

Cumulative e-File History 2022	
Federal	
Locator:	52086K
Account:	F173
Taxpayer Name:	SO NEVADA CULINARY AND BARTENDERS PENSION PLN
Return Type:	5500
Submitted Date:	10/14/2023 15:49:23
Acknowledgement Date:	10/14/2023 16:26:53
Status:	Accepted
Submission ID:	886016617231014162010

**Authorized Multiemployer Plan e-Signature Affidavit**

**Southern Nevada Culinary and Bartenders Pension Plan; E.I.N. 88-6016617; Plan No. 001**

**Form 5500 for the year beginning January 1, 2022 and ending December 31, 2022**

By signing below, we represent that we are authorized to act on behalf of the Board of Trustees of the above referenced plan, which is the plan administrator, and we authorize Miller Kaplan Arase LLP ("Miller Kaplan") to electronically submit Form 5500 on its behalf under the "additional e-signature option." Miller Kaplan will maintain a copy of this authorization for its records.

We have manually signed the Form 5500 and understand that Miller Kaplan will attach to the electronic filing, in addition to any other required schedules or attachments, a true and correct PDF copy of the first two pages of the completed Form 5500 bearing our manual signatures. We further understand that the PDF image of our manual signatures will be included with the Form 5500 posted by the U.S. Department of Labor (DOL) on the Internet for public disclosure.

We understand that Miller Kaplan will communicate to us, and to the Board of Trustees of the plan, any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding this Form 5500 annual return/report.

Terry Greenwald

UNION TRUSTEE (Print Name – Signature - Date)

Virginia Valentine

EMPLOYER TRUSTEE (Print Name – Signature - Date)



<b>Form 5500</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b> 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). <b>► Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2022</div> <b>This Form is Open to Public Inspection</b>
---	--	---

<b>Part I Annual Report Identification Information</b>	
For calendar plan year 2022 or fiscal plan year beginning _____ and ending _____	
<b>A</b> This return/report is for: <input checked="" type="checkbox"/> a multiemployer plan  <b>B</b> This return/report is: <input type="checkbox"/> a single-employer plan <input type="checkbox"/> the first return/report <input type="checkbox"/> an amended return/report  <b>C</b> If the plan is a collectively-bargained plan, check here . . . . . <input checked="" type="checkbox"/> <b>D</b> Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description) _____ <b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here . . . . . <input type="checkbox"/>	<input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) <input type="checkbox"/> a DFE (specify) _____ <input type="checkbox"/> the final return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)

<b>Part II Basic Plan Information - enter all requested information</b>											
<b>1a</b> Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN  <b>2a</b> 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)  BOARD OF TRUSTEES, SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN  9121 W RUSSELL RD STE 219 LAS VEGAS, NV 89148	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width: 50%; text-align: center;">001</td> </tr> <tr> <td><b>1c</b> Effective date of plan</td> <td style="text-align: center;">01/01/1971</td> </tr> <tr> <td><b>2b</b> Employer Identification Number (EIN)</td> <td style="text-align: center;">88-6016617</td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number</td> <td style="text-align: center;">702-369-0000</td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td style="text-align: center;">721120</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ►	001	<b>1c</b> Effective date of plan	01/01/1971	<b>2b</b> Employer Identification Number (EIN)	88-6016617	<b>2c</b> Plan Sponsor's telephone number	702-369-0000	<b>2d</b> Business code (see instructions)	721120
<b>1b</b> Three-digit plan number (PN) ►	001										
<b>1c</b> Effective date of plan	01/01/1971										
<b>2b</b> Employer Identification Number (EIN)	88-6016617										
<b>2c</b> Plan Sponsor's telephone number	702-369-0000										
<b>2d</b> Business code (see instructions)	721120										

**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		Date	Terry Greenwald
	Signature of plan administrator		Enter name of individual signing as plan administrator
SIGN HERE		Date	Virginia Valentine
	Signature of employer/plan sponsor		Enter name of individual signing as employer or plan sponsor
SIGN HERE		Date	
	Signature of DFE		Enter name of individual signing as DFE

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

Form 5500 (2022)  
v. 220413

<b>Form 5500</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b> 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) <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2022</div>  This Form Is Open to Public Inspection
---	---	---

<b>Part I Annual Report Identification Information</b>	
For calendar plan year 2022 or fiscal plan year beginning	
<b>A</b> This return/report is for: <input checked="" type="checkbox"/> a multiemployer plan	and ending <input type="checkbox"/> a multi-employer plan (filers checking this box must attach a list of participating employer information in accordance with the form instructions)
<b>B</b> This return/report is: <input type="checkbox"/> a single-employer plan	<input type="checkbox"/> a DFE (specify) _____
<input type="checkbox"/> the first return/report	<input type="checkbox"/> the final return/report
<input type="checkbox"/> an amended return/report	<input type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b> If the plan is a collectively-bargained plan, check here . . . . . <input checked="" type="checkbox"/>	
<b>D</b> Check box if filing under: <input checked="" type="checkbox"/> Form 5558	
<input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program	
<b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here . . . . . <input type="checkbox"/>	

<b>Part II Basic Plan Information - enter all requested information</b>											
<b>1a</b> Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan 01/01/1971</td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN) 88-6016617</td> </tr> <tr> <td colspan="2"><b>2c</b> Plan Sponsor's telephone number 702-369-0000</td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions) 721120</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ▶	001	<b>1c</b> Effective date of plan 01/01/1971		<b>2b</b> Employer Identification Number (EIN) 88-6016617		<b>2c</b> Plan Sponsor's telephone number 702-369-0000		<b>2d</b> Business code (see instructions) 721120	
<b>1b</b> Three-digit plan number (PN) ▶	001										
<b>1c</b> Effective date of plan 01/01/1971											
<b>2b</b> Employer Identification Number (EIN) 88-6016617											
<b>2c</b> Plan Sponsor's telephone number 702-369-0000											
<b>2d</b> Business code (see instructions) 721120											
<b>2a</b> 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)  BOARD OF TRUSTEES, SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN  9121 W RUSSELL RD STE 219 LAS VEGAS, NV 89148											

**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			Terry Greenwald
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10-13-23	Virginia Valentine
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)  
v. 220413

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN 88-6016617 <b>3c</b> Administrator's telephone number 702-369-0000
--	---

<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 102740
<b>6</b> 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).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year . . . . .	<b>6a(1)</b> 44303
<b>a(2)</b> Total number of active participants at the end of the plan year . . . . .	<b>6a(2)</b> 50789
<b>b</b> Retired or separated participants receiving benefits . . . . .	<b>6b</b> 28788
<b>c</b> Other retired or separated participants entitled to future benefits . . . . .	<b>6c</b> 28203
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c. . . . .	<b>6d</b> 107780
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. . . . .	<b>6e</b> 1496
<b>f</b> Total. Add lines 6d and 6e. . . . .	<b>6f</b> 109276
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) . . . . .	<b>6g</b> 0
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested. . . . .	<b>6h</b> 0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) . . . . .	<b>7</b> 124

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

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (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

**b General Schedules**

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

<b>SCHEDULE A (Form 5500)</b> Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Insurance Information</b> This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). <b>► File as an attachment to Form 5500.</b> ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 <hr/> <b>2022</b> <hr/> <b>This Form is Open to Public Inspection</b>
---	---	---

For calendar plan year 2022 or fiscal plan year beginning		and ending	
<b>A</b> Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN	<b>B</b> Three-digit plan number (PN) ►	001	
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 BD. OF TRUSTEES, (OF THE ABOVE PLAN) SOUTHERN NEVADA CULINARY AND		<b>D</b> Employer Identification Number (EIN) 88-6016617	

<b>Part I</b>	<b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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  
 THE UNION LABOR LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1423090	69744			01/01/2022	12/31/2022

**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.

<b>4</b>	Current value of plan's interest under this contract in the general account at year end . . . . .	<b>4</b>	
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end . . . . .	<b>5</b>	44864000

**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. . . . . **6d**

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

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ►

**b** Balance at the end of the previous year . . . . . **7b** NONE

**c** Additions: (1) Contributions deposited during the year . . . . . **7c(1)**  
(2) Dividends and credits . . . . . **7c(2)**  
(3) Interest credited during the year . . . . . **7c(3)**  
(4) Transferred from separate account . . . . . **7c(4)**  
(5) Other (specify below) . . . . . **7c(5)**

►

(6) Total additions . . . . . **7c(6)** 0**d** Total of balance and additions (add lines **7b** and **7c(6)**). . . . . **7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**  
(2) Administration charge made by carrier . . . . . **7e(2)**  
(3) Transferred to separate account . . . . . **7e(3)**  
(4) Other (specify below) . . . . . **7e(4)**

►

(5) Total deductions . . . . . **7e(5)** 0**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**). . . . . **7f** 0

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b> Total premiums or subscription charges paid to carrier . . . . .	<b>10a</b>	
<b>b</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. . . . .	<b>10b</b>	

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. ►

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

For calendar plan year 2022 or fiscal plan year beginning		and ending	
<b>A</b> Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN	<b>B</b> Three-digit plan number (PN) ►	001	
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 BD. OF TRUSTEES, (OF THE ABOVE PLAN) SOUTHERN NEVADA CULINARY AND		<b>D</b> Employer Identification Number (EIN) 88-6016617	

<b>Part I</b>	<b>Service Provider Information (see instructions)</b>
---------------	--

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	
LANDMARK EQUITY ADVISORS, LLC	06-1519082

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
ENTRUST GLOBAL PARTNERS, LLC	13-4021839

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PNC BANK, NATIONAL ASSOCIATION	22-1146430

---

---

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

AFL-CIO HOUSING INVESTMENT TRUST

52-6220193

---

---

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

ABS INVESTMENT MANAGEMENT LLC

13-4205457

---

---

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

LAZARD ASSET MANAGEMENT, LLC

05-0530199

---

---

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

MESIROW FINANCIAL PARTNERSHIP FD VI

27-3525125

---

---

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

NEW TOWER TRUST COMPANY

30-0872552

---

---

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

MCMORGAN &amp; COMPANY LLC

52-2334338

---

---

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

OAKTREE CAPITAL MANAGEMENT L.P.

