

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>08/01/2021</u> and ending <u>07/31/2022</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>SIU PACIFIC DISTRICT PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/31/1957</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>07/31/1957</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>07/31/1957</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION</u> <u>730 HARRISON STREET, SUITE 400</u> <u>SAN FRANCISCO, CA 94107-1260</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>94-6061923</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>415-764-4990</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>483000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>94-6061923</u>	2c Plan Sponsor's telephone number <u>415-764-4990</u>	2d Business code (see instructions) <u>483000</u>	
2b Employer Identification Number (EIN) <u>94-6061923</u>					
2c Plan Sponsor's telephone number <u>415-764-4990</u>					
2d Business code (see instructions) <u>483000</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	05/12/2023	DAVE CONNOLLY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/15/2023	THOMAS PERCIVAL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2047
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	 6a(1) 785 6a(2) 748 6b 651 6c 424 6d 1823 6e 183 6f 2006 6g 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 6

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

1B

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022

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

A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923

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

1a Enter the valuation date: Month 08 Day 01 Year 2021	
b Assets	
(1) Current value of assets.....	1b(1) 119994941
(2) Actuarial value of assets for funding standard account	1b(2) 111300133
c (1) Accrued liability for plan using immediate gain methods	1c(1) 111499455
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 105199118
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability.....	1d(2)(a) 189996442
(b) Expected increase in current liability due to benefits accruing during the plan year.....	1d(2)(b) 7551996
(c) Expected release from "RPA '94" current liability for the plan year.....	1d(2)(c) 8227221
(3) Expected plan disbursements for the plan year.....	1d(3) 8977221

Statement by Enrolled Actuary

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

SIGN HERE	04/10/2023
Signature of actuary GREGORY J. PASTINO	Date 23-03916
Type or print name of actuary FOSTER & FOSTER, INC.	Most recent enrollment number 630-620-0200
Firm name 184 SHUMAN BOULEVARD, SUITE 305, NAPERVILLE, IL 60563	Telephone number (including area code)
Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	119994941
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	862	75923248
(2) For terminated vested participants	403	29692725
(3) For active participants:		
(a) Non-vested benefits.....		10334659
(b) Vested benefits.....		74045810
(c) Total active	785	84380469
(4) Total	2050	189996442
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	63.16 %

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/31/2022	3647998				
10/15/2022	335512				
Totals ▶			3(b)	3983510	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d) 0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	105.8 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status or critical and declining status, were any benefits reduced (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the rehabilitation plan projects emergence from critical status or critical and declining status, enter the plan year in which it is projected to emerge. If the rehabilitation plan is based on forestalling possible insolvency, enter the plan year in which insolvency is expected and check here	4f	☐

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a** ☐ Attained age normal
b ☒ Entry age normal
c ☐ Accrued benefit (unit credit)
d ☐ Aggregate
e ☐ Frozen initial liability
f ☐ Individual level premium
g ☐ Individual aggregate
h ☐ Shortfall
i ☐ Other (specify):

j If box h is checked, enter period of use of shortfall method	5j	
k Has a change been made in funding method for this plan year?		☐ Yes ☒ No
l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		☐ Yes ☐ No
m If line k is "Yes," and line l is "No," enter the date (MM-DD-YYYY) of the ruling letter (individual or class) approving the change in funding method	5m	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability.....			6a	2.31 %
b Rates specified in insurance or annuity contracts.....	Pre-retirement ☐ Yes ☐ No ☒ N/A		Post-retirement ☐ Yes ☐ No ☒ N/A	
c Mortality table code for valuation purposes:				
(1) Males	6c(1)	A	A	
(2) Females	6c(2)	A	A	
d Valuation liability interest rate	6d	6.00 %	6.00 %	
e Expense loading	6e	30.6 %	☐ N/A	☒ N/A
f Salary scale	6f	%	☒ N/A	
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	8.0 %		
h Estimated investment return on current value of assets for year ending on the valuation date	6h	22.1 %		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	-3074098	-298602
3	1619632	157322

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date.....	9b	3204407
c Amortization charges as of valuation date:	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	47563123
(2) Funding waivers	9c(2)	0
(3) Certain bases for which the amortization period has been extended	9c(3)	0
d Interest as applicable on lines 9a, 9b, and 9c.....	9d	657966
e Total charges. Add lines 9a through 9d.....	9e	11624063

Credits to funding standard account:

f Prior year credit balance, if any.....	9f	21171043
g Employer contributions. Total from column (b) of line 3.....	9g	3983510
	Outstanding balance	
h Amortization credits as of valuation date.....	9h	26192758
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i	1662329
j Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL)	9j(1)	26049259
(2) "RPA '94" override (90% current liability FFL)	9j(2)	64838987
(3) FFL credit	9j(3)	0
k (1) Waived funding deficiency	9k(1)	0
(2) Other credits	9k(2)	0
l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)	9l	31527323
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	19903260
n Funding deficiency: If line 9e is greater than line 9l, enter the difference	9n	

9 o Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the 2021 plan year	9o(1)	0
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date	9o(2)(a)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0

10 Contribution necessary to avoid an accumulated funding deficiency. (See instructions.)	10	
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11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions.....	☒ Yes ☐ No
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

SIU PACIFIC DIST. SUPP. BENEFITS FU

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	COMMON TRUSTEES	152928	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DODGE AND COX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	NONE	139053	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

MICHELLE CHANG

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	91413	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

DAN GAIPA

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	83619	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EDITH LEROUX

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	63314	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANNA MARIE ESPERSEN

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	51570	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

FOSTER & FOSTER

59-1921114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	46850	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DEREK CHANG

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	46115	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

US BANK

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50 52	NONE	44500	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

RV KUHNS & ASSOCIATES, INC.

