FELRA AND UFCW PENSION FUND
BOARD OF TRUSTEES MEETING

MARCH 17, 2023

FELRA & UFCW PENSION FUND

AGENDA

MARCH 17, 2023

9:30 A.M.

I. CALL TO ORDER

II. MINUTES – (Pg. 4-19)
- **A. SPECIAL MEETING – SEPTEMBER 6, 2022 & NOVEMBER 2, 2022**
- **B. REGULAR MEETING – DECEMBER 12, 2022**
- **C. APPEALS COMMITTEE MEETING – NOVEMBER 30, 2022**

III. FINANCIAL REPORTS – (Pg. 21)
- **A. PNC REPORT**
- **B. INVESTMENT PERFORMANCE SERVICES**

IV. ACTUARY'S REPORT

V. ATTORNEYS' REPORT – (Pg. 23-31)

VI. ADMINISTRATIVE MANAGER'S REPORT – 4Q2022 – (Pg. 33-67)

VII. INVOICES – (Pg. 69-70)

VIII. OTHER FUND BUSINESS – (Pg. 72-83)
- **A. IPS FEE LETTER**
- **B. CALIBRE ENGAGEMENT LETTER**
- **C. UFCW LOCAL 27 WITHDRAWAL LIABILITY**
- **D. MISCELLANEOUS CORRESPONDENCE**

IX. NEXT MEETING DATE AND LOCATION

X. ADJOURNMENT

MINUTES

Food Employers Labor Relations Association
And United Food & Commercial Workers
Pension Fund

911 Ridgebrook Road
Sparks, Maryland 21152-9451
Telephone: (410) 683-6500
(800) 638-2972
www.associated-admin.com

8400 Corporate Drive, Suite 430
Landover, Maryland 20785-2361
Telephone: (301) 459-3020
(800) 638-2972
www.associated-admin.com

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF THE FELRA AND UFCW PENSION FUND
VIA VIDEO CONFERENCE
SEPTEMBER 6, 2022

The following Trustees were present:

UNION TRUSTEES	EMPLOYER TRUSTEES
M. Federici – Chairman	J. Paradis – Secretary
D. Blitzstein	D. Dosenbach
T. Hipkins	M. Goble
C. Hoffman	

Also present were:

D. Jensen – Associated Administrators, LLC
G. Kalwarski – Cheiron
M. Kreps – Groom Law Group
C. McDonough – Investment Performance Services
R. McKnight – Associated Administrators, LLC
C. Murphy – Associated Administrators, LLC
S. Sanchez – Slevin & Hart, P.C.
A. Sims – Associated Administrators, LLC
L. Walsh – Associated Administrators, LLC

I. CALL TO ORDER

A quorum being present, the Chairman called the meeting to order.

II. INVESTMENT CONSULTANT'S REPORT

The Trustees welcomed Chris McDonough from Investment Performance Services ("IPS") to the meeting.

Mr. McDonough reviewed with the Trustees a memorandum from IPS dated September 6, 2022 titled "FELRA & UFCW Pension Fund – Asset Allocation Considerations." The memo included an overview of The American Rescue Plan Act ("ARPA"), the final rules issued by the Pension Benefit Guaranty

Corporation ("PBGC"), a proposed investment strategy for the Special Financial Assistance ("SFA") received by the Fund, and a proposed asset allocation policy for the non-SFA assets of the Fund. Mr. McDonough stated that at the August 29, 2022 special Board meeting, the Trustees confirmed that their investment objective going forward is to invest the Fund's assets in a manner that is designed to enable the Fund to pay all benefits and expenses while taking the least amount of risk. He reported that Loomis Sayles, the investment manager hired by the Board to manage the Fund's SFA portfolio, projects that a full cash flow match approach will cover monthly pension benefits for approximately 11 years and 9 months. After discussion, and

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

RESOLVED, to contract with Loomis for a full cash match strategy.

Mr. McDonough noted that, based on Cheiron's modelling projections, with a full cash match strategy for the Fund's SFA asses, the Non-SFA assets portfolio will need to earn approximately 5.4% in order to achieve the Board's objective of continuing to pay all Fund benefits and expenses in perpetuity. Mr. McDonough reviewed a table that showed the expected annual compound return and risk of several portfolio options for the Fund's non-SFA assets, with expected returns between approximately 5.2% and 6.4%. He said that IPS recommends that the Trustees adopt an allocation that includes intermediate fixed income and approve hiring Segall Bryant & Hamill ("SBH").

Mr. Kevin Woodrich and Mr. Gene Kawalski from Cheiron reviewed their report titled "Stochastic Projections of Non-SFA Assets."

After discussion, the Trustees asked IPS and Cheiron to coordinate on reviewing portfolio options for the Fund's non-SFA assets. Mr. McDonough stated that IPS will draft a proposed restated Investment Policy Statement for Trustee and Counsel review, to reflect the Fund's updated investment strategies and objectives.

III. ADJOURNMENT

There being no further business to come before the Trustees, the meeting was adjourned.

Respectfully Submitted,

Jason Paradis, Secretary

21180939v1

Food Employers Labor Relations Association
And United Food & Commercial Workers
Pension Fund

911 Ridgebrook Road	8400 Corporate Drive, Suite 430
Sparks, Maryland 21152-9451	Landover, Maryland 20785-2361
Telephone: (410) 683-6500	Telephone: (301) 459-3020
(800) 638-2972	(800) 638-2972
www.associated-admin.com	www.associated-admin.com

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF THE FELRA AND UFCW PENSION FUND
VIA VIDEO CONFERENCE
NOVEMBER 2, 2022

The following Trustees were present:

UNION TRUSTEES	**EMPLOYER TRUSTEES**
M. Federici – Chairman	J. Paradis – Secretary
D. Blitzstein	D. Dosenbach
T. Hipkins	M. Goble

Also present were:

W. Antoshak – Associated Administrators, LLC
J. Chorpenning – UFCW Local 27
C. Hoffmann – UFCW Local 400
D. Hope – Investment Performance Services
D. Jensen – Associated Administrators, LLC
G. Kalwarski – Cheiron
M. Kreps – Groom Law Group
B. Maiorano – Associated Administrators, LLC
C. McDonough – Investment Performance Services
R. McKnight – Associated Administrators, LLC
C. Murphy – Associated Administrators, LLC
S. Sanchez – Slevin & Hart, P.C.
A. Sims – Associated Administrators, LLC
B. Slevin – Slevin & Hart, P.C.
L. Walsh – Associated Administrators, LLC
M. Wilson – UFCW Local 400
K. Woodrich – Cheiron

I. CALL TO ORDER

A quorum being present, the Chairman called the meeting to order.

II. FINANCIAL REPORT

A. Investment Performance Services

The Trustees welcomed Mr. Chris McDonough of Investment Performance Services ("IPS") to the meeting. Mr. McDonough presented the Asset Allocation Analysis dated November 2, 2022. Mr. McDonough stated that the Special Financial Assistance ("SFA") funding for $1,180,432,879 was invested in Loomis Sayles on September 28, 2022. Loomis estimates the cash-match portfolio will cover approximately 11.5 years of benefits and expenses, assuming the additional SFA proceeds expected to be received as a result of the Fund's supplemented application are allocated to the portfolio. He noted that pension checks have been paid using the SFA funds since June 1, 2022.

As of September 30, 2022, Mr. McDonough reported that the Non-SFA (legacy) assets for the Pension Fund are approximately $81.4 million, which consists of $70.4 million in cash, $7.3 million in private equity, $1.9 in opportunistic investments and $1.8 million in other investments.

Mr. McDonough provided an overview of the legacy portfolio investment considerations and stated that based on current yields, a target return of 5.4%, which Cheiron previously stated was the approximate return necessary to enable the Fund to pay all benefits and expenses in perpetuity, may be achievable through a low-risk investment grade fixed income strategy. He noted, however, that the legacy portfolio has a high degree of reinvestment risk due to an expected small percentage of assets to be received over the next 23 years as well as a potential decline in interest rates over the next 11.5 year accumulation period.

Mr. McDonough presented two possible alternative options for investing the legacy assets to achieve the Trustees' objective of paying all benefits and expenses while taking minimal investment risks: (1) Cash Flow Driven Investment strategy ("CDI"); and (2) a diversified investment portfolio with a 5.4% target return ("Traditional Approach"). He provided an overview of the CDI strategy that would include a mix of intermediate and long duration corporate and U.S. Treasury securities to capture yields by investing cash currently in the legacy portfolio plus incoming withdrawal liability payments. This strategy would be designed to complement and extend the cash flow matching strategy utilized for the SFA assets. However, Mr. McDonough reported that this strategy is not projected to result in sufficient assets to pay all Fund benefits and expenses in perpetuity. He noted that a 50% equity/50% CDI strategy potentially could meet this goal, assuming a 6.8% return for equities and a 5.1% yield on the CDI strategy. Mr. McDonough reported that if this approach is taken, the allocation mix between equities and the cash flow driven strategy would need to be revisited annually and the target allocations adjusted based on market conditions and liability projections.

Mr. McDonough provided an overview of the diversified investment portfolio option, with a 5.4% target return. He stated this approach allows incoming withdrawal liability payments to be invested upon receipt, according to the asset allocation approved by the Trustees. Mr. McDonough presented several portfolio options with varying expected returns along with their respective risk analyses. He noted that adding allocations to asset classes beyond public equity and investment grade fixed income results in lower expected risk and more efficient portfolios. Mr. McDonough reviewed Portfolios C, D, E, and F and noted that a percentage of the portfolio that would need to be allocated asset classes other than investment grade fixed income in order to achieve the 5.4% return objective. He stated that the amount of such percentage would be a function of the yields available in the investment grade fixed income market. He stated if yields decline, the percentage of the portfolio that would need to be allocated to higher risk asset classes would increase as a result. Mr. McDonough concluded that an initial allocation to a diversified portfolio with a target return appropriate for the objective would be an appropriate solution for the Fund’s legacy portfolio. He stated that ongoing reevaluation of the strategy based on changing market conditions would be important. After discussion, and

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED, to amend the Fund’s Investment Policy to adopt Portfolio C, as presented by IPS, which includes an allocation of 12.5% to US Large Cap Equity, 2.5% to US Small/Mid Cap Equity, 55% to Fixed Income – Core, 15% to Short Duration High Yield, 7.5% to High Yield, and 7.5% to Real Estate – Value Add; and**
>
> **FURTHER RESOLVED, to amend the Fund’s Investment Policy to reflect the Board’s intent to adjust the Portfolio C allocations as necessary to further the Board’s goal of paying all Fund liabilities in perpetuity; and**
>
> **FURTHER RESOLVED, to widen the asset allocation ranges under the Investment Policy to allow for future allocation adjustments as approved by the Board.**

The Trustees thanked Mr. McDonough for his report.

III. ADJOURNMENT

There being no further business to come before the Trustees, the meeting was adjourned.

Respectfully Submitted,

Mark Federici, Chairman

21180922v1

Food Employers Labor Relations Association
And United Food & Commercial Workers
Pension Fund

911 Ridgebrook Road
Sparks, Maryland 21152-9451
Telephone: (410) 683-6500
(800) 638-2972
www.associated-admin.com

8400 Corporate Drive, Suite 430
Landover, Maryland 20785-2361
Telephone: (301) 459-3020
(800) 638-2972
www.associated-admin.com

MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES
OF THE FELRA AND UFCW PENSION FUND
VIA VIDEO CONFERENCE
DECEMBER 12, 2022

The following Trustees were present:

UNION TRUSTEES	**EMPLOYER TRUSTEES**
M. Federici – Chairman	J. Paradis – Secretary
D. Blitzstein	D. Dosenbach
C. Hoffmann	M. Goble

Also present were:

W. Antoshak – Associated Administrators, LLC
Y. Anwar – UFCW Local 400
J. Hack – UFCW Local 27
N. Hill – UFCW Local 27
D. Hope – Investment Performance Services
D. Jensen – Associated Administrators, LLC
G. Kalwarski – Cheiron
R. Kamp – Ryan ALM, Inc.
M. Kreps – Groom Law Group
B. Maiorano – Associated Administrators, LLC
B. McKiver – UFCW Local 400
R. McKnight – Associated Administrators, LLC
C. Murphy – Associated Administrators, LLC
J. Nazario – UFCW Local 27
R. Ryan – Ryan ALM, Inc.
S. Sanchez – Slevin & Hart, P.C.
R. Sichel – Investment Performance Services
A. Sims – Associated Administrators, LLC
B. Slevin – Slevin & Hart, P.C.
L. Walsh – Associated Administrators, LLC
M. Wilson – UFCW Local 400
K. Woodrich – Cheiron

I. CALL TO ORDER

A quorum being present, the Chairman called the meeting to order. It was noted that Trustee Tom Hipkins gave his proxy to Trustee David Blitzstein.

II. MINUTES

The Trustees reviewed the minutes of the last regular meeting held on September 15, 2022, and the Appeals Committee meeting held on October 12, 2022, which were pre-circulated.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED that the minutes of the regular meeting held on September 15, 2022, and the Appeals Committee meeting held on October 12, 2022, are approved, as presented.**

III. FINANCIAL REPORT

A. PNC Bank

Summary of Cash Activity Report – September 30, 2022

Ms. Sims presented the Summary of Cash Activity Report for the period January 1, 2022 to September 30, 2022, as provided by PNC. Such report indicated a beginning balance of $44,736,757, receipts of $1,320,838,376, disbursements of $1,292,187,114, and an investment gain of $4,032,763, resulting in a balance of $77,420,782 as of September 30, 2022.

B. Investment Performance Services

The Trustees welcomed Mr. Rich Sichel and Mr. Danny Hope of Investment Performance Services ("IPS") to the meeting.

1. Master Consulting Report – September 30, 2022 – Combined

Mr. Sichel reviewed the IPS report for the period ending September 30, 2022. Such report indicated a beginning market value of $91,926,567, net cash flow of $1,173,667,307, and a net investment loss of $7,167,624, resulting in an ending market value of $1,258,426,250 as of September 30, 2022. The performance for the third quarter was -2.9%, gross of fees.

2. Preliminary Performance Update – October 31, 2022 – Combined

Mr. Sichel reviewed the IPS report for the period ending October 31, 2022. Such report indicated a beginning market value of $91,926,567, net cash flow of $1,167,185,872, and a net investment loss of $10,343,708, resulting in an ending market value of $1,248,768,730. The year-to-date performance through October 31, 2022 was negative 3.2%, gross of fees.

3. Investment Manager Review

Mr. Hope provided an update on the status of the contracts for the new investment managers selected for the non-SFA portfolio. He reported that the contracts with Wedge (Domestic Large Cap Equity – Value) , Northern Trust Russell 1000 Growth Index Fund (Domestic Large Cap Equity – Growth), Earnest SMID Core Fund (Domestic Small/Mid Cap Equity) and McKay Shields High Yield Fund (High Yield Fixed Income) were under review by Co-Counsel. Mr. Hope reported on the performance of the Fund's other managers, including Intercontinental (Real Estate – Value Add), Entrust (Opportunistic) and GCM Grosvenor Secondary Opportunities Feeder Fund (Private Equity). Mr. Hope noted that the Segall Bryant Hamill Investment Grade Fixed Income contract had been executed and funding was completed in December in the amount of $52,000,000. He noted that as additional monthly withdrawal liability payments are received, they would be allocated to the investment managers to balance the Fund's asset allocation in accordance with the Investment Policy targets.

4. Non-SFA Assets High Yield Short Duration Manager Search

Mr. Sichel provided a summary of IPS's manager search process for a High Yield Short Duration fixed income investment manager to invest a portion of the Fund's non-SFA assets. Taking into consideration the asset allocation, Mr. Sichel presented two investment manager options recommended by IPS: (a) Chartwell Investment Partners ("Chartwell"), and (b) Post Advisory Group LLC., ("Post"). Mr. Sichel noted that Chartwell would utilize the Short BB High Yield Fixed Income Strategy and Post would use the Post Immediate Term High Yield Strategy. The management fee for Chartwell is 50 basis points for the first $20 million, 40 basis points for the next $30 million, and 30 basis points thereafter. Post's management fees are 50 basis points on accounts under $10 million, 48 basis points on accounts $10-25 million, and 45 basis points on accounts over $25 million. He noted both firms have waived their minimum funding requirement.

After discussion, and On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED, to hire Chartwell Investment Partners as a Short Duration High Yield asset class investment manager, as recommended by IPS.**

5. Investment Grade Fixed Income Duration Analysis

Mr. Sichel reviewed a memo from IPS dated December 12, 2022 that provided analysis regarding the duration of the Investment Grade Fixed Income portfolio. He reported that IPS has capital market assumptions for three investment grade fixed income strategies for use in asset allocation reviews. These include: (a) Short-Term Fixed Income, 1-3 year government and investment grade corporate credit securities, (b) Intermediate Fixed Income, 1-10 year government and investment grade corporate credit securities, and (c) Core Fixed Income, 1-30 year government and investment grade corporate credit securities. Mr. Sichel then reviewed IPS's current long-term capital market assumptions, including the expected return and expected risk and interest rates, against the benchmark for each strategy. He noted that given that the non-SFA portfolio has a small amount of assets relative to the amount that will be received over the next ten years, IPS recommends the Fund continue to utilize the short-term government/credit strategy previously approved by the Trustees and consider other options in early 2023 when IPS updates the capital market assumptions. The Trustees concurred with this recommendation.

6. Asset Allocation for Non-SFA Assets

Mr. McDonough presented a comparison of asset allocation options with varying risk and rates of return for the Fund's non-SFA assets, for illustration and discussion. These options included additional allocations to Opportunistic, Infrastructure, and a combination of both investment strategies, for Trustee consideration.

C. Ryan ALM Report

The Trustees welcomed Mr. Russ Kamp and Mr. Ron Ryan of Ryan ALM, Inc., ("Ryan") to the meeting.

Mr. Ryan reviewed Ryan ALM's month-end report dated November 30, 2022. He provided an overview of the present value of assets versus the future value of assets through the year 2096. Mr. Ryan reviewed the LBP – Cash Flow Summary dated November 30, 2022, showing the total cash flow through July 30, 2032. Mr. Ryan noted that Ryan ALM will provide monthly performance reports to the Fund. The Trustees requested that Ryan present annually, at each December Board of Trustees meeting, to assist the Trustees in monitoring any changes in the long-term strategy being utilized for investment of the Fund's SFA assets.

The Trustees thanked Mr. Ryan and Mr. Kamp for their report and they was excused from the meeting.

IV. ACTUARY'S REPORT

The Trustees welcomed Mr. Gene Kalwarski and Mr. Kevin Woodrich of Cheiron to the meeting.

Mr. Woodrich stated that since the Fund is considered a terminated plan, his firm is working on a Solvency Valuation rather than a Minimum Funding Valuation. He stated Cheiron expects to have a final report completed in January 2023 for Trustee review.

The Trustees thanked Mr. Woodrich and Mr. Kalwarski for their report.

V. <u>ATTORNEY'S REPORT</u>

A. <u>Special Financial Assistance ("SFA")</u>

Ms. Sanchez reported on the Fund's supplemented application for Special Financial Assistance from the Pension Benefit Guaranty Corporation ("PBGC").

B. <u>Loomis Sayles Contract and Ryan ALM Contract</u>

Ms. Sanchez reported on the Fund's contracts with Loomis Sayles and Ryan ALM.

C. <u>Annual Statement of Compliance re SFA</u>

Ms. Sanchez reported on the PBGC Annual Statement of Compliance regards SFA requirements.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED to delegate authority to Chairman and Secretary to approve and sign the PBGC Annual Statement of Compliance regarding SFA requirements.**

D. <u>Investment Manager Update</u>

Ms. Sanchez reported on the contracts with the investment managers selected by the Trustees at the June 10, 2022 Board of Trustees meeting.

E. <u>Investment Policy Statement</u>

Ms. Sanchez reported on the proposed restated Investment Policy Statement.

F. <u>2020 Form 5500</u>

Ms. Sanchez reported on an amended Form 5500 for the 2020 Plan Year.

G. <u>Form W-4P</u>

Ms. Sanchez reported on the updated Form W-4P required by the IRS effective, January 1, 2023 and the Form W-4P currently used by the Fund.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED to delegate authority to Chairman and Secretary to approve any outstanding questions regarding the Form W-4P to be used by the Fund.**

H. Associated Administrators, LLC Data Breach

Ms. Sanchez reported on the data breach that occurred at Associated Administrators, LLC.

I. Voluntary Correction Program ("VCP") Application

Ms. Sanchez reported on the Fund's VCP application.

J. Model Rollover Notice

Ms. Sanchez reported on the updated Model Rollover Notice provided to the Fund office.

K. Cheiron Agreement Amendment

Ms. Sanchez reported on an amendment to the Cheiron agreement.

L. ACME Contributions

Ms. Sanchez reported on Acme's pre-withdrawal contributions to the Fund.

VI. ADMINISTRATIVE MANAGER'S REPORT

A. Third Quarter 2022 Report

Ms. Sims presented the Administrative Manager's Report for Third Quarter 2022, which had been pre-circulated. Such report indicated interest and dividend income of $5,027,507, transfers from assets of $0, receipt of withdrawal liability payments of $14,188,209, and miscellaneous income of $1,026, producing total income of $19,216,742 for the quarter. Total expenses were $46,159,377, producing a deficit of $26,942,635.

Ms. Sims reviewed the pension applications contained in the Administrative Manager's Third Quarter 2022 Report.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED, that the pension applications contained in the Administrative Manager's Third Quarter 2022 report are approved for payment.**

VII. INVOICES

The Trustees reviewed the list of invoices dated December 12, 2022. It was noted there were no additions, deletions or changes to the list.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED, that the invoices on the list dated December 12, 2022 are approved for payment.**

VIII. OTHER FUND BUSINESS

A. Form 5500 Filing

Ms. Sims reported the Form 5500 for the 2021 Plan Year was filed timely.

B. PBGC Comprehensive Filing

Ms. Sims reported the PBGC Comprehensive Filing was completed on October 14, 2022 for a total of $1,300,000.

C. Fidelity Bond Renewal

Ms. Sims presented a Fidelity Bond renewal quote provided by Chubb for a policy limit of $1 million, with a premium in the amount of $4,401, for the coverage period of January 1, 2023 through January 1, 2026.

On Motion made and seconded, the Trustees voted unanimous approval of the following resolution:

> **RESOLVED, to approve the Fidelity Bond renewal with Chubb at a policy limit of $1 million and a premium amount of $4,401, for the coverage period January 1, 2023 through January 1, 2026.**

D. Miscellaneous Correspondence

1. Camping World Holding Settlement

Ms. Sims reported that the Fund had received a check in the amount of $482 as a result of the Fund's claim filed in the Camping World Holding Litigation Settlement.

