

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
---	---	---

Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u></p> <p><u>6505 WILSHIRE BLVD STE 1150</u> <u>LOS ANGELES, CA 90048</u></p>	<p>1c Effective date of plan <u>09/01/1982</u></p> <p>2b Employer Identification Number (EIN) <u>95-1643388</u></p> <p>2c Plan Sponsor's telephone number <u>323-761-8000</u></p> <p>2d Business code (see instructions) <u>813000</u></p>

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.	10/10/2025	MILLER KAPLAN ARASE LLP
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1883
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)	96
	6a(2)	89
	6b	981
	6c	660
	6d	1730
	6e	73
	6f	1803
	6g(1)	81
6g(2)	70	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	14

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 2K

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)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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 2
- (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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 _____

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p>A Name of plan BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</p>	<p>D Employer Identification Number (EIN) 95-1643388</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	762369-D1	1803	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	3092909
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier

c Premiums due but unpaid at the end of the year

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

6b	
6c	
6d	

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP ANNUITY CONTRACT

b Balance at the end of the previous year	7b	3026276
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	99467
	7c(4)	
	7c(5)	12509108
▶ CONTRIBUTIONS AND DEPOSITS		
(6) Total additions	7c(6)	12608575
d Total of balance and additions (add lines 7b and 7c(6))	7d	15634851
e Deductions:	7e(1)	12366942
	7e(2)	175000
	7e(3)	
	7e(4)	
	(5) Total deductions	7e(5)
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	3092909

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: large;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p>A Name of plan BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</p>	<p>D Employer Identification Number (EIN) 95-1643388</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	762369-01	70	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	2699302
5	Current value of plan's interest under this contract in separate accounts at year end.....	321485
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP ANNUITY CONTRACT	
b	Balance at the end of the previous year	7b 2960689
c	Additions: (1) Contributions deposited during the year	7c(1) 13790
	(2) Dividends and credits.....	7c(2)
	(3) Interest credited during the year.....	7c(3) 81809
	(4) Transferred from separate account	7c(4)
	(5) Other (specify below)..... ▶	7c(5)
	(6) Total additions	7c(6) 95599
d	Total of balance and additions (add lines 7b and 7c(6))	7d 3056288
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 356432
	(2) Administration charge made by carrier.....	7e(2)
	(3) Transferred to separate account	7e(3)
	(4) Other (specify below)..... ▶ MISCELLANEOUS	7e(4) 554
(5) Total deductions	7e(5) 356986	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 2699302

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE MB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan <u>BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	D Employer Identification Number (EIN) <u>95-1643388</u>	

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

1a Enter the valuation date: Month 01 Day 01 Year 2024

b Assets		
(1) Current value of assets	1b(1)	<u>126395542</u>
(2) Actuarial value of assets for funding standard account	1b(2)	<u>131695052</u>
c (1) Accrued liability for plan using immediate gain methods	1c(1)	<u>151603005</u>
(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)	<u>148553436</u>
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)	<u>231270284</u>
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	<u>3070070</u>
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	<u>14643779</u>
(3) Expected plan disbursements for the plan year	1d(3)	<u>14331284</u>

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

SIGN HERE <u>JOHNNY HONG</u> <u>HORIZON ACTUARIAL SERVICES, LLC</u> <u>5200 LANKERSHIM BLVD STE 740</u> <u>NORTH HOLLYWOOD, CA 91601</u>	<u>10/06/2025</u> <u>23-07821</u> <u>818-691-2016</u>
Signature of actuary	Date
Type or print name of actuary	Most recent enrollment number
Firm name	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	126395542
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1118	139532372
(2) For terminated vested participants	686	56864752
(3) For active participants:		
(a) Non-vested benefits		0
(b) Vested benefits		34873160
(c) Total active	95	34873160
(4) Total	1899	231270284
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	54.65 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/01/2024	5000000	0			
Totals ▶			3(b)	5000000	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d) 0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	4a	88.6 %
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	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input type="checkbox"/> 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)?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/> • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	4f	

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?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		<input type="checkbox"/> Yes <input type="checkbox"/> 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	3.29 %
b Rates specified in insurance or annuity contracts.....	Pre-retirement	Post-retirement
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males	6c(1)	A
(2) Females	6c(2)	A
d Valuation liability interest rate	6d	7.00 %
e Salary scale	6e	3.00 % <input type="checkbox"/> N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	<input checked="" type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input type="checkbox"/> N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	5.10 %
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	7.2 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	13.4 %
i Expense load included in normal cost reported in line 9b	6i	<input checked="" type="checkbox"/> 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)	964179
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	<input type="checkbox"/>

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	506469	51970

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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
e If box 5h is checked or the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(s).	8e	0

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	1589216

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)	52491683	7365492
(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		626830
e Total charges. Add lines 9a through 9d.....	9e		9581538
Credits to funding standard account:			
f Prior year credit balance, if any.....	9f		25903486
g Employer contributions. Total from column (b) of line 3.....	9g		5000000
		Outstanding balance	
h Amortization credits as of valuation date.....	9h	6680244	1439827
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i		2089032
j Full funding limitation (FFL) and credits:			
(1) ERISA FFL (accrued liability FFL).....	9j(1)	56389177	
(2) "RPA '94" override (90% current liability FFL)	9j(2)	78618656	
(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		34432345
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m		24850807
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		0
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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES	D Employer Identification Number (EIN) 95-1643388	

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

PIMCO

33-0629048

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

CENTERBRIDGE PARTNERS REAL ESTATE **375 PARK AVE 11TH FL**
NEW YORK, NY 10152

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

NEW MOUNTAIN CAPITAL, LLC **787 SEVENTH AVE 48TH FL**
NEW YORK, NY 10019

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

DOUBLELINE **333 S GRAND AVE STE 1800**
LOS ANGELES, CA 90071

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

RIALTO CAPITAL

200 S BISCAYNE BLVD STE 3550
MIAMI, FL 33131

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

GQG PARTNERS

450 E LAS OLAS BLVD STE 750
FORT LAUDERDALE, FL 33301

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

ADVANCED RESEARCH INVESTMENT SOLUTI

10635 SANTA MONICA BLVD
LOS ANGELES, CA 90025

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

BANNER RIDGE PARTNERS

641 LEXINGTON AVE 18TH FL
NEW YORK, NY 10022

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

SILVERVIEW

901 FIFTH AVE STE 1200
SEATTLE, WA 98164

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

GRANTHAM,MAYO,VAN OTTERLOO & CO LLC

53 STATE ST 33RD FL
BOSTON, MA 02109

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

KLINE HILL PARTNERS

325 GREENWICH AVE 3RD FL
GREENWICH, CT 06830

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

OBERLAND CAPITAL MANAGEMENT

1700 BROADWAY 37TH FL
NEW YORK, NY 10019

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

CLIFFWATER CORP

235 WEST GALENA ST
MILWAUKEE, WI 53212

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

JRK PLATFORM

11766 WILSHIRE BLVD #15
LOS ANGELES, CA 90025

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

BRANDYWINE GLOBAL

1735 MARKET ST STE 1800
PHILADELPHIA, PA 19103

(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)

EMPOWER ANNUITY INS. CO. OF AMERICA

8515 E ORCHARD RD
GREENWOOD VILLAGE, CO 80111

(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?
64	NONE	175000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

HORIZON ACTUARIAL SERVICES, LLC

26-1370698

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17	NONE	182135	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

U.S. BANK NA

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 50 62 68 72	NONE	100810	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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)

MILLER KAPLAN ARASE LLP

95-2036255

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	28000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ARTHUR J GALLAGHER INS. BROKERS

94-3015711

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
23	NONE	18910	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EVOKE ADVISORS

83-3323177

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	225000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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)

MITCHELL SILBERBERG & KNUPP LLP

95-1883538

(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	NONE	30755	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	D Employer Identification Number (EIN) <u>95-1643388</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIME CORE VALUE EQ</u>				
b Name of sponsor of entity listed in (a): <u>WILMINGTON BRANDYWINE TRP</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>2476</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL CORE BOND R5</u>				
b Name of sponsor of entity listed in (a): <u>MASSMUTUAL</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>35679</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL INTERNATIONAL EQ R5</u>				
b Name of sponsor of entity listed in (a): <u>MASSMUTUAL</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>15301</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL BLUE CHIP GROWTH R5</u>				
b Name of sponsor of entity listed in (a): <u>MASSMUTUAL</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>45645</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL SMALL CAP OPPS R5</u>				
b Name of sponsor of entity listed in (a): <u>MASSMUTUAL</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>5547</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL SMALL CAP GR EQ R5</u>				
b Name of sponsor of entity listed in (a): <u>MASSMUTUAL</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>37512</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFS GROWTH 1</u>				
b Name of sponsor of entity listed in (a): <u>MFS</u>				
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>55790</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: MM S&P 500(R) INDEX SVC

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

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 123535
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: WESTWOOD GLOBAL INVTS EMERGING MRK

b Name of sponsor of entity listed in (a): WESTWOOD GLOBAL INVESTMENTS, LLC

c EIN-PN 20-3377269-001	d Entity code E	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL MAIN STREET R5

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

c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: ARROWSTREET GLOBAL EQUITY ACWI CIT

b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY

c EIN-PN 37-6607043-002	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10274315
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: GQG PARTNERS GLOBAL EQUITY FUND CIT