93-0910652

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 27 50	NONE	39058	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LINDQUIST LLP

52-2385296

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	20003	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MFOW WELFARE FUND

94-1254186

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 36 38 50	COMMON TRUSTEES	12000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

ZENITH AMERICAN SOLUTIONS

52-1590516

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	NONE	10288	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TRUCKER HUSS

94-3216063

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	9523	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MCS ADMINISTRATOR (SEAFARER'S INTER

51-6097856

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	6000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

STEPHEN HORN INSURANCE SERVICES

94-3249244

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	8126	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
STEPHEN HORN INSURANCE SERVICES	53	8126
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
CHUBB 13-1963496	COMMISSIONS RECEIVED ON INSURANCE POLICIES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	LINDQUIST LLP	b EIN:	52-2385296
c Position:	AUDITOR		
d Address:	5000 EXECUTIVE PARKWAY, SUITE 400 SAN RAMON, CA 94583	e Telephone:	925-277-9100

Explanation: LINDQUIST LLP COMBINED THEIR ACCOUNTING PRACTICE WITH WITHUMSMITH+BROWN, PC

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022

A Name of plan <u>SIU PACIFIC DISTRICT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION</u>	D Employer Identification Number (EIN) <u>94-6061923</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: THE COLLECTIVE DOUBLE CORE PLUS

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

c EIN-PN <u>90-6169542-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>38307587</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	325538	404535
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	389610	335512
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	694934	47748
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2468020	2757381
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	35155783	28616195
(5) Partnership/joint venture interests	1c(5)	8711410	9347287
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	37060283	38307587
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	35319565	30392146
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	120125143 110208391
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	130202 199956
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	130202 199956
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	119994941 110008435

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	3983510
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	3983510
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	5812
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	181735
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	187547
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	616754
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1177386
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	1794140
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	30702535
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	30094060
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	608475
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	316735
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	316735

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-4937346
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-3808839
c Other income.....	2c		71
d Total income. Add all income amounts in column (b) and enter total.....	2d		-1855707
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7169938	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		7169938
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	89714	
(2) Contract administrator fees.....	2i(2)	18000	
(3) Investment advisory and management fees.....	2i(3)	222611	
(4) Other.....	2i(4)	630536	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		960861
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		8130799
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-9986506
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: WITHUMSMITH+BROWN, PC

(2) EIN: 22-2027092

d The opinion of an independent qualified public accountant is **not attached** because:

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year <u>500849</u> .			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022

A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
--	--	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer MATSON NAVIGATION COMPANY, INC.

b EIN 81-3947813

c Dollar amount contributed by employer 1509600

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 10 Day 31 Year 2022

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

(1) Contribution rate (in dollars and cents) 20.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): \$20.00 PER DAY

a Name of contributing employer PATRIOT CONTRACT SERVICES LLC

b EIN 91-1862242

c Dollar amount contributed by employer 1403940

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 10 Day 31 Year 2022

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

(1) Contribution rate (in dollars and cents) 20.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): \$20.00 PER DAY

a Name of contributing employer APL MARINE SERVICES, LTD

b EIN 20-1760878

c Dollar amount contributed by employer 1024340

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 10 Day 31 Year 2022

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

(1) Contribution rate (in dollars and cents) 20.00

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): \$20.00 PER DAY

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☒ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

80

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

96

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

113

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

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

15a

1.00

b The corresponding number for the second preceding plan year.....

15b

0.97

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

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

16a

0

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: 90.0 % Investment-Grade Debt: 0.0 % High-Yield Debt: 0.0 % Real Estate: 0.0 % Other: 10.0 %

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

SIU PACIFIC DISTRICT PENSION PLAN
Financial Statements
July 31, 2022 and 2021
With Independent Auditor's Report

SIU Pacific District Pension Plan
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July 31, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
SIU Pacific District Pension Plan:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of SIU Pacific District Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of July 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended; and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of SIU Pacific District Pension Plan as of July 31, 2022 and 2021, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubts about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Withum Smith & Brown, PC

May 15, 2023

SIU Pacific District Pension Plan
Statements of Net Assets Available For Benefits
Years Ended July 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Cash	\$ 404,535	\$ 325,538
Investments - at fair value		
Common stock	28,616,195	35,155,783
Money market funds	2,757,381	2,468,020
Common collective trust	38,307,587	37,060,283
Mutual funds	30,392,146	35,319,565
Limited partnership	9,347,287	8,711,410
Total investments	<u>109,420,596</u>	<u>118,715,061</u>
Receivables		
Employer contributions	335,512	389,610
Accrued interest and dividends	13,732	18,054
Other	34,016	125,977
Total receivables	<u>383,260</u>	<u>533,641</u>
Prepaid expenses	<u>-</u>	<u>550,903</u>
Total assets	<u>110,208,391</u>	<u>120,125,143</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	<u>199,956</u>	<u>130,202</u>
Net assets available for benefits	<u>\$ 110,008,435</u>	<u>\$ 119,994,941</u>

The Notes to Financial Statements are an integral part of these statements.

