746000310	B	85,000.000	1.0000		- 85,000	85,000	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 380 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/30/2023 6746000311	B	25,000.000	1.0000		- 25,000	25,000	
08/30/2023 6746000312	B	446,000.000	1.0000		- 446,000	446,000	
08/31/2023 6746000313	B	617.910	1.0000		- 618	618	
09/01/2023 6746000313	B	423.970	1.0000		- 424	424	
09/05/2023 6746000308	B	3.240	1.0000		- 3	3	
09/05/2023 6746000309	B	99.910	1.0000		- 100	100	
09/05/2023 6746000312	B	18.470	1.0000		- 18	18	
09/05/2023 6746000313	B	767.300	1.0000		- 767	767	
09/07/2023 6746000313	B	29.190	1.0000		- 29	29	
09/08/2023 6746000309	B	21.740	1.0000		- 22	22	
09/11/2023 6746000313	B	362.520	1.0000		- 363	363	
09/12/2023 6746000313	B	55,231.180	1.0000		- 55,231	55,231	
09/15/2023 6746000313	B	345.340	1.0000		- 345	345	
09/22/2023 6746000313	B	37.400	1.0000		- 37	37	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 381 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
09/27/2023 6746000313	B	920.120	1.0000		- 920	920	
09/29/2023 6746000310	B	330,000.000	1.0000		- 330,000	330,000	
09/29/2023 6746000311	B	100,000.000	1.0000		- 100,000	100,000	
10/02/2023 6746000313	B	3,591.880	1.0000		- 3,592	3,592	
10/03/2023 6746000309	B	.410	1.0000				
10/03/2023 6746000312	B	.010	1.0000				
10/03/2023 6746000313	B	321.090	1.0000		- 321	321	
10/04/2023 6746000309	B	.010	1.0000				
10/04/2023 6746000313	B	1,284.050	1.0000		- 1,284	1,284	
10/05/2023 6746000313	B	210.400	1.0000		- 210	210	
10/11/2023 6746000313	B	81,874.290	1.0000		- 81,874	81,874	
10/12/2023 6746000308	B	31.730	1.0000		- 32	32	
10/13/2023 6746000313	B	7.300	1.0000		- 7	7	
10/17/2023 6746000313	B	161.580	1.0000		- 162	162	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 382 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
10/19/2023 6746000309	B	200,000.000	1.0000		- 200,000	200,000	
10/30/2023 6746000302	B	100,000.000	1.0000		- 100,000	100,000	
10/30/2023 6746000303	B	230,000.000	1.0000		- 230,000	230,000	
10/30/2023 6746000312	B	175,000.000	1.0000		- 175,000	175,000	
11/01/2023 6746000313	B	2,643.480	1.0000		- 2,643	2,643	
11/02/2023 6746000308	B	.090	1.0000				
11/02/2023 6746000309	B	31.820	1.0000		- 32	32	
11/07/2023 6746000313	B	16,049.640	1.0000		- 16,050	16,050	
11/13/2023 6746000313	B	89.880	1.0000		- 90	90	
11/15/2023 6746000313	B	227.730	1.0000		- 228	228	
11/16/2023 6746000313	B	227.960	1.0000		- 228	228	
11/22/2023 6746000313	B	28.200	1.0000		- 28	28	
11/24/2023 6746000313	B	978.740	1.0000		- 979	979	
11/24/2023 6746000313	B	384.020	1.0000		- 384	384	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 383 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
11/27/2023 6746000313	B	155.440	1.0000		- 155	155	
11/30/2023 6746000312	B	275,000.000	1.0000		- 275,000	275,000	
11/30/2023 6746000313	B	730.510	1.0000		- 731	731	
12/01/2023 6746000313	B	428.530	1.0000		- 429	429	
12/04/2023 6746000309	B	.130	1.0000				
12/04/2023 6746000313	B	2,322.950	1.0000		- 2,323	2,323	
12/05/2023 6746000313	B	613.750	1.0000		- 614	614	
12/06/2023 6746000313	B	2,017.340	1.0000		- 2,017	2,017	
12/07/2023 6746000313	B	943.980	1.0000		- 944	944	
12/08/2023 6746000313	B	1,392.510	1.0000		- 1,393	1,393	
12/11/2023 6746000302	B	5,080,664.640	1.0000		- 5,080,665 *	5,080,665	
12/11/2023 6746000309	B	180,664.640	1.0000		- 180,665	180,665	
12/11/2023 6746000312	B	100,000.000	1.0000		- 100,000	100,000	
12/11/2023 6746000313	B	1,987.930	1.0000		- 1,988	1,988	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 384 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
12/12/2023 6746000313	B	613.280	1.0000		- 613	613	
12/13/2023 6746000313	B	813.420	1.0000		- 813	813	
12/14/2023 6746000313	B	767.510	1.0000		- 768	768	
12/15/2023 6746000313	B	1,347.480	1.0000		- 1,347	1,347	
12/18/2023 6746000313	B	881.930	1.0000		- 882	882	
12/20/2023 6746000313	B	162.810	1.0000		- 163	163	
12/21/2023 6746000313	B	59.780	1.0000		- 60	60	
12/22/2023 6746000313	B	89.440	1.0000		- 89	89	
12/27/2023 6746000313	B	1,148.630	1.0000		- 1,149	1,149	
12/28/2023 6746000303	B	260,000.000	1.0000		- 260,000	260,000	
12/28/2023 6746000312	B	250,000.000	1.0000		- 250,000	250,000	
12/29/2023 6746000313	B	146.160	1.0000		- 146	146	
Total For Buys				0	17,427,260	17,427,260	0