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

c EIN-PN 82-6251411-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9738481
--------------------------------	------------------------	---

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)
-----------------	----------------------	---

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES	D Employer Identification Number (EIN) 95-1643388

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6702	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	10902
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4424721	5959569
(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)		
(5) Partnership/joint venture interests	1c(5)	28507902	26213823
(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)	16661730	20012796
(10) Value of interest in pooled separate accounts	1c(10)	267911	321485
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	65125672	66830623
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	5986965	5792211
(15) Other	1c(15)	8655138	11179556

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	129636741	136320965
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	12599	24469
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	12599	24469
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	129624142	136296496

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)	5000000	
(B) Participants.....	2a(1)(B)	13790	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5013790
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	159455	
(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)	181276	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		340731
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2104240	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2104240
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	45000098	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	41298356	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		3701742
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-717594	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-717594

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3351067
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		57324
(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)		6488098
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		20339398

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12727679	
(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)		12727679
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	175000	
(4) IQPA audit fees	2i(4)	28000	
(5) Investment advisory and investment management fees	2i(5)	225000	
(6) Bank or trust company trustee/custodial fees	2i(6)	100810	
(7) Actuarial fees	2i(7)	182135	
(8) Legal fees	2i(8)	30755	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	197665	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		939365
j Total expenses. Add all expense amounts in column (b) and enter total	2j		13667044

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6672354
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: MILLER KAPLAN ARASE LLP

(2) EIN: 95-2036255

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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 563131.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES</u>	D Employer Identification Number (EIN) <u>95-1643388</u>	

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	13
---	----

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	0
b Enter the amount contributed by the employer to the plan for this plan year	6b	0
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

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 **JEWISH FAMILY SERVICES - LA**

b EIN **95-1691013**

c Dollar amount contributed by employer

1508007

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 **06** Day **30** Year **2025**

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): **SEE ATTACHED**

a Name of contributing employer **JEWISH FEDERATION COUNCIL OF GREATER LA**

b EIN **95-1643388**

c Dollar amount contributed by employer

1316669

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 **06** Day **30** Year **2026**

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

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

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): **SEE ATTACHED**

a Name of contributing employer **JEWISH VOCATIONAL SERVICES**

b EIN **95-1691012**

c Dollar amount contributed by employer

338315

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 **06** Day **30** Year **2027**

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): **SEE ATTACHED**

a Name of contributing employer **BET TZEDEK**

b EIN **23-7304205**

c Dollar amount contributed by employer

406527

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 **12** Day **31** Year **2025**

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): **SEE ATTACHED**

a Name of contributing employer **JEWISH COMMUNITY FOUNDATION OF LOS ANGELES**

b EIN **95-6111928**

c Dollar amount contributed by employer

303678

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 **06** Day **30** Year **2026**

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

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

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): **SEE ATTACHED**

a Name of contributing employer **JEWISH BIG BROTHERS AND SISTERS**

b EIN **95-1691009**

c Dollar amount contributed by employer

119587

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 **06** Day **30** Year **2026**

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

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

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): **SEE ATTACHED**

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 WESTSIDE JEWISH COMMUNITY CENTERS

b EIN 95-1691010 **c** Dollar amount contributed by employer 115485

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 06 Day 30 Year 2025

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): SEE ATTACHED

a Name of contributing employer MENORAH HOUSING FOUNDATION

b EIN 23-7103775 **c** Dollar amount contributed by employer 217471

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 12 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) _____

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

a Name of contributing employer CAYTON CHILDREN'S MUSEUM

b EIN 20-1470992 **c** Dollar amount contributed by employer 118995

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): SEE ATTACHED

a Name of contributing employer AVIVA FAMILY AND CHILDREN SERVICES

b EIN 95-1693716 **c** Dollar amount contributed by employer 353254

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 12 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) _____

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input checked="" type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	617
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	667
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	651

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	0.96
b The corresponding number for the second preceding plan year	15b	0.98

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	0

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: 47.5 % Private Equity: 4.4 % Investment-Grade Debt and Interest Rate Hedging Assets: 14.5 %
 High-Yield Debt: 3.0 % Real Assets: 3.0 % Cash or Cash Equivalents: 4.8 % Other: 22.8 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

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

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(2) Schedule of Active Participant Data	2024 This Form is Open to Public Inspection
--	--	--

Name of Plan	BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES						
Plan Year Begin Date	01/01/2024	Plan Year End Date	12/31/2024	EIN	95-1643388	PN	001

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

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES						
Plan Year Begin Date	01/01/2024	Plan Year End Date	12/31/2024	EIN	95-1643388	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES						
Plan Year Begin Date	01/01/2024	Plan Year End Date	12/31/2024	EIN	95-1643388	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



INDEPENDENT AUDITOR'S REPORT

Participants and Administrator of
Basic Pension Plan for Employees of Jewish
Federation Council of Greater Los Angeles
6505 Wilshire Boulevard
Los Angeles, California 90048

Opinion

We have audited the accompanying financial statements of the Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles (the "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, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP

Burbank, California

October 10, 2025

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
ASSETS		
INVESTMENTS		
Defined Benefit Investments at Fair Value:		
Money Market Funds	\$ 5,959,569	\$ 4,424,721
Mutual and Exchange Traded Funds	66,830,623	65,125,672
Alternative Investments	57,406,175	53,824,770
	<u>130,196,367</u>	<u>123,375,163</u>
Defined Benefit Investments at Contract Value:		
Guaranteed Interest Account	3,092,909	3,026,276
	<u>3,092,909</u>	<u>3,026,276</u>
Total Defined Benefit Investments	<u>133,289,276</u>	<u>126,401,439</u>
Defined Contribution Investments:		
Guaranteed Interest Account at Contract Value	2,699,302	2,960,689
Pooled Separate Accounts at Fair Value	321,485	267,911
	<u>3,020,787</u>	<u>3,228,600</u>
Total Defined Contribution Investments	<u>3,020,787</u>	<u>3,228,600</u>
TOTAL INVESTMENTS	<u>136,310,063</u>	<u>129,630,039</u>
RECEIVABLES		
Employer Contributions	-	6,702
Accrued Investment Income	10,902	-
	<u>10,902</u>	<u>6,702</u>
TOTAL RECEIVABLES	<u>10,902</u>	<u>6,702</u>
TOTAL ASSETS	<u>136,320,965</u>	<u>129,636,741</u>
LIABILITIES		
Accrued Expenses	24,469	12,599
	<u>24,469</u>	<u>12,599</u>
TOTAL LIABILITIES	<u>24,469</u>	<u>12,599</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 136,296,496</u>	<u>\$ 129,624,142</u>

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	<u>January 1, 2024 to December 31, 2024</u>	<u>January 1, 2023 to December 31, 2023</u>
ADDITIONS		
Investment Income:		
Interest and Dividends	\$ 2,444,971	\$ 2,361,730
Net Appreciation of Investments	<u>12,880,637</u>	<u>13,240,226</u>
TOTAL INVESTMENT INCOME	15,325,608	15,601,956
OTHER ADDITIONS		
Employer Contributions	5,000,000	5,000,000
Participant Contributions	<u>13,790</u>	<u>23,270</u>
TOTAL ADDITIONS	<u>20,339,398</u>	<u>20,625,226</u>
DEDUCTIONS		
Benefits Paid to Participants	12,366,942	11,992,767
Defined Contribution Withdrawals	360,737	177,313
Administrative Expenses:		
Administrative Fees	175,000	175,000
Audit Fees	28,000	26,900
Actuary Fees	182,135	71,952
Legal Fees	30,755	10,580
Insurance	127,994	127,994
Investment Consulting Fees	225,000	214,144
Trustee Fees	100,810	92,954
Pension Benefit Guaranty Corp.	<u>69,671</u>	<u>64,470</u>
TOTAL DEDUCTIONS	<u>13,667,044</u>	<u>12,954,074</u>
NET INCREASE	6,672,354	7,671,152
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	<u>129,624,142</u>	<u>121,952,990</u>
End of Year	<u><u>\$ 136,296,496</u></u>	<u><u>\$ 129,624,142</u></u>

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN

A. General

The Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles (the "Plan") is a multiemployer pension plan for certain employees of the Jewish Federation Council of Greater Los Angeles (the "Federation") and participating affiliate agencies (collectively the "Participating Employers"). The Plan is made up of two components; a defined benefit component and an employee contribution component. Substantially all the benefit-eligible employees of the Participating Employers hired before January 1, 2006 are participants of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Under the terms of the Plan Document, employees became eligible to enter the Plan on either January 1 or July 1 following the date on which they attained both one year of service and age 21. The Plan is subject to Collective Bargaining Agreements between the Participating Employers and its employees' unions. Below is a brief description of the Plan. For a more in-depth description, please refer to the Plan Document and any Plan amendments.

Under the terms of Amendment 2005-1, Section 2.1 of the Plan was amended by the addition of the following effective January 1, 2006:

"Notwithstanding any other provision of the Plan, no Employee who first completes an hour of service with the Federation or a Participating Affiliate on or after January 1, 2006 can become a Participant in the Plan. In addition, any Participant who terminates employment at any time and is rehired by the Federation or a Participating Affiliate on or after January 1, 2006 will not have any Hours of Service or Compensation earned on or after January 1, 2006 taken into account for purposes of determining that Participant's Years of Benefit of Service or Average Monthly Compensation."