SIU Pacific District Pension Plan
Statements of Changes in Net Assets Available For Benefits
Years Ended July 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Additions		
Investment income		
Net (depreciation) appreciation in fair value of investments	\$ (7,820,975)	\$ 20,692,814
Interest	164,369	297,021
Dividends	<u>1,817,318</u>	<u>1,307,319</u>
	(5,839,288)	22,297,154
Less: Investment expenses	<u>(222,611)</u>	<u>(250,184)</u>
Investment (expenses) income - net	(6,061,899)	22,046,970
Employer contributions	3,983,510	3,862,208
Other income	<u>71</u>	<u>1,995</u>
Total additions	<u>(2,078,318)</u>	<u>25,911,173</u>
Deductions		
Pension benefits	7,169,938	7,018,962
Administrative expenses	<u>738,250</u>	<u>721,190</u>
Total deductions	<u>7,908,188</u>	<u>7,740,152</u>
Net change	(9,986,506)	18,171,021
Net assets available for benefits		
Beginning of year	<u>119,994,941</u>	<u>101,823,920</u>
End of year	<u>\$ 110,008,435</u>	<u>\$ 119,994,941</u>

The Notes to Financial Statements are an integral part of these statements.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment Valuation, Transactions and Income Recognition

General

Investments are carried at fair value, which is determined, presented and disclosed in accordance with Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") 820, *Fair Value Measurements and Disclosures*. Under FASB ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan's assumptions about inputs that market participants would use in pricing the investments developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels, based on the inputs, as follows:

Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access.

Level 2 - Valuations based on quoted prices in markets that are not active, quoted prices for similar investments in active markets or model-based valuations for which all significant assumptions are observable and can be corroborated by observable market data.

Level 3 - Valuations based on unobservable inputs that are supported by little or no market activity and are significant to the overall fair value measurement. Values are determined using proprietary pricing models, discounted cash flow models that include the investment entities' own judgments and estimations, or some other pricing method using unobservable inputs.

Inputs and Valuation Methods

In determining fair value, FASB ASC 820 allows various valuation approaches. The specific methods used for each of the Plan's investment classes are presented below.

Common stock and mutual funds: The fair value of common stock and mutual funds is based on quoted market prices in active markets (Level 1).

Money market funds: The fair value of money market funds is stated at amortized cost, which approximates fair value (Level 2).

Common collective trust: The fair value of the common collective trust has been estimated using the net asset value per share of the investment. The net asset value is being used as a practical expedient to estimate fair value.

Limited partnership: The fair value of the limited partnership is based on the Plan's ownership interest in the partners' capital, as determined by the general partner. The net asset value is being used as a practical expedient to estimate fair value.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

Valuation Methods, Consistency

The valuation techniques used in the accompanying financial statements have been consistently applied.

Transactions and Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions Receivable

Employer contributions due and not paid prior to year-end are recorded as employer contributions receivable. Allowance for uncollectible accounts is considered unnecessary and is not provided. Contributions owed as a result of payroll audits have been recorded net of an allowance equal to the amount due because collectability is uncertain. Therefore, delinquent contributions are recorded when received.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that employees have rendered. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

Estimates

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

Risks and Uncertainties

The actuarial present value of accumulated Plan benefits is calculated based on certain assumptions pertaining to interest rates, participant demographics and other assumptions, all of which are subject to change. Due to the inherent uncertainty of the assumption process, it is at least reasonably possible that changes in these assumptions in the near term would be material to the disclosure to the financial statements of the actuarial present value of accumulated Plan benefits.

The Plan invests in money market funds and other investment securities. Such investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty with respect to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

2. DESCRIPTION OF THE PLAN

The Plan was established during 1957 as a result of collective bargaining agreements between the Seafarers International Union of North America, Pacific District and various employers to provide retirement benefits for eligible participants. The Plan is financed entirely by employer contributions, as specified in the collective bargaining agreements. The Plan is a multiemployer defined benefit pension plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

Under current provisions of the Plan, an employee is eligible for a basic pension upon attaining age 60 with 10 years of qualifying time or upon accumulating 20 years of qualifying time. Participants may be eligible for a deferred vested pension upon attaining age 65 with 10 years of vesting service (five years for participants who have at least one day of service after July 31, 1999). A participant's deferred vested pension is vested when they have accumulated ten calendar years, each with 125 or more days of service without a break in service. A year of vesting service is any calendar year in which a participant has 125 or more days of service.

The Plan has been amended to increase the maximum monthly pension benefits, as follows:

Retirement Date on or After July 1,	Increase	Benefit
2010	\$ 100	\$ 1,646
2011	54	1,700
2013	250	1,950
2014	50	2,000
2015	75	2,075
2018	300	2,375
2020	90	2,465
2021	55	2,520

In addition, there was a 2% increase on July 1, 2011, 2013, 2014, 2015 2020, and 2021; a 3% increase on July 1, 2018; and a \$55 increase on July 1, 2021, for current actives with proportional increase for other benefits.

Participants should refer to the Summary Plan Description for more complete information.