02/17/2023
6746000313

S

- 8,585.250

1.0000

8,585

8,585

00009204
30-12-B-77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Period from January 1, 2023 to December 31, 2023

Page 385 of 397

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
02/21/2023 6746000313	S	- 10,019.470	1.0000		10,019	10,019	
02/22/2023 6746000313	S	- 16,756.990	1.0000		16,757	16,757	
02/23/2023 6746000313	S	- 15,132.000	1.0000		15,132	15,132	
03/09/2023 6746000313	S	- 1,880.490	1.0000		1,880	1,880	
03/10/2023 6746000313	S	- 1,087.370	1.0000		1,087	1,087	
03/20/2023 6746000313	S	- 2,040.240	1.0000		2,040	2,040	
03/21/2023 6746000313	S	- 9,815.160	1.0000		9,815	9,815	
03/22/2023 6746000313	S	- 1,786.540	1.0000		1,787	1,787	
03/30/2023 6746000312	S	- 656,000.000	1.0000		656,000	656,000	
03/30/2023 6746000313	S	- 1,038.930	1.0000		1,039	1,039	
03/30/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
03/31/2023 6746000313	S	- 312.020	1.0000		312	312	
03/31/2023 6746000313	S	- 499.130	1.0000		499	499	
04/03/2023 6746000313	S	- 9,712.100	1.0000		9,712	9,712	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Period from January 1, 2023 to December 31, 2023