B. Plan Administration

The Federation is the Plan Administrator. The Plan Administrator is responsible for day-to-day administration of the Plan. Certain costs incurred by the Federation to administer the Plan are absorbed by the Plan Administrator. The Federation's Investment Committee is responsible for making investment decisions for the Plan and for approving the Investment Policy Statement.

C. Contributions

The defined benefit component of the Plan is funded entirely through employer contributions. The assets related to the defined benefit component of the Plan are invested based upon the Plan's Investment Policy Statement.

On a supplemental basis, plan participants may elect to make voluntary after-tax contributions to the Plan through payroll deductions. The defined contribution investments of the employee contributions are participant-directed.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

D. Pension Benefits

Defined Benefit Component – Participants, upon attaining the normal retirement age of 65 and five years of service, are entitled to normal retirement benefits in the form of a life annuity with payments guaranteed for 10 years, calculated as follows:

Effective September 1, 1989, the benefit payments are calculated as 1.5% of a participant's average monthly earnings times credited service since September 30, 1966. Average monthly earnings are defined as the average in the period of five consecutive years in which the sum is greatest.

Other forms of annuity payment plans may be elected by a participant upon retirement.

Defined Contribution Component – A participant may withdraw part or all of his/her voluntary after-tax account at any time, but in doing so will be barred from making any contributions to the Plan for twelve months following receipt of such withdrawal.

Each participant's account is credited with the participant's contribution and an allocation of plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

E. Vesting

Participants are 100% vested in the defined benefit plan and their voluntary employee contributions.

F. Distribution on Termination - Defined Benefit Component

If the Plan is discontinued, as provided by the agreement, each participant's accrued benefit shall, to the extent funded, become fully vested. The assets available for allocation will be liquidated by the purchase of annuities for the benefit of the participants in the following order of precedence:

- (i) Benefits accrued based on participant's contributions, with interest.
- (ii) Benefits payable as an annuity that commenced at least three years before termination, or for those participants eligible to retire for that three-year period would have been receiving if they had retired with benefits computed under the provisions of the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- (iii) Vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. Governmental agency) which are determined by ERISA.
- (iv) Vested benefits not insured by the PBGC.
- (v) All nonvested benefits not included in (i) and (ii) above.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

F. Distribution on Termination - Defined Benefit Component (Continued)

Certain benefits under the Plan are insured by the PBGC, if the Plan terminates. Generally, the PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's benefits. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

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

Presently, there is no intention to terminate the Plan or to discontinue contributions to the Plan. Plan amendments are determined by unanimous consent of the Participating Employers. The Plan has reserved the right in its sole discretion, to change, modify, discontinue, or terminate the Plan and/or any of the benefits under the Plan with respect to all participant classes, retired, or otherwise, at any time without prior notice, subject to applicable laws and collective bargaining agreements. The Plan Administrator may adopt, at any time, rules and procedures that it determines to be necessary or desirable with respect to the operation of the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

B. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

C. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

D. Administrative Expenses

Administration expenses charged to the Plan cover the day-to-day expenses of the Plan for recordkeeping, actuarial, accounting, legal and trustee services, as well as additional services that may be available under the Plan, such as daily valuation, telephone response systems, internet access to plan information, retirement planning tools, and educational materials.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - DEFINED BENEFIT COMPONENT

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the employees' average monthly compensation which is determined from the five consecutive years which will produce the highest average monthly compensation. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits (both vested and nonvested) were calculated by the Plan's actuaries by actuarially adjusting the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The Projected Unit Credit Cost Method is used to determine the present value of the projected benefit obligation and the related current service cost. The more significant assumptions underlying the actuarial valuations performed as of December 31, 2023 (2022) were as follows:

	December 31, 2023 (2022)
Life Expectancy – Participants	RP-2000 Table for males and females, with no future improvement in mortality rates beyond any included in the published table
Normal Retirement Age	65 and 5 years of participation service
Investment Return	7.0% per annum, net of investment expenses
Operating Expenses	\$1,000,000 payable monthly
Salary Increases	3.0% per annum

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

The actuarial present value of accumulated plan benefits at December 31, 2023 (the most recent available) is as follows:

	2023
Vested Benefits:	
Retired Participants and Beneficiaries	\$ 98,376,032
Inactive Vested Participants	30,318,931
Active Vested Participants	19,858,473
	148,553,436
Non-vested Accumulated Benefits	-
Total Actuarial Present Value of Accumulated Plan Benefits	\$ 148,553,436

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

**NOTE 3 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - DEFINED BENEFIT
COMPONENT (Continued)**

The change in the actuarial present value of accumulated plan benefits at December 31, 2023 is attributed to:

As of December 31, 2022	<u>\$ 148,928,232</u>
Benefits Accumulated and Actuarial Losses	1,612,742
Benefits Paid	(11,992,767)
Interest Due to Decrease in the Discount Period	<u>10,005,229</u>
Net (Decrease)	<u>(374,796)</u>
As of December 31, 2023	<u>\$ 148,553,436</u>

The Plan's unfunded vested benefits for withdrawal liability purposes as of December 31, 2023 was \$49,806,786.

The defined contribution investments of \$3,020,787 and \$3,228,600 at December 31, 2024 and 2023, respectively, are not available to fund the Plan's defined benefit component.

NOTE 4 - FUNDING POLICY

The law requires that every pension plan has a procedure for establishing a funding policy to carry out the plan objectives. A funding policy relates to the level of contributions needed to pay for benefits promised under the plan currently and in future years. The funding policy of the Plan is to fund the Plan based on contributions from the Participating Employers. The Participating Employers are required to make contributions that, collectively, are designed to meet or exceed the minimum ERISA funding requirements. The minimum ERISA funding requirements are determined by an actuary on an annual basis. The Participating Employers' contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

The Plan is considered to be in "green zone" because the Plan's funded percentage is more than 80% and it is not projected to have an accumulated funding deficiency in the current or next six plan years. For the plan year beginning January 1, 2024, the Plan's funded percentage is 88.3%.

NOTE 5 - INVESTMENT VALUATION AND INCOME RECOGNITION

Accounting standards establish a fair value hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 – Inputs are quoted prices in an active market.

Level 2 – Inputs are based on quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 5 - INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)

Level 3 – Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques are designed to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets of the Plan. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Mutual and Exchange Traded Funds are reported at fair value, determined by using market quotes for readily marketable securities.

Money Market Funds are valued based on underlying securities traded on a national exchange.

Pooled Separate Accounts – Pooled separate accounts are stated at fair value, based on the net asset value of the units held by the plan participants at year end. Participants have the right to exchange the shares on demand.

Alternative Investments – Alternative investments include a 103-12 investment entity, limited partnerships, collective investment trusts, and hedge funds. 103-12 investment entities are direct filing entities whose assets are held by two or more unrelated employee benefit plans; it is valued at the net asset value of the shares held at year end. The Plan’s share of the partnership, trust, or fund is reported at net asset value as provided by the investment manager. Some of the alternative investments held by the Plan are subject to restrictions that may prohibit the Plan from purchasing or selling the investments on demand. Because there is not a ready market for these investments, the estimate of the fair value for alternative investments may differ from the value that would have been determined if there were a ready market for this investment.

The following tables summarize the Plan’s investments based on the inputs used to value them:

	December 31, 2024			Total
	Level 1	Level 2	Level 3	
Money Market Funds	\$ 5,959,569	\$ -	\$ -	\$ 5,959,569
Mutual and Exchange Traded Funds	66,830,623	-	-	66,830,623
Total Assets in the Fair Value Hierarchy	\$ 72,790,192	\$ -	\$ -	72,790,192
Investments Measured at Net Assets Value ^A				57,727,660
				\$ 130,517,852

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 - INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 4,424,721	\$ -	\$ -	\$ 4,424,721
Mutual and Exchange Traded Funds	65,125,672	-	-	65,125,672
Total Assets in the Fair Value Hierarchy	\$ 69,550,393	\$ -	\$ -	69,550,393
Investments Measured at Net Assets Value ^A				54,092,681
				\$ 123,643,074

^A In accordance with ASC 820, investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table summarizes characteristics of the Plan's investments reported at net asset value as of December 31, 2024:

Investment	Fair Value	Investment Strategy	Redemption Terms	Redemption Restrictions	Total Unfunded Commitments
JRK Platform 5 Parallel LP	\$ 377,929	Real Estate Value Additions.	N/A	N/A	\$1,620,000
Kline Hill Partners OS Feeder IV LP	2,383,106	Capture opportunities in smaller part of secondary market not well-minded by larger firms.	N/A	Withdrawals not permitted	557,851
Kline Hill Partners OS Feeder V LP	454,875	Capture opportunities in smaller part of secondary market of private equity.	N/A	Withdrawals not permitted	719,652
Oberland Health Offshore III LP	312,756	Focuses on innovative therapeutics, diagnostics and medical devices that play a vital role in serious diseases.	N/A	Withdrawals not permitted	2,136,458
Davidson Kempner LT Dist Opp V	3,432,863	Invests in less liquid and/or longer-duration distressed investments and situations with capital dislocations.	N/A	Withdrawals not permitted	None
Silver Point Specialty Credit Fund II	2,801,691	Take advantage of special situation lending, rescue financing and mis-priced secured bank loans.	N/A	Withdrawals not permitted	223,340
Silver Point Specialty Credit Fund III	1,035,925	Invests in specialty bridge financings, rescue financings, and mispriced loans.	N/A	Withdrawals not permitted	1,992,571
New Mountain Partners V LP	775,610	Substantial capital appreciation.	Closed End Fund - No Redemption	N/A	97,786
Centerbridge Partners Real Estate Fund LP	1,120,147	Focus on real estate corporate platforms, loans, securities, and direct assets.	None	N/A	None
Arrowstreet Global Equity ACWI CIT	10,274,315	Invests in a diversified portfolio of equities in developed and emerging markets.	Daily	N/A	None
Evoked Growth Equity Fund I LP	2,293,412	Provide superior LT returns by investing in pooled investment vehicles and co-investment opportunities.	N/A	N/A	443,358
FPA Whitehawk III Onshore Fund LP	1,612,770	Generate attractive risk-adjusted returns through opportunistic debt investments.	N/A	N/A	None
Rialto Real Estate Fund IV Debt LP	2,496,164	Close-ended private equity fund focused on real estate investments.	None	N/A	784,581
Rialto Real Estate Fund V Debt LP	695,977	Invests in real estate properties, loans and securities throughout the capital structure.	N/A	N/A	2,325,000
GQG Global Equity Fund Class D	9,738,481	Seek long-term capital appreciation.	Daily	N/A	None
Advanced Research Alpha Fund Ltd	7,031,900	Deliver a high level of absolute return consistent with preservation of capital.	Quarterly - 90 days notice	Value of shares below \$500,000.	None
Forward	\$ 46,837,921				

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 - INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)

Investment	Fair Value	Investment Strategy	Redemption Terms	Redemption Restrictions	Total Unfunded Commitments
Forwarded	\$ 46,837,921				
Banner Ridge Secondary Fund IV	2,185,164	Primarily targets opportunities in high-quality distressed private equity, hedge fund side pockets, and out-of-favor managers.	None	Withdrawals not permitted	\$2,132,600
Banner Ridge Secondary Fund V OS LP	1,222,008	Provides liquidity solutions to owners of private equity.	N/A	N/A	1,134,433
Silverview Special Situations Lending Fund LP	3,013,426	Preserving capital by identifying overlooked fundamental value in lower middle market companies.	N/A	Withdrawals not permitted	None
Artisan Credit Opp Offshore Fund Ltd	4,147,656	Investing both long and short along the corporate capital structure in bonds, loans and other securities of leveraged corporate issuers.	Quarterly - 65 days notice	N/A	None
Pooled Separate Accounts	<u>321,485</u>	N/A	Daily	N/A	None
	<u>\$ 57,727,660</u>				

NOTE 6 - INSURANCE CONTRACTS

The defined benefit insurance contract was initiated in 1966 and is stated at contract value under accounting standards. The insurance certificates under this contract are issued for participants who have retired prior to adoption of Amendment No. 13, effective April 1, 1998. The certificates require that funds be invested in a portfolio managed by the insurance company. These insurance certificates are reported at contract value.

Participants may direct the withdrawal or transfer of all or a portion of their investment at contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

	<u>2024</u>	<u>2023</u>
Average Yields:		
Defined Benefit Plan Insurance Contracts		
Average Yield	5.0%	4.72%

The defined contribution contract is guaranteed to be no less than 3%. The minimum defined benefit contract rate is not guaranteed. The rates are reviewed annually and semi-annually by the issuer and for the defined benefit and defined contribution contracts, respectively.

NOTE 7 - TAX STATUS OF THE PLAN

The Participating Employers are not-for-profit organizations. The Internal Revenue Service has determined and informed the Federation by a letter dated March 17, 2016, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan Administrator and the Plan's counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 8 - CONCENTRATION OF CREDIT RISK, UNCERTAINTIES AND CONTINGENCIES

Plan investments are exposed to various risks such as interest rate, market fluctuations and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

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

NOTE 9 - PARTY-IN-INTEREST TRANSACTIONS

Empower serves as the Recordkeeper for the Plan. Additionally, the Plan holds insurance contracts with Empower Annuity Insurance Company of California and defined contribution Plan assets are held by Empower. Included in administrative expenses are fees for services provided by Empower in the amount of \$175,000 for both years ended December 31, 2024 and 2023, respectively.

US Bank serves as the Trustee for the Plan. Additionally, the Plan invests in money market funds which are products of US Bank. Included in administrative expenses are fees for services provided by US Bank totaling \$100,810 and \$92,954 for the years ended December 31, 2024 and 2023, respectively.

The Plan has authorized investment managers to execute transactions in accordance with a Designation of Investment Responsibility. If the investment manager executes a transaction for which the Plan's investment is also managed by the investment manager, this would qualify as party-in-interest transaction; however, they are exempt from the prohibitions under ERISA. There were no party-in-interest transactions involving investment managers for the years ended December 31, 2024 and 2023, respectively.

NOTE 10 - DETAIL OF STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Defined Contribution Component	Defined Benefit Component	2024 Total
Additions:			
Investment Income:			
Interest and Dividends	\$ 81,809	\$ 2,363,162	\$ 2,444,971
Net Appreciation of Investments	57,325	12,823,312	12,880,637
Total Investment Income	<u>139,134</u>	<u>15,186,474</u>	<u>15,325,608</u>
Contributions:			
Employer	-	5,000,000	5,000,000
Participants	13,790	-	13,790
Total Contributions	<u>13,790</u>	<u>5,000,000</u>	<u>5,013,790</u>
Total Additions	<u>\$ 152,924</u>	<u>\$ 20,186,474</u>	<u>\$ 20,339,398</u>

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

**NOTE 10 - DETAIL OF STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Continued)**

	Defined Contribution Component	Defined Benefit Component	2024 Total
Deductions:			
Benefit Payments	\$ -	\$ 12,366,942	\$ 12,366,942
Withdrawals	360,737	-	360,737
Administrative Expenses:			
Administrative Fees	-	175,000	175,000
Audit Fees	-	28,000	28,000
Actuary Fees	-	182,135	182,135
Legal Fees	-	30,755	30,755
Insurance Fees	-	127,994	127,994
Investment Consulting Fees	-	225,000	225,000
Trustee Fees	-	100,810	100,810
Pension Benefit Guaranty Corp.	-	69,671	69,671
Total Deductions	360,737	13,306,307	13,667,044
Net Increase (Decrease)	(207,813)	6,880,167	6,672,354
Net Assets Available for Benefits:			
Beginning of Year	3,228,600	126,395,542	129,624,142
End of Year	\$ 3,020,787	\$ 133,275,709	\$ 136,296,496
	Defined Contribution Component	Defined Benefit Component	2023 Total
Additions:			
Investment Income:			
Interest and Dividends	\$ 89,053	\$ 2,272,677	\$ 2,361,730
Net Appreciation of Investments	53,253	13,186,973	13,240,226
Total Investment Income	142,306	15,459,650	15,601,956
Contributions:			
Employer	-	5,000,000	5,000,000
Participants	23,270	-	23,270
Total Contributions	23,270	5,000,000	5,023,270
Total Additions	165,576	20,459,650	20,625,226
Deductions:			
Benefit Payments	-	11,992,767	11,992,767
Withdrawals	177,313	-	177,313
Administrative Expenses:			
Administrative Fees	-	175,000	175,000
Audit Fees	-	26,900	26,900
Actuary Fees	-	71,952	71,952
Legal Fees	-	10,580	10,580
Insurance Fees	-	127,994	127,994
Investment Consulting Fees	-	214,144	214,144
Trustee Fees	-	92,954	92,954
Pension Benefit Guaranty Corp.	-	64,470	64,470
Total Deductions	177,313	12,776,761	12,954,074
Net Increase (Decrease)	\$ (11,737)	\$ 7,682,889	\$ 7,671,152

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 10 - DETAIL OF STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(Continued)

	Defined Contribution Component	Defined Benefit Component	2023 Total
Net Assets Available for Benefits:			
Beginning of Year	\$ 3,240,337	\$ 118,712,653	\$ 121,952,990
End of Year	\$ 3,228,600	\$ 126,395,542	\$ 129,624,142

NOTE 11 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 10, 2025, the date on which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**
FORM 5500
SCHEDULE H, LINE 4
E.I.N. 95-1643388; PLAN NO. 001

SUPPLEMENTAL SCHEDULES REQUIRED
BY THE DEPARTMENT OF LABOR



Independent Auditor's Report on Supplemental
Schedules Required by the Department of Labor

Participants and Administrator of
Basic Pension Plan for Employees of Jewish
Federation Council of Greater Los Angeles
6505 Wilshire Boulevard
Los Angeles, California 90048

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) as of December 31, 2024 and reportable transactions for the year ended December 31, 2024 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.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP

Burbank, California

October 10, 2025

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 95-1643388; PLAN NO. 001

DECEMBER 31, 2024

No. of Shares	Defined Benefit Investments	Fair Value	Cost
	<u>Money Market Funds</u>		
5,949,762	* First American Treasury Oblig Fd CI Z	\$ 5,949,762	\$ 5,949,762
9,807	* First American Govt Oblig Fd CI Z	9,807	9,807
	<u>TOTALS - MONEY MARKET FUNDS</u>	<u>\$ 5,959,569</u>	<u>\$ 5,959,569</u>
	<u>Mutual and Exchange Traded Funds</u>		
161,247	Artisan Intl Value Funds Ins	\$ 7,583,469	\$ 6,304,105
23,687	Vanguard Dividend Appreciation ETF	4,638,625	3,393,745
29,190	Vanguard S&P 500 ETF	15,727,864	11,440,778
54,213	Vanguard Total Stock Market ETF	15,711,470	10,073,659
280,648	Cliffwater Corp Lndng I	2,980,485	3,000,000
1,041,788	Doubleline Total Return Bond R6	9,032,300	10,580,852
380,638	Brandywine Global High Yield IS	3,928,190	3,696,000
687,093	PIMCO Income Fund Ins	7,228,220	8,155,519
	<u>TOTALS - MUTUAL AND EXCHANGE TRADED FUNDS</u>	<u>\$ 66,830,623</u>	<u>\$ 56,644,658</u>
	<u>Alternative Investments</u>		
	Arrowstreet Global Equity ACWI CIT	\$ 10,274,315	\$ 7,500,000
	GQG Global Equity Fund Class D	9,738,481	7,170,000
	Jrk Platform 5 Parallel LP	377,929	397,221
	Kline Hill Partners OS Feeder IV LP	2,383,106	1,724,112
	Oberland Healthcare Offshore III LP	312,756	352,358
	Banner Ridge Secondary Fund IV	2,185,164	2,228,252
	Banner Ridge Secondary Fund V Os LP	1,222,008	1,157,325
	Silverview Special Situations Lending Fund LP	3,013,426	2,959,194
	Davidson Kempner LT Dist Opp Fund V	3,432,863	3,432,863
	Silver Point Specialty Credit Fund II	2,801,691	2,660,708
	Silver Point Specialty Credit Fund III	1,035,925	934,572
	Evoke Growth Equity Fund I LP	2,293,412	2,173,007
	Kline Hill Partners OS Feeder V LP	454,875	359,624
	FPA Whitehawk III Onshore Fund LP	1,612,770	1,546,519
	Rialto Real Estate Fund IV Debt LP	2,496,164	2,600,169
	Rialto Real Estate Fund V Debt LP	695,977	685,871
	New Mountain Partners V LP	775,610	780,937
	Centerbridge Partners Real Estate Fund LP	1,120,147	1,151,195
	Artisan Credit Opp Offshore Fund Ltd	4,147,656	3,960,345
	Advanced Research Alpha Fund Ltd	7,031,900	5,932,937
	<u>TOTALS - ALTERNATIVE INVESTMENTS</u>	<u>\$ 57,406,175</u>	<u>\$ 49,707,209</u>

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 95-1643388; PLAN NO. 001

DECEMBER 31, 2024

<u>Defined Benefit Investments (Continued)</u>	<u>Fair Value</u>	<u>Cost</u>
<u>Guaranteed Interest Account</u>		
* Guaranteed Interest Account - 762369-D1	\$ 3,092,909	\$ 3,092,909
<u>TOTALS - DEFINED BENEFIT INVESTMENTS</u>	<u>\$ 133,289,276</u>	<u>\$ 115,404,345</u>
		<u>Fair Value</u>
<u>Defined Contribution Investments</u>		
<u>Guaranteed Interest Account</u>		
* Guaranteed Interest Account - 762369-01		\$ 2,699,302
<u>Pooled Separate Accounts</u>		
* MassMutual Core Bond R5		\$ 35,679
* TRP Pr Cr Val Eq		2,476
* MassMutual S&P 500 Index		123,535
* MassMutual Blue Chip Growth R5		45,645
* MFS Growth I		55,790
* MassMutual Sm Cap Opps R5		5,547
* MassMutual Sm Cap Growth Equity R5		37,512
* MassMutual Intl Equity R5		15,301
<u>TOTALS - POOLED SEPARATE ACCOUNTS</u>		<u>\$ 321,485</u>
<u>TOTALS - DEFINED CONTRIBUTION INVESTMENTS</u>		<u>\$ 3,020,787</u>

* Parties-in-interest for which a statutory exemption exists.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

E.I.N. 95-1643388; PLAN NO. 001

JANUARY 1, 2024 TO DECEMBER 31, 2024

Description of Asset	Interest Rate (%)	Maturity Date	Purchase Price	Selling Price	Cost of Asset	Net Gain or (Loss)
First Amer Treas Oblig Fd Cl Z	Var.	-	\$ 35,451,176	\$ -	\$ 35,451,176	\$ -
	-	-	-	34,698,290	34,698,290	-
Vanguard Dividend App Etf	-	-	-	6,520,165	5,085,961	1,434,204
MassMutual Guaranteed Interest Account	-	-	12,608,576	-	12,608,576	-
	-	-	-	12,541,942	12,541,942	-

2024 Schedule MB, Line 8b(2) – Schedule of Active Participant Data

Measurement Date: January 1, 2024

[Form 5500 Sch. MB, Line 8b(2)]

Years of Credited Service

<u>Age</u>	<u>Under 1</u>	<u>1 - 4</u>	<u>5 - 9</u>	<u>10 - 14</u>	<u>15 - 19</u>	<u>20 - 24</u>	<u>25 - 29</u>	<u>30 - 34</u>	<u>35 - 39</u>	<u>40 +</u>	<u>Total</u>
Under 25	-	-	-	-	-	-	-	-	-	-	-
25 - 29	-	-	-	-	-	-	-	-	-	-	-
30 - 34	-	-	-	-	-	-	-	-	-	-	-
35 - 39	-	-	-	-	-	-	-	-	-	-	-
40 - 44	-	-	-	-	1	1	-	-	-	-	2
45 - 49	-	-	-	-	2	3	1	-	-	-	6
50 - 54	-	-	-	-	6	9	1	2	-	-	18
55 - 59	-	-	-	1	5	7	8	3	1	-	25
60 - 64	-	-	1	-	-	11	6	3	1	-	22
65 - 69	-	-	-	-	-	5	3	-	2	1	11
70 +	-	-	-	-	-	5	3	2	-	1	11
Total	-	-	1	1	14	41	22	10	4	2	95

Males	31
Females	64
<u>Unknown</u>	<u>0</u>
Total	95

Average Age	59.51
Average Credited Service	24.92
Number Fully Vested	95
Number Partially Vested	0

2024 Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Plan Name Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles

Plan Sponsor Jewish Federation Council of Greater Los Angeles

EIN / PN 95-1643388 / 001

While it is important that the overall assumptions be reasonable, we select each valuation assumption as reasonable in light of this plan’s provisions and characteristics. We have chosen the assumptions after reviewing recent plan experience and anticipated plan experience, and applying professional judgment, as described below.

Interest Rates 7.00% per annum, compounded annually, net of investment expense for determining costs and liabilities (7.00% was assumed for the January 1, 2023 valuation).

The interest rate assumption, used for purposes of the ERISA funding valuation and ASC 960 accounting disclosure, is a reasonable estimate of the net investment return for the Plan assets over the long term. The valuation interest rate was chosen in consideration of the purpose of the measurement (long-term contribution budgeting), current and historical investment data, and the Plan’s asset allocation as set by the Plan Sponsor. As a part of the analysis, we considered the results of the current and prior editions of our Survey of Capital Market Assumptions and the expectations of the Plan’s investment advisor. The ultimate selection of the interest rate is our best estimate and reflects professional judgement.

The highest rate within the IRS allowable range is used for determining Current Liability. For the January 1, 2024 valuation, the rate of 3.29% per annum, compounded annually, is used.

5.10% per annum, compounded annually, for determining the present value of vested benefits for withdrawal liability, based on the FTSE Russell Liability Index (formerly the Citi Pension Liability Index), using the 12 month averaged discount rate during the plan year before the valuation date. The rate for the prior valuation was 4.35%.

Retirement Age Participants are assumed to retire by age 65 and the attainment of 5 years of participation service.

2024 Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Operating Expenses Annual expenses are assumed to be \$1,000,000, payable monthly (\$1,000,000 was assumed in the prior valuation). This amount is included in the Plan’s Normal Cost. This assumption is selected based on a review of recent years’ operating expenses and anticipated future changes in expenses, including inflation.

Salary Increases 3.0% per annum.

Mortality *Participants:*
The RP-2000 Table for males and females, with no future improvement in mortality rates beyond any included in the published table.

Beneficiaries:
The RP-2000 Table for males and females, with no future improvement in mortality rates beyond any included in the published table.

The non-disabled mortality assumption was chosen based on a review of standard mortality tables and projection scales, historical and current demographic data, and reflecting anticipated future experience and professional judgment.

For determining the RPA '94 current liability, the mortality tables prescribed by the PPA were used.

Employees It was assumed that there will be no new or rehired employees. Furthermore, no employee hired or rehired on or after January 1, 2006 is eligible to participate in the Plan.

Disability None.

2024 Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Withdrawal Illustrations of the annual rates of withdrawal (for reasons other than mortality) are shown in the table below for selected ages:

Representative Withdrawal Rates

Age	Males and Females
25	17.22%
30	16.21%
35	14.86%
40	13.10%
45	10.84%
50	7.92%
55	4.40%
60	1.20%

Form of Payment For valuation purposes, active participants are assumed to elect an annuity payable for life with 120 monthly payments guaranteed.