3. PRIORITIES UPON TERMINATION

It is the intent of the Trustees to continue the Plan in full force and effect; however, the right to discontinue the Plan is reserved to the Trustees. Termination shall not permit any part of the Plan assets to be used for, or diverted to, purposes other than the exclusive benefit of the pensioners, beneficiaries and participants. In the event of termination, the net assets of the Plan will be allocated to pay benefits in priorities as prescribed by ERISA and its related regulations. Whether or not a particular participant will receive full benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets at that time and the priority of those benefits.

In addition, certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. The PBGC does not guarantee all types of benefits, and the amount of any individual participant's benefit protection is subject to certain limitations, particularly with respect to benefit increases as a result of Plan amendments in effect for less than five years. Some benefits may be fully or partially provided, while other benefits may not be provided at all.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

4. TAX STATUS

The Plan obtained its latest determination letter, dated September 28, 2015, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements under Section 401(a) of the Internal Revenue Code and was, therefore, exempt from federal income taxes under the provisions of Section 501(a). The Plan has been amended since receiving the determination letter; however, the Plan's administrator and the Plan's counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax exempt as of the financial statement date.

The Plan's administrator has analyzed the tax positions taken by the Plan and has concluded that, as of July 31, 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

5. ACTUARIAL INFORMATION

The actuarial valuation of the Plan was made by Foster and Foster Actuaries, Inc., as of July 31, 2021. Information in the report included the following:

Actuarial present value of accumulated Plan benefits

Vested benefits

Participants currently receiving payments	\$ 51,307,706
Participants entitled to deferred benefits	14,376,211
Other participants	<u>34,782,281</u>
Total vested benefits	100,466,198

Non-vested benefits

4,732,920

Total actuarial present value

of accumulated Plan benefits \$ 105,199,118

As reported by the actuary, the changes in the present value of accumulated Plan benefits for the year ended July 31, 2022, were as follows:

Actuarial present value of accumulated Plan

benefits at beginning of year \$ 102,467,877

Increase (decrease) during the year
attributable to

Benefits accumulated, including interest	8,268,905
Benefits paid	(7,018,962)
Plan amendments	<u>1,481,298</u>
Net increase	<u>2,731,241</u>

Actuarial present value of accumulated Plan

benefits at end of year \$ 105,199,118

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

The actuarial valuation was made using the entry-age normal-cost method. Some of the more significant actuarial assumptions used in the July 31, 2021, valuation were:

Life expectancy of participants:	Mortality rates based on the RP-2000 Life Table with blue collar adjustment, increased 5% for males and decreased 10% for females.
Retirement-age assumptions:	Effective average retirement age 55 for active participants and for terminated vested participants.
Investment rate of return:	6% compounded annually.

Annual operating expenses are assumed to be \$750,000.

The Plan amendments described in Note 2 increased the actuarial liability by \$1,481,298.

The above actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining actuarial results. Pension benefits in excess of the present assets of the Plan are dependent upon contributions received under collective bargaining agreements with employers and income from investments.

Because information on the accumulated Plan benefits at July 31, 2022, and the changes therein for the year then ended are not included above, these financial statements do not purport to present a complete presentation of the financial status of the Plan as of July 31, 2022, and the changes in its financial status for the year then ended, but only present the net assets available for benefits and the changes therein as of and for the year ended July 31, 2022. The complete financial status is presented as of July 31, 2021.

The computations of the actuarial present value of accumulated Plan benefits were made as of August 1, 2021. Had the valuations been made as of July 31, 2021, there would be no material differences. The valuation of accumulated Plan benefits has considered the adoption of Plan amendments, as described in Note 2.

6. FUNDING POLICY

Contributions from employers are established by agreement between employers and the various participating maritime unions.

The participating employers contribute such amounts as are specified in the collective bargaining agreements. The Plan's actuary has advised that the minimum funding requirements of ERISA were met as of August 1, 2021 and 2020.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

7. INVESTMENTS AT FAIR VALUE HIERARCHY

Assets measured at fair value on a recurring basis, based on their fair value hierarchy as of July 31, 2022 and 2021, are as follows:

	Fair Value Measurements at Reporting Date Using			July 31, 2022
	Quoted Prices in in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Level 3	
Assets in the fair value hierarchy				
Common stock	\$ 28,616,195	\$ -	\$ -	\$ 28,616,195
Money market funds	-	2,757,381	-	2,757,381
Mutual funds	30,392,146	-	-	30,392,146
Total assets in the fair value hierarchy	<u>\$ 59,008,341</u>	<u>\$ 2,757,381</u>	<u>\$ -</u>	<u>61,765,722</u>
Investments measured at net asset value				
Common collective trust				38,307,587
Limited partnership				<u>9,347,287</u>
Total investments measured at net asset value				<u>47,654,874</u>
Total investments at fair value				<u>\$ 109,420,596</u>

	Fair Value Measurements at Reporting Date Using			July 31, 2021
	Quoted Prices in in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Level 3	
Assets in the fair value hierarchy				
Common stock	\$ 35,155,783	\$ -	\$ -	\$ 35,155,783
Money market funds	-	2,468,020	-	2,468,020
Mutual funds	35,319,565	-	-	35,319,565
Total assets in the fair value hierarchy	<u>\$ 70,475,348</u>	<u>\$ 2,468,020</u>	<u>\$ -</u>	<u>72,943,368</u>
Investments measured at net asset value				
Common collective trust				37,060,283
Limited partnership				<u>8,711,410</u>
Total investments measured at net asset value				<u>45,771,693</u>
Total investments at fair value				<u>\$ 118,715,061</u>