Page 386 of 397

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
04/04/2023 6746000308	S	- 29.250	1.0000		29	29	
04/04/2023 6746000313	S	- 3,695.410	1.0000		3,695	3,695	
04/21/2023 6746000310	S	- 700,000.000	1.0000		700,000	700,000	
04/21/2023 6746000311	S	- 300,000.000	1.0000		300,000	300,000	
04/21/2023 6746000313	S	- 1,000,000.000	1.0000		1,000,000	1,000,000	
04/24/2023 6746000302	S	- 400,000.000	1.0000		400,000	400,000	
04/24/2023 6746000303	S	- 400,000.000	1.0000		400,000	400,000	
04/24/2023 6746000312	S	- 3,200,000.000	1.0000		3,200,000	3,200,000	
04/28/2023 6746000309	S	- 52,176.830	1.0000		52,177	52,177	
04/28/2023 6746000310	S	- 45,000.000	1.0000		45,000	45,000	
04/28/2023 6746000311	S	- 71,000.000	1.0000		71,000	71,000	
04/28/2023 6746000312	S	- 40,000.000	1.0000		40,000	40,000	
04/28/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
05/04/2023 6746000302	S	- 154.020	1.0000		154	154	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 387 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
05/04/2023 6746000303	S	- 154.020	1.0000		154	154	
05/04/2023 6746000308	S	- 34.030	1.0000		34	34	
05/04/2023 6746000312	S	- 1,232.200	1.0000		1,232	1,232	
05/09/2023 6746000313	S	- 1,759.180	1.0000		1,759	1,759	
05/11/2023 6746000313	S	- 2,714.600	1.0000		2,715	2,715	
05/15/2023 6746000313	S	- 4,682.890	1.0000		4,683	4,683	
05/16/2023 6746000313	S	- 3,331.960	1.0000		3,332	3,332	
05/17/2023 6746000313	S	- 53.030	1.0000		53	53	
05/18/2023 6746000313	S	- 577.240	1.0000		577	577	
05/19/2023 6746000313	S	- 192.140	1.0000		192	192	
05/22/2023 6746000313	S	- 192.350	1.0000		192	192	
05/25/2023 6746000313	S	- 380.000	1.0000		380	380	
05/26/2023 6746000313	S	- 304.230	1.0000		304	304	
05/30/2023 6746000309	S	- 1,753.730	1.0000		1,754	1,754	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 388 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
05/30/2023 6746000310	S	- 175,000.000	1.0000		175,000	175,000	
05/30/2023 6746000311	S	- 175,000.000	1.0000		175,000	175,000	
05/30/2023 6746000312	S	- 300,000.000	1.0000		300,000	300,000	
05/30/2023 6746000313	S	- 591.480	1.0000		591	591	
05/30/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
06/02/2023 6746000302	S	- .040	1.0000				
06/02/2023 6746000303	S	- .040	1.0000				
06/02/2023 6746000308	S	- .010	1.0000				
06/02/2023 6746000312	S	- .320	1.0000				
07/07/2023 6746000310	S	- 150,000.000	1.0000		150,000	150,000	
07/07/2023 6746000311	S	- 50,000.000	1.0000		50,000	50,000	
07/07/2023 6746000312	S	- 500,000.000	1.0000		500,000	500,000	
07/17/2023 6746000308	S	- 34.080	1.0000		34	34	
08/01/2023 6746000313	S	- 19,061.090	1.0000		19,061	19,061	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 389 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/02/2023 6746000309	S	- 40.790	1.0000		41	41	
08/02/2023 6746000312	S	- 130,074.110	1.0000		130,074	130,074	
08/02/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
08/21/2023 6746000312	S	- 100,000.000	1.0000		100,000	100,000	
08/22/2023 6746000308	S	- 22,776.920	1.0000		22,777	22,777	
08/22/2023 6746000309	S	- 100,000.000	1.0000		100,000	100,000	
08/30/2023 6746000310	S	- 85,000.000	1.0000		85,000	85,000	
08/30/2023 6746000311	S	- 25,000.000	1.0000		25,000	25,000	
08/30/2023 6746000312	S	- 446,000.000	1.0000		446,000	446,000	
08/30/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
08/31/2023 6746000309	S	- 600,000.000	1.0000		600,000	600,000	
09/08/2023 6746000308	S	- 3.270	1.0000		3	3	
09/08/2023 6746000312	S	- 18.470	1.0000		18	18	
09/20/2023 6746000313	S	- 8,817.820	1.0000		8,818	8,818	