2. Metlife Settlement

Ms. Sims reported that the Fund had received a check in the amount of $110 as a result of the Fund's claim filed in the Metlife Litigation Settlement.

3. United Rentals Settlement

Ms. Sims reported that the Fund had received a check in the amount of $13 as a result of the Fund's claim filed in the United Rentals Litigation Settlement.

4. Universal Health Services Settlement

Ms. Sims reported that the Fund had received a check in the amount of $421 as a result of the Fund's claim filed in the Universal Health Services Litigation Settlement.

IX. NEXT MEETING DATE AND LOCATION

After discussion, the Trustees noted that the next regular Board meetings are scheduled on the following dates:

Friday, March 17, 2023 at 9:30 A.M.

Tuesday, June 27, 2023 at 9:30 A.M.

Wednesday, September 27, 2023 at 9:30 A.M.

Monday, December 11, 2023 at 9:30 A.M.

The meetings will be held via video conference.

X. ADJOURNMENT

There being no further business to come before the Trustees, the meeting was adjourned.

Respectfully Submitted,

Jason Paradis, Secretary

21180879v1

APPEALS EMAILED TO THE APPEALS SUBCOMMITTEE OF THE FELRA & UFCW PENSION FUND ON NOVEMBER 30, 2022 AND RESOLVED VIA EMAIL

The following committee members made determinations on the appeals:

UNION TRUSTEE	**EMPLOYER TRUSTEE**
M. Wilson	M. Goble

Also present was:
C. Brown – Associated Administrators, LLC

APPEALS

The following appeal was reviewed by the Trustees:

Local 400 – September/October 2022

Code	Issue	Decision
P22/116-9986	Pension Benefit Commencement Date	Denied

There were no Local 27 pension appeals presented in the September/October 2022 book.

Respectfully submitted,

Chris Brown, Appeals Supervisor

FINANCIAL REPORT

FELRA AND UFCW PENSION FUND
01/01/22 to 12/30/22

Balance 01/01/2022	**$44,736,757**
Receipts	**1,374,453,543**
Net Transfers from managers	**-**
Disbursements	**(1,386,359,135)**
Earnings	**4,601,990**
Balance 12/31/2022	**$37,433,154**

PNC BANK, NA

ATTORNEYS' REPORT

SLEVIN & HART, P.C.
Attorneys at Law
WWW.SLEVINHART.COM

1625 Massachusetts Avenue, NW, Suite 450
Washington, DC 20036

14 Wall Street, 20th Floor
New York, NY 10005

MEMORANDUM

To: Defined Benefit Fund Clients

From: Slevin & Hart, P.C.

Date: February 21, 2023

Re: The Setting Every Community Up for Retirement Enhancement 2.0 Act of 2022

The Setting Every Community Up for Retirement Enhancement 2.0 Act ("SECURE 2.0 Act") was enacted on December 29, 2022 and changes many of the rules governing defined benefit retirement plans.

Below is a list of action items, a summary of the most significant changes made by the SECURE 2.0 Act, and a more in-depth analysis of the provisions that affect defined benefit plans. We will discuss specific changes to affected plan operations and plan amendments with you as the federal agencies issue guidance.

Action Items

As explained in more detail below, in preparation for the provisions of the Act that have or will soon take effect, plans should do the following:

- **Decide whether to make the <u>optional</u> change to raise the required beginning date age to 73 for all or some participants who turn 72 after December 31, 2022.** This would require a plan amendment and notice to participants. While there are technical issues for discussion if the plan begins required minimum distributions ("RMDs") for active employees while they are still working, these concerns don't apply for inactive participants. Even without a change, the explanation of the excise tax in participant notices regarding RMDs will need to be updated to inform participants that the penalty for failure to take RMDs has been decreased from 50% to 25% of the required amount not distributed.

- **Determine whether changes are needed to the plan's overpayment policies** to comply with new limitations on the plan's overpayment recovery process, effective as of December 29, 2022.

- **Decide whether to Increase Plan's Involuntary Cash-out Limit**: The Act increases the maximum amount that can be distributed without participant or spousal consent from $5,000 to $7,000 effective for distributions beginning in 2024.

- **Review information collected for the Department of Labor's (DOL) "Lost and Found" registry**: The DOL is required to establish a new retirement lost and found website by 2025 for participants to search for lost retirement assets and plans will be required to report information for the lost and found. Additional guidance from the DOL is expected regarding the manner and format of reporting. In the meantime, plans should begin confirming that the plan is collecting the necessary information.

- **Update the Fund's Annual Funding Notice:** While a DOL model is expected to be issued, in the meantime, plans should begin confirming that the necessary information described below, currently is being collected, beginning with the 2024 plan year.

Summary

- **Required Minimum Distributions ("RMDs")**. The SECURE 2.0 Act delays the required beginning date by which minimum benefit payments in the form of RMDs must commence by increasing the age from age 72 to 73 for participants who turn 72 after December 31, 2022, and from age 73 to 75 for participants who reach age 74 after December 31, 2032. In addition, the SECURE 2.0 Act permits a surviving spouse to elect to be treated as if the spouse were the participant for the purpose of determining the amount and required beginning date of RMDs. Effective for taxable years beginning after December 29, 2022, the Act decreases the excise tax on participants for failure to take RMDs from 50% to 25%, and to 10% if the failure is remedied within two years. This may require changes to participant notices regarding RMDs.

- **Discretionary Recovery of Retirement Plan Overpayments.** Current law generally requires that fiduciaries attempt to recoup inadvertent overpayments as part of their fiduciary duties. Under the Act, pension plan fiduciaries are not required to attempt to recover overpayments, as long as the plan has established procedures to prevent and minimize the overpayment of benefits and such procedures have been followed. Additionally, the Act places restrictions on pension plans' ability to recoup overpayments from participants and beneficiaries. For example, pension plans cannot recoup overpayments made to deceased participants from their beneficiaries, collect interest on overpayments, reduce payments by more than 10% of the amount of the overpayment per year, or recoup any amount if the first overpayment was made more than three years before the participant is first notified of the overpayment, unless the participant or beneficiary made a misrepresentation that led to the overpayment or knew the amount was materially in excess of the correct amount.

- **Increases Involuntary Cash-out Limit**: The Act increases the maximum amount that can be distributed without participant or spousal consent from $5,000 to $7,000 effective for distributions beginning in 2024. However, since the requirement to provide a rollover for any distributions above $1,000 remains unchanged, these additional amounts still would need to be rolled over to an IRA established by the plan.

- **"Lost and Found" Registry Information.** The Act establishes a retirement savings "lost and found" database to be created by the DOL by 2025, which will allow participants and beneficiaries to search for plans under which they may have a benefit. Beginning in 2025, plan administrators must submit information for the registry to the DOL.

- **Annual Funding Notice.** The Act requires single employer and multiemployer defined benefit plans to include additional information on the annual funding notice due 120 days after the end of each plan year, effective for plan years beginning after December 31, 2023.

- **Reporting and Disclosure**. The Act requires that, unless the plan is following existing electronic disclosure rules, or the participant has elected otherwise, defined benefit plans must send all participants at least one pension benefit statement in paper form every three years.

- **Expansion of the EPCRS**. The SECURE 2.0 Act expands the Employee Plans Compliance Resolution System ("EPCRS") to allow more types of errors to be self-corrected, including certain plan amendment errors.

- **Plan Amendments**. The Act requires plans to adopt plan amendments incorporating the provisions of the Act before the end of the first plan year starting in 2025, or the first plan year starting in 2027 for collectively bargained plans. Plans must operate in accordance with the provisions of the Act as of the applicable effective date.

Analysis

Provisions Affecting all Retirement Plans

1. **Required Minimum Distributions:** The SECURE 2.0 Act makes a number of significant changes to the RMD rules.

A. Required Beginning Date As background, the definition of "required beginning date" under the Internal Revenue Code ("Code") has changed several times over the years. Generally, prior to 1999, the Code required that qualified plans commence distributions no later than the April 1 following the calendar year in which the participant reaches age 70½, regardless of whether the participant kept working. In 1999, the Code was amended to require qualified plan benefits to begin no later than the April 1 following the later of the calendar year in which (1) the participant reaches age 70½; or (2) retires. At the time of those changes, plans were permitted to retain the pre-1999 rule and many plans did so. As a result, some plans have required distributions to commence at age 70½ even if the participant still is working, while other plans have allowed participants to delay distributions until they retire. More recently, as described in our February 21, 2020 memorandum, the SECURE Act of 2019 increased the maximum age for determining a participant's required beginning date from 70½ to age 72.

Effective for individuals who reach age 72 after December 31, 2022, the SECURE 2.0 Act increases the maximum age for determining a participant's required beginning date from age 72 to age 73. For individuals who reach age 74 after December 31, 2032, the Act further increases the applicable age to 75. However, individuals born in 1959 will fall into both categories, attaining age 73 in 2032, and age 74 in 2033. While not an urgent concern, an amendment or technical correction on this point is expected.

Like the RMD provisions of the SECURE Act of 2019, the corresponding provisions of the SECURE 2.0 Act appear to be optional for plans. Therefore, it appears that plans wishing to continue using age 70½ or 72 are permitted to do so. However, plans that retain a required beginning date based on an age other than the maximum age set by the Internal Revenue Code should review the plan procedures regarding eligible rollover distributions. Specifically, any payments made under the plan's required beginning date rule that precede the required beginning date as defined in the Code (for example, under a plan that retains age 70½) are treated as eligible rollover distributions, including mandatory 20% withholding and the provision of a rollover notice.

Because the Act specifies that this change applies to participants who reach age 72 after December 31, 2022, plans should continue to apply their existing rule to participants who reach age 72 on or before December 31, 2022 (with payment required by April 1, 2023). Plans that adopt a change to their required beginning date should review their plan document, summary plan description, distribution notices and forms for necessary changes.

B. Reduction in the Excise Tax for RMD Failure: Effective January 1, 2023, the Act decreases the excise tax on participants for failure to take RMDs under the Code from 50% of the required amount not distributed to 25%. The amount of the excise tax is further decreased to 10% if the failure is remedied within two years of the RMD not being distributed. This may require changes to participant notices regarding RMDs.

C. Surviving Spouse May Elect to Be Treated as the Participant Effective for taxable years after 2023, the Act permits a surviving spouse to elect to be treated as if the spouse were the employee for the purposes of RMDs. This rule provides surviving spouses greater flexibility in deciding how and when to take RMDs. Consequently, a surviving spouse may delay the payment of RMDs if the participant was younger than the surviving spouse by using the participant's age, rather than the spouse's age, for the RMD date. Beneficiaries are still required to take RMDs after the participant's death.

2. **Recovery of Overpayments**: As of December 29, 2022, the Act provides relief for retirement plans from the general requirement to recoup inadvertent benefit overpayments. Under the law in effect prior to the Act, when plans inadvertently overpay benefits to a participant or beneficiary, fiduciaries are required, consistent with their duties under the Employee Retirement Income Security Act ("ERISA"), to take reasonable measures to recoup the amount of the overpayment. In doing so, the plan may incur legal and administrative costs and needed to balance these costs against the amount of the overpayment and whether recovery is likely.

The Act amends ERISA and the Code to provide that retirement plan fiduciaries do not violate their fiduciary duties and plans do not lose qualified status merely because they determine not to seek recovery of an overpayment, provided that the plan has established prudent procedures to prevent and minimize overpayment of benefits and such procedures have been followed with respect to the overpayment. The changes regarding overpayments apply only to retirement plans, therefore health plans and other welfare plans are not affected and presumably can continue to collect overpayments under existing law. In determining whether to seek of recoupment or how much to recoup, plan fiduciaries may take into account the hardship that recoupment would likely impose on the participant or beneficiary.

Participants who are notified of a benefit overpayment and who repay the overpaid amount to the plan are permitted to treat the repaid amount as a contribution of an eligible rollover distribution to the plan and the plan is treated as permitting such a transfer. This appears to mean that a plan is required to accept the return of the overpaid amount. The Act never states, however, that the repayment must be tracked or otherwise treated as a rollover distribution. Therefore, it appears that the purpose of the provision is to make the amount repaid not treated as taxable income to the participant. Guidance on this issue would be helpful.

Under the Act, pension plans that do pursue recoupment of a benefit overpayment after December 29, 2022, are subject to the following restrictions:

- No interest or additional amounts may be sought on overpayments being recouped for any period.
- With respect to benefit overpayments made in the form of an annuity, the amount recouped by offset of future benefit payments each calendar year must not exceed 10% of the total amount of the overpayment, and the participant's future benefits payments must not be reduced below 90% of the correct amount.
- Efforts to recoup overpayments may not be made through a collection agency, or similar third party, unless the participant or beneficiary ignores or rejects efforts to recoup the overpayment following either a final judgment in Federal or State court or a settlement between the participant or beneficiary and the plan authorizing such recoupment. Fund counsel does not appear to be "similar to a collection agency" and the reference to obtaining judgment in court suggests that plans could still have counsel pursue overpayments, provided the other requirements are followed, although guidance would be helpful on this.
- Demands for repayment may not include threats of litigation, unless the plan fiduciary determines that such litigation is likely to recover an amount greater than the cost of recovery.
- A plan may not seek recovery of past overpayments made to a participant from any beneficiary of the participant, including a spouse, surviving spouse, former spouse, or other beneficiary. This appears to mean that if a participant was overpaid, and the spouse receives benefits through a joint and survivor annuity, the plan could not recoup such overpayments from the surviving spouse. Guidance on this issue would be helpful.
- No recoupment may be sought if the earliest overpayment occurred more than three years before the participant or beneficiary is first notified in writing of the error, except in the case of fraud or misrepresentation by the participant. This appears to mean that a plan cannot recoup at all if the mistake is not identified and the recipient notified within three years of the first payment that is overpaid.

None of these restrictions apply in situations where the participant or beneficiary is "culpable," such as where their misrepresentations or omissions led to the overpayment, or if they knew that the overpayments were materially in excess of the correct amount. However, the Act provides that an individual is not culpable simply because he or she asked an authorized plan representative whether the payment was the correct amount and the plan representative advises that the payment was correct. Affected participants and beneficiaries are entitled to contest all or part of the recoupment under the plan's claims and appeals procedures and the plan's appeal procedures should be included in the plan letter seeking recoupment.

With respect to overpayments that occurred before December 29, 2022, the Act provides that plan fiduciaries are entitled to rely on a reasonable, good faith interpretation of then-existing guidance. In addition, fiduciaries are not required to reevaluate prior determinations not to pursue all or part of an overpayment. Any installment payments to repay an overpayment and any offset of future benefits that began before December 29, 2022 may continue. However, it is not clear whether or how this applies to recovery efforts that began before December 29, 2022 but did not progress to actual recovery (by installment payments or offset).

3. **Expansion of the Employee Plans Compliance Resolution System ("EPCRS")**: The IRS's EPCRS helps keep qualified retirement plans compliant with Code requirements by allowing plan sponsors to correct plan errors as soon as they are detected. Under the current EPCRS, certain failures can be self-corrected by the plan without notice to or approval by the IRS. (Failures that are not eligible for self-correction require plans to submit to a process with the IRS.)

The Act expands a plan's ability to self-correct failures by providing that there is no specific deadline to self-correct as long as a failure is not identified by the IRS before the plan takes actions that demonstrate its commitment to correct the error and the self-correction is completed within a reasonable period after the failure was identified. Under the current EPCRS, failures had to be identified and corrected within specified time periods, limiting the ability to self-correct many failures.

The Act also expands the kind of failures that can be self-corrected to include virtually any "eligible inadvertent failure", so as long as the plan has established practices and procedures reasonably designed to promote and facilitate overall compliance with applicable Code requirements. These procedures must be routinely followed, and the failure must have occurred through an oversight or mistake in applying them, or through a reasonable insufficiency in the procedures. Eligible inadvertent failures appear to include plan document failures, which previously were unavailable for self-correction in most cases, as well as operational failures. It is unclear whether the concept extends to plan demographic or eligibility failures, which traditionally have not been eligible for self-correction. The Secretary of the Treasury is directed within two years to issue revised guidance on the EPCRS in light of the Act, which may clarify these issues.

4. **Modified Reporting and Disclosure Requirements**: The Act makes changes to the way plans report information to participants. For defined benefit plans, effective for plan years beginning after December 31, 2025, unless the plan is following the DOL's existing electronic disclosure rules or a participant has elected otherwise, defined benefit plans must provide at least one pension benefit statement in paper form at least every three years. Currently, defined benefit plans can send either (1) an annual notice of the participant's right to request a paper statement, or (2) send a benefit statement every three years. However, the Act only references the benefit statement, which must be sent every three years. Therefore, the first option, to send participants an annual notice of their right to request a paper statement, appears to remain valid, but guidance to confirm that would be helpful. In addition, the Act requires the DOL to update the ERISA

electronic disclosure regulations by December 31, 2024 to include an option for plans to give initial paper notices to new plan participants and beneficiaries but to provide documents electronically after that. To take advantage of this, plans must provide participants and beneficiaries who become eligible to participate in the plan, or eligible for benefits under the plan, respectively, after December 31, 2025, with a one-time initial paper notice of their right to request that all documents required to be disclosed under Title I of ERISA be furnished on paper before giving further notices in electronic form.

5. **"Lost and Found" Registry**: The Act requires the DOL to establish a retirement savings "lost and found" database by 2025. This online database will allow participants and beneficiaries to search for the contact information for plans in which the participant or beneficiary may have a benefit. To facilitate this database, beginning in 2025, plan administrators will be required to submit the following information to the DOL:

- The name of the plan,
- The name and address of the plan administrator,
- Any change in the name of the plan,
- Any change in the name or address of the plan administrator, the termination of the plan, or the merger or consolidation of the plan with any other plan or its division into two or more plans,
- The name and taxpayer identification number of each participant in the plan -
  - who, during the plan year, separated from the service covered by the plan,
  - who is entitled to a deferred vested benefit under the plan as of the end of such plan year, and
  - with respect to whom retirement benefits were not paid under the plan during such plan year.
- The name and taxpayer identification number of each participant in the plan –
  - who, during the current plan year or any previous plan year, was a reported participant in the plan,
  - whose benefits were paid in full during the plan year, or
  - who had any amount distributed as an eligible rollover distribution, or
  - to whom a deferred annuity contract was distributed.
- The nature, amount, and form of the deferred vested benefit to which each participant is entitled, and
- Such other information as the Secretary may require.

The DOL is expected to issue guidance regarding the manner and format of these required reports.

6. **Increase in Cash-out Limit**: Currently, plans are permitted to distribute a participant's benefit without participant or spousal consent if the present value is between $1,000 and $5,000. Any present value over $1,000 can only be distributed in an automatic rollover to an IRA established by the plan in the participant's name, while a present value under $1,000 can be distributed directly to the participant. The Act increases the maximum amount that can be distributed without consent to $7,000 effective for distributions beginning in 2024. The requirement to provide an automatic rollover to an IRA for any distributions with a present value of more than $1,000 remains unchanged.

7. **Native American Tribal QDROs**: Starting after December 31, 2022, plans are required to recognize domestic relations orders (DROs) issued by tribal governments to the same extent as DROs issued by other courts. This includes any orders that are submitted for reconsideration after the effective date.

8. **Plan Amendments**: The Act requires plans to adopt plan amendments pursuant to the Act by the end of the 2025 plan year, or the end of the 2027 plan year for collectively bargained plans, as long as the plan operates in accordance with the amendments as of the effective date of the applicable requirement. The plan amendment dates of the SECURE Act, the CARES Act, and the Taxpayer Certainty and Disaster Tax Relief Act of 2020 have also been extended to these dates.

9. **Treasury Guidance on Rollovers**: By January 1, 2025, the Secretary must simplify, standardize, facilitate, and expedite the rollover process by developing and releasing sample forms for rollovers of eligible rollover distributions from employer-sponsored retirement plans to another such plan or IRA.

Provisions Affecting Only Defined Benefit Plans

10. **Revisions to Annual Funding Notice**: The Act amends the single employer and multiemployer annual funding notice requirements to include additional investment and participant information. Effective for plan years beginning after December 31, 2023 (the notice sent no later than 120 days after the end of the plan year to which the notice relates), plan administrators must provide the following additional information:

- The number of participants who are (a) retired or separated from service and receiving benefits, (b) retired or separated from service and entitled to future benefits, and (c) active under the plan for the two plan years preceding the plan year, in addition to the plan year to which the notice relates.

- Average return on assets for the plan year.

In addition to the items above, the Act also requires single employer plans to include the following in the annual funding notice:

- Instead of reporting the annual funding target attainment percentage, plans must report the percentage of plan liabilities funded, calculated as the ratio between the value of the plan's assets and liabilities, for the plan year to which the notice relates and for the two preceding plan years.

- A statement as to whether the percentage of plan liabilities funded for the plan year to which the notice relates is at least 100%, and if not, the actual percentage, including the plan’s assets, liabilities, and funded status of the plan for the plan year to which the notice relates and for the two preceding plan years.

- A statement that if plan assets are determined to be sufficient to pay vested benefits that are not guaranteed by the PBGC, participants and beneficiaries may receive benefits in excess of the guaranteed amount, and that such a determination generally uses assumptions that result in a plan having a lower funded status compared to the disclosed funded status.

11. **Single Employer PBGC Premiums**: Single employer defined benefit plans are required to pay a variable rate premium to the Pension Benefit Guaranty Corporation ("PBGC"). Currently, this premium is $52 per $1,000 of unfunded benefits, indexed for inflation. As of December 29, 2022, the premium is no longer indexed, and is set permanently to the present rate.

Further guidance is expected on implementing many of these rules, and we will continue to monitor and advise you accordingly.