8. INVESTMENTS IN CERTAIN ENTITIES THAT CALCULATE NET ASSET VALUE

FASB Accounting Standards Update (ASU) 2009-12, *Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)*, permits entities to use net asset value ("NAV") per share (or its equivalent), as a practical expedient, to measure fair value when the investment does not have a readily determinable fair value and the net asset value is calculated in a manner consistent with investment company accounting.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

Following is a summary of the Plan's investment in certain entities that calculate net asset value as of July 31, 2022 and 2021:

<u>Investment Type</u>	<u>Fair Value as of July 31,</u>		<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
	<u>2022</u>	<u>2021</u>		
Limited partnership				
Trumbell (a)	\$ 9,347,287	\$ 8,711,410	Quarterly	60 days
Common collective trust				
Doublin Core Plus				
Income fund (b)	<u>38,307,587</u>	<u>37,060,283</u>	Daily	30 days
Total	<u>\$ 47,654,874</u>	<u>\$ 45,771,693</u>		

There were no unfunded commitments for the years ended July 31, 2022 and 2021.

- (a) The investment objective of this fund is to offer investors participation in an actively managed portfolio of equity real estate investments located in major markets that seek to provide attractive returns while limiting the downside risk through property type, geographic and economic diversification strategies, and moderate leverage. The fund's focus is to acquire and manage high-quality, well-leased properties located throughout the United States. The majority of investments are stable, primarily income-oriented properties. A small portion of the portfolio (generally ranging between 5% and 15% of the portfolio assets) is and will continue to be invested in "value-added" properties that are expected to provide higher returns with slightly higher risk than would be expected from core investments. Redemptions are paid only on the last business day of each calendar quarter ("redemption date"). In order for units to be eligible for redemption, the investor must give prior written notice at least 60 calendar days prior to the redemption date. All units accepted for redemption shall be redeemed in cash at a redemption price equal to the ending unit value determined at the valuation date.
- (b) This investment is a direct filing entity with the Department of Labor ("DOL"); therefore, information regarding the investment's strategy is disclosed in its annual financial statements attached to its DOL filing.

9. RELATED ORGANIZATIONS

SIU Pacific District Supplementary Benefits Fund (the "Supplementary Benefits Fund") pays common administrative expenses on behalf of the Plan, which the Plan reimburses on a pro-rata basis. The Plan's share of common administrative expenses for the years ended July 31, 2022 and 2021, totaled \$491,650 and \$470,780, respectively.

As of July 31, 2022 and 2021, \$47,440 and \$40,323, respectively, was due to the Supplemental Benefits Fund for services provided, as described above.

The Plan pays Marine Cooks and Stewards Administrative Fund (the "MCS Fund") and MFOW Welfare Plan for certain administrative services they provide to the Plan. For each of the years ended July 31, 2022 and 2021, the amount paid to the MCS Fund for administrative services totaled \$6,000. For each of the years ended July 31, 2022 and 2021, the amount paid to MFOW Welfare Plan for administrative services totaled \$12,000.

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2022 and 2021

The Plan disburses monthly pension checks, which include Medicare Part B premiums, as well as benefits for the supplementary pension plans for participants of MFOW, MCS, and SUP Welfare Plans, and the supplementary pension plans. The Welfare Plans and the supplementary pension plans then reimburse the Plan for this expense.

These items totaled approximately \$657,000 and \$600,000, for the years ended July 31, 2022 and 2021, respectively.

At July 31, 2022 and 2021, \$28,209 and \$21,429 was due from the Welfare Plans and the supplementary pension plans, respectively, for the reimbursements described above.

Some Trustees of the Plan also serve as Trustees and officers of the above-referenced entities.

10. CASH CONCENTRATIONS

Cash at July 31, 2022 and 2021, consisted of the following:

<u>Depository</u>	<u>2022</u>	<u>2021</u>
Union Bank		
Checking account	\$ 404,535	\$ 325,538

The Plan places its cash with financial institutions deemed to be creditworthy. Cash balances may at times exceed the insured deposit limits.

11. SUBSEQUENT EVENTS

Subsequent events were evaluated through the date on which the financial statements were available to be issued. In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after July 31, 2022 for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through May 15, 2023, the date that the financial statements were available to be issued, and no items have come to the attention of management that require recognition or disclosure.

SUPPLEMENTARY INFORMATION

REPORT ON SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
SIU Pacific District Pension Plan:

We have audited the financial statements of SIU Pacific District Pension Plan (the "Plan") as of and for the year ended July 31, 2022, and have issued our report thereon dated May 15, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information, which appears on page 14, and supplementary Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The supplementary Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"). Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain 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.

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

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

WithumSmith+Brown, PC

May 15, 2023

SIU Pacific District Pension Plan
Schedules of Administrative Expenses
Years Ended July 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Accounting and audit fees	\$ 21,906	\$ 21,818
Actuarial fees	46,850	60,950
Building maintenance	17,868	14,576
Communications	3,128	2,966
Computer consultant	6,544	1,339
Computer conversion costs	10,288	5,413
Employee benefits	84,061	83,237
Field expense	-	437
Insurance	58,226	58,749
Legal fees	12,887	19,930
MCS administrative fees	6,000	6,000
MFOW administrative fees	12,000	12,000
Miscellaneous	24,802	22,308
Office rental	64,046	61,852
Office supplies	1,982	2,482
Payroll taxes and fees	23,307	22,840
PBGC premiums	63,457	62,610
Postage	3,544	3,031
Printing and stationery	1,263	-
Salaries	276,091	258,652
	<u>\$ 738,250</u>	<u>\$ 721,190</u>

See Independent Auditor's Report on Supplementary Information.