00009204
30 -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 390 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
09/21/2023 6746000313	S	- 3,233.940	1.0000		3,234	3,234	
09/21/2023 6746000313	S	- 1,613.920	1.0000		1,614	1,614	
09/25/2023 6746000313	S	- 7,778.530	1.0000		7,779	7,779	
09/26/2023 6746000313	S	- 5,857.120	1.0000		5,857	5,857	
09/27/2023 6746000313	S	- 5,652.090	1.0000		5,652	5,652	
09/28/2023 6746000313	S	- 7,845.920	1.0000		7,846	7,846	
09/29/2023 6746000309	S	- 121.650	1.0000		122	122	
09/29/2023 6746000310	S	- 330,000.000	1.0000		330,000	330,000	
09/29/2023 6746000311	S	- 100,000.000	1.0000		100,000	100,000	
09/29/2023 6746000313	S	- 2,974.040	1.0000		2,974	2,974	
09/29/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
10/04/2023 6746000312	S	-010	1.0000				
10/19/2023 6746000309	S	- 200,000.000	1.0000		200,000	200,000	
10/26/2023 6746000313	S	- 2,439.880	1.0000		2,440	2,440	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 391 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
10/27/2023 6746000313	S	- 5,983.830	1.0000		5,984	5,984	
10/30/2023 6746000302	S	- 100,000.000	1.0000		100,000	100,000	
10/30/2023 6746000303	S	- 230,000.000	1.0000		230,000	230,000	
10/30/2023 6746000309	S	- 420	1.0000				
10/30/2023 6746000312	S	- 175,000.000	1.0000		175,000	175,000	
10/30/2023 6746000313	S	- 3,696.550	1.0000		3,697	3,697	
10/30/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
10/31/2023 6746000313	S	- 5,161.360	1.0000		5,161	5,161	
11/02/2023 6746000308	S	- 31.820	1.0000		32	32	
11/02/2023 6746000313	S	- 147.210	1.0000		147	147	
11/03/2023 6746000313	S	- 1,477.270	1.0000		1,477	1,477	
11/20/2023 6746000313	S	- 4,322.250	1.0000		4,322	4,322	
11/21/2023 6746000313	S	- 1,925.840	1.0000		1,926	1,926	
11/28/2023 6746000313	S	- 164.050	1.0000		164	164	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 392 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
11/29/2023 6746000313	S	- 815.250	1.0000		815	815	
11/30/2023 6746000309	S	- 31.820	1.0000		32	32	
11/30/2023 6746000312	S	- 275,000.000	1.0000		275,000	275,000	
11/30/2023 6746000313	S	- 44,000.000	1.0000		44,000	44,000	
12/11/2023 6746000302	S	- 5,080,664.640	1.0000		5,080,665 *	5,080,665	
12/11/2023 6746000312	S	- 100,000.000	1.0000		100,000	100,000	
Total For Sells				0	16,855,437	16,855,437	0
Total First Am Govt Ob Fd Cl Z				0	34,282,697	34,282,697	0
Issue: 41665X289 - Hartford Sch Core Fixed In Fd Sdr							
04/24/2023 6746000302	B	45,714.286	8.7500		- 400,000	400,000	
Total For Buys				0	400,000	400,000	0
01/30/2023 6746000302	R	1,348.438	8.7900		- 11,853	11,853	
02/27/2023 6746000302	R	1,729.103	8.5700		- 14,818	14,818	
03/29/2023 6746000302	R	1,559.224	8.7000		- 13,565	13,565	

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 393 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
04/27/2023 6746000302	R	1,801.943	8.7400		- 15,749	15,749	
05/30/2023 6746000302	R	1,944.689	8.6300		- 16,783	16,783	
06/28/2023 6746000302	R	1,998.052	8.6600		- 17,303	17,303	
07/28/2023 6746000302	R	1,935.075	8.5700		- 16,584	16,584	
08/29/2023 6746000302	R	2,046.804	8.4800		- 17,357	17,357	
09/27/2023 6746000302	R	2,256.074	8.2300		- 18,567	18,567	
10/30/2023 6746000302	R	2,235.258	8.0900		- 18,083	18,083	
11/29/2023 6746000302	R	3,464.257	8.4400		- 29,238	29,238	
12/27/2023 6746000302	R	22.056	8.7400		- 193	193	
Total For Reinvestments				0	190,093	190,093	0
10/30/2023 6746000302	S	- 12,300.123	8.1300		100,000	123,654	- 23,654
12/11/2023 6746000302	S	- 597,725.252	8.5000		5,080,665 *	5,999,053	- 918,388
Total For Sells				0	5,180,665	6,122,707	- 942,042

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 394 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Total Hartford Sch Core Fixed In Fd Sdr							
				0	5,770,758	6,712,800	- 942,042
Issue: 921937702 - Vanguard Short Term Bond Index							
04/24/2023	B	320,000.000	10.0000		- 3,200,000	3,200,000	
6746000312							
Total For Buys				0	3,200,000	3,200,000	0
04/30/2023	R	133.371	10.0400		- 1,339	1,339	
6746000312							
05/31/2023	R	610.075	9.9700		- 6,082	6,082	
6746000312							
06/30/2023	R	619.157	9.8900		- 6,123	6,123	
6746000312							
07/31/2023	R	673.323	9.9000		- 6,666	6,666	
6746000312							
08/31/2023	R	718.007	9.9000		- 7,108	7,108	
6746000312							
09/30/2023	R	729.386	9.8400		- 7,177	7,177	
6746000312							
10/31/2023	R	781.751	9.8200		- 7,677	7,677	
6746000312							
11/30/2023	R	731.227	9.9700		- 7,290	7,290	
6746000312							
12/31/2023	R	765.762	10.1000		- 7,734	7,734	
6746000312							
Total For Reinvestments				0	57,196	57,196	0