26-0189082

---

---

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

INVESCO ADVISERS, INC.

58-1707262

---

---

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

GCM GROSVENOR MULTI-ASSET CLASS MAS

37-1876536

---

---

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

SIGULER GUFF ADVISERS, LLC

13-3855629

---

---

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

BLACKROCK, INC.

32-0174431

---

---

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

BNY MELLON AFL-CIO EQUITY INDEX FD  
201 WASHINGTON ST 15TH FL  
BOSTON, MA 02108

---

---

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

STATE STREET RUSSELL 1000 GROWTH AN  
BOX 5501 ONE LINCOLN ST  
BOSTON, MA 02206

---

---

(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)

ZENITH AMERICAN SOLUTIONS

52-1590519

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	NONE	3099797	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HARDMAN JOHNSTON GLOBAL ADVISORS

26-6493485

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	802458	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

J.P. MORGAN INVESTMENT MGMT, INC.

13-3200244

(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 28 51	NONE	793036	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input 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)

LOOMIS SAYLES & COMPANY

84-6391546

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	688763	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	NONE	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

TIMESSQUARE CAPITAL MANAGEMENT LLC

20-1665304

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	674325	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	NONE	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

INVESCO TRUST COMPANY

46-3793325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	526125	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	NONE	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)

SEYFARTH & SHAW ATTORNEYS, LLP

36-2152202

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	481047	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HORIZON ACTUARIAL SERVICES, LLC

26-1370698

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	457724	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

INTECH INVESTMENT MANAGEMENT LLC

01-0614895

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	454465	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input 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)

ORG PORTFOLIO MANAGEMENT, LLC

20-2915624

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	NONE	450000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

VOYA INVESTMENT TRUST COMPANY

06-1440627

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	411869	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

INTERCONTINENTAL REAL ESTATE CORP.

04-2895544

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	400000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	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)

MARCO CONSULTING GROUP

36-3555078

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 17 27	NONE	275000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

WEDGE CAPITAL MANAGEMENT LLP

56-1557450

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52 68	NONE	256738	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

THE UNION LABOR LIFE INSURANCE COMP

13-1423090

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	254480	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	44906	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)

COLUMBIA MGMT INVESTMENT ADVISERS

41-1533211

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52 68	NONE	209737	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	8575	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

DIMENSIONAL FUND ADVISORS LP

30-0447847

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	190251	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

LSV ASSET MANAGEMENT

23-2772200

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	163159	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input 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)

MCCRACKEN, STEMERMAN & HOLSBERRY

94-1709555

(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	150284	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

PRINCIPAL TRUST COMPANY

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19	NONE	124497	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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	NONE	124385	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input 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)

WESTERN ASSET MANAGEMENT COMPANY

95-2705767

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	88330	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

PARAMETRIC PORTFOLIO ASSOCIATES LLC

20-0292745

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	67457	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

UNITE HERE HEALTH

23-7385560

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NONE	50089	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input 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)

KEVIN CHRISTENSEN, ESQ

80-0024644

(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	42500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HAMILTON LANE ADVISORS, L.L.C.

23-2962336

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 52	NONE	NONE	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	NONE	Yes <input type="checkbox"/> No <input checked="" 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.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D (Form 5500)</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration	<b>DFE/Participating Plan Information</b> This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2022</b> This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2022 or fiscal plan year beginning		and ending	
<b>A</b> Name of plan		<b>B</b> Three-digit plan number (PN)	► 001
SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN			
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500		<b>D</b> Employer Identification Number (EIN)	
BD. OF TRUSTEES, (OF THE ABOVE PLAN)		88-6016617	

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

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
JP MORGAN STRATEGIC PROPERTY FUND				
<b>b</b> Name of sponsor of entity listed in (a):				
JP MORGAN ASSET MANAGEMENT				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
13-6038770 - 001	C	83251598		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
LOOMIS SAYLES MULTISECTOR FULL DIS.				
<b>b</b> Name of sponsor of entity listed in (a):				
LOOMIS SAYLES & TRUST COMPANY, LLC				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
84-6391546 - 007	C	78968246		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
MULTI-EMPLOYER PROPERTY TRUST				
<b>b</b> Name of sponsor of entity listed in (a):				
NEW TOWER TRUST COMPANY				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
52-6218800 - 001	C	124491166		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
AFL-CIO BUILDING INVESTMENT TRUST				
<b>b</b> Name of sponsor of entity listed in (a):				
PNC BANK, NATIONAL ASSOCIATION				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
52-6328901 - 001	C	78569654		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
DFA GROUP TRUST - SMALL CAP SUB TRU				
<b>b</b> Name of sponsor of entity listed in (a):				
DFA LP				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
23-6819730 - 001	E	63592000		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
VOYA SENIOR LOAN TRUST				
<b>b</b> Name of sponsor of entity listed in (a):				
VOYA INVESTMENT TRUST CO.				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
06-1440627 - 045	C	91223478		
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
WESTERN ASSET US CORE PLUS, LLC				
<b>b</b> Name of sponsor of entity listed in (a):				
WESTERN ASSET MANAGEMENT CO.				
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
20-1575788 - 001	E	26619000		

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

MCMORGAN INFRASTRUCTURE FUND I, LP

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

MCMORGAN INFRASTRUCTURE GP LLC

**c** EIN-PN 30-0808269 - 001**d** Entity **E**  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

85410000

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

JOHNSTON INTERNATIONAL EQUITY GROUP

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

HARDMAN JOHNSTON GLOBAL ADVISORS

**c** EIN-PN 26-6493485 - 001**d** Entity **E**  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

137054000

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

SEPARATE ACCOUNT J

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

THE UNION LABOR LIFE INSURANCE COMPANY

**c** EIN-PN 13-1423090 - 203**d** Entity **P**  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

45109917

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

WF/BLACKROCK S&amp;P MIDCAP INDEX CIT

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

WELLS FARGO BANK, N.A.

**c** EIN-PN 56-6288528 - 001**d** Entity **C**  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

79101672

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

INVESCO MACRO ALLOCATION STRATEGY

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

INVESCO TRUST COMPANY

**c** EIN-PN 81-2234495 - 001**d** Entity **C**  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

77522249

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

**Part II Information on Participating Plans (to be completed by DFEs)** (Complete as many entries as needed to report all participating plans)**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

<b>SCHEDULE H</b> <b>(Form 5500)</b> Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Financial Information</b> 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). <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110 <hr/> <b>2022</b> <hr/> <b>This Form is Open to Public Inspection</b>
---	--	---

For calendar plan year 2022 or fiscal plan year beginning		and ending	
<b>A</b> Name of plan	<b>B</b> Three-digit plan number (PN) ►		
SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN		001	
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500		<b>D</b> Employer Identification Number (EIN)	
BD. OF TRUSTEES, (OF THE ABOVE PLAN)		88-6016617	

**Part I Asset and Liability Statement**

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

Assets		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash . . . . .	<b>1a</b>	12966000	15074000
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions . . . . .	<b>1b(1)</b>	10732000	12773000
<b>(2)</b> Participant contributions. . . . .	<b>1b(2)</b>		
<b>(3)</b> Other . . . . .	<b>1b(3)</b>	14787000	10445000
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) . . . . .	<b>1c(1)</b>	39307000	25220000
<b>(2)</b> U.S. Government securities. . . . .	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred . . . . .	<b>1c(3)(A)</b>		
<b>(B)</b> All other. . . . .	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred . . . . .	<b>1c(4)(A)</b>		
<b>(B)</b> Common . . . . .	<b>1c(4)(B)</b>	656997000	72921000
<b>(5)</b> Partnership/joint venture interests . . . . .	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) . . . . .	<b>1c(6)</b>	63067000	121929000
<b>(7)</b> Loans (other than to participants). . . . .	<b>1c(7)</b>		
<b>(8)</b> Participant loans. . . . .	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts . . . . .	<b>1c(9)</b>	666895000	613128000
<b>(10)</b> Value of interest in pooled separate accounts . . . . .	<b>1c(10)</b>	44988000	45110000
<b>(11)</b> Value of interest in master trust investment accounts . . . . .	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities . . . . .	<b>1c(12)</b>	373928000	312675000
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds). . . . .	<b>1c(13)</b>	289798000	655950000
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts). . . . .	<b>1c(14)</b>		
<b>(15)</b> Other . . . . .	<b>1c(15)</b>	778476000	630193000

		(a) Beginning of Year	(b) End of Year
<b>1d</b>	Employer-related investments:		
(1)	Employer securities . . . . .	1d(1)	
(2)	Employer real property. . . . .	1d(2)	
<b>e</b>	Buildings and other property used in plan operation . . . . .	1e	
<b>f</b>	Total assets (add all amounts in lines 1a through 1e). . . . .	1f	2951941000 2515418000
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable . . . . .	1g	
<b>h</b>	Operating payables. . . . .	1h	1827000 1355000
<b>i</b>	Acquisition indebtedness. . . . .	1i	
<b>j</b>	Other liabilities. . . . .	1j	
<b>k</b>	Total liabilities (add all amounts in lines 1g through 1j). . . . .	1k	1827000 1355000
<b>Net Assets</b>			
<b>l</b>	Net assets (subtract line 1k from line 1f). . . . .	1l	2950114000 2514063000