Marriage For purposes of valuing the pre-retirement surviving spouse’s benefit, 75% of eligible participants are assumed to be married.

Spouse Age Male participants are assumed to be 3 years older than their spouses and female participants are assumed to be 3 years younger than their spouses.

Cost Method The Projected Unit Credit Cost Method is used to determine the present value of the projected benefit obligation and the related current service cost. Under this method, a “projected accrued benefit” is calculated based upon service as of the date of valuation, but when the benefit formula is based on future compensation and social security levels, using assumptions about the growth of those amounts projected to the age at which the employee is assumed to leave active service. In normal circumstances the “projected accrued benefit” is based upon the plan’s accrual formula. However, if service in later years leads to a materially higher level of benefit than in earlier years, the “projected accrued benefit” is calculated by attributing benefits on a straight-line basis over the relevant period.

2024 Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Asset Valuation Method The actuarial value of assets is determined by adjusting the market value of assets to reflect the investment gains and losses (the difference between the actual investment return and the assumed investment return) during each of the last 5 years at the rate of 20% per year. Assumed investment return is calculated using the net market value of assets as of the beginning of the plan year and the benefit payments, employer contributions and operating expenses, weighted based on the timing of the transactions during the year. The actuarial value is subject to a restriction that it be neither less than 80% nor more than 120% of the market value.

Participant Data Employee data was supplied by Milliman as of the census date.

Financial Information Financial information was obtained from the audited financial statements filed with the 2023 Form 5500.

Nature of Actuarial Calculations The valuation results presented in this report are estimates. The results are based on data that may be imperfect and on assumptions made about future events. Certain plan provisions may be approximated or deemed immaterial for the purposes of the valuation. Assumptions may be made about missing or incomplete participant census data or other factors. Reasonable efforts were made to ensure that significant items and factors are included in the valuation and treated appropriately. A range of results different from those presented in this report could also be considered reasonable.

The actuarial assumptions selected for this valuation – including the valuation interest rate – generally reflect average expectations over the long term. If overall future demographic or investment experience is less favorable than assumed, the relative level of plan costs determined in this valuation will likely increase in future valuations. Investment returns and demographic factors may fluctuate significantly from year to year. The deterministic actuarial models used in this valuation do not take into consideration the possibility of such volatility.

Unfunded Vested Benefits for Employer Withdrawals Valued using an interest rate, compounded annually, based on the FTSE Russell Liability Index (formerly the Citi Pension Liability Index), using the 12 month averaged discount rate during the plan year before the valuation date (5.10% for employers who withdraw during 2024), and the market value of assets.

2024 Schedule MB, Line 6 – Statement of Actuarial Assumptions/Methods

Changes in Assumptions and Methods There have been no changes in assumptions from the prior valuation.

Justification for Changes in Assumptions Not applicable.

2024 Schedule MB – Statement by Enrolled Actuary

Plan Sponsor: Jewish Federation Council of Greater Los Angeles
EIN / PN: 95-1643388 / 001
Valuation Date: January 1, 2024
Plan Name: Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles
Enrolled Actuary: Johnny Hong
Enrollment Number: 23-07821

The actuarial assumptions and methods, in combination, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule MB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the plan's auditor. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amount of contributions shown in Line 3 of Schedule MB was listed in reliance on information provided by the plan's auditor.

Attached as separate exhibits are:

- Line 6 – Statement of Actuarial Assumptions/Methods
- Line 6 – Summary of Plan Provisions
- Line 8b(1) – Schedule of Projection of Expected Benefit Payments
- Line 8b(2) – Schedule of Active Participant Data
- Line 8b(3) – Schedule of Projection of Employer Contributions and Withdrawal Liability Payments
- Lines 9c and 9h – Schedule of Funding Standard Account Bases

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.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning _____ and ending _____

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.)

B This return/report is: 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 BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan	09/01/1982
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) JEWISH FEDERATION COUNCIL OF GREATER LOS ANGELES 6505 WILSHIRE BLVD STE 1150 LOS ANGELES, CA 90048	2b Employer Identification Number (EIN)	95-1643388
	2c Plan Sponsor's telephone number	323-761-8000
	2d Business code (see instructions)	813000

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		10/ 14 25	Maggie Williams
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/14/25	Terri L. Davis
	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

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

E.I.N. 95-1643388; PLAN NO. 001

JANUARY 1, 2024 TO DECEMBER 31, 2024

Description of Asset	Interest Rate (%)	Maturity Date	Purchase Price	Selling Price	Cost of Asset	Net Gain or (Loss)
First Amer Treas Oblig Fd Cl Z	Var.	-	\$ 35,451,176	\$ -	\$ 35,451,176	\$ -
	-	-	-	34,698,290	34,698,290	-
Vanguard Dividend App Etf	-	-	-	6,520,165	5,085,961	1,434,204
MassMutual Guaranteed Interest Account	-	-	12,608,576	-	12,608,576	-
	-	-	-	12,541,942	12,541,942	-

**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

2024

**This Form is Open to Public
Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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 Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Jewish Federation Council of Greater Los Angeles	D Employer Identification Number (EIN) 95-1643388

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

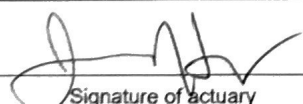
1a Enter the valuation date: Month 01 Day 01 Year 2024

b Assets

(1) Current value of assets	1b(1)	126,395,542
(2) Actuarial value of assets for funding standard account	1b(2)	131,695,052
c (1) Accrued liability for plan using immediate gain methods	1c(1)	151,603,005
(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)	148,553,436
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)	231,270,284
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	3,070,070
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	14,643,779
(3) Expected plan disbursements for the plan year	1d(3)	14,331,284

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	<u>10/6/2025</u> Date
Johnny Hong Type or print name of actuary		2307821 Most recent enrollment number
Horizon Actuarial Services, LLC Firm name		818-691-2016 Telephone number (including area code)
5200 Lankershim Blvd, Suite 740 North Hollywood CA 91601 Address of the firm		

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

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

Schedule MB (Form 5500) 2024
v. 240311

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	126,395,542
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1,118	139,532,372
(2) For terminated vested participants	686	56,864,752
(3) For active participants:		
(a) Non-vested benefits		0
(b) Vested benefits		34,873,160
(c) Total active	95	34,873,160
(4) Total	1,899	231,270,284
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	54.65 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
	5,000,000				
			Totals ▶	3(b)	5,000,000
				3(c)	0
(d) Total withdrawal liability amounts included in line 3(b) total				3(d)	0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	88.6 %
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	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		<input type="checkbox"/> Yes <input type="checkbox"/> 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)?		<input type="checkbox"/> Yes <input type="checkbox"/> 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		<input type="checkbox"/>
• 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 <input type="checkbox"/> Attained age normal	b <input type="checkbox"/> Entry age normal	c <input checked="" type="checkbox"/> Accrued benefit (unit credit)	d <input type="checkbox"/> Aggregate
e <input type="checkbox"/> Frozen initial liability	f <input type="checkbox"/> Individual level premium	g <input type="checkbox"/> Individual aggregate	h <input type="checkbox"/> Shortfall
i <input type="checkbox"/> Other (specify):			
j If box h is checked, enter period of use of shortfall method			5j

Line 3(a): Contributions were made throughout the year.

- 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	3.29 %
b Rates specified in insurance or annuity contracts.....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	A
(2) Females.....	6c(2)	A
d Valuation liability interest rate.....	6d	7.00 %
e Salary scale.....	6e	3.00 % <input type="checkbox"/> N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate.....	6f(1)	<input checked="" type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input type="checkbox"/> N/A
(2) If "Single rate" is checked in (1), enter applicable single rate.....	6f(2)	5.10 %
g Estimated investment return on actuarial value of assets for year ending on the valuation date.....	6g	7.2 %
h Estimated investment return on current value of assets for year ending on the valuation date.....	6h	13.4 %
i Expense load included in normal cost reported in line 9b.....	6i	<input type="checkbox"/> 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)	964,197
(3) If neither (1) nor (2) describes the expense load, check the box.....	6i(3)	<input type="checkbox"/>

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	506,469	51,970

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 the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(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	1,589,216
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)	52,491,683
(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	626,830
e Total charges. Add lines 9a through 9d.....	9e	9,581,538
Credits to funding standard account:		
f Prior year credit balance, if any	9f	25,903,486
g Employer contributions. Total from column (b) of line 3	9g	5,000,000
h Amortization credits as of valuation date.....	Outstanding balance	
	9h	6,680,244
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i	2,089,032
j Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL).....	9j(1)	56,389,177
(2) "RPA '94" override (90% current liability FFL)	9j(2)	78,618,656
(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	34,432,345
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	24,850,807
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		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Name of Sponsor: JEWISH FEDERATION COUNCIL OF
EIN: 95-1643388
Plan Name: BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES
Plan Number: 001

FOOTNOTES

SCHEDULE R CONTRIBUTION RATE:

EACH AGENCY'S CONTRIBUTION ALLOCATION IS THE SUM OF:

THE AGENCY'S NORMAL COST FOR THE YEAR

A SHARE OF THE TOTAL AMORTIZATION PAYMENT, WHERE EACH AGENCY'S SHARE IS BASED ON ITS PERCENTAGE OF THE PLAN'S TOTAL ACTUARIAL LIABILITY FOR THE CURRENT PARTICIPATING AGENCIES.