00009204
30--12-B-77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 395 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
10/30/2023 6746000312	S	- 17,784.553	9.8400		175,000	177,827	- 2,827
Total For Sells				0	175,000	177,827	- 2,827
Total Vanguard Short Term Bond Index				0	3,432,196	3,435,023	- 2,827
Issue: 922908710 - Vanguard 500 Index Admiral							
03/23/2023 6746000312	R	158.228	364.1800		- 57,624	57,624	
06/28/2023 6746000312	R	121.036	403.7200		- 48,865	48,865	
09/27/2023 6746000312	R	106.935	394.2800		- 42,162	42,162	
12/19/2023 6746000312	R	110.669	439.6900		- 48,660	48,660	
Total For Reinvestments				0	197,311	197,311	0
03/30/2023 6746000312	S	- 1,765.862	371.4900		656,000	571,986	84,014
04/21/2023 6746000312	S	- 5,246.177	381.2300		2,000,000	1,699,307	300,693
04/28/2023 6746000312	S	- 104.772	381.7800		40,000	33,937	6,063
05/30/2023 6746000312	S	- 771.426	388.8900		300,000	249,875	50,125
07/07/2023 6746000312	S	- 1,228.260	407.0800		500,000	398,231	101,769

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 396 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/28/2023 6746000312	S	- 310.322	418.9200		130,000	100,614	29,386
08/21/2023 6746000312	S	- 247.555	403.9500		100,000	80,263	19,737
08/30/2023 6746000312	S	- 1,072.399	415.8900		446,000	347,698	98,302
10/19/2023 6746000312	S	- 502.147	398.2900		200,000	162,941	37,059
11/30/2023 6746000312	S	- 653.377	420.8900		275,000	212,013	62,987
12/11/2023 6746000312	S	- 234.665	426.1400		100,000	76,146	23,854
12/28/2023 6746000312	S	- 566.893	441.0000		250,000	184,217	65,783
Total For Sells				0	4,997,000	4,117,228	879,772
Total Vanguard 500 Index Admiral				0	5,194,311	4,314,539	879,772
Issue: 95MSCZ484 - Schroders Core Bond Cit							
12/31/2023 6746000302	B	484,668.645	10.1100		- 4,900,000 *	4,900,000	
Total For Buys				0	4,900,000	4,900,000	0
GRAND TOTAL				0	53,579,962	53,645,059	- 65,097

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

00009204
30- -12-B -77C-055-04
1200 -99-02870-04



JDLF FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399

Page 397 of 397
Period from January 1, 2023 to December 31, 2023

FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Broker: Direct From Issuer							
12/31/2023	B	Issue: 95MSCZ484 - Schroders Core Bond Cit 484,668.645	10.1100		- 4,900,000 *	4,900,000	
6746000302							
Total For Direct From Issuer				0	4,995,912	4,965,992	29,920

Sch h line 4j

00009204
30--12-B-77C-055-04
1200 -99-02870-04

JDL FARM WORKERS CONSOLIDATED ACCT
ACCOUNT 6746000399



Page 368 of 397
Period from January 1, 2023 to December 31, 2023

5500 ASSETS ACQUIRED AND DISPOSED OF WITHIN YEAR

DESCRIPTION	SHARES/FACE AMOUNT	COST OF ACQUISITIONS	PROCEEDS OF DISPOSITIONS
Foreign Stocks			
Ritchie Bros Auctioneers Inc 767744105	490.012	42,900.53	27,400.45
Total Foreign Stocks	490.012	42,900.53	27,400.45
Total Assets	490.012	42,900.53	27,400.45

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions

Actuarial Cost Method: Entry Age Normal Cost Method with Replacement.

Actuarial Assumptions:

Interest Discount Rate: For funding: 7.00% compounded annually
For current liability: 2.55% compounded annually
For vested benefit liability: December 2022 Yield Curve (approximately 5.06%)
compound annually

Investment Yield: 7.00% compounded annually, net of investment expenses

Operational Expenses: \$1,000,000 payable mid-year (\$966,736 as of beginning of the year)

Mortality: For funding:
Pre- and Post-Retirement: 1983 Group Annuity Mortality Table. Based on our annual measurement of mortality experience, we are reviewing whether this table incorporates sufficient allowance for future mortality improvement.