**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.

		(a) Amount	(b) Total
<b>Income</b>			
<b>a</b>	<b>Contributions:</b>		
(1)	Received or receivable in cash from: (A) Employers . . . . .	2a(1)(A)	132441000
	(B) Participants. . . . .	2a(1)(B)	
	(C) Others (including rollovers) . . . . .	2a(1)(C)	
(2)	Noncash contributions. . . . .	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2). . . . .	2a(3)	132441000
<b>b</b>	<b>Earnings on investments:</b>		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit). . . . .	2b(1)(A)	483000
	(B) U.S. Government securities . . . . .	2b(1)(B)	
	(C) Corporate debt instruments . . . . .	2b(1)(C)	
	(D) Loans (other than to participants) . . . . .	2b(1)(D)	
	(E) Participant loans . . . . .	2b(1)(E)	
	(F) Other. . . . .	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F). . . . .	2b(1)(G)	483000
(2)	Dividends: (A) Preferred stock . . . . .	2b(2)(A)	
	(B) Common stock . . . . .	2b(2)(B)	6554000
	(C) Registered investment company shares (e.g. mutual funds) . . . . .	2b(2)(C)	10261000
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C) . . . . .	2b(2)(D)	16815000
(3)	Rents. . . . .	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds . . . . .	2b(4)(A)	562676000
	(B) Aggregate carrying amount (see instructions). . . . .	2b(4)(B)	622693000
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result . . . . .	2b(4)(C)	-60017000
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate . . . . .	2b(5)(A)	
	(B) Other. . . . .	2b(5)(B)	-209256000
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B). . . . .	2b(5)(C)	-209256000

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts . . . . .	<b>2b(6)</b>		-33679000
(7) Net investment gain (loss) from pooled separate accounts . . . . .	<b>2b(7)</b>		38000
(8) Net investment gain (loss) from master trust investment accounts . . . . .	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities . . . . .	<b>2b(9)</b>		-45753000
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) . . . . .	<b>2b(10)</b>		-5241000
<b>c</b> Other income . . . . .	<b>2c</b>		12000
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total . . . . .	<b>2d</b>		-204157000

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers. . . . .	<b>2e(1)</b>	216424000	
(2) To insurance carriers for the provision of benefits . . . . .	<b>2e(2)</b>		
(3) Other . . . . .	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> . . . . .	<b>2e(4)</b>		216424000
<b>f</b> Corrective distributions (see instructions) . . . . .	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions). . . . .	<b>2g</b>		
<b>h</b> Interest expense. . . . .	<b>2h</b>		
<b>i</b> Administrative expenses: (1) Professional fees . . . . .	<b>2i(1)</b>	1891000	
(2) Contract administrator fees . . . . .	<b>2i(2)</b>	3089000	
(3) Investment advisory and management fees . . . . .	<b>2i(3)</b>	6260000	
(4) Other . . . . .	<b>2i(4)</b>	4230000	
(5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> . . . . .	<b>2i(5)</b>		15470000
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total . . . . .	<b>2j</b>		231894000

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> . . . . .	<b>2k</b>		-436051000
<b>l</b> Transfers of assets:			
(1) To this plan . . . . .	<b>2l(1)</b>		
(2) From this plan . . . . .	<b>2l(2)</b>		

**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** because:

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

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5.

103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) . . .

	Yes	No	Amount
<b>4a</b>		X	



		Yes	No	Amount
<b>b</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.) . . . . .	<b>4b</b>		X	
<b>c</b> 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.) . . . . .	<b>4c</b>		X	
<b>d</b> 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.) . . . . .	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond? . . . . .	<b>4e</b>	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? . . . . .	<b>4f</b>		X	
<b>g</b> 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? . . . . .	<b>4g</b>		X	
<b>h</b> 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? . . . . .	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) . . . . .	<b>4i</b>	X		
<b>j</b> 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.) . . . . .	<b>4j</b>	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? . . . . .	<b>4k</b>		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? . . . . .	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) . . . . .	<b>4m</b>			
<b>n</b> 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. . . . .	<b>4n</b>			

**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 483769.

**SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 88-6016617; PLAN NO. 001**  
**DECEMBER 31, 2022**

<u>No. of Shares</u>	<u>Common Stocks</u>	<u>Fair Value</u>	<u>Carry Value</u>
	<u>TimesSquare Capital Management, LLC</u>		
17,900	A.O. Smith Corp.	\$ 1,024,596	\$ 936,369
11,000	AmerisourceBergen Corporation	1,822,810	1,158,557
8,000	Ametek, Inc.	1,117,760	544,753
18,800	Amphenol Corporation	1,431,432	990,667
21,600	Antero Resources Corp	669,384	787,811
12,100	Aptiv Plc	1,126,873	1,149,160
2,100	Argenx SE	795,543	665,159
6,700	Ascendis Pharma A/S	818,271	898,462
3,675	Aspen Technology, Inc.	754,845	754,558
23,800	Bentley Systems, Inc.	879,648	1,136,565
10,800	BJ's Wholesale Club Holdings, Inc.	714,528	777,203
8,700	Booz Allen Hamilton Holding Corporation	909,324	479,987
12,500	Brown & Brown, Inc.	712,125	706,805
18,400	Brunswick Corporation	1,326,272	1,304,570
2,775	Carlisle Companies Incorporated	653,929	446,261
3,600	Caseys General Stores, Inc.	807,660	726,331
2,125	Chemed Corp.	1,084,664	854,504
9,075	Cheniere Energy, Inc.	1,360,887	990,289
4,315	CINTAS Corp.	1,948,740	1,342,183
17,700	Copart, Inc.	1,077,753	655,698
15,300	Costar Group, Inc.	1,182,384	876,204
9,125	CrowdStrike Holdings, Inc.	960,771	757,742
5,500	Cyberark Software Ltd.	713,075	754,182
9,900	Elastic N.V.	509,850	908,011
16,500	Encompass Health Corporation	986,865	855,960
1,125	Enphase Energy Inc	298,080	317,592
9,800	Entegris, Inc.	642,782	539,759
19,100	Envista Holdings Corp.	643,097	844,225
3,550	Equifax, Inc.	689,978	630,140
8,300	Floor & Decor Holdings, Inc.	577,929	863,420
7,050	FMC Corporation	879,840	712,272
7,300	Gartner, Inc.	2,453,822	949,111
2,800	Hubbell Incorporated	657,104	542,732
1,900	Hubspot, Inc.	549,347	744,310
8,000	IAC/InterActiveCorp	355,200	863,035
4,275	Icon Plc	830,419	935,520
2,900	Idexx Corp	1,183,084	1,032,334
17,500	Interactive Brokers Group, Inc.	1,266,125	1,184,840
6,750	Keysight Technologies, Inc.	1,154,722	781,128
14,500	Legend Biotech Corp-Adr	723,840	663,380
3,175	Lululemon Athletica, Inc.	1,017,206	990,383
300	Markel Holdings	395,247	386,847
7,000	Marriott Vacations Worldwide Corporation	942,130	1,050,194
3,200	Martin Marietta Materials, Inc.	1,081,504	970,625
25,000	Marvell Technology, Inc.	926,000	1,309,530
18,400	Microchip Technology Incorporated	1,292,600	983,005
2,525	Monolithic Power Systems, Inc.	892,865	583,506
12,100	NASDAQ, Inc	742,335	712,326
5,325	Nice, Ltd.	1,023,998	1,066,228
3,800	Nordson Corp.	903,336	770,926
2,550	O'Reilly Automotive, Inc.	2,152,277	1,112,233
11,600	Palo Alto Networks, Inc.	1,618,664	1,974,549
	<u>Forward</u>	\$ 51,283,520	\$ 44,972,141

**SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 88-6016617; PLAN NO. 001**  
**DECEMBER 31, 2022**

No. of Shares	<u>Common Stocks</u> (Continued)	Fair Value	Carry Value
	<u>TimesSquare Capital Management, LLC</u> (Continued)		
	<u>Forwarded</u>	\$ 51,283,520	\$ 44,972,141
5,000	Paylocity Holding Corporation	971,300	1,020,617
30,500	Pinterest, Inc.	740,540	815,924
3,900	Pioneer Natural Resources Co.	890,721	887,828
4,000	Pool Corporation	1,209,320	1,292,049
9,100	Renaissancere Holdings Ltd.	1,676,493	1,323,868
2,675	Rockwell Automation, Inc.	689,000	552,919
10,600	Ross Stores, Inc.	1,230,342	874,674
27,800	Royalty Pharma Plc	1,098,656	1,019,170
30,000	Samsara, Inc.	372,900	599,092
5,625	SBA Communications Corporation	1,576,744	1,003,865
5,100	Signature Bank	587,622	1,229,213
13,100	Smartsheet, Inc.	515,616	886,907
5,150	Synopsys, Inc.	1,644,344	1,067,075
4,500	Take-Two Interactive Soft	468,585	557,194
26,600	TPG, Inc.	740,278	798,880
4,600	Tractor Supply Co.	1,034,862	987,413
2,900	Tyler Technologies, Inc.	934,989	1,197,222
6,100	Veeva Systems, Inc.	984,418	1,116,941
7,400	Verisk Analytics, Inc.	1,305,508	1,035,827
17,000	Waste Connections, Inc.	2,253,520	1,629,376
4,350	Wex, Inc.	711,877	723,710
	<u>TOTALS - TIMESSQUARE CAPITAL MANAGEMENT, LLC</u>	<u>\$ 72,921,155</u>	<u>\$ 65,591,905</u>
	<u>TOTALS - COMMON STOCKS</u>	<u>\$ 72,921,155</u>	<u>\$ 65,591,905</u>
No. of Units	<u>Real Estate and Related Investments</u>		
9,517	AFL-CIO Building Investment Trust	\$ 78,569,654	\$ 30,618,764
36,406	AFL-CIO Housing Investment Trust	34,895,892	40,676,845
8,180	Multi-Employer Property Trust	124,491,166	37,847,176
-	Real Estate Corp. - Benefit Plaza, Inc.	8,408,913	2,207,395
-	Real Estate Corp. - Durango Health Center, Inc.	65,651,584	68,461,603
-	Real Estate Corp. - North Las Vegas Health Center, Inc.	20,625,064	20,512,816
-	Real Estate Corp. - Tropicana Health Center, Inc.	27,243,503	13,075,625
	<u>TOTALS - REAL ESTATE AND RELATED INVESTMENTS</u>	<u>\$ 359,885,776</u>	<u>\$ 213,400,224</u>

**SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 88-6016617; PLAN NO. 001**  
**DECEMBER 31, 2022**

<u>No. of Units</u>	<u>Common Trust and Mutual Funds</u>	<u>Fair Value</u>	<u>Carry Value</u>
10,186,659	AFL-CIO BNY Mellon Stock Index Fund	\$ 128,148,164	\$ 122,239,902
843,646	AFL-CIO SSGA Russell 1000 Growth Non-Lending Fund	126,168,159	125,348,135
1,010,977	AFL-CIO SSGA Russell 1000 Value Non-Lending Fund	132,905,007	122,707,286
1,228,852	BlackRock S&P Midcap Index	79,101,672	59,617,123
15,492	Dimensional Fund Advisors, Inc. - Small Cap Sub Trust	63,591,474	7,636,285
38,260	Intercontinental US Real Estate Investment Fund, LLC	57,928,978	40,000,000
781,868	Invesco Macro Allocation Strategy Trust	77,522,249	74,257,264
6,339,115	J.P. Morgan Strategic Property Fund	83,251,598	33,384,911
3,757,999	Johnston International Equity Group Trust	137,054,217	57,887,752
7,491,662	Lazard International Strategic Equity Portfolio	100,538,101	94,477,572
3,251,060	Loomis Sayles Multisecular Full Discretion Trust	78,968,246	39,501,727
-	Oaktree Senior Loan Fund (Cayman), Ltd.	88,497,938	70,000,000
2,572,508	PIMCO Total Return Institutional	21,763,417	26,839,539
4,847,247	Voya Senior Loan Trust Fund	91,223,478	70,000,000
1,275,213	WA US Core Plus, LLC	26,618,795	16,067,212
	<b><u>TOTALS - COMMON TRUST AND MUTUAL FUNDS</u></b>	<b><u>\$ 1,293,281,493</u></b>	<b><u>\$ 959,964,708</u></b>
	<u>Limited Liability Company</u>		
-	ABS Capital Opportunities Ltd.	\$ 143,349,150	\$ 100,000,000
	<u>Limited Partnerships</u>		
-	EnTrust So. Nevada Culinary & Bartenders Partners, LP	\$ 128,256,323	\$ 137,662,265
-	GCM Grosvenor Multi-Asset Class Master Fund II, LP	115,130,361	70,038,819
-	Landmark Equity Partners XIII, LP	24,194	-
-	McMorgan Infrastructure Fund I, LP	85,410,344	53,616,739
-	Mesirow Financial Private Equity Partnership Fund VI, LP	46,440,077	12,993,008
36,738	PIMCO StocksPlus, LP	115,194,509	55,663,023
-	Siguler Guff Small Buyout Opportunities Fund III, LP	40,118,720	29,469,762
-	Siguler Guff Small Buyout Opportunities Fund V, LP	6,784,075	5,601,279
	<b><u>TOTALS - LIMITED PARTNERSHIPS</u></b>	<b><u>\$ 537,358,603</u></b>	<b><u>\$ 365,044,895</u></b>
	<u>Pooled Separate Account</u>		
2,647,940	Separate Account J of the Union Labor Life Insurance Company	\$ 45,109,917	\$ 38,779,600
	<u>Short Term Investment Funds</u>		
\$ 788,297	Interest Bearing Cash	\$ 788,297	\$ 788,297
24,431,682	Principal Bank - BlackRock STIF	24,431,682	24,431,682
	<b><u>TOTALS - SHORT TERM INVESTMENT FUNDS</u></b>	<b><u>\$ 25,219,979</u></b>	<b><u>\$ 25,219,979</u></b>
	<b><u>TOTALS - ALL INVESTMENTS</u></b>	<b><u>\$ 2,477,126,073</u></b>	<b><u>\$ 1,768,001,311</u></b>

**SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN**

FORM 5500

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS \*

E.I.N. 88-6016617; PLAN NO. 001

JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>Description</u>	<u>Transaction</u>	<u>Purchase Price</u>	<u>Proceeds</u>	<u>Cost</u>	<u>Gain (Loss)</u>
Principal - BlackRock					
Short-Term Investment Fund	Purchase	\$ 477,554,611	\$ -	\$ 477,554,611	\$ -
	Sales	-	491,436,766	491,436,766	-

\* Under the Employee Retirement Income Security Act of 1974 (ERISA), a reportable transaction is a transaction or series of transactions during the year that involve more than 5% of the value of the Plan's total assets at the beginning of the year.

<div>SCHEDULE R (Form 5500)  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning and ending		
A Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BD. OF TRUSTEES, (OF THE ABOVE PLAN) SOUTHERN NEVADA CULINARY AND		D Employer Identification Number (EIN) 88-6016617
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 . . . . .		3 119
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)? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) . . . . .		6a
b Enter the amount contributed by the employer to the plan for this plan year . . . . .		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) . . . . .		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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. . . . . <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> 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? . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
11 a Does the ESOP hold any preferred stock? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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.) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer WYNN LAS VEGAS  
**b** EIN 88-0494875 **c** Dollar amount contributed by employer 13175394  
**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 07 Day 31 Year 2021  
**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) 1.46  
 (2) Base unit measure: ☒ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer BELLAGIO  
**b** EIN 94-3373852 **c** Dollar amount contributed by employer 9580532  
**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 05 Day 31 Year 2023  
**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) 1.51  
 (2) Base unit measure: ☒ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer CAESAR'S PALACE  
**b** EIN 88-0097966 **c** Dollar amount contributed by employer 8117415  
**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 05 Day 31 Year 2023  
**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) 1.51  
 (2) Base unit measure: ☒ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer ARIA RESORT & CASINO  
**b** EIN 20-5396350 **c** Dollar amount contributed by employer 8958494  
**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 05 Day 31 Year 2023  
**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) 1.51  
 (2) Base unit measure: ☒ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer MGM GRAND HOTEL, INC  
**b** EIN 94-3373856 **c** Dollar amount contributed by employer 7319762  
**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 05 Day 31 Year 2023  
**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) 1.56  
 (2) Base unit measure: ☒ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**a** Name of contributing employer MANDALAY BAY  
**b** EIN 88-0384693 **c** Dollar amount contributed by employer 7034670  
**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 05 Day 31 Year 2023  
**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) 1.56  
 (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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input checked="" type="checkbox"/> reasonable approximation (see instructions for required attachment) . . . . .	<b>14a</b>	53
<b>b</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) . . . . .	<b>14b</b>	50
<b>c</b> 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) . . . . .	<b>14c</b>	56

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year . . . . .	<b>15a</b>	1.06
<b>b</b> The corresponding number for the second preceding plan year . . . . .	<b>15b</b>	1.14

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year . . . . .	<b>16a</b>	1
<b>b</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 . . . . .	<b>16b</b>	278796

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

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

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

**19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:

Stock: 46.0% Investment-Grade Debt: 8.1% High-Yield Debt: 8.2% Real Estate: 16.8% Other: 20.9%

**b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☒ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation \_\_\_\_\_