A SHARE OF THE TOTAL ASSUMED OPERATING EXPENSES, BASED ON THE AGENCY'S NORMAL COST + AMORTIZATION PAYMENT AS A PERCENT OF THE PLAN'S TOTAL NORMAL COST + AMORTIZATION PAYMENT.

2024 Schedule MB, Line 8b(1) – Schedule of Projection of Expected Benefit Payments

Measurement Date: January 1, 2024

[Form 5500 Sch. MB, Line 8b(1)]

Plan Year Beginning January 1	Expected Benefit Payments				Total
	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments		
2024	\$ 741,054	\$ 553,007	\$ 12,073,026	\$ 13,367,087	
2025	902,488	787,841	11,682,257	13,372,586	
2026	1,018,061	1,086,792	11,275,298	13,380,151	
2027	1,064,085	1,348,850	10,855,830	13,268,765	
2028	1,222,086	1,664,919	10,417,629	13,304,634	
2029	1,408,701	1,916,426	9,841,128	13,166,255	
2030	1,593,129	2,099,611	9,374,512	13,067,252	
2031	1,705,665	2,263,747	8,880,216	12,849,628	
2032	1,757,160	2,438,926	8,375,208	12,571,294	
2033	1,934,520	2,645,707	7,873,584	12,453,811	
2034	1,835,850	2,856,007	7,368,563	12,060,420	
2035	1,900,625	3,082,480	6,859,478	11,842,583	
2036	2,077,728	3,229,984	6,346,783	11,654,495	
2037	2,094,214	3,315,467	5,834,098	11,243,779	
2038	2,057,409	3,402,663	5,325,614	10,785,686	
2039	2,037,039	3,432,047	4,825,886	10,294,972	
2040	2,005,377	3,458,683	4,339,551	9,803,611	
2041	1,922,458	3,518,363	3,871,078	9,311,899	
2042	1,881,182	3,560,868	3,424,564	8,866,614	
2043	1,902,258	3,520,996	3,003,603	8,426,857	
2044	1,808,739	3,447,954	2,611,159	7,867,852	
2045	1,710,889	3,322,547	2,249,464	7,282,900	
2046	1,593,837	3,198,739	1,919,993	6,712,569	
2047	1,536,662	3,048,994	1,623,502	6,209,158	
2048	1,458,913	2,887,785	1,359,995	5,706,693	

2024 Schedule MB, Line 8b(1) – Schedule of Projection of Expected Benefit Payments

Measurement Date: January 1, 2024

[Form 5500 Sch. MB, Line 8b(1)]

Plan Year Beginning January 1	Expected Benefit Payments				Total
	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments		
2049	\$ 1,359,320	\$ 2,728,341	\$ 1,128,771	\$	5,216,432
2050	1,260,423	2,561,374	928,505		4,750,302
2051	1,172,600	2,380,854	757,371		4,310,825
2052	1,080,216	2,197,558	613,091		3,890,865
2053	972,693	2,024,075	493,045		3,489,813
2054	887,622	1,854,666	394,424		3,136,712
2055	805,555	1,693,675	314,358		2,813,588
2056	726,908	1,536,258	250,063		2,513,229
2057	643,977	1,388,352	198,923		2,231,252
2058	569,245	1,246,505	158,561		1,974,311
2059	501,340	1,112,133	126,913		1,740,386
2060	438,051	986,030	102,225		1,526,306
2061	379,603	868,451	83,056		1,331,110
2062	326,140	759,348	68,245		1,153,733
2063	277,723	658,910	56,861		993,494
2064	234,323	567,211	48,148		849,682
2065	195,835	484,206	41,495		721,536
2066	162,079	409,741	36,413		608,233
2067	132,803	343,581	32,511		508,895
2068	107,701	285,410	29,483		422,594
2069	86,437	234,823	27,095		348,355
2070	68,636	191,325	25,167		285,128
2071	53,901	154,349	23,558		231,808
2072	41,838	123,279	22,169		187,286
2073	32,070	97,479	20,926		150,475

Notes

- Expected benefit payments assume no additional accruals, no future new entrants to the Plan, and experience is consistent with the valuation assumptions set forth herein.

2024 Schedule MB, Line 8b(3) – Schedule of Projection of Employer Contributions and Withdrawal Liability Payments

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total
2024	\$5,000,000	\$0	\$5,000,000
2025	\$5,000,000	\$0	\$5,000,000
2026	\$5,250,000	\$0	\$5,250,000
2027	\$5,500,000	\$0	\$5,500,000
2028	\$5,500,000	\$0	\$5,500,000
2029	\$5,500,000	\$0	\$5,500,000
2030	\$5,500,000	\$0	\$5,500,000
2031	\$5,250,000	\$0	\$5,250,000
2032	\$5,000,000	\$0	\$5,000,000
2033	\$4,750,000	\$0	\$4,750,000

2024 Schedule MB, Line 6 – Summary of Plan Provisions

This appendix summarizes the major provisions of the Plan that were reflected in the actuarial valuation. This summary of provisions is not intended to be a comprehensive statement of all provisions of the Plan.

<i>Plan Name</i>	Basic Pension Plan for Employees of Jewish Federation Council of Greater Los Angeles
<i>Plan Sponsor</i>	Jewish Federation Council of Greater Los Angeles
<i>EIN / PN</i>	95-1643388 / 001
<i>Effective Date and Most Recent Amendment</i>	The original effective date of the Plan is September 1, 1966. The most recent restatement to the Plan is effective January 1, 2015.
<i>Plan Year</i>	The twelve-month period beginning January 1 and ending December 31.
<i>Participants</i>	An Employee will be eligible for participation on the date on which he has attained age 21 and completed one year of service. Participation is effective on the January 1 or July 1 coincident with or next following the date the Employee becomes eligible for participation. Employees hired or rehired on or after January 1, 2006 are not eligible to participate in the Plan.

2024 Schedule MB, Line 6 – Summary of Plan Provisions

Credited Service The sum of the plan years in which the Employee has been credited with at least 975 hours of service. If an Employee completes at least 501 hours of service, but less than 975 hours, fractional credit is granted to the next higher number of tenths of a year in proportion that the number of hours bears to 975. Service prior to September 1, 1966 is excluded.

Beginning on September 19, 2005 (i.e., the "Special Effective Date"), a Post 11/29/04 Participant will earn 1/52 of a Year of Benefit Service for each regularly scheduled workweek in which the Participant is credited with 27.5 hours of service. Exception: if the Participant is employed by a Participating Affiliate listed below, the 27.5 hours will be replaced with the hours indicated:

Participating Affiliate	Hours
Hamburger Home dba Aviva Family & Child Services	32.00
Bet Tzedek Legal Services	18.75
Jewish Federation of San Gabriel & Pomona Valleys	37.50

During the 2005 plan year, a Post 11/29/04 Participant who is credited with a portion of a Year of Benefit Service will also earn 1/52 of a Year of Benefit Service for each regularly scheduled workweek beginning before September 19, 2005 in which the Participant is credited with 18.75 hours of service. The Special Effective Date is the date the last entity adopted the amendment.

Vesting Service Vesting Service is the number of plan years during which a Participant has at least 975 hours of service.

Average Monthly Compensation For a Participant, the five consecutive calendar years in which compensation is the highest divided by sixty, or the average of all monthly earnings if there are fewer than 60.

Normal Retirement Age A Participant attains Normal Retirement Age at the later of attaining age 65 or the fifth anniversary of an active Participant's Plan participation.

Break in Employment The termination of employment as a result of resignation, discharge, retirement, disability, or death.

Normal Retirement Date The first day of the calendar month coincident with or next following the later of age 65 and the fifth anniversary of employment.

2024 Schedule MB, Line 6 – Summary of Plan Provisions

Normal Retirement – Benefit Formula Monthly amount equal to 1.5% of Average Monthly Compensation multiplied by the Participant’s Credited Service, but not less than the accrued benefit as of September 1, 1989 under the Plan as constituted immediately prior to that date.

Early Retirement – Eligibility A Participant is eligible for Early Retirement upon attaining age 55 and completing 10 years of Vesting Service.

Early Retirement – Amount of Benefit Actuarial equivalent of the Normal Retirement Benefit.

Disability Benefit After attaining age 45 and completing 10 years of Vesting Service, the accrued benefit, actuarially reduced, is payable.

Late Retirement The greater of the monthly benefit determined as of Late Retirement date or the monthly benefit determined as of Normal Retirement date increased actuarially for retirement after the normal retirement date, when applicable.

Participants who continue employment past their Normal Retirement Date are given a notice with respect to suspension of their retirement benefit payments.

Vested Benefits Vesting: 5 years or attainment of Normal Retirement Age

Termination Benefit: Equal to the Normal Retirement Benefit based on service and Average Monthly Compensation in effect as of the date of termination.

Death Benefits for Participants in Active Service – Eligibility 5 years of Vesting Service, or attainment of Normal Retirement Age.