We look forward to discussing these issues with you.

cc: co-counsel (if any)

21181564v4

ADMINISTRATIVE MANAGER’S REPORT

`

FELRA & UFCW

PENSION FUND

FOURTH QUARTER 2022

ADMINISTRATIVE MANAGER'S REPORT

2022
QUARTERLY RECAPS

	FIRST 2022	SECOND 2022	THIRD 2022	FOURTH 2022	TOTAL
INTEREST & DIVIDENDS	$443,237	$35,080	$5,027,507	$11,777,357	$17,283,181
TRANSFERS FROM ASSETS	21,781,622	1,303,073,639	0	0	1,324,855,261
WITHDRAWAL LIABILITY					
- GIANT	8,190,000	8,190,000	8,190,000	8,190,000	32,760,000
- SAFEWAY	5,810,001	5,810,001	5,810,001	5,810,001	23,240,004
- LOCAL 27	99,254	99,254	99,254	99,254	397,016
- LOCAL 400	53,004	53,004	53,004	53,004	212,016
- SHOPPERS	35,950	35,950	35,950	35,950	143,800
MISCELLANEOUS[1]	1,036	24,144	1,026	171,485	197,691
TOTAL INCOME	$36,414,104	$1,317,321,072	$19,216,742	$26,137,051	$1,399,088,969

BENEFIT EXPENSES					
PENSION BENEFITS	$35,717,778	$36,082,124	$35,883,396	$38,570,989	$146,254,287
SUBTOTAL	$35,717,778	$36,082,124	$35,883,396	$38,570,989	$146,254,287
OPERATING EXPENSES					
ADMINISTRATION	$808,930	$829,335	$826,092	$819,959	$3,284,316
OTHER	304,314	631,583	9,449,889	1,726,303	12,112,089
SUBTOTAL	$1,113,244	$1,460,918	$10,275,981	$2,546,262	$15,396,405
TOTAL EXPENSES	$36,831,022	$37,543,042	$46,159,377	$41,117,251	$161,650,692
TOTAL INCOME	$36,414,104	$1,317,321,072	$19,216,742	$26,137,051	$1,399,088,969
TOTAL EXPENSES	$36,831,022	$37,543,042	$46,159,377	$41,117,251	$161,650,692
SURPLUS (DEFICIT)	($416,918)	$1,279,778,030	($26,942,635)	($14,980,200)	$1,237,438,277
ASSET BALANCES					
LEGACY			$88,431,097	$100,306,088	
SFA			$1,170,175,037	$1,164,453,319	

[1]LITIGATION SETTLEMENTS:

$238	BIG LOTS
43	CITIGROUP INC
171,178	MADOFF VICTIM FUND
26	UNITED RENTALS
$171,485	

2021
QUARTERLY RECAPS

	FIRST 2021	SECOND 2021	THIRD 2021	FOURTH 2021	TOTAL
INTEREST & DIVIDENDS	$592,738	$452,611	$405,263	$364,713	$1,815,325
TRANSFERS FROM ASSETS[1]	20,135,800	19,304,364	25,477,964	15,890,807	80,808,935
CONTRIBUTIONS[2]	0	0	389,129	373	389,502
WITHDRAWAL LIABILITY					
- GIANT	8,190,000	8,190,000	8,190,000	8,190,000	32,760,000
- SAFEWAY	5,810,001	5,810,001	5,810,001	5,810,001	23,240,004
- LOCAL 27	99,254	99,254	99,254	99,254	397,016
- LOCAL 400	53,004	53,004	53,004	53,004	212,016
- SHOPPERS	35,950	35,950	35,950	35,950	143,800
MISCELLANEOUS[3,4]	1,528	1,194	32,626	4,957	40,305
TOTAL INCOME	$34,918,275	$33,946,378	$40,493,191	$30,449,059	$139,806,903

BENEFIT EXPENSES					
PENSION BENEFITS	$36,591,842	$36,358,777	$36,056,377	$36,145,656	$145,152,652
SUBTOTAL	$36,591,842	$36,358,777	$36,056,377	$36,145,656	$145,152,652
OPERATING EXPENSES					
ADMINISTRATION	$834,063	$819,812	$816,913	$811,044	$3,281,832
OTHER	478,280	935,208	310,404	1,824,742	3,548,634
SUBTOTAL	$1,312,343	$1,755,020	$1,127,317	$2,635,786	$6,830,466
TOTAL EXPENSES	$37,904,185	$38,113,797	$37,183,694	$38,781,442	$151,983,118

TOTAL INCOME	$34,918,275	$33,946,378	$40,493,191	$30,449,059	$139,806,903
TOTAL EXPENSES	$37,904,185	$38,113,797	$37,183,694	$38,781,442	$151,983,118
SURPLUS (DEFICIT)	($2,985,910)	($4,167,419)	$3,309,497	($8,332,383)	($12,176,215)

[1] TRANSFERS FROM ASSETS FOR THE PAYMENT OF BENEFIT EXPENSES

[2] 12/20 SAFEWAY CONTRIBUTION ADJUSTMENT - $372.69

[3] ANNUAL FINANCIAL STATEMENT COPY PROVIDED TO MEMBER - $20.55

[4] LITIGATION SETTLEMENTS:

$4,236	GREEN MOUNTAIN COFFEE
700	GSE
$4,936	

FOURTH QUARTER 2022
EXPENSES

BENEFIT EXPENSES

CATEGORY	AMOUNT
PENSION BENEFITS	$38,570,989
SUBTOTAL	$38,570,989

OPERATING EXPENSES

CATEGORY	AMOUNT
ADMINISTRATION	$819,959
ACCOUNTING	3,708
ACCURINT	888
ACTUARIAL & CONSULTING	94,680
CONFERENCE	4,632
ENTRUST CLASS X	2,293
GCM GROSVENOR	18,000
I.F.E.B.P.	1,360
INV PERFORMANCE	34,625
LEGAL	86,894
LOOMIS SAYLES	25,992
PBGC	1,399,296
PNC	49,959
POSTAGE	1,176
PRINTING	2,258
TELEPHONE	542
SUBTOTAL	$2,546,262
TOTAL EXPENSES	$41,117,251

AVG. RETIREES 20,154 AVG. MONTHLY PAYOUT $637.94

PENSION ROLL
FOURTH QUARTER 2022

PENSION ROLL		RETIREES	MONTHLY PAYOUT
PENSION ROLL AS OF:	9-30-22	20,557	$11,684,494
DEATH AS OF:	12-31-22	(181)	($97,446)
PEN. APPROVED AS OF:	12-31-22	326	$148,172
ADJUSTMENTS AS OF:	12-31-22	(330)	($102,649)
PENSION ROLL AS OF:	12-31-22	20,372	$11,632,571

PENSION DISTRIBUTION	RETIREES	MONTHLY PAYOUT
NORMAL	3,077	$1,501,912
EARLY - NON REDUCED	1,964	$2,167,735
EARLY - REDUCED	1,394	$465,493
30 & OUT	4,520	$4,464,655
DISABILITY	361	$136,247
DEF. VESTED	5,122	$1,484,488
EARLY VESTED	1,303	$438,484
PRE-RETIREMENT JOINT & SURVIVOR	607	$111,263
POST RETIREMENT JOINT & SURVIVOR	1,687	$742,878
GUARANTEED PAY	96	$40,374
ALTERNATE PAYEE - QDRO	233	$78,077
DEATH BENEFIT ANNUITY	8	$965
TOTAL	20,372	$11,632,571

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 1776

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
FT	FAKE, HARRY	226	$ 334.11	EN
PT	GROVE, RUTH	226	$ 54.60	V
FT	ROTH, BARBARA	220	$ 1,018.28	J

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 27

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
FT	ALLEN, JOHN	260	$ 259.25	V
PT	BOLYARD, ALICE	229	$ 317.88	E
FT	BOWER, THERESA	210	$ 230.92	J
FT	BUTNER, MARIE	210	$ 478.28	E
PT	CAREY, DAVID	225	$ 126.53	J
PT	CARR, PATRICIA	215	$ 511.48	NR
PT	CHERRIX, VALERIE SUE	255	$ 102.39	PX
PT	CLEMENTS, FRANCIS	255	$ 56.25	VNR
PT	COOL, DANIEL	260	$ 230.72	V
FT	CRUSSE, ETHEL	220	$ 459.34	J
PT	DEJOHN, CATHERINE	250	$ 900.00	N
FT	DELLOSSO, PHILIP	250	$ 783.40	X
PT	DOREY, ESTHER	210	$ 289.66	EN
PT	EPPLEY, NANCY	285	$ 495.00	N
PT	EVANS, ETHEL	255	$ 327.81	VNR
FT	EWING, ROBERT	220	$ 107.46	V
PT	GALENTINE, SHIRLEY	250	$ 1,321.02	EN
FT	GARRETT, MELVIN	220	$ 1,282.59	EN
PT	GOLDEN, THOMAS	240	$ 82.47	V
FT	GREEZICKI, EDWARD	250	$ 904.93	3
FT	GUARNACCIA, GUIDO	250	$ 1,415.00	EN
FT	HEINZE, DIANE	250	$ 1,135.90	3
FT	HERRERA, CHARLES	250	$ 603.28	3
PT	HOFFMAN, DORIS	240	$ 151.71	V
PT	HUBBARD, JOAN	209	$ 271.14	E
FT	HUGHES, JOANNA	210	$ 1,468.86	J
PT	JAY, ENID	240	$ 174.46	V
PT	JUSTIS, PHYLLIS	280	$ 819.90	EN
FT	KEEN, JOHN	210	$ 653.03	3
FT	KING, WILLIAM	250	$ 1,238.68	3
FT	KLEIDERLEIN, RICHARD	220	$ 547.70	VNR
FT	KNIGHT, BARBARA	250	$ 1,286.82	3
PT	LAMANTIA, PROVIDENCE	220	$ 481.74	3
FT	LANDIS, LOIS	220	$ 158.33	JX
PT	LEWIS, DESPINA	240	$ 171.58	X
FT	LEWIS, EDWARD	220	$ 596.94	3
FT	LINGHAM, ELSIE	250	$ 573.29	N
FT	LOBOS, JOSEPH	250	$ 1,689.18	3
PT	MALESKY, JUDITH	260	$ 129.76	X
FT	MASSIE, LEONARD	250	$ 216.65	V
FT	MAYFIELD, JOHN	250	$ 493.89	N
FT	MEDING, WALTER - SEQ 1	280/285	$ 597.51	3

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 27

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
PT	MEDING, WALTER - SEQ 2	285	$ 67.50	NR
FT	MILLER, CHARLES	210	$ 615.25	3
PT	MILLER, CHRISTINE	280/260	$ 146.74	V
FT	MILLER, GRACE	220	$ 514.63	J
PT	MOORE, WILLIAM	240	$ 54.28	V
FT	MOSHOS, MICHAEL	255	$ 427.50	V
FT	PANNELL, MARHA M	280	$ 364.00	E
FT	PARRY III, CLIFFORD	055	$ 1,085.44	3
FT	PENMAN, MARTHA	250	$ 559.24	J
FT	PINKNEY, RODGEST	250	$ 1,442.91	EN
PT	POGACH, ALLEN E	240	$ 195.68	3
PT	REINEKE, DONALD	250	$ 329.92	P
PT	ROBINSON, JOSEPHINE	270	$ 54.19	EN
PT	RUND, RUTH	210	$ 567.70	3
PT	RUSS, LEANORE G	225	$ 112.50	N
PT	SEILER, WILLIAM H	250	$ 100.00	V
FT	SELLMAN, BEVERLY J	250	$ 316.46	J
FT	SHERRILL, MICHAEL-SEQ 1	285	$ 351.25	NR
FT	SHERRILL, MICHAEL-SEQ 2	285	$ 118.75	NR
FT	SMITH, ROBERT	220	$ 773.64	3
FT	SPEIGHTS, JOHN	210	$ 397.48	V
FT	STERLING, SANDRA I	220	$ 509.27	3
FT	TACKETT, LORRAINE	250	$ 298.54	X
PT	TANNER-GREENE, THELMA	250	$ 122.25	V
FT	THOMPSON, WINIFRED	210	$ 391.15	J
PT	THURLOW, SANTA M	240	$ 141.96	V
FT	TUBIES, ARTHUR	250	$ 1,770.44	EN
PT	TUCKER, KATHERINE	250	$ 767.40	EN
FT	TURRENTINE, RONALD	250	$ 948.69	EN
FT	VAUGHN, WILLIAM	250	$ 244.72	X
FT	WALPOLE, MARY L	250	$ 743.52	J
PT	WARNKEN, PAUL	220	$ 89.26	V
PT	WATKINS, THERESA	250	$ 881.65	EN
PT	WEBER, CAROL M	220	$ 141.04	V
FT	WENDT, MICHAEL	250	$ 637.22	EN
FT	WHETSEL, EARL	280	$ 349.87	X
PT	WINGARD, JOLINE	215	$ 90.00	NR
PT	ZINKHAN, BARBARA	280	$ 1,088.70	EN

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 400

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
PT	ADAMS, JOYCE	280	$ 188.60	V
FT	AMOS, EARL	285	$ 175.00	V
FT	ANDREWS, CHARLOTTE	0001	$ 209.58	V
FT	ARMSWORTHY, JOHN	280	$ 651.00	3
FT	BAKER, CHRISTINE	280	$ 1,354.16	3
FT	BALLENGER, JOHN	280	$ 1,562.68	N
PT	BEAHM, NORMAN - SEQ 1	220	$ 826.25	EN
PT	BEAHM, NORMAN - SEQ 2	220	$ 446.28	J
PT	BETANCES, PORFIRIO	280	$ 160.75	V
FT	BINGER, CHARLES	280	$ 1,615.95	3
PT	BLADEN, TERESA	285	$ 258.75	N
PT	BOHL, DORIS	280	$ 713.93	N
PT	BOMERSBACH DIANE	255	$ 138.75	VNR
FT	BOWERS, LINDA	250	$ 595.00	J
PT	BROOKS, MARGARET	250	$ 631.26	EN
PT	BULACH, JOHN	250	$ 397.44	J
PT	BURDETTE, ANN	280	$ 912.00	EN
PT	CARPENTER, WILMER	280	$ 540.98	3
FT	CAVE, ROBERT	280	$ 811.41	3
FT	COOPER, HAL	220	$ 180.70	V
PT	CRUZ, JUANITO	255	$ 242.92	X
PT	DAVIS, PATRICK	285	$ 211.25	D
PT	DERRICKSON, ELIZABETH	250	$ 910.74	3
PT	DICKINSON, KAREN	285	$ 67.50	NR
PT	EMBERSON, MARY	250	$ 191.25	V
FT	EUELL, DONALD	260	$ 219.88	V
FT	FINK, SIDONIA	280	$ 448.86	J
FT	FLETCHER, LOUIE	280	$ 215.88	V
FT	GRIMES, RICHARD	280	$ 1,252.54	3
PT	HANDLEY, CONNIE	255	$ 239.46	X
FT	HARRIS, LOUIS	280	$ 282.68	J
FT	HARRISON, VIVIAN	250	$ 797.06	EN
FT	HENRION, RONALD	250	$ 1,183.32	3
PT	HENRY, JOHN	260	$ 204.92	X
FT	HROBLAK, RICHARD	260	$ 120.89	V
FT	HUTCHINS, ANNE	250	$ 310.51	X
PT	JACOBI, JUDITH	260	$ 192.00	V
PT	JOHNSON, AVIS	280	$ 114.97	J
FT	JOHNSON, DANIEL	260	$ 73.42	N
PT	JONES, ROBERT	280/285	$ 922.57	3
FT	KELLY, JOHN	260	$ 190.12	V
FT	KNABEL, LOIS	280	$ 1,349.87	J

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 400

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
FT	LAMBDIN, ALICE	280	$ 617.47	J
FT	LE, BLANDINE	255	$ 415.00	N
FT	MARSHALL, JOSEPH	220	$ 1,432.68	EN
FT	MCALLISTER, WILLIE	280	$ 1,747.50	3
FT	MCGINNIS, JEROME	280	$ 1,245.15	N
PT	MEDLEY, BOBBY	255	$ 308.30	NR
PT	MICHELL, MARVIN	250	$ 148.24	V
PT	MITCHELL, THOMAS - SEQ 1	285	$ 80.62	N
PT	MITCHELL, THOMAS - SEQ 2	285	$ 54.68	N
FT	MOSER, CHARLES	055	$ 484.03	V
FT	MYERS, ROGER	220	$ 413.68	V
PT	NIEDOMANKSI, ANNA	260	$ 174.72	V
FT	NORRIS, FRANKLIN D	250-2	$ 472.21	V
PT	NORRIS, THEODORE R	290	$ 57.74	V
FT	OSBORNE, BETTY J	250	$ 846.00	N
FT	OWENS, SR., FRANKLIN C	280	$ 1,086.36	N
FT	PADDY, KIMBERLY	220	$ 1,277.04	J
PT	PASCUA, FRANCISCA	255	$ 106.97	VNR
FT	PICCININI, LAWRENCE	250	$ 1,522.32	3
FT	PINKARD, ARVILLA C	280	$ 870.86	EN
PT	PLATER, LOGIS	255	$ 74.77	PV
PT	PLUMLEY, JAMES D	250	$ 195.01	X
FT	PRATHER, RANDOLPH B	220	$ 1,250.43	3
FT	PURCELL, ROBERT	280	$ 330.56	V
PT	RELTON, IVY	250	$ 777.60	EN
FT	ROBERSON, PATRICIA	280	$ 745.56	J
PT	ROBERTSON, JOYCE D - SEQ 1	285/255	$ 122.21	N
PT	ROBERTSON, JOYCE D - SEQ 2	255	$ 67.50	NR
FT	SHATZER, HENRY T	255	$ 308.11	N
FT	SHAWGO, ROSA	250	$ 1,150.32	N
FT	SHEPHERD, JOHNNY	250	$ 252.11	V
FT	SMITH, DIANE	260	$ 220.28	V
FT	SMITH, EDWARD	250	$ 215.00	V
PT	SMITH, KENNETH J	255	$ 86.48	PX
FT	SMITH, LEONA F	228	$ 554.17	EN
PT	SPEAKS, ESTELLA M	285	$ 153.50	J
PT	SPRIGGS, DOROTHY	280	$ 133.98	J
FT	SUTLER, CARL E	280	$ 1,073.16	EN
FT	SVENSON, ATHANA	250	$ 1,072.70	EN
FT	SZYMANSKI, RICHARD J	250	$ 399.84	E
PT	THOMPSON, RUTH A	285	$ 341.25	NR
FT	TOWNSEND, GLORIA	280	$ 1,360.94	EN

FOOD EMPLOYERS LABOR RELATIONS ASSOCIATION
AND UNITED FOOD & COMMERCIAL WORKERS PENSION FUND
DELETE DECEASED 4TH QUARTER 2022
LOCAL 400

STATUS FT/PT	NAME	EMPLOYER	BENEFIT AMOUNT	TYPE OF PENSION
FT	URBANIC, FRANK J	250	$ 1,163.69	EN
FT	URCIA, SR., LUIS - SEQ 1	255	$ 353.75	N
FT	URCIA, SR., LUIS - SEQ 2	255	$ 74.75	NR
FT	VACHON, LUCIEN R	280	$ 816.42	N
FT	VANCE, WILLIAM	250	$ 1,610.56	EN
PT	WARNER, JR., ORVAL	260/209	$ 164.22	V
FT	WASILEWSKI, RICHARD V	280	$ 203.40	V
FT	WATSON, WALTER R	250	$ 655.64	3
PT	WHEAT, MARY	210	$ 185.00	V
FT	WHITE, BUD	250/285	$ 216.04	E
PT	WILEY, JOHN W	255	$ 160.45	E
FT	WINBOURNE, MARY	290	$ 305.44	J
FT	YOURKO, MICHAEL	250	$ 1,709.92	N
PT	ZERNEL, LUZ	255	$ 106.31	E