<b>SCHEDULE MB</b> <b>(Form 5500)</b> <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	<b>Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information</b> <p>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).</p> <p>► <b>File as an attachment to Form 5500 or 5500-SF.</b></p>	<small>OMB No. 1210-0110</small> <hr/> <b>2022</b> <hr/> <b>This Form is Open to Public Inspection</b>
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
► <b>Round off amounts to nearest dollar.</b> ► <b>Caution:</b> A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.		
<b>A</b> Name of plan SOUTHERN NEVADA CULINARY AND BARTENDERS PENSION PLAN	<b>B</b> Three-digit plan number (PN) ► <u>001</u>	
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES, SOUTHERN NEVADA CULINARY & BARTENDERS PENSION PLAN	<b>D</b> Employer Identification Number (EIN) <u>88-6016617</u>	
<b>E</b> Type of plan: (1) <input checked="" type="checkbox"/> Multiemployer Defined Benefit (2) <input type="checkbox"/> Money Purchase (see instructions)		
<b>1a</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>		
<b>b</b> Assets		
(1) Current value of assets .....	<b>1b(1)</b>	2,950,114,000
(2) Actuarial value of assets for funding standard account.....	<b>1b(2)</b>	2,950,114,000
<b>c</b> (1) Accrued liability for plan using immediate gain methods .....	<b>1c(1)</b>	3,157,511,076
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases .....	<b>1c(2)(a)</b>	
(b) Accrued liability under entry age normal method.....	<b>1c(2)(b)</b>	
(c) Normal cost under entry age normal method .....	<b>1c(2)(c)</b>	
(3) Accrued liability under unit credit cost method.....	<b>1c(3)</b>	3,157,511,076
<b>d</b> Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	<b>1d(1)</b>	
(2) "RPA '94" information:		
(a) Current liability .....	<b>1d(2)(a)</b>	5,851,594,256
(b) Expected increase in current liability due to benefits accruing during the plan year .....	<b>1d(2)(b)</b>	159,999,999
(c) Expected release from "RPA '94" current liability for the plan year .....	<b>1d(2)(c)</b>	231,426,257
(3) Expected plan disbursements for the plan year.....	<b>1d(3)</b>	228,905,467
<b>Statement by Enrolled Actuary</b> <small>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.</small>		
<div style="border: 1px solid black; padding: 5px; width: 100px; float: left;">SIGN HERE</div> <div style="text-align: center; margin-top: 20px;">             Signature of actuary         </div>	<div style="font-size: 1.5em; margin-bottom: 10px;">10/11/2023</div> <div>             Date  <u>2304013</u>              Most recent enrollment number  <u>818-691-2002</u>              Telephone number (including area code)           </div>	
<div style="display: flex; justify-content: space-between;"> <div>             CARY FRANKLIN              Type or print name of actuary              HORIZON ACTUARIAL SERVICES, LLC              Firm name              5200 LANKERSHIM BLVD STE 740              NORTH HOLLYWOOD CA 91601              Address of the firm           </div> </div>		
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 <input type="checkbox"/>		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.		

<b>a</b>	Current value of assets (see instructions)	<b>2a</b>	2,950,114,000
<b>b</b>	"RPA '94" current liability/participant count breakdown:		
		<b>(1) Number of participants</b>	<b>(2) Current liability</b>
(1)	For retired participants and beneficiaries receiving payment.....	30,927	1,818,068,754
(2)	For terminated vested participants.....	28,125	1,454,215,419
(3)	For active participants:		
(a)	Non-vested benefits .....		39,151,312
(b)	Vested benefits .....		2,540,158,771
(c)	Total active.....	40,774	2,579,310,083
(4)	Total.....	99,826	5,851,594,256
<b>c</b>	If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage.....	<b>2c</b>	50.41 %

(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	
		132,441,000						
				Totals ►	3(b)	132,441,000	3(c)	0

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** 2.22 %
- |  | Pre-retirement   | Post-retirement  |
|--|--|--|
| <b>b</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 |
| <b>c</b> Mortality table code for valuation purposes:  |  |  |
| <b>(1)</b> Males   | <b>6c(1)</b> 6+2   | 6+2  |
| <b>(2)</b> Females   | <b>6c(2)</b> 6F+2  | 6F+2   |
| <b>d</b> Valuation liability interest rate   | <b>6d</b> 6.50 %   | 6.50 %   |
| <b>e</b> Salary scale  | <b>6e</b> % <input checked="" type="checkbox"/> N/A  |  |
| <b>f</b> Withdrawal liability interest rate:   |  |  |
| <b>(1)</b> Type of interest rate   | <b>6f(1)</b> <input checked="" type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input type="checkbox"/> N/A |  |
| <b>(2)</b> If "Single rate" is checked in (1), enter applicable single rate  | <b>6f(2)</b>   | 6.50 %   |
| <b>g</b> Estimated investment return on actuarial value of assets for year ending on the valuation date                  | <b>6g</b>  | 10.9 %   |
| <b>h</b> Estimated investment return on current value of assets for year ending on the valuation date                    | <b>6h</b>  | 16.0 %   |
| <b>i</b> Expense load included in normal cost reported in line 9b  | <b>6i</b>  | <input type="checkbox"/> N/A   |
| <b>(1)</b> If expense load is described as a percentage of normal cost, enter the assumed percentage                     | <b>6i(1)</b>   | %  |
| <b>(2)</b> If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b | <b>6i(2)</b>   | 7,732,980  |
| <b>(3)</b> If neither (1) nor (2) describes the expense load, check the box  | <b>6i(3)</b>   | <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	-94,206,071	-9,407,585
3	38,786,168	3,873,255
4	15,867,480	1,584,555
5	-313,662,292	-40,968,916

**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

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

  

<b>9 Funding standard account statement for this plan year:</b>		
<b>Charges to funding standard account:</b>		
<b>a</b> Prior year funding deficiency, if any.....	<b>9a</b>	0
<b>b</b> Employer's normal cost for plan year as of valuation date.....	<b>9b</b>	75,733,801

  

<b>c</b> 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.....	<b>9c(1)</b>	1,188,114,465	140,654,716
(2) Funding waivers.....	<b>9c(2)</b>	0	0
(3) Certain bases for which the amortization period has been extended.....	<b>9c(3)</b>	0	0

  

<b>d</b> Interest as applicable on lines 9a, 9b, and 9c.....	<b>9d</b>	14,065,254
<b>e</b> Total charges. Add lines 9a through 9d.....	<b>9e</b>	230,453,771

  

<b>Credits to funding standard account:</b>		
<b>f</b> Prior year credit balance, if any.....	<b>9f</b>	305,696,278
<b>g</b> Employer contributions. Total from column (b) of line 3.....	<b>9g</b>	132,441,000

  

		Outstanding balance	
<b>h</b> Amortization credits as of valuation date.....	<b>9h</b>	675,021,111	106,423,739

  

<b>i</b> Interest as applicable to end of plan year on lines 9f, 9g, and 9h.....	<b>9i</b>	30,374,745
--	-----------	------------

  

<b>j</b> Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL).....	<b>9j(1)</b>	627,100,708
(2) "RPA '94" override (90% current liability FFL).....	<b>9j(2)</b>	2,424,347,286
(3) FFL credit.....	<b>9j(3)</b>	0

  

<b>k</b> (1) Waived funding deficiency.....	<b>9k(1)</b>	0
(2) Other credits.....	<b>9k(2)</b>	0

  

<b>l</b> Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2).....	<b>9l</b>	574,935,762
---	-----------	-------------

  

<b>m</b> Credit balance: If line 9l is greater than line 9e, enter the difference.....	<b>9m</b>	344,481,991
--	-----------	-------------

  

<b>n</b> Funding deficiency: If line 9e is greater than line 9l, enter the difference.....	<b>9n</b>	
--	-----------	--

  

<b>o</b> Current year's accumulated reconciliation account:		
(1) Due to waived funding deficiency accumulated prior to the 2022 plan year.....	<b>9o(1)</b>	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.....	<b>9o(2)(a)</b>	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)).....	<b>9o(2)(b)</b>	0
(3) Total as of valuation date.....	<b>9o(3)</b>	0

  

<b>10</b> Contribution necessary to avoid an accumulated funding deficiency. (see instructions.).....	<b>10</b>	
---	-----------	--

  

<b>11</b> Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.....	<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No
--	--

# Southern Nevada Culinary & Bartenders Pension Plan

2022 Schedule MB, line 8b(2)  
Schedule of Active Participant Data  
EIN: 88-6016617  
PN: 001

## Schedule of Active Participant Data

Measurement Date: January 1, 2022

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

### Years of Credited Service

Age	Stat	Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 +	Total
Under 25	Count	-	749	71	-	-	-	-	-	-	-	820
	Avg Ben		\$56	\$169								\$66
25 - 29	Count	-	1,724	1,295	66	1	-	-	-	-	-	3,086
	Avg Ben		\$73	\$201	\$335							\$132
30 - 34	Count	-	1,573	1,817	743	96	-	-	-	-	-	4,229
	Avg Ben		\$76	\$211	\$349	\$510						\$192
35 - 39	Count	-	1,242	1,467	974	820	78	-	-	-	-	4,581
	Avg Ben		\$82	\$213	\$359	\$533	\$679					\$274
40 - 44	Count	-	971	1,124	979	1,174	651	60	-	-	-	4,959
	Avg Ben		\$83	\$217	\$364	\$539	\$720	\$869				\$370
45 - 49	Count	-	872	1,068	922	1,376	1,043	430	72	-	-	5,783
	Avg Ben		\$85	\$222	\$383	\$556	\$734	\$887	\$1,039			\$458
50 - 54	Count	-	725	826	959	1,491	1,376	809	428	58	-	6,672
	Avg Ben		\$87	\$224	\$388	\$569	\$752	\$910	\$1,084	\$1,197		\$566
55 - 59	Count	-	563	680	814	1,484	1,496	970	637	231	78	6,953
	Avg Ben		\$88	\$225	\$397	\$575	\$763	\$926	\$1,091	\$1,246	\$1,415	\$649
60 - 64	Count	-	279	324	393	637	641	434	269	118	118	3,213
	Avg Ben		\$94	\$225	\$398	\$573	\$769	\$928	\$1,110	\$1,257	\$1,445	\$664
65 - 69	Count	-	92	104	58	70	25	20	8	8	11	396
	Avg Ben		\$97	\$213	\$401	\$567	\$767	\$953				\$420
70 +	Count	-	28	21	11	12	5	2	2	1	-	82
	Avg Ben		\$81	\$217								\$319
Total	Count	-	8,818	8,797	5,919	7,161	5,315	2,725	1,416	416	207	40,774
	Avg Ben		\$78	\$215	\$375	\$558	\$749	\$915	\$1,090	\$1,239	\$1,434	\$432

#### Stat Description:

- Count: Number of active participants as of the valuation date
- Avg Ben: The average accrued monthly benefit for active participants as of the valuation date

### Notes

- An active participant is a participant who has at least one year of Credited Service, and who worked at least 300 hours in the Plan Year before the valuation date.