Death Benefits for Participants in Active Service – Amount of Benefit Pre-retirement: If the Participant is not vested, no death benefits are payable. If the Participant is vested, then the death benefit is 50% of the amount that would have been payable to the Participant under the 50% Joint and Survivor option.

Post-Retirement: None except as provided by the annuity form elected.

2024 Schedule MB, Line 6 – Summary of Plan Provisions

Forms of Payment Normal Form:

Annuity payable for life with 120 monthly payments guaranteed, if unmarried; Qualified Joint and Survivor Annuity (50% of the retirement benefit shall be continued to the surviving spouse), actuarially reduced from the unmarried Normal Form, if married.

Optional Forms:

Joint and Survivor Annuity (75% and 100%), Temporary Annuity, and Single Life Annuity.

Actuarial Equivalence for Other than Lump Sum Interest Assumption: 6% per annum, compounded annually.

Mortality Assumption: 1951 Group Annuity Table, male rates projected to 1970 by Scale C using a set back of 5 years.

Plan Participants' Contributions Upon termination of employment, a Participant may elect to receive his accumulated contributions with interest. Employee contributions are maintained in individual accounts and are not used to fund the benefits described above.

Changes in Plan Provisions There have been no changes in the Plan's provisions since the last valuation.

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 95-1643388; PLAN NO. 001

DECEMBER 31, 2024

No. of Shares	Defined Benefit Investments	Fair Value	Cost
	<u>Money Market Funds</u>		
5,949,762	* First American Treasury Oblig Fd CI Z	\$ 5,949,762	\$ 5,949,762
9,807	* First American Govt Oblig Fd CI Z	9,807	9,807
	<u>TOTALS - MONEY MARKET FUNDS</u>	<u>\$ 5,959,569</u>	<u>\$ 5,959,569</u>
	<u>Mutual and Exchange Traded Funds</u>		
161,247	Artisan Intl Value Funds Ins	\$ 7,583,469	\$ 6,304,105
23,687	Vanguard Dividend Appreciation ETF	4,638,625	3,393,745
29,190	Vanguard S&P 500 ETF	15,727,864	11,440,778
54,213	Vanguard Total Stock Market ETF	15,711,470	10,073,659
280,648	Cliffwater Corp Lndng I	2,980,485	3,000,000
1,041,788	Doubleline Total Return Bond R6	9,032,300	10,580,852
380,638	Brandywine Global High Yield IS	3,928,190	3,696,000
687,093	PIMCO Income Fund Ins	7,228,220	8,155,519
	<u>TOTALS - MUTUAL AND EXCHANGE TRADED FUNDS</u>	<u>\$ 66,830,623</u>	<u>\$ 56,644,658</u>
	<u>Alternative Investments</u>		
	Arrowstreet Global Equity ACWI CIT	\$ 10,274,315	\$ 7,500,000
	GQG Global Equity Fund Class D	9,738,481	7,170,000
	Jrk Platform 5 Parallel LP	377,929	397,221
	Kline Hill Partners OS Feeder IV LP	2,383,106	1,724,112
	Oberland Healthcare Offshore III LP	312,756	352,358
	Banner Ridge Secondary Fund IV	2,185,164	2,228,252
	Banner Ridge Secondary Fund V Os LP	1,222,008	1,157,325
	Silverview Special Situations Lending Fund LP	3,013,426	2,959,194
	Davidson Kempner LT Dist Opp Fund V	3,432,863	3,432,863
	Silver Point Specialty Credit Fund II	2,801,691	2,660,708
	Silver Point Specialty Credit Fund III	1,035,925	934,572
	Evoke Growth Equity Fund I LP	2,293,412	2,173,007
	Kline Hill Partners OS Feeder V LP	454,875	359,624
	FPA Whitehawk III Onshore Fund LP	1,612,770	1,546,519
	Rialto Real Estate Fund IV Debt LP	2,496,164	2,600,169
	Rialto Real Estate Fund V Debt LP	695,977	685,871
	New Mountain Partners V LP	775,610	780,937
	Centerbridge Partners Real Estate Fund LP	1,120,147	1,151,195
	Artisan Credit Opp Offshore Fund Ltd	4,147,656	3,960,345
	Advanced Research Alpha Fund Ltd	7,031,900	5,932,937
	<u>TOTALS - ALTERNATIVE INVESTMENTS</u>	<u>\$ 57,406,175</u>	<u>\$ 49,707,209</u>

**BASIC PENSION PLAN FOR EMPLOYEES OF JEWISH
FEDERATION COUNCIL OF GREATER LOS ANGELES**

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 95-1643388; PLAN NO. 001

DECEMBER 31, 2024

<u>Defined Benefit Investments (Continued)</u>	<u>Fair Value</u>	<u>Cost</u>
<u>Guaranteed Interest Account</u>		
* Guaranteed Interest Account - 762369-D1	\$ 3,092,909	\$ 3,092,909
<u>TOTALS - DEFINED BENEFIT INVESTMENTS</u>	<u>\$ 133,289,276</u>	<u>\$ 115,404,345</u>
		<u>Fair Value</u>
<u>Defined Contribution Investments</u>		
<u>Guaranteed Interest Account</u>		
* Guaranteed Interest Account - 762369-01		\$ 2,699,302
<u>Pooled Separate Accounts</u>		
* MassMutual Core Bond R5		\$ 35,679
* TRP Pr Cr Val Eq		2,476
* MassMutual S&P 500 Index		123,535
* MassMutual Blue Chip Growth R5		45,645
* MFS Growth I		55,790
* MassMutual Sm Cap Opps R5		5,547
* MassMutual Sm Cap Growth Equity R5		37,512
* MassMutual Intl Equity R5		15,301
<u>TOTALS - POOLED SEPARATE ACCOUNTS</u>		<u>\$ 321,485</u>
<u>TOTALS - DEFINED CONTRIBUTION INVESTMENTS</u>		<u>\$ 3,020,787</u>

* Parties-in-interest for which a statutory exemption exists.

2024 Schedule MB, Lines 9c and 9h – Schedule of Funding Standard Account Bases

Charges

[Schedule MB, Line 9c]

Type	Date Established	Outstanding at 1/1/2024		Annual Payment
		Period	Balance	
Assumption	1/1/2000	6.00	\$ 521,350	\$ 102,221
Assumption	1/1/2002	8.00	2,931,548	458,823
Amendment	1/1/2003	9.00	790,931	113,456
Amendment	9/1/2004	11.00	43,467	5,417
Amendment	1/1/2005	11.00	41,083	5,121
Assumption	1/1/2005	11.00	3,072,369	382,917
Amendment	1/1/2006	12.00	106,059	12,480
Amendment	1/1/2007	13.00	219,293	24,522
Assumption	1/1/2009	1.00	497,772	497,772
ENIL (2008)	1/1/2010	14.00	7,403,666	791,188
ENIL (2008)	1/1/2011	14.00	54,848	5,861
Exper Loss	1/1/2011	2.00	365,662	189,013
ENIL (2008)	1/1/2012	14.00	1,790,756	191,368
Exper Loss	1/1/2012	3.00	353,876	126,024
ENIL (2008)	1/1/2013	14.00	2,804,935	299,748
ENIL (2008)	1/1/2014	14.00	1,978,125	211,391
Exper Loss	1/1/2015	6.00	954,314	187,113
Exper Loss	1/1/2016	7.00	3,318,412	575,460
Exper Loss	1/1/2017	8.00	3,639,721	569,660
Exper Loss	1/1/2018	9.00	2,751,933	394,752
Exper Loss	1/1/2019	10.00	3,698,011	492,069
Exper Loss	1/1/2020	11.00	2,892,721	360,527
Assumption	1/1/2021	12.00	5,600,964	659,040
Exper Loss	1/1/2023	14.00	6,153,398	657,579
Exper Loss	1/1/2024	15.00	506,469	51,970
Total Charges			\$ 52,491,683	\$ 7,365,492

2024 Schedule MB, Lines 9c and 9h – Schedule of Funding Standard Account Bases

Credits		[Schedule MB, Line 9h]		
Type	Date Established	Outstanding at 1/1/2024 Period	Balance	Annual Payment
Amendment	1/1/1995	1.00	\$ 1,653	\$ 1,653
Assumption	1/1/1995	1.00	10,707	10,707
Exper Gain	1/1/2010	1.00	608,562	608,562
ENIL (2008)	1/1/2010	14.00	401,314	42,886
Exper Gain	1/1/2013	4.00	328,593	90,664
Exper Gain	1/1/2014	5.00	675,518	153,974
Exper Gain	1/1/2021	12.00	1,877,143	220,875
Exper Gain	1/1/2022	13.00	2,776,754	310,506
Total Credits			\$ 6,680,244	\$ 1,439,827
Net Total			\$ 45,811,439	\$ 5,925,665

Different types of amortization bases are as follows:

Abbreviation	Description
Initial Liab	Initial unfunded actuarial accrued liability
Exper Loss	Actuarial experience loss (charge only)
Exper Gain	Actuarial experience gain (credit only)
ENIL (2008)	Eligible net investment loss under the Pension Relief Act of 2010
Amendment	Plan amendment
Assumption	Change in actuarial assumptions
Method	Change in the cost method, actuarial valuation method, or asset valuation method
Combined	Combined charge base or combined credit base
Offset	Combined and offset charge and credit bases