FELRA APPLICATIONS SUBMITTED FOR APPROVAL
4TH QUARTER 2022

STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	EFFEC DATE	TYPE	RECIP	FULL TIME YEARS	FULL TIME AMOUNT	PART TIME YEARS	PART TIME AMOUNT	J&S	PENSION AMOUNT
PT	ALI, LUZ	63	GIANT/SAFEWAY	II	400	09/01/22	D				21.50	$ 322.50		$ 322.50
FT	AMBROSE, THOMAS	66	GIANT	II	400	12/01/22	V		22.50	$ 562.50	2.00	$ 30.00		$ 592.50
PT	ANDERSON, YVETTE	65	GIANT	II	400	11/01/22	V				33.00	$ 495.00	100	$ 414.46
PT	ANDINO, CECILIA	66	GIANT	II	400	05/01/22	VNR				10.00	$ 150.00		$ 150.00
PT	AUBURGER, GERALDINE	68	GIANT	II	27	11/01/22	V				30.25	$ 453.75		$ 453.75
FT	BAILEY, GREGORY	60	SAFEWAY	I	400	10/01/22	V		10.08	$ 371.36	3.50	$ 73.50		$ 444.86
FT	BARNES, BARBARA	64	SAFEWAY	II	27	12/01/22	X		20.25	$ 506.25	11.75	$ 176.25		$ 665.44
PT	BARTON, AGNES	65	SUPER FRESH	II	400	10/01/22	VNA		3.50	$ 87.50	8.25	$ 123.75	50	$ 199.19
FT	BAUTISTA, MARIA (ALT PAYEE)	68	SAFEWAY	I	400	09/01/22	Q							$ 336.09
FT	BEISLER, EDWARD	60	GIANT	I	400	08/01/21	V		13.08	$ 614.76	0.42	$ 13.44		$ 628.20
FT	BENEAR, CINDY	58	SAFEWAY	I	400	11/01/22	3		31.67	$ 1,500.18				$ 1,500.18
FT	BERRY, JACQUELINE	77	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 904.46
PT	BEYENE, ALMAZ	65	GIANT	II	400	08/01/21	VNR				17.75	$ 266.25		$ 266.25
FT	BLAEMIRE, KEVIN	67	GIANT	II	400	12/01/22	V		31.25	$ 781.25			50	$ 697.19
PT	BLICKENSTAFF, RUBY	65	GIANT	II	27	10/01/22	V				32.25	$ 483.75		$ 483.75
FT	BOGLEY, ALICIA	65	GIANT	II	400	12/01/22	V		25.75	$ 643.75	4.00	$ 60.00		$ 703.75
PT	BOMERSBACH, JOHANNA (BENE)	36	GIANT	II	400	10/01/22	G							$ 138.75
FT	BOWEN, JULIE	57	SAFEWAY	II	400	05/01/22	X		15.00	$ 375.00	10.50	$ 157.50		$ 295.54
FT	BOWEN, VICKIE	65	GIANT	I	400	11/01/22	V		41.58	$ 2,048.67	1.83	$ 58.56		$ 2,107.23
FT	BROOKS, CARL	65	GIANT	II	27	11/01/22	V		13.25	$ 331.25	1.75	$ 26.25		$ 357.50
FT	BROOKS, MAURICE	65	GIANT	I,II	400	09/01/22	V		24.17	$ 849.99	6.25	$ 200.00	50	$ 951.71
PT	BROWN, RICHARD	60	SURVIVING SPOUSE PENSION	II	27	10/01/17	J							$ 252.50
PT	BROWN, TONY	61	SAFEWAY	II	27	10/01/22	X		7.75	$ 193.75	11.25	$ 168.75		$ 291.81
FT	BROWN-JONES, ALMA	67	GIANT	II	400	09/01/22	V		21.00	$ 525.00	11.00	$ 146.25		$ 671.25
FT	BUCHANAN, MARY	65	ACME	II	27	11/01/22	V		10.50	$ 262.50				$ 262.50
FT	BURGER, JEAN	53	GIANT	II	400	08/01/13	D		22.50	$ 562.50	3.25	$ 48.75		$ 611.25
FT	BUTER, STEVEN	72	SAFEWAY	I	400	11/01/22	V		48.25	$ 2,395.50			50	$ 1,386.04
FT	BUTLER, WANDA	60	ACME	I	27	04/01/14	V		6.33	$ 189.90	5.75	$ 120.75		$ 310.65
FT	CAIDO, MARJORIE	65	GIANT	II	400	09/01/22	V		17.50	$ 437.50	0.50	$ 7.50	50	$ 415.41
FT	CAMPFIELD SULLIVAN, BARBARA	65	SAFEWAY/GIANT	II	400	11/01/22	V		30.50	$ 762.50	2.75	$ 41.25		$ 803.75
FT	CANTO, GERALDINE	65	SUPER FRESH	II	27	11/01/22	V		9.00	$ 225.00	6.50	$ 97.50		$ 322.50
PT	CARR, JERRY	79	SURVIVING SPOUSE PENSION	II	27	09/01/22	J							$ 255.74
FT	CARRICO, JOHN	59	GIANT/SAFEWAY	I,II	400	11/01/22	X		26.42	$ 1,076.74			100	$ 797.55
PT	CHUNG, HACK	69	GIANT	II	400	12/01/22	VNA				13.00	$ 195.00	50	$ 185.51
FT	CIO, MADONNA	65	GIANT	II	400	11/01/15	VNR		15.75	$ 393.75	11.50	$ 172.50		$ 566.25
FT	CLARKE, KAREN	65	SAFEWAY	II	27	12/01/22	V		13.50	$ 317.50	0.25	$ 3.75		$ 321.25
PT	COHEN, JEFFREY	60	GIANT	I	400	10/01/22	V		6.00	$ 168.68	9.08	$ 190.68		$ 359.36
FT	COOPER, TONY	60	GIANT	I	400	08/01/20	V		6.42	$ 205.96	6.25	$ 100.00		$ 305.96
FT	COX, JANICE	81	SURVIVING SPOUSE PENSION	I	400	08/01/22	J							$ 557.48
PT	CRAVEN, PATRICIA	67	GIANT	II	27	11/01/22	V				17.50	$ 262.50		$ 262.50
FT	CRUMMITT, DEWEY	63	SAFEWAY	II	27	12/01/22	X		23.25	$ 581.25	9.00	$ 135.00		$ 633.88
PT	CRUZ, MARIA	65	GIANT	II	400	11/01/22	V				8.25	$ 123.75		$ 123.75
FT	CUNNINGHAM, JOAN	60	GIANT	I	400	07/01/17	V		6.25	$ 125.00	3.50	$ 56.00		$ 181.00
PT	DANNER, EDITH	65	SUPER FRESH	II	27	09/01/22	V				11.50	$ 172.50	75	$ 147.64
PT	DAVIS, DON	60	GIANT	I	400	06/01/22	V		4.50	$ 164.14	6.25	$ 137.69		$ 301.83
PT	DAVIS, KAREN	64	GIANT	II	27	07/01/22	X				22.50	$ 337.50		$ 322.31
FT	DAVIS, ROBYN	56	GIANT	II	27	09/01/22	X		22.00	$ 550.00	1.75	$ 26.25		$ 288.12
FT	DAVIS, WALTER	73	GIANT	I	400	12/01/22	V		20.83	$ 520.75			100	$ 362.49
FT	DEROSA, KELLY	60	GIANT	I	400	10/01/22	V		34.58	$ 1,681.17	3.33	$ 106.56		$ 1,787.73
PT	DERRICKSON, PAUL	64	SURVIVING SPOUSE PENSION	I	400	10/01/22	J							$ 455.37
PT	DEVAUGHN, DELOIS	68	SAFEWAY	II	400	11/01/22	VNA				18.00	$ 270.00	50	$ 261.14
FT	DICKEN, SANDRA	82	SURVIVING SPOUSE PENSION	I	400	07/01/22	J							$ 231.28
FT	DOOMS, BLANCHE	72	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 313.19

FELRA APPLICATIONS SUBMITTED FOR APPROVAL
4TH QUARTER 2022

STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	EFFEC DATE	TYPE	RECIP	FULL TIME YEARS	FULL TIME AMOUNT	PART TIME YEARS	PART TIME AMOUNT	J&S	PENSION AMOUNT
PT	DUNCAN, PEGGY	72	GIANT	II	400	11/01/22	V				20.50	$ 307.50		$ 307.50
PT	EDMONDSON, CHARLENE (BENE)	69	SAFEWAY	II	400	06/01/22	PV							$ 63.03
FT	ELLSWORTH, KIMBERLY	62	GIANT	I	400	08/01/22	V		7.67	$ 360.49	3.08	$ 98.56	50	$ 430.54
PT	EPPLEY, JASON (BENE)	45	SAFEWAY	II	27	10/01/22	G							$ 247.50
PT	EPPLEY, JOSHUA (BENE)	42	SAFEWAY	II	27	10/01/22	G							$ 247.50
FT	ESWORTHY, MARY	65	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 168.03
FT	EWING, BETTY	84	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 53.73
FT	FAW, ADRIANA	60	GIANT	I	400	07/01/16	V		23.08	$ 692.40	1.83	$ 54.90		$ 747.30
FT	FENERTY, KATHY	60	GIANT	I	400	11/01/22	V		9.58	$ 431.10	7.00	$ 210.00		$ 641.10
PT	FLOYSTAD, KATHLEEN	61	GIANT	II	27	07/01/22	X		6.50	$ 162.50	21.25	$ 318.75	50	$ 357.19
PT	FORD, CHERYL	67	GIANT	II	27	08/01/22	V				17.00	$ 255.00		$ 255.00
FT	FOX, MICHAEL	63	GIANT/SAFEWAY	II	400	11/01/22	X		25.50	$ 637.50			50	$ 506.81
PT	FULLER, DONNETTA	65	GIANT	II	400	08/01/22	V				8.25	$ 123.75		$ 123.75
PT	FURBUSH, RUTH	62	GIANT	II	400	10/01/22	X				34.25	$ 513.75		$ 421.27
FT	GALE, VICTORIA	65	GIANT/SAFEWAY	II	400	09/01/22	VNR		7.25	$ 181.25	1.00	$ 15.00		$ 196.25
FT	GALLAHAN, PHILLIP	72	GRAND UNION	I	400	04/01/22	VNR		11.08	$ 221.60	6.67	$ 106.72		$ 328.32
FT	GAVNEY, LANETTE	75	SURVIVING SPOUSE PENSION	II	400	09/01/22	J							$ 169.29
PT	GERNATT, CYNTHIA	72	GIANT	II	400	04/01/22	VNR				3.75	$ 56.25		$ 56.25
FT	GILLILAND, JUDITH	69	GIANT	II	400	11/01/22	V		25.25	$ 631.25	10.00	$ 150.00		$ 781.25
FT	GLOVER, SUE (ALT PAYEE)	70	SAFEWAY	I	400	11/01/22	Q							$ 734.22
FT	GOODSON, JOYCE (BENE)	64	GIANT	I	400	08/01/22	PV							$ 444.89
PT	GRAHAM, MARDINA	65	GIANT	II	400	09/01/22	V				19.50	$ 292.50		$ 292.50
FT	GREENING, PETER	60	GIANT/SAFEWAY	I,II	400	08/01/16	V		19.00	$ 475.00	11.67	$ 184.90		$ 659.90
FT	GREENWELL, BONITA	68	SURVIVING SPOUSE PENSION	I	400	08/01/22	J							$ 401.48
PT	GRIFFIN, TINA	65	GIANT	II	27	02/01/22	VNR				7.25	$ 106.25		$ 106.25
PT	GUBHAJU, HIRA	69	SAFEWAY	II	400	10/01/22	V				8.00	$ 120.00		$ 120.00
FT	GUINN, DIXIE	73	SURVIVING SPOUSE PENSION	I	400	11/01/21	J							$ 502.87
FT	HALL, DELORES	60	SAFEWAY	II	400	11/01/22	X		18.25	$ 456.25	1.75	$ 26.25	100	$ 308.37
FT	HAMILTON, ROBERT	58	GIANT	I	27	11/01/22	3		20.92	$ 1,007.74	12.58	$ 402.56		$ 1,410.30
FT	HAMPTON, CARLA (BENE)	44	GIANT	II	400	08/01/22	G							$ 705.00
FT	HAN, SUOK	60	SAFEWAY	I	400	09/01/22	V		35.58	$ 1,717.67	0.83	$ 26.56		$ 1,744.23
FT	HARKINS, KEITH	64	GIANT	II	400	09/01/22	X		21.25	$ 531.25				$ 502.03
FT	HARRIS, FERNANDO	65	SAFEWAY	II	27	07/01/21	VNR		15.00	$ 375.00	1.00	$ 15.00	50	$ 357.63
PT	HART, PAMELA	65	GIANT	II	27	10/01/22	V				19.75	$ 296.25	100	$ 232.56
PT	HAWKINS, HENRY	65	GIANT	II	400	10/01/20	VNR				7.00	$ 105.00		$ 105.00
PT	HEIM, SHARON	70	SAFEWAY	I	27	10/01/22	V		6.42	$ 314.08	43.58	$1,485.73	50	$ 1,631.17
FT	HEMPHILL, YVONNE	62	GIANT	I,II	400	06/01/22	X		27.17	$ 852.65	5.75	$ 165.00		$ 951.85
FT	HENRION, LYNN	60	SURVIVING SPOUSE PENSION	II	400	11/01/22	J							$ 591.66
FT	HIEATZMAN, BRADLEY	62	GIANT	I	27	11/01/22	V		38.33	$ 1,892.42	4.58	$ 146.56		$ 1,761.84
PT	HOFFMAN, JOEL	65	SAFEWAY	II	27	10/01/22	V				13.00	$ 182.50		$ 182.50
FT	HROBLAK, PAULINE	81	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 80.58
PT	HULL, BRENDA	65	SAFEWAY	II	27	10/01/22	V				14.00	$ 210.00		$ 210.00
PT	HUNTER, CATHERINE	66	SUPER FRESH/GIANT	II	27	10/01/22	V		10.75	$ 268.75	15.50	$ 232.50		$ 501.25
FT	HYMAN, LOUELLA	79	SURVIVING SPOUSE PENSION	I	400	11/01/21	J							$ 602.80
FT	JACKSON, DENNIS	66	SAFEWAY/SUPER FRESH	II	27	10/01/22	V		18.75	$ 468.75	4.50	$ 67.50		$ 536.25
PT	JACKSON, WAYNE	73	GIANT	I	27	12/01/22	V		4.25	$ 85.55	6.50	$ 65.39	100	$ 180.25
PT	JAMES EYLER LIVING TRUST (BENE)	NA	SAFEWAY/GIANT	I	27	08/01/22	G							$ 582.09
PT	JAMES, CAROLYN	60	GRAND UNION/SUPER FRESH	I	400	10/01/15	V		3.17	$ 91.16	12.58	$ 231.12		$ 322.28
PT	JAMES, NANNIE	65	GIANT	II	400	07/01/22	VNR				8.75	$ 131.25		$ 131.25
PT	JEANETTA, DENISE	60	GIANT	I	27	05/01/19	V		4.92	$ 221.40	12.58	$ 377.40		$ 598.80
PT	JENKINS, LINDA	61	GIANT	I	400	11/01/22	V				40.75	$1,357.75		$1,357.75
PT	JETT, MARY	75	SURVIVING SPOUSE PENSION	II	400	08/01/22	J							$295.11
PT	JOHNS, SYLVIA	79	SURVIVING SPOUSE PENSION	II	27	08/01/22	J							$ 96.37
PT	JOHNSON, AMANDA	65	GIANT	II	27	11/01/22	VNA				24.75	$ 371.25		$ 405.15

FELRA APPLICATIONS SUBMITTED FOR APPROVAL
4TH QUARTER 2022

STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	EFFEC DATE	TYPE	RECIP	FULL TIME YEARS	FULL TIME AMOUNT	PART TIME YEARS	PART TIME AMOUNT	J&S	PENSION AMOUNT
FT	JOHNSON, CASSANDRA	65	GIANT	II	400	08/01/22	V		27.50	$ 687.50	7.25	$ 108.75	50	$ 730.16
FT	JOHNSON, LOIS	84	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 36.71
PT	JOHNSON, WILLIAM	67	GIANT	II	400	08/01/22	X				18.25	$ 273.75		$ 223.11
FT	JONES, DONALD	76	SAFEWAY	II	400	06/01/22	VNR		15.00	$ 375.00				$ 604.67
FT	JONES, ROBERT	65	SAFEWAY	I	27	12/01/22	V		40.67	$ 2,019.43	4.75	$ 152.00	100	$ 1,724.12
PT	JONES, SHERYL	65	SURVIVING SPOUSE PENSION	I,II	400	09/01/22	J							$461.29
PT	JONES, STACEY (BENE)	59	SAFEWAY	II	27	11/01/22	PV							$ 44.19
FT	JUNG-KING, LISA	62	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 619.34
PT	KAUR, SALVINDER	65	GIANT	II	400	08/01/22	VNR				25.50	$ 382.50	100	$ 310.40
FT	KELLY, DANIEL	68	SAFEWAY	II	400	10/01/22	V		11.50	$ 287.50	6.50	$ 97.50	66 2/3	$ 313.04
FT	KLEIDERLEIN, JOYCE (BENE)	79	SUPER FRESH	I	27	10/01/22	G1							$ 547.70
FT	KWAN, ROLANDO	62	SAFEWAY	I	400	09/01/22	V		27.75	$ 1,342.19	7.67	$ 245.44		$ 1,277.58
FT	LATHROUM, KARLA (BENE)	67	SAFEWAY	II	400	01/01/22	PV							$ 159.01
PT	LE, THANH	65	GIANT	II	400	08/01/22	V				6.00	$ 90.00		$ 90.00
FT	LEVEILLEE, MARK	60	GIANT	I	400	09/01/22	V	Y	9.08	$ 426.76			100	$ 353.44
FT	LEWIS, FRANCES	60	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 298.47
PT	LEWIS, MARC	55	GIANT	II	400	09/01/22	X		8.75	$ 218.75	16.75	$ 251.25		$ 190.35
PT	LINDSEY, SUSAN	67	SUPER FRESH	II	400	10/01/22	V		2.25	$ 56.25	14.25	$ 213.75		$ 270.00
PT	LIPPARD, KAREN	65	SAFEWAY	II	400	06/01/21	VNR				7.75	$ 193.75		$ 193.75
PT	LITTLE, BRENDA	64	GIANT	II	400	06/01/22	X		12.75	$ 318.75	16.25	$ 243.75		$ 537.19
PT	LIVINGSTON, JANET	62	SAFEWAY/GIANT/SUPER FRESH	II	27	07/01/22	X				20.75	$ 311.25		$ 255.22
PT	LOWE, RICHARD	65	SAFEWAY	II	400	09/01/22	V				33.00	$ 495.00		$ 495.00
PT	LUONG, CHAU	65	SAFEWAY	II	400	09/01/22	VNR				8.00	$ 120.00		$ 120.00
PT	MACKEY, JAMES	65	GIANT	II	400	11/01/22	V		3.75	$ 93.75	8.25	$ 123.75	100	$ 163.19
FT	MANN, JONATHAN	65	GIANT	II	400	09/01/22	V		7.50	$ 187.50	3.25	$ 48.75		$ 236.25
FT	MANNING, ELIZABETH (BENE)	68	SUPER FRESH	I	27	08/01/22	PV							$ 148.84
PT	MANSOOR, NABIHA	65	GIANT	II	400	04/01/22	VNR				5.50	$ 82.50		$ 82.50
PT	MARSH, MARIE	65	SUPER FRESH	II	400	05/01/22	VNR		4.00	$ 100.00	7.00	$ 105.00		$ 205.00
FT	MARTIN, JEAN	65	GIANT	II	400	07/01/22	VNR		13.50	$ 337.50			100	$ 285.83
FT	MASSIE, ELFREDA	71	SURVIVING SPOUSE PENSION	I	27	09/01/22	J							$ 108.33
PT	MAYEL, OLYA	72	GIANT	II	400	09/01/22	V				12.00	$ 180.00		$ 180.00
FT	MCCRAW, TED	65	GIANT	I	400	11/01/22	V		39.08	$ 1,915.42	2.08	$ 66.56		$ 1,981.98
FT	MCLAURIN, PHYLLIS	57	GIANT	II	400	06/01/21	D		19.25	$ 481.25	2.00	$ 30.00		$ 511.25
PT	MERCADO, BENEDICTA	66	SAFEWAY	II	400	05/01/20	VNR				5.25	$ 78.75	50	$ 71.74
FT	MERCIER, WILLIAM	67	SAFEWAY	I,II	27	08/01/22	V		15.92	$ 348.40	3.42	$ 54.72		$ 403.12
PT	MERRIAM, CYNTHIA	64	SAFEWAY	II	400	12/01/22	X		11.00	$ 275.00	19.75	$ 296.25		$ 568.39
PT	MILLER, CYNTHIA	69	SAFEWAY	II	400	10/01/22	V				28.00	$ 420.00		$ 420.00
PT	MILLER, FRANKLIN	74	SURVIVING SPOUSE PENSION	I	27	11/01/22	J							$ 146.74
FT	MINNICK, LINDA	65	GIANT	II	27	10/01/22	V		8.25	$ 123.75	3.00	$ 30.00		$ 153.75
FT	MINOR, CURTIS	62	SAFEWAY	I	400	10/01/22	V		35.83	$ 1,769.67	6.33	$ 202.56		$ 1,972.23
PT	MONTEZ, MARIA	68	GIANT	II	400	09/01/22	V				17.75	$ 266.25	100	$ 224.24
PT	MOORE, HELEN	82	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 54.28
FT	MOORE, SAMUEL	68	GIANT	II	27	08/01/22	V		25.25	$ 631.25	9.25	$ 138.75	50	$ 672.52
PT	MOTEN, JO ANN	65	SAFEWAY	II	400	10/01/22	V				6.00	$ 90.00		$ 90.00
PT	MUNROE, JUDITH	66	SAFEWAY	II	27	12/01/22	VNA		9.00	$ 225.00	9.25	$ 133.75	50	$ 331.60
FT	MUSE, STEVE	60	SAFEWAY	I	400	06/01/17	V		17.00	$ 510.00				$ 510.00
PT	NGUYEN, TRUC	67	GIANT	II	400	09/01/22	V				31.25	$ 468.75		$ 468.75
PT	NIKOLOV, MICHELLE	65	GIANT	II	400	12/01/22	V		3.50	$ 87.50	14.50	$ 217.50	100	$ 263.55
PT	O'KEEFE, LISA	65	SAFEWAY	II	400	10/01/22	V		5.75	$ 143.75	7.00	$ 105.00		$ 248.75
PT	OLBERS, ZONNA (BENE)	53	ACME	II	27	09/01/22	G							$ 511.48
PT	OWINGS, DEBORAH	62	SAFEWAY	I	400	10/01/22	V				42.33	$ 1,416.21		$ 1,416.21
FT	PARRIS, WILLIAM	61	ACME	I	27	11/01/22	V		20.17	$ 1,010.43	18.75	$ 600.00		$ 1,610.43
FT	PERSING, JAMES	60	GIANT	I	27	11/01/22	V		12.67	$ 570.15	3.25	$ 97.50	100	$ 552.95
PT	PEYTON, CARROLL	60	SAFEWAY	I	400	02/01/19	V				9.08	$ 147.28		$ 147.28