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

---

**Plan Name** Southern Nevada Culinary and Bartenders Pension Plan

---

**Plan Sponsor** Board of Trustees, Southern Nevada Culinary & Bartenders Pension Plan

---

**EIN / PN** 88-6016617 / 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** 6.50% per annum, compounded annually, net of investment expense for determining costs and liabilities

This interest rate assumptions, 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. This assumption was developed based on our professional judgment, the investment policy and asset allocation for the Plan (as set by the plan sponsor) and considers the results of the 2022 edition of the Survey of Capital Market Assumptions by Horizon Actuarial Services, LLC.

The highest rate within the IRS allowable range for determining Current Liability, which 2.22% per annum as of January 1, 2022.

---

**Retirement Age** Active participants: Retirement rates for those who have met the applicable eligibility requirements are show in the table below (weighted average retirement age: 62.9).

Age	Percent Retiring
62	65.0%
63	40.0%
64	40.0%
65	45.0%
66-69	35.0%
70+	100.0%

Inactive vested participants: 100% are assumed to retire at age 62 (or current age, if older).

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

---

<b><i>Operating Expenses</i></b>	Expenses are assumed to be \$8,000,000, payable monthly, added to the Plan's normal cost. Investment counseling and investment management fees are not included in assumed operating expenses. (Expenses were assumed to be \$8,000,000 for the January 1, 2021 valuation.) This assumption is selected based on a review of recent years' operating expenses and anticipated future changes in expenses, including inflation.
----------------------------------	--

---

<b><i>Hours Worked</i></b>	For the purpose of projecting future benefit accruals, it is assumed that each active participant will work the same number of hours per year as worked during the Plan Year preceding the valuation date.
----------------------------	--

---

<b><i>Contribution Income</i></b>	83,650,000 hours are assumed to be worked during 2022 at a contribution rate of \$1.505 per hour through May 2022 and \$1.555 per hour thereafter. (Prior year valuation assumed 72,900,000 hours at a contribution rate of \$1.405 per hour through May 2021 and \$1.505 per hour thereafter).
-----------------------------------	---

---

<b><i>Active Participant</i></b>	For valuation purposes, an active participant is a participant who has at least one year of Credited Service, and who worked at least 300 hours in the Plan Year ended December 31, 2021, and had not retired as of January 1, 2022.
----------------------------------	--

---

<b><i>Non-Disabled Mortality</i></b>	<p>RP-2014 Blue Collar Healthy Mortality with two-year set forward (separate male and female tables) and no future improvement in mortality rates beyond any included in published table.</p> <p>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.</p> <p>For determining the RPA '94 current liability, the mortality tables prescribed by the PPA were used.</p>
--------------------------------------	---

---

<b><i>Disabled Mortality</i></b>	<p>PBGC Mortality Tables (separate male and female tables) for disabled lives receiving Social Security benefits with no future improvement in mortality rates beyond any included in the published table.</p> <p>The 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.</p> <p>For determining the RPA '94 current liability, the mortality tables prescribed by the PPA were used.</p>
----------------------------------	---

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

**Disability**

Illustrations of the annual rates of disablement are shown in the table below for selected ages (the same rates are used for males and females):

*Representative Disability Rates*

Age	Males and Females
20	0.015%
25	0.023%
30	0.028%
35	0.038%
40	0.055%
45	0.090%
50	0.153%
55	0.253%
60	0.408%

**Withdrawal**

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

*Representative Withdrawal Rates*

Age	Males and Females
20	20.00%
25	16.00%
30	13.00%
35	10.00%
40	8.00%
45	8.00%
50	5.00%
55	5.00%
60	5.00%

**Reemployment**

It is assumed that participants will not be reemployed following a break in service.

**Form of Payment**

All participants who retire from active service are assumed to elect to receive half of their accrued benefit as a single life annuity and half in a lump sum at retirement. The lump sum is limited to \$50,000.

75% of inactive vested participants are assumed to receive half of their benefit as a lump sum (limited to \$50,000) at age 62 with the remaining benefit assumed payable as a single life annuity, and 25% are assumed to receive their benefit as a single life annuity.



**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

---

<b>Marriage</b>	50% of non-retired participants are assumed to be married.
-----------------	--

---

<b>Spouse Ages</b>	Spouse of a male participant is 4 years younger than the participant; spouse of a female participant is 4 years older than the participant.
--------------------	---

---

<b>Inactive Vested Participants</b>	It is assumed that inactive vested participants who have not applied for pension benefits by age 70 will not do so.
-------------------------------------	---

---

<b>Lump Sum Conversion</b>	PPA Unisex Combined Mortality Table for 2022 and 5.50% interest. (Prior valuation used 2021 PPA Unisex Combined Mortality Table and 5.75% interest.)
----------------------------	--

---

<b>Cost Method</b>	<p>Costs and liabilities for all Plan benefits were determined based on the Unit Credit Cost Method. The Unit Credit Cost Method is used to determine the normal cost and the actuarial accrued liability. The actuarial accrued liability is the present value of the accrued benefits as of the beginning of the year for active participants and is the present value of all benefits for other participants. The normal cost is the present value of the difference between the accrued benefits as of the beginning and end of the year. The normal cost and actuarial accrued liability for the plan are the sums of the individually computed normal costs and actuarial accrued liabilities for all Plan participants; however, the sum of the individual normal costs is then adjusted by the ratio of the assumed contributory hours for the coming year to the total actual contributory hours for the prior year.</p>
--------------------	---

---

<b>Asset Valuation Method</b>	<p>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 five years at the rate of 20% per year. Expected 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 not less than 80% nor more than 120% of the market value.</p> <p>On March 17, 2023, the Board of Trustees adopted an asset valuation method change. Effective January 1, 2022, the actuarial value of assets was reset to the market value of assets and, from the Plan Year 2022 onwards the difference between the actual and expected returns on the market value of assets will again be phased in at a rate of 20% per year.</p>
-------------------------------	--

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

---

***Participant Data***

Actuarial valuation was prepared based on data files for active, retired, and inactive vested participants furnished by Zenith American Solutions.

---

***Missing or Incomplete  
Participant Data***

Assumptions were made to adjust for participants and beneficiaries with missing or incomplete data, based on those exhibited by participants with similar known characteristics.

---

***Financial Information***

Financial information was obtained from the audited financial statements filed with the 2021 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 of 6.50% per annum (same as fund earnings assumption used to determine other plan costs and liabilities for the January 1, 2021 valuation), and the market value of assets.

---

***Change in Method***

The Actuarial Value of Assets on January 1, 2022 was reset to equal the Market Value of Assets per Board of Trustees election on March 17, 2023. Smoothing of investment gains/losses will commence again beginning with the 2022 Plan Year at a rate of 20% per year.

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Statement of Actuarial Assumptions/Methods  
EIN: 88-6016617  
PN: 001

---

***Changes in  
Assumptions***

Since the prior valuation, the following assumptions have been changed:

- **Lump Sum Conversion** – The mortality table and interest rate used to value lump sums was updated to the 2022 PPA Unisex Combined Mortality Table and 5.50% interest rate respectively. (Prior valuation was based on the 2021 PPA Unisex Combined Mortality Table and 5.75% interest rate.)
- **Contribution Income** – It is assumed that 83,650,000 hours will be worked in 2022 at a contribution rate of \$1.505 per hour through May 31, 2022 and \$1.555 per hour thereafter. (Prior valuation assumed 72,900,000 hours at a rate of \$1.405 per hour through May 31, 2021 and \$1.505 per hours thereafter.)

---

***Justification for  
Changes in  
Assumptions***

The assumptions were changed based on recent and anticipated future experience, and professional judgement.

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB – Statement by Enrolled Actuary  
EIN: 88-6016617  
PN: 001

---

Plan Sponsor: Board of Trustees, Southern Nevada Culinary & Bartenders Pension Plan

EIN: 88-6016617

Plan Number: 001

Plan Name: Southern Nevada Culinary & Bartenders Pension Plan

Valuation Date: January 1, 2022

Enrolled Actuary: Cary Franklin

Enrollment Number: 23-04013

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 entered in reliance on information provided by the plan's auditor.