For current liability:
2023 IRS Static Mortality Table

Plan Name: Juan De La Cruz Farm Workers Pension Plan
 Employer ID: 95-6454441
 Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Turnover:

Special Plan Turnover Table. Sample termination rates:

<u>Age</u>	<u>Years of Service</u>		
	<u>0-4</u>	<u>5-9</u>	<u>10 or more</u>
20	20.5%	0.0%	0.0%
30	19.5	7.2	2.8
40	15.0	6.1	1.5
50	18.8	4.6	0.0
60	23.8	7.0	0.0

Retirement Age:

<u>Age</u>	<u>Retirement Rate</u>
55	20%
56-61	15
62	30
63-64	20
65	50
66-69	30
70	100

Inactive Vested participants are assumed to retire at age 60.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Actuarial Method and Assumptions (continued)

Employment:	Future employment is assumed to be at the same hours and contribution rate as the prior year.
Marital Status:	80% of non-retired participants are married. Wife is assumed to be four years younger than the husband.
Form of Payments:	Married participants are assumed to retire with a 50% Joint & Survivor Annuity with pop-up and non-married participants are assumed to retire with a Single Life Annuity.
Unknown Birthdates:	Participants whose birthdates are not reported are assumed to be the average age of similar participants with reported birthdates.
Inactive Vested Participants:	Participants who are over age 80 on the valuation date are excluded.
Data Reserves:	Reserves are held for potential benefit liabilities for unreported participant benefits and adjusted annually at the valuation interest rate as well offset for data corrections incurred. This amount is \$814,463 as of January 1, 2023.

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 6 – STATEMENT OF ACTUARIAL ASSUMPTIONS/METHODS

Rationale for Major Assumptions

Interest Rate/Investment Yield: Based on the Plan's target asset allocation, reflecting asset class future return expectations as determined by the Plan's investment consultant and publicly available inflation expectations, anticipated risk premiums, and associated long-term capital market assumptions.

Mortality, Termination and Retirement: Based on recent Plan experience which is monitored and analyzed annually. When a trend emerges with consistent gains or losses for a particular assumption, it is reviewed and updated accordingly. Please see Section 1 - Actuarial Experience for more detail on these assumptions.

2023 Schedule MB (Form 5500), Line 8b(2)

Plan Name: Juan De La Cruz Farm Workers Pension Plan
Employer ID: 95-6454441
Plan Number: 001

SCHEDULE MB, LINE 8B(2) - SCHEDULE OF ACTIVE PARTICIPANT DATA (AS OF JANUARY 1, 2023)

AGE GROUP	YEARS OF CREDITED SERVICE																					
	Under 1		1-4		5-9		10-14		15-19		20-24		25-29		30-34		35-39		40 & up		Total	
	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	Average No. Accrued Mon. Ben.	
Under 25	0		62	\$2	2		0		0		0		0		0		0		0		64	\$2
25-29	0		99	\$3	23	\$16	3		0		0		0		0		0		0		125	\$6
30-34	0		441	\$1	33	\$21	11		2		0		0		0		0		0		487	\$4
35-39	0		69	\$3	29	\$16	13		12		0		0		0		0		0		124	\$20
40-44	0		106	\$3	64	\$15	17		24	\$147	11		0		0		0		0		222	\$35
45-49	0		60	\$4	30	\$25	10		19		15		7		1		0		0		142	\$57
50-54	1		52	\$4	50	\$20	26	\$50	28	\$113	37	\$191	16		9		0		0		218	\$83
55-59	0		45	\$4	32	\$19	13		40	\$100	37	\$222	11		10		1		0		189	\$97
60-64	0		20	\$6	23	\$20	17		20	\$130	16		4		8		3		1		112	\$104
65-69	0		10		9		10		5		9		2		0		3		1		49	\$128
70 and up	0		7		2		1		0		0		0		1		0		0		11	
Missing	0		30	\$1	14		36	\$21	0		0		0		0		0		0		80	\$11
Total	1		1,001	\$2	311	\$19	157	\$48	150	\$121	125	\$200	40	\$182	29	\$249	7		2		1,823	\$42

Note: Compensation information not shown because plan benefits are not pay-related.