FELRA APPLICATIONS SUBMITTED FOR APPROVAL
4TH QUARTER 2022

STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	EFFEC DATE	TYPE	RECIP	FULL TIME YEARS	FULL TIME AMOUNT	PART TIME YEARS	PART TIME AMOUNT	J&S	PENSION AMOUNT
PT	PLUMLEY, MARY	81	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 195.01
PT	POOLE, PATRICIA	57	GIANT	I	400	10/01/22	3	Y			21.33	$ 1,002.51		$ 1,002.51
FT	POTTS, DEBORAH	65	SUPER FRESH	II	27	10/01/22	V		13.75	$ 343.75	2.25	$ 33.75	50	$ 342.17
PT	POYNTER, NANCY	65	GIANT	II	400	08/01/22	V				20.75	$ 311.25		$ 311.25
FT	PRATHER, MARY ANNE	72	SURVIVING SPOUSE PENSION	I	400	10/01/22	J							$ 833.54
PT	QUICK, JENNIFER (BENE)	52	GIANT	II	27	05/01/22	G							$ 697.50
FT	RICHARDSON, ANGELA	62	GIANT	II	27	05/01/22	X		18.75	$ 468.75	13.00	$ 195.00		$ 544.27
FT	ROBINSON, CECELIA (BENE)	65	GIANT	II	400	06/01/20	G5							$ 749.95
FT	RODENIZER, GWENDOLYN	73	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 885.01
PT	SANCHEZ, ANA-LETICIA	75	SAFEWAY	II	400	12/01/22	V				4.50	$ 67.50	100	$ 50.43
PT	SAVICKAS, JANE	67	GIANT	II	27	10/01/22	V				10.50	$ 157.50		$ 157.50
PT	SAVWOIR, JANET	73	SAFEWAY	II	400	12/01/22	V				7.00	$ 105.00	100	$ 85.93
FT	SAXON, DONNA	64	GIANT	II	27	12/01/22	X		26.25	$ 656.25	2.25	$ 22.50		$ 641.42
PT	SCHAFER, PATRICIA	68	SAFEWAY	II	400	04/01/22	VNR				14.25	$ 213.75		$ 213.75
FT	SCHWARTZ, DIANE	65	GIANT	II	27	11/01/22	V		20.00	$ 500.00	9.50	$ 125.00		$ 625.00
PT	SEARS, BARBARA	65	ACME	II	27	11/01/22	V				9.50	$ 95.00		$ 95.00
FT	SHIFFLETT, VIOLA	71	SURVIVING SPOUSE PENSION	I	27	11/01/22	J							$ 101.43
PT	SHRIMANKAR, SURESH	74	SAFEWAY	II	400	09/01/22	VNR				13.25	$ 198.75	50	$ 237.45
FT	SIMPSON, MICHAEL	62	SAFEWAY	I	400	09/01/22	V		33.00	$ 1,591.81	2.83	$ 90.56	100	$ 1,355.49
FT	SMITH, JOYCE	65	SAFEWAY	II	400	11/01/22	V	Y	20.25	$ 506.25	11.50	$ 172.50		$ 678.75
FT	SMITHERMAN, JAMES	65	SAFEWAY	I	27	11/01/22	V		38.33	$ 1,900.07	5.75	$ 184.00	66 2/3	$ 1,800.84
PT	SOLORZANO, MARIA	67	GIANT	II	400	12/01/22	V				30.00	$ 450.00		$ 450.00
FT	STONE, PAMELA	65	GIANT	II	400	10/01/22	V		27.50	$ 687.50				$ 687.50
PT	SUTHEERAWONGSA, PAUL (BENE)	71	GIANT	II	400	02/01/20	PV							$ 116.89
FT	SVENSON SR, FRANK	74	SURVIVING SPOUSE PENSION	I	400	10/01/22	J							$ 536.35
PT	TABELING, STEPHANIE	60	GIANT	I	27	11/01/21	V				10.00	$ 184.88		$ 184.88
PT	TANNER, DOUGLAS	60	SAFEWAY	I	400	05/01/19	V				11.75	$ 274.75		$ 274.75
FT	THOMPSON, JOSEPHINE	62	GIANT	II	400	07/01/22	X		12.25	$ 306.25	4.25	$ 63.75	75	$ 294.25
FT	THOMPSON, THERESA	66	GIANT	I	400	10/01/22	V		30.42	$ 1,524.33	13.17	$ 421.44		$ 1,945.77
FT	TOFFOLO, WILLIAM	73	GIANT	II	400	05/01/22	VNR		12.00	$ 300.00	1.00	$ 15.00	50	$ 360.66
PT	TORREYSON, LYNN	59	GIANT	II	400	07/01/20	D		12.75	$ 318.75	14.00	$ 210.00	50	$ 504.22
PT	UDDIN, MOHAMMAD	59	GIANT	II	400	10/01/22	X				19.00	$ 285.00		$ 195.22
FT	URCIA, ELENA	82	SURVIVING SPOUSE PENSION	II	400	10/01/22	J							$ 74.75
PT	VALLANDINGHAM, BONNIE	65	GIANT	II	400	08/01/22	V				15.25	$ 228.75		$ 228.75
PT	VIRDI, KULDIP	65	GIANT	II	400	12/01/22	V				9.75	$ 146.25		$ 146.25
PT	VOTTA, MICHAEL	60	GIANT	I	27	11/01/19	V		5.92	$ 195.14	8.83	$ 185.43	50	$ 340.50
PT	WARD, DIANNE	73	GIANT	II	400	12/01/22	V				8.25	$ 123.75	100	$ 100.90
PT	WARNER, PATRICIA	77	SURVIVING SPOUSE PENSION	I	400	09/01/22	J							$ 164.22
PT	WARNKEN, CAROLYN	76	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 89.26
PT	WARREN, STEWART	60	SUPER FRESH/GIANT	II	400	03/01/18	D		4.00	$ 100.00	10.25	$ 153.75		$ 253.75
FT	WEAVER, JACKIE (BENE)	69	SAFEWAY	II	27	09/01/22	PV							$ 115.29
PT	WEHN, ROBYN	68	GIANT/SUPER FRESH	I	27	10/01/22	V				46.00	$ 1,552.00		$ 1,552.00
FT	WELCH, ROBERT	66	GIANT	II	27	08/01/22	V		17.75	$ 443.75	3.75	$ 56.25		$ 500.00
PT	WERNER, RONALD	65	GIANT	I	400	11/01/22	V		21.75	$ 1,123.19	22.67	$ 725.44	100	$ 1,360.41
PT	WESLEY SR., TITUS	72	SAFEWAY	II	400	12/01/22	V		4.00	$ 100.00	10.50	$ 157.50	100	$ 210.54
FT	WHETSEL, JOAN	80	SURVIVING SPOUSE PENSION	I	27	10/01/22	J							$ 349.87
PT	WHITE, SUSANNE	73	SAFEWAY	II	400	12/01/22	V				7.50	$ 112.50	100	$ 91.72
PT	WHORLEY-MORALES, VICKY	60	GIANT	I	400	08/01/17	V				15.50	$ 465.00		$ 465.00
FT	WILKINS, BYRON	62	SAFEWAY	II	400	10/01/22	X		21.00	$ 525.00	9.00	$ 135.00	50	$ 486.92
PT	WILLIAMS, YVETTE	65	SUPER FRESH	II	27	10/01/22	V		3.75	$ 93.75	5.00	$ 75.00		$ 168.75
PT	WISE, DARRYL	61	GIANT	II	27	08/01/22	X				15.00	$ 150.00		$ 115.50
FT	WITZEN, CHARLES	65	GIANT	II	27	10/01/22	V		34.00	$ 850.00				$ 850.00
FT	WONG, WAI	70	SAFEWAY	II	400	10/01/22	V		21.00	$ 525.00	10.25	$ 153.75		$ 678.75
PT	WRIGHT, JENNIE	65	GIANT	II	400	05/01/22	VNR				7.75	$ 116.25		$ 116.25

FELRA APPLICATIONS SUBMITTED FOR APPROVAL
4TH QUARTER 2022

STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	EFFEC DATE	TYPE	RECIP	FULL TIME YEARS	FULL TIME AMOUNT	PART TIME YEARS	PART TIME AMOUNT	J&S	PENSION AMOUNT
FT	WRIGHT, MICHAEL	62	ACME	I	27	09/01/22	V		31.92	$ 1,582.49	9.83	$ 314.56		$ 1,897.05
PT	YANG, CONNIE	73	GIANT	II	400	12/01/22	V				18.50	$ 277.50		$ 374.46
FT	YOUNCE, DAVID	65	GIANT	II	27	09/01/22	V		3.50	$ 87.50	2.00	$ 30.00		$ 117.50
FT	ZUNA, DEBRA	65	GIANT	II	27	10/01/22	V		5.00	$ 125.00				$ 125.00

RETIREES WITH OVER 30 YEARS BENEFIT SERVICE
4TH QUARTER 2022

NAME	CREDIT	EXCESS OF 30 YEARS	
		$54.00	$37.00
BENEAR, CINDY	31.67	1.67	
BOWEN, VICKIE	43.42	13.42	
BUTER, STEVEN	48.25	18.25	
HAMILTON, ROBERT	33.50	3.50	
HAN, SUOK	36.42	6.42	
HEIM, SHARON	50.00	1.83	18.17
HIEATZMAN, BRADLEY	42.92	12.92	
JENKINS, LINDA	40.75		10.75
JONES, ROBERT	45.42	15.42	
KWAN, ROLANDO	35.42	5.42	
MCCRAW, TED	41.17	11.17	
MINOR, CURTIS	42.17	12.17	
OWINGS, DEBORAH	42.33		12.33
PARRIS, WILLIAM	38.92	8.92	
SIMPSON, MICHAEL	35.83	5.83	
SMITHERMAN, JAMES	44.08	14.08	
THOMPSON, THERESA	43.58	13.58	
WEHN, ROBYN	46.00		16.00
WERNER, RONALD	44.42	14.42	
WRIGHT, MICHAEL	41.75	11.75	

RETROACTIVE PENSION				
OVER $3,000.00				
4TH QUARTER 2022				
FT/PT	NAME	TYPE AND EFFECTIVE DATE	LOCAL	AMOUNT
FT	BEISLER, EDWARD	DEFERRED VESTED RETROACTIVE TO AUGUST 1, 2021	400	$ 10,051.20
PT	BEYENE, ALMAZ	VESTED NORMAL RETROACTIVE TO AUGUST 1, 2021	400	$ 4,526.32
FT	BOWEN, VICKIE	DEFERRED VESTED RETROACTIVE TO NOVEMBER 1, 2022	400	$ 4,214.46
FT	BURGER, JEAN	DISABILITY RETROACTIVE TO AUGUST 1, 2013	400	$ 69,071.25
FT	BUTLER, WANDA	DEFERRED VESTED RETROACTIVE TO APRIL1, 2014	27	$ 31,996.95
FT	CIO, MADONNA	VESTED NORMAL WITH RETROACTIVE TO NOVEMBER 1, 2015	400	$ 47,565.78
FT	COOPER, TONY	DEFERRED VESTED RETROACTIVE TO AUGUST 1, 2020	400	$ 8,566.88
FT	CUNNINGHAM, JOAN	DEFERRED VESTED RETROACTIVE TO JULY 1, 2017	400	$ 11,584.00
FT	FAW, ADRIANA	DEFERRED VESTED RETROACTIVE TO JULY 1, 2016	400	$ 58,289.40
FT	GREENING, PETER	DEFERRED VESTED RETROACTIVE TO AUGUST 1, 2016	400	$ 16,702.40
FT	GUINN, DIXIE	JOINT & SURVIVOR RETROACTIVE TO NOVEMBER 1, 2021	400	$ 6,034.44
FT	HAN, SUOK	DEFERRED VESTED RETROACTIVE TO SEPTEMBER 1, 2022	400	$ 3,488.46
FT	HARRIS, FERNANDO	VESTED NORMAL RETROACTIVE TO JULY 1, 2021	27	$ 6,079.81
PT	HEIM, SHARON	DEFERRED VESTED RETROACTIVE TO OCTOBER 1, 2022	27	$ 3,262.34
FT	HEMPHILL, YVONNE	EARLY REDUCED DEFERRED VESTED RETROACTIVE TO JUNE 1, 2022	400	$ 4,759.25
FT	HIEATZMAN, BRADLEY	DEFERRED VESTED RETROACTIVE TO NOVEMBER 1, 2022	27	$ 3,523.68
FT	HYMAN, LOUELLA	JOINT & SURVIVOR RETROACTIVE TO NOVEMBER 1, 2021	400	$ 7,233.60
PT	JAMES, CAROLYN	DEFERRED VESTED RETROACTIVE TO OCTOBER 1, 2015	400	$ 28,038.36
PT	JEANETTA, DENISE	DEFERRED VESTED RETROACTIVE TO MAY 1, 2019	27	$ 26,347.20
FT	JONES, DONALD	VESTED NORMAL RETROACTIVE TO JUNE 1, 2022	400	$ 3,023.39
FT	KWAN, ROLANDO	DEFERRED VESTED RETROACTIVE TO SEPTEMBER 1, 2022	400	$ 3,832.74
PT	LIPPARD, KAREN	VESTED NORMAL RETROACTIVE TO JUNE 1, 2021	400	$ 3,487.55
FT	MCLAURIN, PHYLLIS	DISABILITY RETROACTIVE TO JUNE 1, 2021	400	$ 9,713.75
FT	MUSE, STEVE	DEFERRED VESTED RETROACTIVE TO JUNE 1, 2017	400	$ 33,150.00
FT	PARRIS, WILLIAM	DEFERRED VESTED RETROACTIVE TO NOVEMBER 1, 2022	27	$ 3,220.86
PT	PEYTON, CARROLL	DEFERRED VESTED RETROACTIVE TO FEBRUARY 1, 2019	400	$ 6,627.60
FT	QUICK, JENNIFER	GUARANTEE PAY RETROACTIVE TO MAY 1, 2022	27	$ 4,882.50
FT	RICHARDSON, ANGELA	EARLY REDUCED DEFERRED VESTED RETROACTIVE TO MAY 1, 2022	27	$ 3,809.89
FT	ROBINSON, CECELIA	GUARANTEED PAY RETROACTIVE TO JUNE 1, 2020	400	$ 21,748.55
FT	SMITHERMAN, JAMES	DEFERRED VESTED RETROACTIVE TO NOVEMBER 1, 2022	27	$ 3,601.68
PT	SUTHEERAWONGSA, PAUL	PRE-RETIREMENT VESTED RETROACTIVE TO FEBRUARY 1,2020	400	$ 3,857.37
PT	TANNER, DOUGLAS	DEFERRED VESTED RETROACTIVE TO MAY 1, 2019	400	$ 11,814.25
FT	THOMPSON, THERESA	DEFERRED VESTED RETROACTIVE TO OCTOBER 1, 2022	400	$ 3,891.54
PT	TORREYSON, LYNN	DISABILITY RETROACTIVE TO JULY 1, 2020	400	$ 14,477.71
PT	VOTTA, MICHAEL	DEFERRED VESTED RETROACTIVE TO NOVEMBER 1, 2019	27	$ 12,939.00
PT	WARREN, STEWART	DISABILITY RETROACTIVE TO MARCH 1, 2018	400	$ 14,717.50
PT	WHORLEY-MORALES, VICKY	DEFERRED VESTED RETROACTIVE TO AUGUST 1, 2017	400	$ 29,295.00
FT	WRIGHT, MICHAEL	DEFERRED VESTED RETROACTIVE TO SEPTEMBER 1, 2022	27	$ 3,794.10

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
FT	ABEBE, HIRUT	SUSPENDED RIF NOT RETURNED	400	$ (416.25)	$ -
FT	ABEBE, HIRUT	SUSPENDED RIF NOT RETURNED	400	$ (131.25)	$ -
FT	ABER, LEWIS	SUSPENDED RIF NOT RETURNED	400	$ (417.53)	$ -
FT	ACHUFF, MARK	GUARANTEED PAY SATISFIED	27	$ (201.68)	$ -
FT	ADAMS, DAVID	SUSPENDED RIF NOT RETURNED	400	$ (1,292.88)	$ -
PT	ADING, MANUEL	70.5 ADJUSTMENT	400	$ (311.25)	$ 334.89
PT	AHMAD, NOOR	SUSPENDED RIF NOT RETURNED	400	$ (181.63)	$ -
PT	AHMED, SHAHANA	SUSPENDED RIF NOT RETURNED	400	$ (171.60)	$ -
PT	AHMED, SHAHANA	SUSPENDED RIF NOT RETURNED	400	$ (52.80)	$ -
PT	ALEMI, PATRICIA	70.5 ADJUSTMENT	27	$ (112.08)	$ 127.75
PT	ALEXANDER, PATSY	70.5 ADJUSTMENT	27	$ (683.46)	$ 734.00
PT	ALFEO, ANNA	70.5 ADJUSTMENT	27	$ (168.75)	$ 241.71
PT	AMREIN, BETTY	70.5 ADJUSTMENT	27	$ (117.50)	$ 210.51
PT	AN, NUGYET	70.5 ADJUSTMENT	400	$ (371.25)	$ 1,396.16
FT	ARBAUGH, MARY	SUSPENDED RIF NOT RETURNED	27	$ (310.00)	$ -
PT	ARMSTRONG, LOUISE	SUSPENDED RIF NOT RETURNED	400	$ (108.75)	$ -
PT	ARNESON, DIANA	SUSPENDED RIF NOT RETURNED	400	$ (258.75)	$ -
PT	ATKINS, MARY	SUSPENDED RIF NOT RETURNED	400	$ (1,220.28)	$ -
PT	BALTIMORE, EUGENE	70.5 ADJUSTMENT	400	$ (352.50)	$ 365.82
FT	BAMBREY, GEORGE	SUSPENDED RIF NOT RETURNED	400	$ (1,353.50)	$ -
FT	BANKS, HAMMOND	SUSPENDED RIF NOT RETURNED	400	$ (322.64)	$ -
PT	BARTLEY, BOYD	70.5 ADJUSTMENT	400	$ (360.00)	$ 403.35
PT	BATEMAN, MARGARET	70.5 ADJUSTMENT	27	$ (165.00)	$ 180.55
PT	BATEY, PATRICIA	70.5 ADJUSTMENT	400	$ (306.79)	$ 605.41
PT	BATULIS, IDA	70.5 ADJUSTMENT	27	$ (105.00)	$ 114.60
PT	BAUER, MARIAN	SUSPENDED RIF NOT RETURNED	27	$ (322.60)	$ -
PT	BAXLEY, ABIGAIL	SUSPENDED RIF NOT RETURNED	400	$ (97.50)	$ -
FT	BEALS, ROGER	SUSPENDED RIF NOT RETURNED	400	$ (206.25)	$ -
FT	BEAVER, JAMES	SUSPENDED RIF NOT RETURNED	27	$ (217.18)	$ -
FT	BEESON, DAVID	SUSPENDED RIF NOT RETURNED	400	$ (142.05)	$ -
FT	BELL, SHARON	SUSPENDED RIF NOT RETURNED	400	$ (239.57)	$ -
PT	BELL, SHARON	SUSPENDED RIF NOT RETURNED	400	$ (90.75)	$ -
FT	BELL, WAYNE	SUSPENDED RIF NOT RETURNED	400	$ (116.70)	$ -
PT	BENHAM, SHARON	SUSPENDED RIF NOT RETURNED	27	$ (220.00)	$ -
FT	BENKHALIFA, PATRICIA	SUSPENDED RIF NOT RETURNED	400	$ (250.49)	$ -
FT	BENKHALIFA, PATRICIA	SUSPENDED RIF NOT RETURNED	400	$ (123.30)	$ -
FT	BILLS, BRENDA	SUSPENDED RIF NOT RETURNED	400	$ (1,186.25)	$ -
PT	BLINSON, CAROLYN	SUSPENDED/PROHIBITED EMPLOYMENT	27	$ (286.05)	$ -
PT	BORECKI, LUCILLE	SUSPENDED RIF NOT RETURNED	27	$ (240.00)	$ -
FT	BOSWELL, JOSEPH	SUSPENDED RIF NOT RETURNED	400	$ (1,676.43)	$ -
FT	BOWLES, CLIFTON	70.5 ADJUSTMENT	400	$ (2,395.50)	$ 2,617.20
FT	BOYD, ANDREW	SUSPENDED RIF NOT RETURNED	400	$ (322.76)	$ -
FT	BOYD, ANDREW	SUSPENDED RIF NOT RETURNED	400	$ (39.19)	$ -
FT	BOYER, PATRICIA	70.5 ADJUSTMENT	27	$ (285.00)	$ 384.41