**Southern Nevada Culinary &  
Bartenders Pension Plan**

**2022 Schedule MB, line 8b(1)  
Schedule of Projection of Expected  
Benefit Payments  
EIN: 88-6016617  
PN: 001**

***Schedule of Projection of Expected Benefit Payments***

Measurement Date: January 1, 2022

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

Plan Year Beginning January 1	Expected Annual Benefit Payments			
	Active Participants	Inactive Vested Participants	Retired Participants and Beneficiaries	Total
2022	\$39,035,395	\$58,383,351	\$123,753,741	\$221,172,487
2023	54,456,783	37,023,727	120,405,945	211,886,455
2024	64,766,283	40,688,398	116,930,562	222,385,244
2025	72,576,694	44,010,588	113,328,056	229,915,338
2026	81,042,130	46,481,844	109,599,620	237,123,594
2027	86,350,831	51,617,660	105,747,453	243,715,944
2028	92,396,393	52,607,976	101,774,924	246,779,292
2029	97,952,872	53,431,515	97,686,781	249,071,168
2030	98,162,036	55,943,427	93,489,405	247,594,868
2031	104,009,818	57,788,041	89,190,987	250,988,846
2032	105,788,604	59,435,539	84,801,653	250,025,796
2033	107,170,830	58,638,159	80,333,481	246,142,470
2034	108,252,800	59,173,418	75,800,571	243,226,789
2035	108,099,450	58,745,675	71,219,038	238,064,163
2036	107,411,688	58,540,449	66,607,012	232,559,149
2037	107,809,332	58,251,668	61,984,721	228,045,720
2038	107,452,833	58,486,039	57,374,405	223,313,277
2039	106,216,113	57,352,256	52,800,220	216,368,589
2040	105,122,728	56,788,061	48,288,130	210,198,919
2041	102,629,719	56,341,684	43,865,643	202,837,047
2042	102,383,916	56,007,950	39,561,360	197,953,226
2043	99,597,402	55,514,302	35,404,379	190,516,083
2044	98,001,862	54,256,671	31,423,690	183,682,223
2045	94,222,158	51,989,858	27,647,488	173,859,504
2046	92,434,911	50,459,099	24,102,194	166,996,204

**Southern Nevada Culinary &  
Bartenders Pension Plan**

***Schedule of Projection of Expected Benefit Payments (Cont.)***

Measurement Date: January 1, 2022

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

Plan Year Beginning January 1	Expected Annual Benefit Payments			
	Active Participants	Inactive Vested Participants	Retired Participants and Beneficiaries	Total
2047	\$88,616,994	\$49,295,759	\$20,811,329	\$158,724,082
2048	86,159,296	47,379,748	17,794,362	151,333,405
2049	82,344,770	45,486,910	15,065,293	142,896,974
2050	78,151,606	42,728,454	12,631,142	133,511,202
2051	75,383,079	40,501,615	10,491,212	126,375,906
2052	71,282,360	38,587,397	8,637,292	118,507,049
2053	67,438,749	36,779,006	7,054,529	111,272,284
2054	63,458,256	33,599,268	5,722,787	102,780,310
2055	59,302,405	30,994,603	4,618,134	94,915,142
2056	54,810,100	28,290,519	3,714,435	86,815,054
2057	50,292,673	25,845,111	2,984,836	79,122,621
2058	46,183,698	24,057,609	2,402,898	72,644,205
2059	41,806,446	21,450,048	1,943,516	65,200,010
2060	37,783,919	19,519,990	1,583,680	58,887,589
2061	34,388,020	17,798,466	1,302,981	53,489,466
2062	31,124,456	16,176,243	1,083,990	48,384,689
2063	28,142,924	14,654,466	912,348	43,709,738
2064	25,444,583	13,232,652	776,599	39,453,833
2065	22,955,197	11,909,000	667,861	35,532,059
2066	20,653,718	10,680,721	579,417	31,913,856
2067	18,529,088	9,544,338	506,291	28,579,717
2068	16,568,671	8,495,956	444,851	25,509,479
2069	14,764,861	7,531,488	392,460	22,688,809
2070	13,109,582	6,646,822	347,210	20,103,614
2071	11,594,848	5,837,927	307,711	17,740,486

**Notes**

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

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 8b(3)  
Schedule of Projection of  
Employer Contributions and  
Withdrawal Liability Payments  
EIN: 88-6016617  
PN: 001

***Schedule of Projection of Employer Contributions and Withdrawal Liability  
Payments***

Measurement Date: January 1, 2022

[Form 5500 Sch. MB, Line 8b(3)]

<b>Plan Year Beginning January 1</b>	<b>Employer Contributions</b>	<b>Withdrawal Liability Payments</b>	<b>Total</b>
2022	\$ 125,892,699	\$ 0	\$ 125,892,699
2023	152,607,000	0	152,607,000
2024	152,607,000	0	152,607,000
2025	152,607,000	0	152,607,000
2026	152,607,000	0	152,607,000
2027	152,607,000	0	152,607,000
2028	152,607,000	0	152,607,000
2029	152,607,000	0	152,607,000
2030	152,607,000	0	152,607,000
2031	152,607,000	0	152,607,000

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001

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.

<b><i>Plan Name</i></b>	Southern Nevada Culinary and Bartenders Pension Plan
<b><i>Plan Sponsor</i></b>	Board of Trustees, Southern Nevada Culinary & Bartenders Pension Plan
<b><i>EIN / PN</i></b>	88-6016617 / 001
<b><i>Effective Date and Most Recent Amendment</i></b>	The original effective date of the Plan is January 1, 1971. The most recent amendment reflected in this valuation is Amendment #7, which was adopted on December 9, 2021.
<b><i>Plan Year</i></b>	The twelve-month period beginning January 1 and ending December 31.
<b><i>Employers</i></b>	A participating Employer is any employer or entity that has been accepted for participation in the Plan and that is required to contribute to the Plan pursuant to a collective bargaining agreement or regulations adopted by the Board of Trustees.
<b><i>Participants</i></b>	All Employees in Covered Employment participate in the Plan immediately upon entering into Covered Employment.



**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001

***Pension Credit***

A participant receives Past Service Credit for covered employment between January 1, 1964 and January 1, 1971 provided he worked at least 350 hours in 1971 or 350 hours in 1972. Future Service Credits are determined under the following schedule:

Hours Worked in a Plan Year 1971-75	Future Service Credit	Hours of Employment in a Plan Year 1976 and Later	Future Service Credit
1400 & over	1.00	1000 & over	1.00
1050-1399	.75	900-999	.90
700-1049	.50	800-899	.80
350-699	.25	700-799	.70
Under 350	None	600-699	.60
		500-599	.50
		400-499	.40
		300-399	.30
		Under 300	None

***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 excluding participation before January 1, 1988 (or the tenth anniversary including participation before January 1, 1988).

***Break-In-Service***

Completion of less than 300 hours of service in a Plan Year.

*Note:* For non-vested benefits, cancellation of Pension Credit occurs after the greater of (i) five consecutive Break-in-Service years or (ii) the number of aggregate Plan Years for which the employee has received Past or Future Service Credit.

***Regular Pension –  
Eligibility***

Age 62 with at least 5 years of Pension Credit, or age 65 and the tenth anniversary of participation without a Break-in-Service.

**Southern Nevada Culinary &  
Bartenders Pension Plan**

**2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001**

***Regular Pension –  
Amount of Benefit***

The monthly amount of the Regular Pension for Pension Credits earned on and after January 1, 2016 is determined in accordance with the following schedule:

Hours Worked in Plan Year	Monthly Accumulated Benefit	Hours Worked in Plan Year	Monthly Accumulated Benefit
2000 or more	\$37.83	1000-1099	\$18.92
1900-1999	35.94	900-999	17.03
1800-1899	34.05	800-899	15.14
1700-1799	32.16	700-799	13.25
1600-1699	30.27	600-699	11.36
1500-1599	28.38	500-599	9.46
1400-1499	26.49	400-499	7.57
1300-1399	24.60	300-399	5.68
1200-1299	22.71	Under 300	None
1100-1199	20.82		

For participants who worked at least 300 hours in 2016 and were not retired as of January 1, 2016, the schedule above also applies to Pension Credits earned between January 1, 1976 and December 31, 2015. Other benefit schedules apply to pre-2016 service for participants who did not work at least 300 hours in 2016.

In addition, the amount of Regular Pension includes \$11.00 for each year of Pension Credit accumulated prior to January 1, 1976.

Pensioners are entitled to a pension of not less than \$175.00 (\$125.00 prior to January 1, 1994) per month even if the scheduled benefit produces a lesser amount. Inactive vested participants are entitled to receive the benefit level in effect at the date of benefit commencement.

For 2020, participants are credited with the greater of 2019 or 2020 hours for all benefit purposes, if at least one hour worked in 2020 (Amendment Seven, adopted at the December 9, 2021 Board of Trustees Meeting)

***Deferred  
Commencement of  
Benefits***

In the event that pension benefits commence after the first day of the month following an Employee's eligibility to retire for a Regular Pension, the benefit is increased to reflect the greater of (i) the Actuarial Equivalent of the Regular Pension at the initial eligibility for a Regular Pension, and (ii) the additional benefit accrued during the period of service after the initial eligibility date. The increase in the Employee's benefit is computed at the end of each Plan Year following initial eligibility and again at the Employee's Pension Benefit Starting Date. The actuarial equivalent adjustment increase factor equals 1.0% for each month eligibility precedes the Pension Benefit Starting Date for the first 60 months, and 1.5% for each additional month after 60 months.

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001

---

**Early Pension –  
Eligibility**

Age 55 with at least 5 years of Pension Credit.

---

**Early Pension –  
Amount of Benefit**

The calculated Regular Pension reduced by  $\frac{3}{4}$  of one percent for each month the retiring employee is under age 62 but not under age 60, and  $\frac{1}{2}$  of one percent for each month under age 60. The \$175.00 (\$125.00 prior to January 1, 1994) minimum pension does not apply to the Early Pension.

---

**Disability Benefit –  
Eligibility**

Totally and permanently disabled with at least 5 years of Pension Credit and worked in covered employment for at least 300 hours during the year of disability and the prior Plan Year combined.

---

**Disability Benefit –  
Amount of Benefit**

Same as the calculated Regular Pension, commencing immediately.

If married, the pension is payable in the 50% Joint and Survivor form of payment. At regular retirement, the pensioner may elect another form of payment.

---

**Vested Benefit**

Vesting is provided for participants who have accumulated at least 10 years of Pension Credit (5 years of Pension Credit for employees of the unions or of the Trust). Employees with at least one hour of service on or after January 1, 1988, also vest upon the later of (a) age 65 or (b) the fifth anniversary of commencement of participation in the Plan without a Break-in-Service. Employees with at least one hour of service on or after January 1, 1994 are vested if they have accumulated at least 8 years of Pension Credit. Employees with at least one hour of service on or after January 1, 1997 are vested if they have accumulated at least 5 years of Pension Credit.