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SIU Pacific District Pension Plan
EIN: 94-6061923
Plan Year Ended July 31, 2022



SIU PACIFIC DISTRICT CONSOLIDATED AC
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Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets (Held at End of Year)

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Period from August 1, 2021 to July 31, 2022

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd CI Z 31846V567 Asset Minor Code 1 ACCOUNT 6746113900	2,337,180.190	2,337,180.19 1.0000	2,337,180.19	.00 .00	2,337,180.19 .00	2,227.39 1.98
First Am Govt Ob Fd CI Z 31846V567 Asset Minor Code 1 ACCOUNT 6746113905	420,200.860	420,200.86 1.0000	420,200.86	.00 .00	420,200.86 .00	386.19 1.98
Total First Am Govt Ob Fd CI Z	2,757,381.050	2,757,381.05	2,757,381.05	.00 .00	2,757,381.05 .00	2,613.58 1.98
Total Money Markets	2,757,381.050	2,757,381.05	2,757,381.05	.00 .00	2,757,381.05 .00	2,613.58 1.98
Cash						
Pending Cash		- 62,527.36	- 62,527.36		- 62,527.36	
Total Cash	.000	- 62,527.36	- 62,527.36	.00 .00	- 62,527.36 .00	.00 0.00
Total Cash And Equivalents	2,757,381.050	2,694,853.69	2,694,853.69	.00 .00	2,694,853.69 .00	2,613.58 2.02

Domestic Common Stocks

Alnylam Pharmaceuticals Inc 02043Q107 Asset Minor Code 42 ACCOUNT 6746113905	950.000	134,938.00 142.0400	81,346.72	53,591.28 - 86,376.53	169,993.00 - 35,055.00	.00 0.00
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See Report on Supplementary Information.

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Period from August 1, 2021 to July 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Alphabet Inc CI C 02079K107 Asset Minor Code 42 ACCOUNT 6746113905	7,700.000	898,128.00 116.6400	230,876.00	667,252.00 - 385,119.03	1,041,201.70 - 143,073.70	.00 0.00
Alphabet Inc CI A 02079K305 Asset Minor Code 42 ACCOUNT 6746113905	1,900.000	221,008.00 116.3200	122,755.00	98,253.00 - 17,193.95	238,201.95 - 17,193.95	.00 0.00
Amazon Com Inc 023135106 Asset Minor Code 42 ACCOUNT 6746113905	1,200.000	161,940.00 134.9500	144,627.20	17,312.80 17,312.80	144,627.20	.00
American Express Co 025816109 Asset Minor Code 42 ACCOUNT 6746113905	1,100.000	169,422.00 154.0200	81,434.70	87,987.30 - 240,107.50	187,583.00 - 18,161.00	572.00 1.35
Apa Corporation Com 03743Q108 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 37.1700	.00	.00 163,001.63	.00 .00	.00 0.00
Baker Hughes Company 05722G100 Asset Minor Code 42 ACCOUNT 6746113905	4,800.000	123,312.00 25.6900	126,710.22	- 3,398.22 64,171.11	101,952.00 21,360.00	.00 2.80
Bank Of America Corp 060505104 Asset Minor Code 42 ACCOUNT 6746113905	8,100.000	273,861.00 33.8100	124,215.08	149,645.92 - 276,312.95	310,716.00 - 36,855.00	.00 2.60
Bank Of New York Mellon Corp 064058100 Asset Minor Code 42 ACCOUNT 6746113905	12,500.000	543,250.00 43.4600	400,672.19	142,577.81 - 165,841.80	641,625.00 - 98,375.00	4,625.00 3.41

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Period from August 1, 2021 to July 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Biomarin Pharmaceutical Inc 09061G101 Asset Minor Code 42 ACCOUNT 6746113905	3,000.000	258,150.00 86.0500	227,482.85	30,667.15 27,689.28	230,190.00 27,960.00	.00 0.00
Booking Holdings Inc 09857L108 Asset Minor Code 42 ACCOUNT 6746113905	120.000	232,282.80 1,935.6900	188,783.18	43,499.62 - 53,311.06	261,391.20 - 29,108.40	.00 0.00
Brighthouse Finl Inc 10922N103 Asset Minor Code 42 ACCOUNT 6746113905	2,281.000	99,041.02 43.4200	48,830.27	50,210.75 821.16	98,219.86 821.16	.00 0.00
Bristol Myers Squibb Co 110122108 Asset Minor Code 42 ACCOUNT 6746113905	3,600.000	265,608.00 73.7800	197,465.06	68,142.94 - 28,194.67	244,332.00 21,276.00	2,052.00 2.93
Cigna Corp 125523100 Asset Minor Code 42 ACCOUNT 6746113905	3,000.000	826,080.00 275.3600	607,634.25	218,445.75 117,997.53	680,505.65	.00
Cvs Health Corp 126650100 Asset Minor Code 42 ACCOUNT 6746113905	2,900.000	277,472.00 95.6800	206,414.37	71,057.63 26,327.11	238,844.00 38,628.00	1,595.00 2.30
Capital One Finl Corp 14040H105 Asset Minor Code 42 ACCOUNT 6746113905	7,300.000	801,759.00 109.8300	421,138.04	380,620.96 - 520,406.84	1,163,160.93 - 361,401.93	.00 2.19
Carrier Global Corporation Com 14448C104 Asset Minor Code 42 ACCOUNT 6746113905	3,950.000	160,093.50 40.5300	75,068.08	85,025.42 - 107,075.31	218,237.50 - 58,144.00	592.50 1.48