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
FT	BRACCIA, JUDITH	SUSPENDED RIF NOT RETURNED	27	$ (752.99)	$ -
PT	BRADSHAW, FAYE	70.5 ADJUSTMENT	27	$ (1,104.50)	$ 1,131.18
PT	BROCKENBOROUGH, NELSON	SUSPENDED RIF NOT RETURNED	400	$ (852.19)	$ -
PT	BROWN, BARBARA	70.5 ADJUSTMENT	400	$ (356.25)	$ 419.84
PT	BROWN, CHARLES	70.5 ADJUSTMENT	27	$ (168.75)	$ 186.63
FT	BROWN, HENRY	SUSPENDED RIF NOT RETURNED	400	$ (216.30)	$ -
PT	BROWN, LORETTA	SUSPENDED RIF NOT RETURNED	400	$ (93.75)	$ -
FT	BROWN, PAULINE	SUSPENDED RIF NOT RETURNED	27	$ (151.13)	$ -
PT	BROWN, RICHARD	GUARANTEED PAY SATISFIED	27	$ (404.44)	$ -
FT	BROWN, RICHARD	GUARANTEED PAY SATISFIED	27	$ (100.55)	$ -
FT	BROWN, TERRY	SUSPENDED RIF NOT RETURNED	400	$ (1,224.35)	$ -
FT	BROWN, WILLIAM	SUSPENDED RIF NOT RETURNED	27	$ (237.25)	$ -
PT	BULLOCK, MARIA	SUSPENDED RIF NOT RETURNED	400	$ (56.30)	$ -
PT	BUONOCORE, VINCENZA	70.5 ADJUSTMENT	400	$ (211.25)	$ 237.71
PT	BURGEE, PEGGY	70.5 ADJUSTMENT	400	$ (217.50)	$ 271.27
FT	BURGESS, CALVIN	SUSPENDED RIF NOT RETURNED	400	$ (1,639.50)	$ -
FT	BURKINS, CHARLOTTE	70.5 ADJUSTMENT	27	$ (312.50)	$ 316.03
PT	BURNS, DORIS	70.5 ADJUSTMENT	400	$ (1,441.00)	$ 2,179.37
PT	BUSI, GAY	SUSPENDED RIF NOT RETURNED	400	$ (1,234.30)	$ -
PT	BUTLER, JOHN	70.5 ADJUSTMENT	400	$ (240.00)	$ 318.32
PT	BYRD, LILLIAN	SUSPENDED RIF NOT RETURNED	400	$ (831.84)	$ -
PT	BYRNE, MICHAEL	70.5 ADJUSTMENT	27	$ (153.75)	$ 256.63
PT	CALVERT, LILA	70.5 ADJUSTMENT	400	$ (213.75)	$ 234.45
PT	CAMPBELL, BEVERLY	SUSPENDED RIF NOT RETURNED	400	$ (198.72)	$ -
PT	CANNON, ESTATE OF JEAN	GUARANTEED PAY SATISFIED	27	$ (1,607.59)	$ -
PT	CANTER, WALTER	70.5 ADJUSTMENT	400	$ (191.25)	$ 218.03
PT	CARDONA, FILIPINA	70.5 ADJUSTMENT	400	$ (135.00)	$ 161.54
PT	CARMICHAEL, LILLIAN	70.5 ADJUSTMENT	400	$ (142.50)	$ 152.03
PT	CARTER, EDDINE	SUSPENDED RIF NOT RETURNED	400	$ (79.56)	$ -
FT	CAUDELL, DAVID	SUSPENDED RIF NOT RETURNED	400	$ (1,076.62)	$ -
FT	CAUDELL, DAVID	SUSPENDED RIF NOT RETURNED	400	$ (312.17)	$ -
FT	CHAMBERS, JEANETTE	SUSPENDED RIF NOT RETURNED	400	$ (605.03)	$ -
PT	CHAN, MEI	70.5 ADJUSTMENT	400	$ (148.60)	$ 161.53
FT	CHESLEY, JUDITH	SUSPENDED RIF NOT RETURNED	400	$ (479.51)	$ -
PT	CHESTER, DEBORAH	SUSPENDED RIF NOT RETURNED	27	$ (141.96)	$ -
PT	CHILDERS, LOLA	SUSPENDED RIF NOT RETURNED	400	$ (480.67)	$ -
PT	CHLOE, BARBARA	SUSPENDED RIF NOT RETURNED	400	$ (37.50)	$ -
PT	CHLOE, BARBARA	SUSPENDED RIF NOT RETURNED	400	$ (86.25)	$ -
PT	CHRYSTAL, CAROLYN	70.5 ADJUSTMENT	27	$ (536.25)	$ 579.95
PT	CLABAUGH, JEAN	70.5 ADJUSTMENT	400	$ (88.23)	$ 89.12
PT	CLARK, FRANCES	SUSPENDED RIF NOT RETURNED	400	$ (637.79)	$ -
PT	CLARKSON, GARY	SUSPENDED RIF NOT RETURNED	400	$ (125.06)	$ -
FT	CLOUSER, ROBERT	SUSPENDED RIF NOT RETURNED	1776	$ (223.63)	$ -
FT	COATES, THOMAS	SUSPENDED RIF NOT RETURNED	400	$ (208.40)	$ -
FT	COBURN, JOSEPHINE	SUSPENDED RIF NOT RETURNED	27	$ (296.24)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	COCKRELL, DOROTHY	SUSPENDED RIF NOT RETURNED	400	$ (41.25)	$ -
PT	COGDELL, LAWRENCE	70.5 ADJUSTMENT	400	$ (1,121.49)	$ 1,449.23
PT	COLE, RALPH	SUSPENDED RIF NOT RETURNED	400	$ (76.84)	$ -
PT	COLE, RALPH	SUSPENDED RIF NOT RETURNED	400	$ (93.01)	$ -
FT	COLEMAN, DARYL	QDRO BENEFIT ADJUSTMENT	400	$ (1,554.14)	$ 1,357.30
FT	COLEMAN, DARYL	QDRO BENEFIT ADJUSTMENT	400	$ (223.44)	$ -
FT	COLEMAN, DARYL	QDRO ADJUSTMENT SATISFIED	400	$ (1,357.30)	$ 1,567.44
PT	COLES, BERNADETTE	SUSPENDED RIF NOT RETURNED	27	$ (161.25)	$ -
PT	COLLIGAN, ELIZABETH	70.5 ADJUSTMENT	27	$ (180.00)	$ 205.84
PT	CONSORTI, ANGELA	70.5 ADJUSTMENT	400	$ (326.25)	$ 389.67
PT	CONTEE, EVELYN	SUSPENDED RIF NOT RETURNED	400	$ (304.00)	$ -
FT	COOPER, LORETTA	SUSPENDED RIF NOT RETURNED	27	$ (515.55)	$ -
PT	CORSINI, VITTORIA	70.5 ADJUSTMENT	400	$ (243.75)	$ 371.91
PT	COX, JUDITH	70.5 ADJUSTMENT	27	$ (408.75)	$ 640.11
FT	COYNE, RUTH	SUSPENDED RIF NOT RETURNED	400	$ (31.19)	$ -
FT	CRAWFORD, VIRGINIA	SUSPENDED RIF NOT RETURNED	27	$ (275.77)	$ -
PT	CUNG, DAN	70.5 ADJUSTMENT	400	$ (262.50)	$ 327.28
PT	CURRAN, ROBERT	SUSPENDED RIF NOT RETURNED	27	$ (152.54)	$ -
FT	CUSICK, PAUL	SUSPENDED RIF NOT RETURNED	400	$ (704.54)	$ -
FT	DABNEY, WANDA	SUSPENDED RIF NOT RETURNED	400	$ (182.50)	$ -
PT	DANG, QUYEN	SUSPENDED RIF NOT RETURNED	400	$ (76.36)	$ -
FT	DANIELS, MAURICE	SUSPENDED RIF NOT RETURNED	400	$ (182.80)	$ -
FT	DAVIS, ARMELIA	SUSPENDED RIF NOT RETURNED	400	$ (325.65)	$ -
FT	DAVIS, LAURETTA	SUSPENDED RIF NOT RETURNED	27	$ (68.08)	$ -
PT	DEGRAFT-JOHNSON, BEATRICE	SUSPENDED RIF NOT RETURNED	400	$ (154.80)	$ -
PT	DEGRAFT-JOHNSON, BEATRICE	SUSPENDED RIF NOT RETURNED	400	$ (54.82)	$ -
FT	DELPINO, ADALBERTO	SUSPENDED RIF NOT RETURNED	400	$ (1,104.00)	$ -
PT	DEMALINE, LEONA	70.5 ADJUSTMENT	27	$ (94.08)	$ 152.96
PT	DENT, JO ANN	SUSPENDED RIF NOT RETURNED	400	$ (381.16)	$ -
PT	DETT, HERSCHEL	SUSPENDED RIF NOT RETURNED	27	$ (807.25)	$ -
FT	DEYARMIN, AUDREY	70.5 ADJUSTMENT	27	$ (388.75)	$ 621.60
FT	DICKERSON, PHILLIP	70.5 ADJUSTMENT	400	$ (350.66)	$ 402.15
PT	DIETZ, VIRGINIA	SUSPENDED RIF NOT RETURNED	400	$ (270.00)	$ -
PT	DIMAGGIO, ALICE	70.5 ADJUSTMENT	27	$ (390.00)	$ 446.26
PT	DINKINS, RALPH	SUSPENDED RIF NOT RETURNED	400	$ (563.81)	$ -
FT	DITZEL, LINDA	SUSPENDED RIF NOT RETURNED	27	$ (356.25)	$ -
PT	DIXON, BETTY	SUSPENDED RIF NOT RETURNED	400	$ (101.75)	$ -
PT	DONATIEN, MARIE	70.5 ADJUSTMENT	400	$ (307.50)	$ 423.23
FT	DOYLE, DIANE	SUSPENDED RIF NOT RETURNED	400	$ (266.39)	$ -
PT	DUBAS, FRANK	70.5 ADJUSTMENT	400	$ (153.75)	$ 154.83
FT	DUBAY, HENRY	SUSPENDED RIF NOT RETURNED	27	$ (268.76)	$ -
FT	DUDLEY, ROSA	SUSPENDED RIF NOT RETURNED	400	$ (350.92)	$ -
PT	DUFOUR, EVELYN	70.5 ADJUSTMENT	27	$ (345.00)	$ 382.06
PT	DUNCAN, GLADYS	SUSPENDED RIF NOT RETURNED	1776	$ (93.13)	$ -
FT	DUNLAP, NANCY	SUSPENDED RIF NOT RETURNED	400	$ (225.69)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
FT	DURANTE, MARY	70.5 ADJUSTMENT	27	$ (106.25)	$ 557.14
PT	DYER, ARLINE	70.5 ADJUSTMENT	400	$ (341.25)	$ 375.37
PT	DZIUDKIEWICZ, FELICIA	RBD PAPERWORK NOT RETURNED	27	$ (118.06)	$ -
FT	EAHEART, WILLIAM	SUSPENDED RIF NOT RETURNED	400	$ (144.00)	$ -
PT	EANES, SUSAN	SUSPENDED RIF NOT RETURNED	27	$ (139.83)	$ -
PT	EAST, KIM	SUSPENDED RIF NOT RETURNED	27	$ (1,048.56)	$ -
PT	ECONOMIDES, CHRIS	SUSPENDED RIF NOT RETURNED	400	$ (146.25)	$ -
PT	ECONOMIDES, CHRIS	SUSPENDED RIF NOT RETURNED	400	$ (46.20)	$ -
FT	EICKHOFF, SIDNEY	70.5 ADJUSTMENT	400	$ (240.75)	$ 296.32
FT	ELBON, BEN	70.5 ADJUSTMENT	400	$ (1,374.44)	$ 2,454.61
PT	ELIGMAN, ROBERT	RBD PAPERWORK NOT RETURNED	400	$ (633.90)	$ -
PT	ELLIOTT, JUSTINA	SUSPENDED RIF NOT RETURNED	27	$ (240.00)	$ -
PT	ELLIS, DANIEL	GUARANTEE PAY SATISFIED	27	$ (365.00)	$ -
FT	ELLIS, FRANKLYN	SUSPENDED RIF NOT RETURNED	400	$ (472.50)	$ -
PT	EMBREY, JANICE	SUSPENDED RIF NOT RETURNED	400	$ (212.72)	$ -
PT	EPPS, KEVIN	SUSPENDED RIF NOT RETURNED	400	$ (1,068.07)	$ -
FT	ERB, LINDA	GUARANTEED PAY SATISFIED	27	$ (238.44)	$ -
PT	ESSIC , MELVIN	SUSPENDED RIF NOT RETURNED	27	$ (140.02)	$ -
PT	ESTRADA, ISABEL	70.5 ADJUSTMENT	400	$ (292.50)	$ 337.42
FT	EVANS, SHIRLEY	SUSPENDED RIF NOT RETURNED	400	$ (698.00)	$ -
FT	EWING, ROBERT	SUSPENDED RIF NOT RETURNED	400	$ (1,467.80)	$ -
PT	FAJARDO, ELENA	70.5 ADJUSTMENT	400	$ (71.25)	$ 84.21
PT	FARMER, WILLIE	SUSPENDED RIF NOT RETURNED	27	$ (138.75)	$ -
PT	FENTON, MARY	SUSPENDED RIF NOT RETURNED	400	$ (75.00)	$ -
PT	FENTON, MARY	SUSPENDED RIF NOT RETURNED	400	$ (82.50)	$ -
FT	FIGGERS, KATHRYN	SUSPENDED RIF NOT RETURNED	400	$ (250.00)	$ -
FT	FIGGERS, KATHRYN	SUSPENDED RIF NOT RETURNED	400	$ (131.25)	$ -
PT	FOLTA, WILLIAM	70.5 ADJUSTMENT	400	$ (274.58)	$ 472.87
PT	FORBES, SAMUAL	70.5 ADJUSTMENT	400	$ (367.50)	$ 976.67
FT	FORD, STEPHEN	GUARANTEE PAY SATISFIED	400	$ (111.10)	$ -
PT	FORD, WARREN	SUSPENDED RIF NOT RETURNED	400	$ (257.48)	$ -
PT	FOSTER, GARY	SUSPENDED RIF NOT RETURNED	400	$ (90.00)	$ -
PT	FOSTER, GARY	SUSPENDED RIF NOT RETURNED	400	$ (75.00)	$ -
PT	FUGATE, JOAN	70.5 ADJUSTMENT	27	$ (150.00)	$ 256.15
PT	GALLARDO, MANUEL	SUSPENDED RIF NOT RETURNED	400	$ (262.50)	$ -
PT	GALLEGOS, MARCO	SUSPENDED RIF NOT RETURNED	400	$ (430.18)	$ -
FT	GALLO, VINCENT	70.5 ADJUSTMENT	27	$ (1,570.96)	$ 1,586.52
FT	GARBETT, SUSAN	SUSPENDED RIF NOT RETURNED	27	$ (81.25)	$ -
PT	GARRISON, SANDRA	SUSPENDED RIF NOT RETURNED	400	$ (172.50)	$ -
PT	GARRISON, SANDRA	SUSPENDED RIF NOT RETURNED	400	$ (71.25)	$ -
FT	GARRISON, SANDRA	SUSPENDED RIF NOT RETURNED	400	$ (654.30)	$ -
FT	GELDMACHER, EDITH	70.5 ADJUSTMENT	27	$ (372.50)	$ 533.71
PT	GEORGE, JO ANN	SUSPENDED RIF NOT RETURNED	27	$ (58.19)	$ -
PT	GILLIAM, DEBRA	SUSPENDED RIF NOT RETURNED	27	$ (296.25)	$ -
PT	GINYARD, FREDA	SUSPENDED RIF NOT RETURNED	400	$ (493.75)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	GOOD, CARMEN	SUSPENDED RIF NOT RETURNED	27	$ (198.00)	$ -
FT	GORE, MARGARET	SUSPENDED RIF NOT RETURNED	27	$ (185.27)	$ -
FT	GRAY, VINCENT	SUSPENDED RIF NOT RETURNED	400	$ (153.40)	$ -
PT	GREEN, ANN	70.5 ADJUSTMENT	400	$ (322.50)	$ 405.84
FT	GREENE, CONSTANCE	SUSPENDED RIF NOT RETURNED	27	$ (1,157.45)	$ -
FT	GRIM, GEORGE	SUSPENDED RIF NOT RETURNED	400	$ (275.97)	$ -
FT	GUPTA, SUDESH	70.5 ADJUSTMENT	400	$ (420.00)	$ 492.96
PT	GUTIERREZ ARANDA, RAUL	SUSPENDED RIF NOT RETURNED	400	$ (173.19)	$ -
FT	HAGERMAN, JOHN	SUSPENDED RIF NOT RETURNED	1776	$ (235.09)	$ -
PT	HAIRSTON, OLLIE	SUSPENDED RIF NOT RETURNED	27	$ (145.00)	$ -
FT	HAMMON, LINDA	SUSPENDED RIF NOT RETURNED	27	$ (104.66)	$ -
PT	HANKS, LARRY	SUSPENDED PROHIBITED EMPLOYMENT	27	$ (285.00)	$ -
FT	HARDING, SHARON	70.5 ADJUSTMENT	400	$ (698.75)	$ 840.64
PT	HARDWICK, BILLIE	SUSPENDED RIF NOT RETURNED	400	$ (174.72)	$ -
PT	HARMON, ELIZABETH	SUSPENDED RIF NOT RETURNED	400	$ (165.00)	$ -
FT	HARPER, JANE	SUSPENDED RIF NOT RETURNED	400	$ (92.64)	$ -
FT	HARPER, OTTIS	SUSPENDED RIF NOT RETURNED	400	$ (1,969.98)	$ -
FT	HARPER, SYADELL	70.5 ADJUSTMENT	400	$ (338.75)	$ 404.88
FT	HARR, DELORES	SUSPENDED RIF NOT RETURNED	27	$ (759.86)	$ -
FT	HARRIS, RICHARD	SUSPENDED RIF NOT RETURNED	400	$ (785.10)	$ -
FT	HARVEY, ELAINE	SUSPENDED RIF NOT RETURNED	400	$ (801.26)	$ -
FT	HAUPT, WILLIAM	SUSPENDED RIF NOT RETURNED	27	$ (405.23)	$ -
PT	HAYDEN, PAULINE	SUSPENDED RIF NOT RETURNED	400	$ (262.50)	$ -
PT	HAYES, CHARLOTTE	70.5 ADJUSTMENT	27	$ (1,699.44)	$ 1,717.70
FT	HAYES, REGINALD	SUSPENDED RIF NOT RETURNED	400	$ (1,419.18)	$ -
PT	HAYWARD, BRENDA	SUSPENDED RIF NOT RETURNED	400	$ (273.39)	$ -
FT	HAYWARD, DONALD	SUSPENDED RIF NOT RETURNED	27	$ (275.00)	$ -
PT	HELM, PATRICIA	RBD PAPERWORK NOT RETURNED	400	$ (129.31)	$ -
FT	HENRY, EVELYN	SUSPENDED RIF NOT RETURNED	400	$ (179.30)	$ -
PT	HENSON, HOWARD	70.5 ADJUSTMENT	400	$ (75.00)	$ 87.66
PT	HILL, VERONICA	SUSPENDED RIF NOT RETURNED	400	$ (333.75)	$ -
PT	HINES, MAE	70.5 ADJUSTMENT	27	$ (326.25)	$ 421.99
PT	HITE, BONNA	SUSPENDED RIF NOT RETURNED	27	$ (42.25)	$ -
PT	HITE, BONNA	SUSPENDED RIF NOT RETURNED	27	$ (101.25)	$ -
PT	HOCKETT, RICKY	SUSPENDED RIF NOT RETURNED	400	$ (232.91)	$ -
PT	HOFFMAN, DOROTHY	SUSPENDED RIF NOT RETURNED	400	$ (287.87)	$ -
FT	HOLLOMAN, ERNEST	70.5 ADJUSTMENT	400	$ (344.72)	$ 446.04
FT	HOLT, GENEVIEVE	70.5 ADJUSTMENT	400	$ (1,317.79)	$ 1,800.45
FT	HOPKINS, BARBARA	SUSPENDED RIF NOT RETURNED	27	$ (199.45)	$ -
FT	HOSE, CHARLOTTE	SUSPENDED RIF NOT RETURNED	27	$ (352.56)	$ -
FT	HOWARD, HAZEL	70.5 ADJUSTMENT	400	$ (630.00)	$ 755.63
PT	HOWELL, WANDA	SUSPENDED RIF NOT RETURNED	27	$ (354.29)	$ -
FT	HUFTEN, CHARLES	SUSPENDED RIF NOT RETURNED	27	$ (178.12)	$ -
PT	HUMAN, THEODORE	70.5 ADJUSTMENT	400	$ (303.75)	$ 444.39
FT	HUNTER, ALICE	SUSPENDED RIF NOT RETURNED	400	$ (1,653.57)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	HUNTER, ROSEY	SUSPENDED RIF NOT RETURNED	400	$ (602.40)	$ -
PT	HUNTER, SHARON	SUSPENDED RIF NOT RETURNED	27	$ (246.25)	$ -
FT	HUYNH, DANH	70.5 ADJUSTMENT	400	$ (377.50)	$ 414.61
FT	INGRAM,TERRY	SUSPENDED RIF NOT RETURNED	400	$ (561.20)	$ -
PT	JACKSON, OWENS	SUSPENDED RIF NOT RETURNED	400	$ (90.56)	$ -
FT	JACKSON, VERNELL	SUSPENDED RIF NOT RETURNED	400	$ (1,793.25)	$ -
FT	JACOBE, CYNTHIA	ADDITIONAL TIER II CREDIT	400	$ (135.29)	$ 138.12
PT	JEFFERS, CLAUDIA	SUSPENDED RIF NOT RETURNED	27	$ (67.35)	$ -
PT	JENKINS, JACOB	SUSPENDED RIF NOT RETURNED	400	$ (1,291.51)	$ -
PT	JIMENEZ, RICHARD	SUSPENDED RIF NOT RETURNED	400	$ (173.96)	$ -
FT	JOHNSON, FRANK	SUSPENDED RIF NOT RETURNED	400	$ (298.22)	$ -
FT	JOHNSON, SHIRLEY	SUSPENDED RIF NOT RETURNED	27	$ (126.40)	$ -
PT	JOINES, LORETTA	70.5 ADJUSTMENT	400	$ (97.50)	$ 97.99
FT	KANE, BARBARA	SUSPENDED RIF NOT RETURNED	1776	$ (536.05)	$ -
PT	KASHYAP, SHANTI	70.5 ADJUSTMENT	400	$ (105.00)	$ 106.15
FT	KEENE, BARBARA	SUSPENDED RIF NOT RETURNED	27	$ (143.68)	$ -
PT	KELLER, PATRICIA	70.5 ADJUSTMENT	400	$ (1,205.43)	$ 1,226.10
PT	KENDRICK,SAMUEL	SUSPENDED RIF NOT RETURNED	27	$ (518.82)	$ -
FT	KENT, ALAN	SUSPENDED RIF NOT RETURNED	27	$ (100.90)	$ -
FT	KINARD, MILDRED	SUSPENDED RIF NOT RETURNED	400	$ (220.36)	$ -
FT	KING, DONALD	SUSPENDED RIF NOT RETURNED	400	$ (1,362.32)	$ -
FT	KIRIAKOU, MICHAEL	SUSPENDED RIF NOT RETURNED	400	$ (1,554.16)	$ -
PT	KNOWLES, SHIRLEY	SUSPENDED RIF NOT RETURNED	27	$ (1,043.25)	$ -
FT	KUZYK, KATHLEEN	70.5 ADJUSTMENT	27	$ (301.25)	$ 334.55
FT	LAMBERT, LARRY	QDRO BENEFIT ADJUSTMENT	400	$ (571.28)	$ 722.55
PT	LANCASTER, ELSIE	70.5 ADJUSTMENT	400	$ (135.00)	$ 137.56
PT	LANGFORD, HAZEL	70.5 ADJUSTMENT	400	$ (185.14)	$ 327.98
PT	LATIF, MOHAMMAD	SUSPENDED RIF NOT RETURNED	400	$ (47.15)	$ -
FT	LAWRENCE, MARY	SUSPENDED RIF NOT RETURNED	27	$ (353.24)	$ -
PT	LAY, VIRGINIA	SUSPENDED RIF NOT RETURNED	400	$ (657.46)	$ -
PT	LE, TANG	70.5 ADJUSTMENT	400	$ (240.00)	$ 265.18
FT	LE, Y	70.5 ADJUSTMENT	400	$ (593.75)	$ 625.57
PT	LEACH, MICHAEL	SUSPENDED RIF NOT RETURNED	27	$ (106.30)	$ -
PT	LEETCH, MAXINE	SUSPENDED RIF NOT RETURNED	400	$ (63.75)	$ -
FT	LENTZ, MAMIE	SUSPENDED RIF NOT RETURNED	400	$ (281.25)	$ -
FT	LENTZ, MAMIE	SUSPENDED RIF NOT RETURNED	400	$ (68.75)	$ -
FT	LEW, KATHY	70.5 ADJUSTMENT	400	$ (505.00)	$ 551.90
FT	LEWIS, CHRISTINE	SUSPENDED RIF NOT RETURNED	400	$ (417.50)	$ -
FT	LEWIS, DORETHA	SUSPENDED RIF NOT RETURNED	400	$ (308.09)	$ -
PT	LIANG, EDWARD	70.5 ADJUSTMENT	400	$ (172.50)	$ 199.07
PT	LICHTENFELS, DOROTHY	SUSPENDED RIF NOT RETURNED	400	$ (1,148.57)	$ -
FT	LIM, CRISTINA	SUSPENDED RIF NOT RETURNED	400	$ (235.00)	$ -
PT	LINDNER, THOMAS	70.5 ADJUSTMENT	400	$ (52.50)	$ 54.86
PT	LLOYD, OLLIE	SUSPENDED RIF NOT RETURNED	400	$ (177.18)	$ -
PT	LOCKLEY, SAMUEL	SUSPENDED RIF NOT RETURNED	400	$ (172.25)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
FT	LOHMAN, NORMA	SUSPENDED RIF NOT RETURNED	1776	$ (106.68)	$ -
FT	LOPEZ, ORLANDO	70.5 ADJUSTMENT	400	$ (315.21)	$ 362.38
FT	LOUIS, TONY	70.5 ADJUSTMENT	400	$ (444.57)	$ 755.79
PT	LUI, EDWARD	70.5 ADJUSTMENT	400	$ (275.93)	$ 331.37
PT	LYNCH, DELORES	70.5 ADJUSTMENT	400	$ (161.25)	$ 162.32
PT	LYNCH, JACOB	SUSPENDED RIF NOT RETURNED	400	$ (984.70)	$ -
FT	MADDEN, JULIE	SUSPENDED RIF NOT RETURNED	400	$ (1,303.20)	$ -
FT	MADDEN, JULIE	SUSPENDED RIF NOT RETURNED	400	$ (144.18)	$ -
PT	MAHMOOD, KHALIFA	70.5 ADJUSTMENT	400	$ (221.25)	$ 227.92
PT	MAHONEY, PEGGY	70.5 ADJUSTMENT	27	$ (1,620.30)	$ 1,900.15
PT	MALANKA, ANTHONY	70.5 ADJUSTMENT	400	$ (142.50)	$ 184.69
FT	MANOV, GERGANA	SUSPENDED RIF NOT RETURNED	400	$ (233.75)	$ -
PT	MANZO, IRIS	SUSPENDED RIF NOT RETURNED	400	$ (144.80)	$ -
PT	MAQBOOL, NARGIS	SUSPENDED RIF NOT RETURNED	27	$ (92.85)	$ -
PT	MARBURY, HELEN	SUSPENDED RIF NOT RETURNED	400	$ (182.53)	$ -
FT	MARTIN, ANDERSON	SUSPENDED RIF NOT RETURNED	400	$ (316.82)	$ -
FT	MARTIN, LORRAINE	SUSPENDED RIF NOT RETURNED	400	$ (131.52)	$ -
PT	MASON, DABNEY	SUSPENDED RIF NOT RETURNED	27	$ (77.73)	$ -
PT	MASTERS, DELORES	70.5 ADJUSTMENT	400	$ (135.00)	$ 149.33
FT	MATTHEWS, STEPHEN	SUSPENDED RIF NOT RETURNED	400	$ (335.19)	$ -
PT	MAYNARD, SHIRLEY	SUSPENDED RIF NOT RETURNED	400	$ (81.69)	$ -
FT	MAYNOR, SALLY	SUSPENDED RIF NOT RETURNED	400	$ (150.32)	$ -
PT	MAZARIEGOS, HUGO	70.5 ADJUSTMENT	400	$ (109.89)	$ 110.77
PT	MAZZINI, RAFAEL	70.5 ADJUSTMENT	400	$ (165.00)	$ 235.43
PT	MCCLELLAN, RACHEL	70.5 ADJUSTMENT	27	$ (132.50)	$ 238.35
PT	MCCLURE, EVELYN	SUSPENDED RIF NOT RETURNED	27	$ (286.25)	$ -
FT	MCCORKLE, RAYMOND	SUSPENDED RIF NOT RETURNED	400	$ (310.55)	$ -
FT	MCCOTTER, MARY	SUSPENDED RIF NOT RETURNED	27	$ (638.88)	$ -
PT	MCCUTCHEN, WILLIE	SUSPENDED RIF NOT RETURNED	400	$ (89.22)	$ -
PT	MCFARLAND, VERONICA	SUSPENDED RIF NOT RETURNED	400	$ (334.60)	$ -
FT	MCHENRY, DANIEL	SUSPENDED RIF NOT RETURNED	400	$ (188.60)	$ -
FT	MCKENZIE, JOSIE	SUSPENDED RIF NOT RETURNED	400	$ (144.68)	$ -
FT	MEADE, EDITH	70.5 ADJUSTMENT	400	$ (413.85)	$ 482.82
PT	MECHLING, SUSAN	SUSPENDED RIF NOT RETURNED	400	$ (181.29)	$ -
FT	MENDEZ, MARIA	70.5 ADJUSTMENT	400	$ (428.75)	$ 507.13
PT	MENDOZA,LOLITA	SUSPENDED RIF NOT RETURNED	400	$ (207.18)	$ -
FT	MILLER, DONNAMARIE	SUSPENDED RIF NOT RETURNED	400	$ (838.53)	$ -
FT	MILLER, JAMES	SUSPENDED RIF NOT RETURNED	400	$ (1,623.93)	$ -
PT	MILLER, LINDA	SUSPENDED RIF NOT RETURNED	27	$ (1,464.46)	$ -
PT	MILLER, ROSEMARY	70.5 ADJUSTMENT	400	$ (401.25)	$ 781.32
FT	MILLIGAN, DOLORES	SUSPENDED RIF NOT RETURNED	27	$ (321.15)	$ -
PT	MOCHINAL, LINDA	SUSPENDED RIF NOT RETURNED	27	$ (138.71)	$ -
FT	MOLINA, YOLANDA	SUSPENDED RIF NOT RETURNED	400	$ (633.39)	$ -
PT	MOLLE, MARY	70.5 ADJUSTMENT	27	$ (193.75)	$ 228.33
PT	MOORE, SAMUEL	70.5 ADJUSTMENT	400	$ (191.25)	$ 316.39