---

**Pre-Retirement Death  
Benefits**

*Spouse's Benefit*

If a deceased married participant had not retired but had met the service requirements for vesting, his spouse receives a survivor's annuity. The survivor's annuity is payable for life, commencing upon the death of the participant, and the monthly amount is the survivor's portion of the Regular Pension earned through the date of death (based on a 50% Joint and Survivor Annuity). (Prior to January 1, 1994, the survivor annuity was a monthly amount, payable for life, equal to 50% of the benefit the participant would have received had he retired on the Joint and Survivor pension the day before he died. If the participant was under age 55 and vested at the time of death, the benefit to the spouse was deferred until the participant would have been age 55.)

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001

---

***Lump Sum Death Benefit*** For active participants with at least one year of Future Service Credit. The amount of benefit is equal to \$500.00 for each year of Pension Credit, Past or Future, up to a maximum of \$20,000 (\$10,000 prior to January 1, 1994). This benefit is payable only if no other death benefit is payable.

---

***Forms of Payment***

**Normal Form:**

For married participants, retirement benefits are paid in the form of a 50% joint and survivor annuity (with “pop-up” increase feature) unless this form is rejected by a participant. If not rejected, the benefit amount otherwise payable is reduced to reflect the joint and survivor form. If rejected, or if not married, benefits are payable for the life of the participant without reduction. Unmarried participants may elect the joint and survivor annuity as an optional form of payment.

**Optional Forms:**

*Lump Sum Option*

A participant retiring on a Regular Pension who rejects the Joint and Survivor Benefit or is not married may elect to receive up to 50% of the actuarial equivalent of his pension as a lump sum payment and the remaining portion of his benefit as a life annuity or joint and survivor annuity. The actuarial equivalence is based upon 6.50% interest and the 1971 Group Annuity Mortality Table, or the PPA statutory interest rates and mortality table, whichever produces the greater lump sum. The lump sum payment may not exceed \$50,000.

*Life Annuity*

Monthly payment, payable to the participant for life. Payments stop upon the death of the participant.

*Qualified Optional Survivor Annuity*

A 75% joint and survivor annuity is available to married participants.

---

***Actuarial Equivalence***

Benefits under the 50% joint and survivor annuity (with “pop-up” increase feature) are converted from the amount payable under the Life Annuity by a factor equal to 90.0% minus 0.4% for each year that the spouse is younger than the Employee, and plus 0.4% for each year that the spouse is older than the Employee, subject to a maximum factor of 99.0%. Other optional joint forms of benefit for healthy and disabled employees are also converted by means of a formula.

---

***Contribution Rates***

Employer contribution rate is \$1.505 per hour, effective through May 31, 2022 and \$1.555 per hour thereafter.

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

---

2022 Schedule MB, line 6  
Summary of Plan Provisions  
EIN: 88-6016617  
PN: 001

***Changes in Plan  
Provisions***

For 2020, participants are credited with the greater of 2019 or 2020 hours for all benefit purposes if at least one hour worked in 2020. (Amendment Seven, adopted at the December 9, 2021 Board of Trustees Meeting)

Employer contribution rate is \$1.555 per hour, effective June 1, 2022; prior to June 1, 2022 the contribution rate was \$1.505 per hour.

---

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, lines 9c and 9h  
Schedule of Funding Standard Account Bases  
EIN: 88-6016617  
PN: 001

**Exhibit 4.2 - Funding Standard Account Amortization Bases**

**Charges**

[Schedule MB, Line 9c]

Type	Date Established	Initial Period	Outstanding at 1/1/2022 Period	Balance	Annual Payment
Amendment	1/1/1993	30.00	1.00	\$ 1,428,607	\$ 1,428,607
Amendment	1/1/1994	30.00	2.00	1,773,727	914,779
Amendment	1/1/1997	30.00	5.00	3,242,674	732,675
Amendment	1/1/1998	30.00	6.00	17,897,305	3,471,377
Amendment	1/1/1999	30.00	7.00	39,018,192	6,680,038
Assumption	1/1/1999	30.00	7.00	16,810,920	2,878,083
Amendment	1/1/2000	30.00	8.00	5,784,900	892,109
Amendment	1/1/2003	30.00	11.00	5,192,156	634,053
Amendment	1/1/2005	30.00	13.00	17,922,826	1,956,913
ENIL (2008)	1/1/2009	29.00	16.00	237,503,088	22,830,976
ENIL (2008)	1/1/2010	28.00	16.00	36,173,706	3,477,349
ENIL (2008)	1/1/2011	27.00	16.00	38,084,592	3,661,041
ENIL (2008)	1/1/2012	26.00	16.00	30,660,321	2,947,351
Assumption	1/1/2012	15.00	5.00	1,454,731	328,693
Exper Loss	1/1/2012	15.00	5.00	32,548,667	7,354,304
ENIL (2008)	1/1/2013	25.00	16.00	31,024,763	2,982,385
ENIL (2008)	1/1/2014	24.00	16.00	78,574,507	7,553,303
Assumption	1/1/2014	15.00	7.00	33,743,841	5,777,052
Exper Loss	1/1/2015	15.00	8.00	11,128,727	1,716,199
Exper Loss	1/1/2016	15.00	9.00	36,813,724	5,193,260
Exper Loss	1/1/2017	15.00	10.00	28,388,974	3,708,018
Exper Loss	1/1/2018	15.00	11.00	24,684,788	3,014,446
Amendment	1/1/2018	15.00	11.00	98,907,997	12,078,404
Exper Loss	1/1/2019	15.00	12.00	55,843,862	6,426,929
Assumption	1/1/2019	15.00	12.00	15,347,256	1,766,277
Exper Loss	1/1/2020	15.00	13.00	32,177,304	3,513,295
Assumption	1/1/2020	15.00	13.00	61,142,179	6,675,839
Assumption	1/1/2021	15.00	14.00	140,186,483	14,603,151
Amendment	1/1/2022	15.00	15.00	38,786,168	3,873,255
Assumption	1/1/2022	15.00	15.00	15,867,480	1,584,555
Total Charges				\$1,188,114,465	\$ 140,654,716

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, lines 9c and 9h  
Schedule of Funding Standard Account Bases  
EIN: 88-6016617  
PN: 001

***Exhibit 4.2 - Funding Standard Account Amortization Bases (Cont.)***

**Credits**

[Schedule MB, Line 9h]

Type	Date Established	Initial Period	Outstanding at 1/1/2022 Period	Balance	Annual Payment
Assumption	1/1/1994	30.00	2.00	\$ 212,820	\$ 109,759
Assumption	1/1/1997	30.00	5.00	203,067	45,883
Assumption	1/1/2001	30.00	9.00	944,858	133,290
Assumption	1/1/2002	30.00	10.00	1,350,396	176,382
Assumption	1/1/2003	30.00	11.00	1,525,739	186,320
Assumption	1/1/2004	30.00	12.00	1,710,966	196,911
Assumption	1/1/2006	30.00	14.00	1,620,498	168,806
Assumption	1/1/2007	30.00	15.00	28,016,122	2,797,739
Method	1/1/2008	15.00	1.00	4,775,603	4,775,603
Exper Gain	1/1/2009	15.00	2.00	4,097,253	2,113,111
Exper Gain	1/1/2010	15.00	3.00	45,198,503	16,024,278
Exper Gain	1/1/2011	15.00	4.00	37,964,636	10,405,616
Exper Gain	1/1/2013	15.00	6.00	12,772,035	2,477,275
Exper Gain	1/1/2014	15.00	7.00	48,210,344	8,253,763
Exper Gain	1/1/2021	15.00	14.00	78,549,908	8,182,502
Exper Gain	1/1/2022	15.00	15.00	94,206,071	9,407,585
Method	1/1/2022	10.00	10.00	313,662,292	40,968,916
Total Credits				\$ 675,021,111	\$ 106,423,739
<b>Net Total</b>				<b>\$ 513,093,354</b>	<b>\$ 34,230,977</b>

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 actuarial cost method, or asset valuation method
Combined	Combined charge base or combined credit base
Offset	Combined and offset charge and credit bases

**Southern Nevada Culinary &  
Bartenders Pension Plan**

2022 Schedule MB, line 11  
Justification for Change in Actuarial Assumptions  
EIN: 88-6016617  
PN: 001

---

Since the prior valuation, the following assumptions have been changed:

- **Lump Sum Conversion** – The mortality table and interest rate used to value lump sums was updated to the 2022 PPA Unisex Combined Mortality Table and 5.50% interest rate respectively. (Prior valuation was based on the 2021 PPA Unisex Combined Mortality Table and 5.75% interest rate.)
- **Contribution Income** – It is assumed that 83,650,000 hours will be worked in 2022 at a contribution rate of \$1.505 per hour through May 31, 2022 and \$1.555 per hour thereafter. (Prior valuation assumed 72,900,000 hours at a rate of \$1.405 per hour through May 31, 2021 and \$1.505 per hours thereafter.)

The assumptions were changed based on recent and anticipated future experience, and professional judgement.



**Southern Nevada Culinary &  
Bartenders Pension Plan**

**2022 Schedule MB, line 3(d)  
Withdrawal Liability Amounts  
EIN: 88-6016617  
PN: 001**

---

**Schedule MB, line 3(d) – Withdrawal Liability Amounts**

<b>Payment Date</b>	<b>Periodic Amounts</b>	<b>Lump Sum Amounts</b>	<b>Total Amounts</b>
10/17/2022	\$0	\$279,000	\$279,000
<b>Total:</b>	<b>\$0</b>	<b>\$279,000</b>	<b>\$279,000</b>