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Celanese Corp Ser A 150870103 Asset Minor Code 42 ACCOUNT 6746113905	1,200.000	141,012.00 117.5100	61,957.24	79,054.76 - 97,981.49	186,924.00 - 45,912.00	816.00 2.31
Charter Communications Inc New 16119P108 Asset Minor Code 42 ACCOUNT 6746113905	1,350.000	583,335.00 432.1000	482,980.40	100,354.60 - 502,111.24	958,001.55 - 374,666.55	.00 0.00
Cisco Systems Inc 17275R102 Asset Minor Code 42 ACCOUNT 6746113905	10,200.000	462,774.00 45.3700	371,203.73	91,570.27 - 136,159.45	564,774.00 - 102,000.00	.00 3.35
Cognizant Tech Solutions CI A 192446102 Asset Minor Code 42 ACCOUNT 6746113905	6,200.000	421,352.00 67.9600	382,780.74	38,571.26 - 49,862.52	455,886.00 - 34,534.00	.00 1.59
Comcast Corp Class A 20030N101 Asset Minor Code 42 ACCOUNT 6746113905	16,800.000	630,336.00 37.5200	417,298.44	213,037.56 - 458,367.01	985,410.00 - 355,074.00	.00 2.88
Conocophillips 20825C104 Asset Minor Code 42 ACCOUNT 6746113905	4,700.000	457,921.00 97.4300	208,252.32	249,668.68 179,162.71	263,482.00	.00
Dell Technologies C 24703L202 Asset Minor Code 42 ACCOUNT 6746113905	4,250.000	191,505.00 45.0600	154,906.63	36,598.37 - 171,318.03	410,635.00 - 219,130.00	.00 2.93
Dish Network Corp CI A 25470M109 Asset Minor Code 42 ACCOUNT 6746113905	8,000.000	138,960.00 17.3700	252,855.52	- 113,895.52 - 201,301.53	335,120.00 - 196,160.00	.00 0.00

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SIU PACIFIC DISTRICT CONSOLIDATED AC
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Period from August 1, 2021 to July 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Elanco Animal Health Inc 28414H103 Asset Minor Code 42 ACCOUNT 6746113905	10,500.000	212,730.00 20.2600	299,959.70	- 87,229.70 - 87,229.70	299,959.70 - 87,229.70	.00 0.00
Meta Platforms Inc 30303M102 Asset Minor Code 42 ACCOUNT 6746113905	2,200.000	350,020.00 159.1000	524,944.14	- 174,924.14 - 340,900.12	667,867.90 - 317,847.90	.00 0.00
Fed Ex Corp 31428X106 Asset Minor Code 42 ACCOUNT 6746113905	3,500.000	815,815.00 233.0900	517,325.79	298,489.21 - 191,599.56	936,272.64	.00
Fidelity National Info Serv 31620M106 Asset Minor Code 42 ACCOUNT 6746113905	2,100.000	214,536.00 102.1600	200,599.07	13,936.93 13,936.93	200,599.07 13,936.93	.00 1.84
Fiserv Inc 337738108 Asset Minor Code 42 ACCOUNT 6746113905	7,500.000	792,600.00 105.6800	788,453.59	4,146.41 - 39,078.61	827,886.94	.00
Fox Corp Class A W I 35137L105 Asset Minor Code 42 ACCOUNT 6746113905	9,300.000	307,923.00 33.1100	297,933.21	9,989.79 - 29,876.08	331,638.00 - 23,715.00	.00 1.51
Fox Corp Class B 35137L204 Asset Minor Code 42 ACCOUNT 6746113905	3,900.000	120,510.00 30.9000	131,227.57	- 10,717.57 - 9,126.00	129,636.00 - 9,126.00	.00 1.62
Gaming & Leisure Prope W I 36467J108 Asset Minor Code 42 ACCOUNT 6746113905	1,885.000	98,001.15 51.9900	85,354.79	12,646.36 12,646.36	85,354.79 12,646.36	.00 5.42
The Gap Inc 364760108 Asset Minor Code 42 ACCOUNT 6746113905	8,800.000	84,656.00 9.6200	168,357.28	- 83,701.28 - 141,837.97	213,077.81	.00

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SIU PACIFIC DISTRICT CONSOLIDATED AC
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Period from August 1, 2021 to July 31, 2022