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	MORRIS, DOROTHY	SUSPENDED RIF NOT RETURNED	400	$ (78.75)	$ -
FT	MORRIS-SMITH, AUDREY	SUSPENDED RIF NOT RETURNED	400	$ (138.55)	$ -
FT	MORROW, DANNA	SUSPENDED RIF NOT RETURNED	400	$ (669.90)	$ -
FT	MOWBRAY, LINDA	RBD PAPERWORK NOT RETURNED	27	$ (322.19)	$ -
FT	MULLINS, JERRY	SUSPENDED RIF NOT RETURNED	400	$ (175.29)	$ -
PT	MULLINS, RONNIE	GUARANTEE PAY SATISFIED	27	$ (134.06)	$ -
PT	MURPHY, MARY	70.5 ADJUSTMENT	400	$ (120.00)	$ 174.47
FT	MURRAY, DIANA	A & S ADJUSTMENT	400	$ (1,245.35)	$ 1,213.61
PT	NAJARRO, GREGORIO	SUSPENDED RIF NOT RETURNED	400	$ (73.52)	$ -
PT	NEEL, EARL	GUARANTEED PAY SATISFIED	400	$ (75.00)	$ -
FT	NEEL, WILLIAM	GUARANTEED PAY SATISFIED	400	$ (572.50)	$ -
PT	NGUYEN, BE	SUSPENDED RIF NOT RETURNED	400	$ (90.00)	$ -
PT	NGUYEN, MINHLY	70.5 ADJUSTMENT	400	$ (288.75)	$ 355.78
FT	NGUYEN, NHA	70.5 ADJUSTMENT	400	$ (482.50)	$ 707.25
PT	NISOS, CHARLOTTE	SUSPENDED RIF NOT RETURNED	400	$ (212.60)	$ -
PT	NOLAN, PAUL	SUSPENDED RIF NOT RETURNED	400	$ (132.12)	$ -
PT	NOVAK, FRANK	SUSPENDED RIF NOT RETURNED	27	$ (118.30)	$ -
PT	NUCKOLS, MARIE	70.5 ADJUSTMENT	400	$ (82.50)	$ 92.53
FT	O'DELL, CLIFFORD	SUSPENDED RIF NOT RETURNED	400	$ (1,019.68)	$ -
PT	OGUAMENA, MERCY	SUSPENDED RIF NOT RETURNED	400	$ (54.88)	$ -
FT	ONLEY, EMMA	ADDITIONAL TIER II CREDIT	400	$ (943.41)	$ 1,082.16
FT	O'SHEA, MARY	SUSPENDED RIF NOT RETURNED	400	$ (307.22)	$ -
FT	OWUSU, KENNETH	SUSPENDED RIF NOT RETURNED	400	$ (877.95)	$ -
PT	OWUSU, KENNETH	SUSPENDED RIF NOT RETURNED	400	$ (105.00)	$ -
FT	PANAKURE, PIYASENA	SUSPENDED RIF NOT RETURNED	400	$ (342.46)	$ -
PT	PARKER, IRIS	SUSPENDED RIF NOT RETURNED	400	$ (222.50)	$ -
PT	PARKER, QUYEN	70.5 ADJUSTMENT	400	$ (172.50)	$ 184.55
PT	PARKS, BETTY	70.5 ADJUSTMENT	27	$ (273.75)	$ 294.10
PT	PATTERSON, NADINE	SUSPENDED RIF NOT RETURNED	400	$ (194.58)	$ -
PT	PEDEMONTE, TERESA	70.5 ADJUSTMENT	400	$ (153.75)	$ 232.98
FT	PEIRIS, PATTIYAGE	A & S ADJUSTMENT	400	$ (817.69)	$ 791.39
PT	PELHAM, JOYCE	70.5 ADJUSTMENT	400	$ (102.34)	$ 126.13
PT	PENDLETON, CHARLOTTE	RBD PAPERWORK NOT RETURNED	400	$ (134.93)	$ -
FT	PERERA, HERATH	70.5 ADJUSTMENT	400	$ (463.75)	$ 704.26
PT	PERRY, BARBARA	SUSPENDED RIF NOT RETURNED	27	$ (99.72)	$ -
PT	PHAM, TU	SUSPENDED RIF NOT RETURNED	400	$ (166.98)	$ -
FT	PHILLIPS, THOMAS	SUSPENDED RIF NOT RETURNED	400	$ (416.96)	$ -
FT	PILSON, ROBERT	70.5 ADJUSTMENT	400	$ (197.50)	$ 248.15
FT	PIRANO, AUTHUR	70.5 ADJUSTMENT	27	$ (1,745.63)	$ 2,426.46
PT	PIRES, JOAN	70.5 ADJUSTMENT	27	$ (161.25)	$ 209.21
PT	PIRINTR, PLUENG	70.5 ADJUSTMENT	400	$ (146.25)	$ 155.79
FT	POESSY, SALVADORA	70.5 ADJUSTMENT	400	$ (523.75)	$ 807.94
PT	POINTER, WARDEL	70.5 ADJUSTMENT	400	$ (186.10)	$ 220.52
PT	POLLARD, JOSEPH	70.5 ADJUSTMENT	400	$ (138.75)	$ 183.87
PT	PONDER, CLETUS	SUSPENDED RIF NOT RETURNED	400	$ (52.50)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	PRATT, JUSTINE	70.5 ADJUSTMENT	400	$ (217.50)	$ 231.77
PT	PRITT, NANCY	70.5 ADJUSTMENT	400	$ (293.63)	$ 315.50
FT	PROCTOR, WILLIAM	SUSPENDED RIF NOT RETURNED	400	$ (109.03)	$ -
PT	QUICK, JENNIFER	GUARANTEE PAY SATISFIED	27	$ (697.50)	$ -
FT	RAINES, NANCI	70.5 ADJUSTMENT	27	$ (280.00)	$ 531.35
PT	RAMEY, MELVA	70.5 ADJUSTMENT	400	$ (277.50)	$ 279.44
PT	RATAUL, RANBIR	SUSPENDED RIF NOT RETURNED	400	$ (183.75)	$ -
PT	RATAUL, RANBIR	SUSPENDED RIF NOT RETURNED	400	$ (116.92)	$ -
FT	REDDEN, SUZANNAH	70.5 ADJUSTMENT	400	$ (2,072.88)	$ 3,056.20
FT	REIDER, BELLA	SUSPENDED RIF NOT RETURNED	27	$ (74.35)	$ -
FT	RICHARDS, RALPH	SUSPENDED RIF NOT RETURNED	400	$ (676.85)	$ -
FT	RILEY, DARLENE	70.5 ADJUSTMENT	27	$ (642.49)	$ 663.24
PT	RIVERA, PAULA	SUSPENDED RIF NOT RETURNED	400	$ (135.00)	$ -
FT	ROBBINS, EDNA	SUSPENDED RIF NOT RETURNED	400	$ (1,329.66)	$ -
PT	ROBINSON, HILDA	SUSPENDED RIF NOT RETURNED	400	$ (193.29)	$ -
FT	ROBINSON, JUANITA	70.5 ADJUSTMENT	400	$ (475.00)	$ 480.10
FT	ROGERS, JANE	70.5 ADJUSTMENT	27	$ (390.81)	$ 527.24
FT	ROWE, ROBERT	SUSPENDED RIF NOT RETURNED	400	$ (268.75)	$ -
FT	ROWE, ROBERT	SUSPENDED RIF NOT RETURNED	400	$ (168.75)	$ -
PT	RUPAKHETEE, ARUN	SUSPENDED RIF NOT RETURNED	400	$ (147.14)	$ -
PT	RUSS, ROBERT	70.5 ADJUSTMENT	400	$ (286.14)	$ 1,305.51
PT	SAAD, BRENDA	SUSPENDED RIF NOT RETURNED	27	$ (213.79)	$ -
PT	SARINTRA, SUWIT	RBD PAPERWORK NOT RETURNED	400	$ (48.50)	$ -
FT	SAUNDERS, SHARON	70.5 ADJUSTMENT	400	$ (675.00)	$ 743.40
FT	SAVOY, YSABEL	70.5 ADJUSTMENT	400	$ (540.00)	$ 550.10
PT	SAYAN, HILDA	70.5 ADJUSTMENT	400	$ (371.25)	$ 841.39
FT	SCALF, SUE	SUSPENDED RIF NOT RETURNED	27	$ (585.71)	$ -
FT	SCHENK, JOHN	SUSPENDED RIF NOT RETURNED	27	$ (1,968.18)	$ -
FT	SCOTT, SHARON	SUSPENDED RIF NOT RETURNED	27	$ (1,564.68)	$ -
PT	SEISMAN, JOHN	SUSPENDED RIF NOT RETURNED	27	$ (93.78)	$ -
FT	SHAFFER, MARTHA	SUSPENDED RIF NOT RETURNED	27	$ (690.84)	$ -
PT	SHARMA, CHANDER	SUSPENDED RIF NOT RETURNED	400	$ (150.69)	$ -
PT	SHARP, JOSEPHINE	SUSPENDED RIF NOT RETURNED	400	$ (297.50)	$ -
FT	SHARP, MERCEDES	SUSPENDED RIF NOT RETURNED	27	$ (443.52)	$ -
PT	SHATTUCK, SOLEDAD	70.5 ADJUSTMENT	400	$ (210.00)	$ 226.80
PT	SHEFFIELD, VIRGINIA	70.5 ADJUSTMENT	400	$ (363.75)	$ 879.54
PT	SHIFFLETT, HELEN	SUSPENDED RIF NOT RETURNED	400	$ (116.51)	$ -
FT	SHIFFLETT, VIOLA	GUARANTEE PAY EXPIRES	27	$ (101.43)	$ -
FT	SHIMEL, PAMELA	GUARANTEED PAY SATISFIED	27	$ (875.40)	$ -
FT	SHIMEL, PAMELA	GUARANTEED PAY SATISFIED	27	$ (112.50)	$ -
PT	SHOOK, MARIAN	SUSPENDED RIF NOT RETURNED	400	$ (175.00)	$ -
FT	SHOWERS, MILDRED	SUSPENDED RIF NOT RETURNED	400	$ (413.57)	$ -
PT	SILAS, EARL	70.5 ADJUSTMENT	400	$ (688.96)	$ 1,045.16
PT	SILVEIRA, RITA	SUSPENDED RIF NOT RETURNED	27	$ (367.50)	$ -
PT	SIMMONS, ANNA	70.5 ADJUSTMENT	400	$ (195.00)	$ 289.99

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
FT	SIMS, JOHNSIE	SUSPENDED RIF NOT RETURNED	400	$ (1,233.31)	$ -
PT	SITES, BONNIE	SUSPENDED RIF NOT RETURNED	27	$ (477.75)	$ -
PT	SKLERES, JOAN	70.5 ADJUSTMENT	27	$ (117.50)	$ 143.45
FT	SLOPER, ANNIE	SUSPENDED RIF NOT RETURNED	400	$ (227.25)	$ -
PT	SMITH, BARBARA	70.5 ADJUSTMENT	400	$ (326.25)	$ 336.79
PT	SMITH, CAROLYN	70.5 ADJUSTMENT	27	$ (1,448.09)	$ 1,514.49
FT	SMITH, DAVID	70.5 ADJUSTMENT	27	$ (1,792.02)	$ 2,185.26
FT	SMITH, DORIS	SUSPENDED RIF NOT RETURNED	400	$ (349.76)	$ -
PT	SMITH, JAMES	SUSPENDED RIF NOT RETURNED	400	$ (101.39)	$ -
PT	SMITH, JOAN	70.5 ADJUSTMENT	27	$ (270.00)	$ 340.56
FT	SMITH, LEROY	SUSPENDED RIF NOT RETURNED	27	$ (806.95)	$ -
FT	SMITH, MARIA	SUSPENDED RIF NOT RETURNED	400	$ (292.06)	$ -
FT	SMITH, RICKY	SUSPENDED RIF NOT RETURNED	27	$ (680.44)	$ -
FT	SNOBERGER, JACK	SUSPENDED RIF NOT RETURNED	400	$ (1,054.67)	$ -
PT	SOCKRITER, NORMA	70.5 ADJUSTMENT	27	$ (301.25)	$ 331.23
PT	SPEARS, CHARLES	SUSPENDED RIF NOT RETURNED	400	$ (227.42)	$ -
PT	STADLER, KEIKO	SUSPENDED RIF NOT RETURNED	400	$ (1,221.96)	$ -
FT	STANG, NANCY	SUSPENDED RIF NOT RETURNED	27	$ (190.38)	$ -
FT	STEWART, NEVILLE	SUSPENDED RIF NOT RETURNED	400	$ (431.33)	$ -
PT	STRAIN, JEMINA	SUSPENDED RIF NOT RETURNED	400	$ (800.00)	$ -
PT	STRATTON, RUBY	SUSPENDED RIF NOT RETURNED	27	$ (120.00)	$ -
PT	STUBENBORDT, BETTY	70.5 ADJUSTMENT	400	$ (78.75)	$ 92.63
FT	SUDANO, SEBASTIAN	70.5 ADJUSTMENT	27	$ (1,282.62)	$ 4,274.07
FT	SULLIVAN, MARIE	SUSPENDED RIF NOT RETURNED	400	$ (234.37)	$ -
PT	SWALLOW, ELIZABETH	SUSPENDED RIF NOT RETURNED	27	$ (125.00)	$ -
PT	SWARTZ, ROSE	70.5 ADJUSTMENT	400	$ (63.75)	$ 71.61
FT	SWIM, DAVID	SUSPENDED RIF NOT RETURNED	400	$ (300.56)	$ -
FT	TALLEY, RAYMOND	70.5 ADJUSTMENT	27	$ (535.00)	$ 540.63
PT	TAPSCOTT, LINDA	SUSPENDED RIF NOT RETURNED	400	$ (359.89)	$ -
FT	TAYLOR, MONICA	SUSPENDED RIF NOT RETURNED	400	$ (236.09)	$ -
PT	TEENER, ENILDA	SUSPENDED RIF NOT RETURNED	400	$ (256.35)	$ -
PT	THAI, NGOC-HUYNH	70.5 ADJUSTMENT	400	$ (161.25)	$ 258.00
PT	TILLER, MALCOLM	SUSPENDED RIF NOT RETURNED	27	$ (483.10)	$ -
FT	TONGEREN, ALOYSIUS	70.5 ADJUSTMENT	400	$ (1,766.37)	$ 1,807.23
PT	TRIHN, KIM-THU	70.5 ADJUSTMENT	400	$ (202.50)	$ 255.41
PT	TRINH, NGHI	70.5 ADJUSTMENT	400	$ (113.98)	$ 116.73
PT	TUBMAN, CHARLES	SUSPENDED RIF NOT RETURNED	27	$ (83.66)	$ -
PT	TUCKSON JR., WENDELL	70.5 ADJUSTMENT	400	$ (120.00)	$ 122.76
PT	TURNER, HOLLIS	70.5 ADJUSTMENT	27	$ (150.00)	$ 167.19
PT	TURNER, SIDNEY	70.5 ADJUSTMENT	400	$ (576.61)	$ 588.13
FT	TYER, BYRON	SUSPENDED RIF NOT RETURNED	27	$ (190.83)	$ -
PT	VAUGHN, LEVI	SUSPENDED RIF NOT RETURNED	400	$ (153.75)	$ -
PT	VENDOUERN, PATRICIA	SUSPENDED RIF NOT RETURNED	27	$ (90.00)	$ -
PT	VENTZ, CLAUDE	70.5 ADJUSTMENT	400	$ (210.00)	$ 286.03
FT	WAGNER, WILLIAM	SUSPENDED RIF NOT RETURNED	27	$ (107.50)	$ -

PENSION ADJUSTMENTS
4TH QUARTER 2022

FT/PT	NAME	CHANGE	LOCAL	OLD AMOUNT	NEW AMOUNT
PT	WALKER, CHARLES	70.5 ADJUSTMENT	400	$ (142.90)	$ 222.75
PT	WALSCH, GARY	70.5 ADJUSTMENT	27	$ (198.75)	$ 259.89
FT	WANG, MICHAEL	SUSPENDED RIF NOT RETURNED	400	$ (507.15)	$ -
PT	WARD-KING, LINDA	SUSPENDED RIF NOT RETURNED	400	$ (1,456.77)	$ -
FT	WARD-KING, LINDA	SUSPENDED RIF NOT RETURNED	400	$ (363.85)	$ -
PT	WARE, DANIEL	SUSPENDED RIF NOT RETURNED	400	$ (75.00)	$ -
FT	WARFIELD, CHARLES	SUSPENDED RIF NOT RETURNED	27	$ (157.00)	$ -
FT	WARNER, JOSEPHINE	70.5 ADJUSTMENT	400	$ (620.00)	$ 760.33
FT	WASHINGTON, SHIRLEY	SUSPENDED RIF NOT RETURNED	400	$ (1,444.68)	$ -
PT	WEAVER, KAREN	SUSPENDED RIF NOT RETURNED	400	$ (320.23)	$ -
FT	WEBER, JOHN	SUSPENDED RIF NOT RETURNED	27	$ (91.68)	$ -
FT	WELLS, JO ANN	70.5 ADJUSTMENT	400	$ (482.50)	$ 1,119.93
FT	WHETSELL, LEROY	SUSPENDED RIF NOT RETURNED	400	$ (1,072.46)	$ -
PT	WHITE, JANE	SUSPENDED RIF NOT RETURNED	27	$ (239.28)	$ -
FT	WHITE, PAUL	SUSPENDED RIF NOT RETURNED	400	$ (44.55)	$ -
FT	WHITTINGTON, JOHN	SUSPENDED RIF NOT RETURNED	400	$ (167.50)	$ -
FT	WILCOX, MARTHA	SUSPENDED RIF NOT RETURNED	400	$ (360.56)	$ -
FT	WILEY, SHIRLEY	70.5 ADJUSTMENT	400	$ (1,472.04)	$ 2,377.29
PT	WILKERSON, DORIS	SUSPENDED RIF NOT RETURNED	400	$ (220.37)	$ -
PT	WILLIAMS, CAROL	SUSPENDED RIF NOT RETURNED	400	$ (120.00)	$ -
PT	WILLIAMS, JACQUELYN	70.5 ADJUSTMENT	27	$ (172.50)	$174.50
FT	WILSON, HERBERT	70.5 ADJUSTMENT	400	$ (589.64)	$607.52
FT	WILSON, MARY	SUSPENDED RIF NOT RETURNED	27	$ (143.00)	$ -
PT	WOOD, LOUISE	70.5 ADJUSTMENT	27	$ (195.00)	$217.14
PT	WOODS, AMBER	SUSPENDED RIF NOT RETURNED	400	$ (153.75)	$ -
PT	WOODS, AMBER	SUSPENDED RIF NOT RETURNED	400	$ (30.00)	$ -
FT	WOOTEN, GERALDINE	70.5 ADJUSTMENT	400	$ (1,529.70)	$2,096.52
PT	WURDEMAN, MARY	70.5 ADJUSTMENT	400	$ (345.00)	$619.86
PT	YARRICK, REGINA	70.5 ADJUSTMENT	400	$ (82.50)	$82.83
PT	YATES, MICHAEL	SUSPENDED RIF NOT RETURNED	400	$ (78.75)	$ -
PT	YEPSEN, JOHN	SUSPENDED RIF NOT RETURNED	400	$ (223.75)	$ -
FT	YON, BUFORD	SUSPENDED RIF NOT RETURNED	400	$ (914.27)	$ -
FT	ZINKHAN, JEANETTE	SUSPENDED RIF NOT RETURNED	400	$ (328.75)	$ -

DEATH BENEFITS - TEMPORARY ANNUITY							
4TH QUARTER 2022							
						EFFEC	PENSION
STATUS	NAME	AGE	EMPLOYER	TIER	LOCAL	DATE	AMOUNT
FT	TOMLIN, GARY	62	SUPER FRESH	I	400	12/01/22	$ 298.20

DEATH BENEFIT CHANGES					
4TH QUARTER 2022					
					MAINTENANCE
STATUS	NAME	LOCAL	OLD AMOUNT	NEW AMOUNT	MONTH
PT	COCCO, ANTHONY	27	$ (936.00)	$ 64.00	10/01/22
PT	LLEWELLYN, DENNIS	27	$ (13.50)	$ 14.50	11/01/22
PT	PEARSON, RALPH	400	$ (147.33)	$ 142.72	10/01/22

DEATH BENEFIT DROPS			
4TH QUARTER 2022			
		BENEFIT	MAINTENANCE
STATUS	NAME	AMOUNT	MONTH
PT	COCCO, ANTHONY	$ (64.00)	11/01/22
PT	DORSEY, MARY	$ (61.94)	10/01/22
FT	HYMAN, LILLIE	$ (47.92)	10/01/22
PT	LLEWELLYN, DENNIS	$ (14.50)	12/01/22
FT	MARTIN, BRUCE	$ (308.56)	10/01/22
PT	PEARSON, RALPH	$ (142.72)	11/01/22
FT	SLAGLE, JULIE	$ (331.48)	10/01/22

FELRA REINSTATEMENTS	
4TH QUARTER 2022	
	PENSION
NAME	AMOUNT
ABASCAL, ELLIOT	$ 348.12
ABER, LEWIS	$ 417.53
ADAMS, DAVID	$ 1,292.88
ANDERSON, BERNICE	$ 170.64
BARTEE, LOUISE	$ 32.62
BARTEE, LOUISE	$ 130.50
BAXLEY, ABIGAIL	$ 97.50
BELL, SHARON	$ 90.75
BELL, SHARON	$ 239.57
BENKHALIFA, PATRICIA	$ 123.30
BENKHALIFA, PATRICIA	$ 250.49
BRADSHAW, DONNA	$ 118.49
BROWN, ANNIE	$ 112.75
BROWN, ANNIE	$ 41.68
BROWN, WILLIAM	$ 237.25
CHRISTMAS, CHARLES	$ 73.60
CLARKSON, GARY	$ 125.06
COATES, THOMAS	$ 208.40
COLES, BERNADETTE	$ 161.25
DABNEY, WANDA	$ 182.50
DANG, QUYEN	$ 76.36
DANIELS, MAURICE	$ 182.80
DEARO, DORIS	$ 44.76
DEGRAFT-JOHNSON, BEATRICE	$ 154.80
DEGRAFT-JOHNSON, BEATRICE	$ 54.82
DELAINE, ANNA	$ 142.82
DOWDY, IDA	$ 313.94
DOZIER, RONALD	$ 173.85
EAST, KIM	$ 1,048.56
ELLIOTT, JUSTINA	$ 240.00
ELLIOTT, KENNETH	$ 358.55
ELLIS, FRANKLYN	$ 472.50
EMBREY, JANICE	$ 212.72
FENTON, MARY	$ 82.50
FENTON, MARY	$ 75.00
FOWLER, WILLIAM	$ 256.76
GARDNER, JUNE	$ 70.97
GILLIAM, DEBRA	$ 296.25
GINYARD, FREDA	$ 493.75
HARPER, OTTIS	$ 1,969.98
HAYDEN, PAULINE	$ 262.50
HILL, VERONICA	$ 333.75
HITE, BONNA	$ 101.25
HITE, BONNA	$ 42.25
HOPKINS, BARBARA	$ 199.45
HUDSON, AUBREY	$ 240.22
HUFTEN, CHARLES	$ 178.12
HUNTER, ALICE	$ 1,653.57
HUNTER, SHARON	$ 246.25
JACKSON, OWENS	$ 90.56
JACKSON, VERNELL	$ 1,793.25
JEFFERS, CLAUDIA	$ 67.35
JENKINS, JACOB	$ 1,291.51

KILBY, HERNDON	$	95.00
KNOX, DANIEL	$	1,727.55
KNOX, DANIEL	$	157.68
LEETCH, MAXINE	$	63.75
LENTZ, MAMIE	$	281.25
LENTZ, MAMIE	$	68.75
LEWIS, DORETHA	$	308.09
LOCKLEY, SAMUEL	$	172.25
MANDRUSOVA, ZINAIDA	$	222.50
MAULTSBY, CLINTON	$	104.50
MAYNARD, SHIRLEY	$	81.69
MCCLURE, EVELYN	$	286.25
MENDOZA, LOLITA	$	207.18
MILLER, DONNAMARIE	$	838.53
MILLIGAN, DOLORES	$	321.15
MOLINA, YOLANDA	$	633.39
NOLAN, PAUL	$	132.12
OPISHINSKI, MARGARET	$	256.08
O'SHEA, MARY	$	307.22
PARKER, IRIS	$	222.50
PATTERSON, NADINE	$	194.58
PAXTON, JOYCE	$	311.25
PETERSON, SHIRLEY	$	205.49
RIVERA, PAULA	$	135.00
ROLLINS, DOROTHY	$	179.73
SCHENK, JOHN	$	1,968.18
SCOTT, SHARON	$	1,564.68
SEISMAN, JOHN	$	93.78
SHARP, JOSEPHINE	$	297.50
SHEHAN, THOMAS	$	114.75
SMITH, LEROY	$	806.95
SMITH, MARIA	$	292.06
SPEARS, CHARLES	$	227.42
STANG, NANCY	$	190.38
STORMS, SHIRLEY	$	607.50
SWIM, DAVID	$	300.56
TAPSCOTT, LINDA	$	359.89
TEENER, ENILDA	$	256.35
TILLER, MALCOLM	$	483.10
TYER, BYRON	$	190.83
WARD-KING, LINDA	$	1,456.77
WARD-KING, LINDA	$	363.85
WARFIELD, CHARLES	$	157.00
WEAVER, KAREN	$	320.23
WEBB, MARY	$	525.25
WILLIAMS, DREAMA	$	54.83
WILSON, MARY	$	143.00
YON, BUFORD	$	914.27

LEGEND FOR ADDS ON THE QUARTERLY ADMINISTRATIVE REPORT

J & S Options:

100	=	100%
50	=	50%
66 2/3	=	66 2/3 %
75	=	75%

Level Income Option (L.I.O.):

L2 =	Age 62 L.I.O. with no J&S
L2-2 =	Reach age 62, second stage of Pension
L5 =	Age 65 L.I.O. with no J&S
1L2 =	100% J&S with L.I.O. at age 62
1L5 =	100% J&S with L.I.O. at age 65
5L2 =	50% J&S with L.I.O. at age 62
5L5 =	50% J&S with L.I.O. at age 65
6L2 =	66 2/3% J&S with L.I.O. at age 62
6L5 =	66 2/3% J&S with L.I.O. at age 65

Type of Retirement:

3	30 & OUT
D	DISABILITY
DBA	DEATH BENEFIT ANNUITY
E	EARLY REDUCED
EN	EARLY NON-REDUCED
G	GUARANTEED PAY
G1	5 YR GUARANTEED THEN TO 100% J&S
G5	5 YR GUARANTEED THEN TO 50% J&S
G6	5 YR GUARANTEED THEN TO 66 2/3% J&S
G7	5 YR GUARANTEED THEN TO 75% J&S
GV	DEFERRED VESTED GUARANTEED PAY
GV1	VESTED GUARANTEED THEN TO 100% J&S
GV5	VESTED GUARANTEED THEN TO 50% J&S
GV6	VESTED GUARANTEED THEN TO 66 2/3% J&S
GV7	VESTED GUARANTEED THEN TO 75% J&S
GX	EARLY VESTED GUARANTEED
GX1	EARLY VESTED GUARANTEED THEN TO 100% J&S
GX5	EARLY VESTED GUARANTEED THEN TO 50% J&S
GX6	EARLY VESTED GUARANTEED THEN TO 66 2/3% J&S
GX7	EARLY VESTED GUARANTEED THEN TO 75% J&S
J	JOINT & SURVIVOR
JV	JOINT & SURVIVOR DEFERRED VESTED
JX	JOINT & SURVIVOR EARLY DEFERRED VESTED
N	NORMAL
NA	NORMAL WITH ACTUARIAL ADJUSTMENT
NR	NORMAL WITH RETRO
LS	SMALL PENSION - LUMP SUM CASHOUT
P	PRE-RETIREMENT
PV	PRE-RETIREMENT VESTED
PX	PRE-RETIREMENT EARLY DEFERRED VESTED
Q	QUALIFIED DOMESTIC RELATIONS ORDER (Alternate Payee)
QP	QUALIFIED DOMESTIC RELATIONS ORDER PRE-RETIREMENT
S	70 1/2
V	DEFERRED VESTED
VNA	VESTED NORMAL W/ACTUARIAL ADJUSTMENT
VNR	VESTED NORMAL W/RETRO
X	EARLY REDUCED DEFERRED VESTED

TIER:

I	CORE EMPLOYERS
II	CORE EMPLOYERS
NC	NON-CORE EMPLOYERS: EDDIES, METRO/BASICS, SCAN, SHOPPERS

INVOICES

FELRA & UFCW
PENSION FUND
INVOICES

MARCH 17, 2023

1. **Calibre CPA Group**

10/24/2022	Final billing for professional services rendered in connection with the audit of financial statements for FELRA Pension for the plan year ended December 31, 2021	$	17,200.00
02/28/2023	Billing for the ACME Markets Payroll Audit period January 1, 2015 – December 31, 2018. Final Billing through January 1, 2023.		15,285.00

2. **Cheiron**

12/09/2022	Retainer Services – 11/2022	$	8,959.00
12/09/2022	Non-Retainer Services – 11/2022		10,436.25
01/23/2023	Retainer Services – 12/2022		8,959.00
01/23/2023	Non-Retainer Services – 12/2022		262.50
02/23/2023	Retainer Services – 01/2023		8,959.00
02/23/2023	Non-Retainer Services – 01/2023		617.50

3. **Groom Law Group, Chartered**

12/13/2022	Professional Services rendered – 11/2022	$	3,379.20
01/31/2023	Professional Services rendered – 12/2022		3,910.00
02/13/2023	Professional Services rendered – 01/2023		2,947.00

4. **International Foundation of Employee Benefit Plans**

12/15/2022	2023 Annual Trustee Renewal	$	1,360.00

5. **Investment Performance Services**

03/05/2023	Fee for Professional Services for the quarter ending 03/31/2023	$	34,625.00

6. **Loomis Sayles**

01/10/2023	Investment fee for period 10/01/2022 through 12/31/2022	$	291,489.84

7. **Ryan ALM Advisers, LLC**

12/31/2022	Custom Liability Index + Performance Attribution Report	$	12,500.00

8. **Segal Select**

01/03/2023	Chubb Fidelity Bond – Policy #J06115986 for the period 01/01/2023-01/01/2026	$	4,446.00

9. **Slevin & Hart, P.C.**

12/15/2022	Professional Services rendered through November 30, 2022	$	10,619.50
01/25/2023	Professional Services rendered through December 31, 2022		17,648.50
02/21/2023	Professional Services rendered through January 1, 2023		9,373.00

10. **Trustee Expense Reimbursement**

02/16/2023	EPIC Conference Registration – T. Hipkins	$	1,495.00

OTHER FUND BUSINESS

INVESTMENT PERFORMANCE SERVICES, LLC
642 Newtown Yardley Road ◆ Suite 205 ◆ Newtown, PA 18940 ◆ T: (215) 867-2330 ◆ www.ips-net.com

February 27, 2023

Mr. Mark Federici, Chairman
UFCW Local 400
8400 Corporate Drive
4th Floor, Suite 430
Landover, MD 20785

Mr. Jason Paradis, Secretary
Stop & Shop Supermarket Co.
25 Charles Street
Wrentham, MA 02093

Re: FELRA & UFCW Pension Fund

Dear Mark & Jason

I am writing to you as you serve as Chairman and Secretary of the FELRA & UFCW Pension Fund to respectfully request a new service and fee agreement. The current agreement has been in place since July 1, 2012 with the annual fee unchanged at $138,500 since that time. Due to the financial condition of the Fund and in the interest of helping minimize the Fund's expenses, we did not seek a change in fee during that 10.5 year period. As a result of the change in the Fund's financial condition, due to the receipt of SFA and the significant amount of work completed by IPS over the last year and necessary going forward, we respectfully request the consideration by the Board of Trustees of an increase in fee to $250,000, which is in-line with the fee of other IPS clients of a similar size. The new fee would be effective January 1, 2023 and would remain unchanged for a three-year period.

IPS values the long-term relationship with the FELRA Pension Fund and we look forward to our continued partnership in the success of your investment program. Thank you for your consideration.

Please call me at (215) 867-2330 should you have any questions.

Sincerely,

Rich Sichel

Richard Sichel, Jr.
President | Chief Operating Officer

CC: Chris McDonough
Dave Jensen
Anne-Marie Simms
Sarah Sanchez, Esq.
Michael Kreps, Esq.

CALIBRE
CPA GROUP
7501 WISCONSIN AVENUE | SUITE 1200 WEST
BETHESDA, MD 20814
202.331.9880 PHONE | 202.331.9890 FAX

Board of Trustees of the Food Employers
Labor Relations Association
and United Food and Commercial Workers Pension Fund
c/o Anne-Marie Simms – Account Executive
Associated Administrators, LLC
911 Ridgebrook Road
Sparks, MD 21152

March 8, 2023

DECEMBER 31, 2022 – AUDIT ENGAGEMENT LETTER

We are pleased to confirm our understanding of the services we are to provide for the Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund (FELRA and UFCW Pension Fund or "Fund") for the year ending December 31, 2022, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974 (ERISA).

Audit Scope and Objectives

We will audit the financial statements of the Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund, which comprise the statement of net assets available for benefits for the year ending December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the disclosures (collectively, the "financial statements"), and report on the supplemental schedules of the Fund for the year ending December 31, 2022. Also, the following supplementary information accompanying the financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will report on whether the information is fairly stated in all material respects in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements:

1) Assets (Held at End of Year).
2) Loans or Fixed Income Obligations.
3) Leases in Default or Classified as Uncollectible.
4) Reportable Transactions.
5) Nonexempt Transactions.
6) Employer Contributions.
7) Administrative Expenses.

Audit Scope and Objectives (continued)

These financial statements and supplemental schedules "1-5" are required to be included in the Fund's Form 5500 filing with the Employee Benefits Security Administration (EBSA) of the Department of Labor (DOL). The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of the accounting records of the Fund and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Fund or to acts by management or employees acting on behalf of the Fund.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may exist and

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Fund and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments, Fund obligations, and certain other assets and liabilities by correspondence with financial institutions, actuaries and other third parties. We will also request written representations from your attorneys as part of the engagement.

In addition, we will perform certain procedures directed at considering the Fund's compliance with applicable Internal Revenue Service (IRS) requirements for tax exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting Fund qualifications or compliance with the ERISA and IRS requirements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

We will not disclose information regarding the Fund or its participants ("Fund Information") to parties other than the Fund except as necessary to perform services under this Agreement, or as required by law with advance notice to the Fund and consistent with the terms of this letter. We will take all appropriate and reasonable measures to ensure and maintain confidentiality regarding Fund Information and all matters involving the Fund. In the event of any disclosure of Fund Information inconsistent with the preceding sentence, or any unauthorized access by a third party of Fund Information maintained by Calibre, we shall notify the Fund of the disclosure or unauthorized access immediately, and in no event later than ten (10) days after discovery of the disclosure or unauthorized access of Fund Information. Such notice will be in writing and will include all relevant details of the disclosure or unauthorized access, including but not limited to the date on which the disclosure or unauthorized access occurred, the information that was disclosed or accessed, the number of Fund participants and beneficiaries affected, if applicable, the steps being taken to remedy the effects of the disclosure or unauthorized access, and any other information required to be disclosed to the Fund under any applicable state or federal law. We will provide the Fund with new information regarding the disclosure or unauthorized access immediately upon learning or receiving such information. To help respond to the disclosure or unauthorized access of Fund information that was caused by us, we will maintain, in full force and effect, cyber liability insurance in the amount of $5 million that covers costs under applicable state or federal law, including costs for providing notice of the disclosure or unauthorized access to any affected individuals. To the extent the Fund pays any amount, whether characterized as a cost, penalty, fine or otherwise, relating to a disclosure of, or unauthorized access to, Fund Information that was caused by Calibre, Calibre will reimburse the Fund for the full amount of any such expense.

We shall indemnify, defend, and hold harmless the Fund, its Board of Trustees, and agents from and against any and all claims, actions, demands, costs, and expenses, including reasonable attorneys' fees and disbursements, as a result of Calibre CPA Group, PLLC's gross negligence, willful misconduct, or fraud as finally determined by a court of competent jurisdiction, arbitrator, or other trier of fact.

Other Services

We will prepare the Fund's Form 5500, including required schedules, for the year ending December 31, 2022, based on information provided by you. After we have completed the Fund's Form 5500 and required schedules, we will authorize the Fund to include our auditor's report on the financial statements and supplemental schedules with the Fund's Form 5500 filing.

Other Services (continued)

The Form 5500 filing will be electronically filed by Calibre CPA Group, PLLC, in coordination with proper Trustee obtained signing credentials. We will assist the Fund with preparation of the Annual Funding Notice, summary of plan information required under ERISA Section 104(d)(4), and the Form 8955 – SSA. We will also electronically file the Form 8955-SSA. We will assist in preparing the financial statements of the Fund in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement and Form 5500 services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the preparation of the Form 5500, but management must make all decisions with regard to those matters.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for establishing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate fair value measurements; for the acceptance of the actuarial methods and assumptions used by the actuary and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties, parties in interest, and all related-party and party-in-interest relationships and transactions, and other matters; (2) additional information that we may reasonably request for the purpose of the audit; and (3) unrestricted access to employees of the Fund's third party administrator, from whom we determine it necessary to obtain audit evidence.

Responsibilities of Management for the Financial Statements (continued)

You are also responsible for maintaining a current plan instrument, including all plan amendments; for administering the plan and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters. We will advise management about appropriate accounting principles and their application and, as requested by the Trustees, we will assist in the preparation of the financial statements, but the responsibility for the financial statements remains with management.

We understand that while the Board of Trustees is responsible for the Plan's financial statements, the Trustees have delegated the record keeping tasks, including the establishment and maintenance of adequate records, to a third-party administrator. The third-party administrator is responsible for adjusting the financial statements, to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Fund involving (1) Fund management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Fund received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Fund complies with applicable laws and regulations. You are responsible for the fair presentation of the supplemental schedules and the form and content of the supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume management responsibilities for the tax services (Form 5500) and any other non-attest services we provide by accepting responsibility for the non-attest services once the services are determined by a designated individual with suitable skill, knowledge and experience evaluating the adequacy of the results of the non-attest services to be true, correct, and complete, to the best of your knowledge.

Engagement Administration, Fees, and Other

We understand that your third-party administrator – Associated Administrators, LLC – will assist us in preparing schedules, analyses, and confirmations for mailing, as well as assist us in locating any invoices or other documents selected for testing.

The audit documentation for this engagement is the property of Calibre CPA Group, PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If the Department of Labor asks to review audit documentation relating to the Fund that is the property of Calibre CPA Group, PLLC, we will notify the Fund at least 5 business days in advance of any disclosure to the Department of Labor. Access by the Department of Labor to the aforementioned audit documentation will be provided under the supervision of Calibre CPA Group, PLLC personnel. Calibre CPA Group, PLLC will not provide to the Department of Labor any information that is the property of the Fund unless the Fund has given Calibre express written permission to do so.

Our firm, as well as other accounting firms, participates in the AICPA's peer review program covering our audit and accounting practices. Under this program, our system of quality control is subjected to a peer review by a team of certified public accountants by the state administering entity. As part of this peer review, the team will review a sample of our work. It is possible that the work we perform for you may be selected for their review. If it is, the team is bound by professional standards to keep all information confidential.

Joseph M. Herishen, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report.

We estimate that our fees for our services under this engagement letter for the year ending December 31, 2022, will not exceed $76,300 (a $4,300 increase over prior-year; 6 %). There were several factors used in determining the one-time fee cap adjustment. Calibre is respectfully requesting the noted Fee cap increase for YE 2022. The public accounting profession continues to experience unprecedented staffing demands (salary increases etc.) and overall market inflationary pressures. In addition, the audits of employee benefit plans are now subject to ASU 136 which has implemented significant changes to certain audit workpapers, control assessments, documentation and most importantly the independent auditor's report (for attachment to the 5500. The above increase is respectfully requested to partially offset these market conditions. Should actual hours produce a lower fee, we will, of course, bill you for the lesser amount.

Engagement Administration, Fees, and Other (continued)

The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees may be rendered as work progresses and, to the extent undisputed, are payable within ninety (90) days after presentation. Should the Board of Trustees desire any additional accounting, tax or consulting services rendered outside of the scope of the annual audit, these services will be billed at the appropriate rate for the personnel used for the engagement, as outlined below.

Our professional hourly rate structure for our services under this engagement letter for the Year End December 31, 2022, is as follows:

Partners	$365.00
Managers	$270.00 to $300.00
Staff Accountants	$155.00 to $269.00
Paraprofessionals	$ 90.00

Our fees for these services will be based on the actual time spent at our standard hourly rates, plus out-of-pocket costs. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these services will be rendered as work progresses. We will not subcontract any of our services for this engagement without the written authorization of the Fund's Board of Trustees.

This Engagement Letter will be governed by ERISA, and to the extent not preempted, the laws of the State of Maryland. This Engagement Letter embodies the entire agreement and understanding between the parties hereto and supersedes all prior oral and written communications between them. The terms hereof may be modified or amended only by a written agreement signed by each of the parties hereto. This Engagement Letter may not be assigned without the express advance written approval of each of the parties hereto.

Reporting

We will issue a written report upon completion of our audit of the Fund's financial statements. Our report will be addressed to the Board of Trustees of the Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report as a result of this engagement.

We appreciate the opportunity to be of service to the Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,

Calibre CPA Group, PLLC

Calibre CPA Group, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Food Employers Labor Relations Association and United Food and Commercial Workers Pension Fund.

Signature: ______________________________ Signature: ______________________________

Title: ___________________________________ Title: ___________________________________

Date: __________________________________ Date: __________________________________

MEETING NOTES