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
General Elec Co 369604301 Asset Minor Code 42 ACCOUNT 6746113905	5,600.000	413,896.00 73.9100	480,809.86	- 66,913.86 - 66,913.86	480,809.86 - 66,913.86	.00 0.43
Gilead Sciences Inc 375558103 Asset Minor Code 42 ACCOUNT 6746113905	8,800.000	525,800.00 59.7500	597,650.79	- 71,850.79 - 76,348.95	601,493.87 - 75,693.87	.00 4.89
Goldman Sachs Group Inc 38141G104 Asset Minor Code 42 ACCOUNT 6746113905	1,600.000	533,424.00 333.3900	242,677.86	290,746.14 - 135,912.06	600,148.25 - 66,724.25	.00 3.00
Hp Inc 40434L105 Asset Minor Code 42 ACCOUNT 6746113905	12,200.000	407,358.00 33.3900	193,984.27	213,373.73 - 169,230.95	352,214.00	.00
Halliburton Co 406216101 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 29.3000	.00	.00 19,968.38	.00	.00
Hess Corp 42809H107 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 112.4700	.00	.00 - 94,231.17	.00	.00
Hewlett Packard Enterpris Co 42824C109 Asset Minor Code 42 ACCOUNT 6746113905	25,000.000	356,000.00 14.2400	304,952.78	51,047.22 - 16,398.12	362,500.00 - 6,500.00	.00 3.37
Incyte Corp 45337C102 Asset Minor Code 42 ACCOUNT 6746113905	4,000.000	310,720.00 77.6800	308,379.64	2,340.36 2,209.52	308,498.59	.00
Juniper Networks Inc 48203R104 Asset Minor Code 42 ACCOUNT 6746113905	9,500.000	266,285.00 28.0300	245,642.02	20,642.98 - 6,752.36	267,330.00 - 1,045.00	.00 3.00

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Las Vegas Sands Corp 517834107 Asset Minor Code 42 ACCOUNT 6746113905	400.000	15,076.00 37.6900	13,232.54	1,843.46 1,843.46	13,232.54 1,843.46	.00 0.00
Lincoln National Corp 534187109 Asset Minor Code 42 ACCOUNT 6746113905	900.000	46,206.00 51.3400	22,433.46	23,772.54 - 9,252.00	55,458.00 - 9,252.00	405.00 3.51
Metlife Inc 59156R108 Asset Minor Code 42 ACCOUNT 6746113905	13,000.000	822,250.00 63.2500	501,610.57	320,639.43 14,806.29	750,100.00	.00
Microsoft Corp Com 594918104 Asset Minor Code 42 ACCOUNT 6746113905	2,150.000	603,591.00 280.7400	142,147.57	461,443.43 - 255,936.94	604,189.16 - 598.16	.00 0.88
Microchip Technology Inc 595017104 Asset Minor Code 42 ACCOUNT 6746113905	6,400.000	440,704.00 68.8600	241,650.64	199,053.36 - 54,968.75	453,915.70 - 13,211.70	.00 1.75
Molson Coors Beverage Company 60871R209 Asset Minor Code 42 ACCOUNT 6746113905	6,500.000	388,375.00 59.7500	340,240.04	48,134.96 74,044.62	317,785.00 70,590.00	.00 2.54
News Corp New CI A W 65249B109 Asset Minor Code 42 ACCOUNT 6746113905	2,000.000	34,280.00 17.1400	20,247.82	14,032.18 - 39,640.36	49,260.00 - 14,980.00	.00 1.17
Occidental Petroleum Corporation 674599105 Asset Minor Code 42 ACCOUNT 6746113905	19,400.000	1,275,550.00 65.7500	866,742.24	408,807.76 891,821.05	506,340.00 769,210.00	.00 0.79

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Occidental Petroleum Corp Wt 8/03/27 674599162 Asset Minor Code 3 ACCOUNT 6746113905	3,250.000	142,837.50 43.9500	16,087.62	126,749.88 107,965.00	34,872.50 107,965.00	.00 0.00
Otis Worldwide Corp 68902V107 Asset Minor Code 42 ACCOUNT 6746113905	1,200.000	93,804.00 78.1700	74,876.70	18,927.30 - 21,801.83	107,460.00 - 13,656.00	.00 1.48
Paypal Holdings Inc 70450Y103 Asset Minor Code 42 ACCOUNT 6746113905	1,700.000	147,101.00 86.5300	132,922.62	14,178.38 14,178.38	132,922.62 14,178.38	.00 0.00
Qurata Retail Inc Series A 74915M100 Asset Minor Code 42 ACCOUNT 6746113905	11,925.000	32,555.25 2.7300	115,322.63	- 82,767.38 - 108,875.25	141,430.50 - 108,875.25	.00 0.00
Raytheon Technologies Corp Com 75513E101 Asset Minor Code 42 ACCOUNT 6746113905	7,700.000	717,717.00 93.2100	488,392.70	229,324.30 - 5,899.46	669,515.00 48,202.00	.00 2.36
Regeneron Pharmaceuticals Inc 75886F107 Asset Minor Code 42 ACCOUNT 6746113905	475.000	276,302.75 581.6900	287,092.99	- 10,790.24 - 10,790.24	287,092.99 - 10,790.24	.00 0.00
Schwab Charles Corp 808513105 Asset Minor Code 42 ACCOUNT 6746113905	17,350.000	1,198,017.50 69.0500	486,547.15	711,470.35 - 131,562.57	1,171,781.60 26,235.90	.00 1.27
State Str Corp 857477103 Asset Minor Code 42 ACCOUNT 6746113905	4,900.000	348,096.00 71.0400	286,710.32	61,385.68 - 96,066.61	426,986.00	.00

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
T Mobile US Inc 872590104 Asset Minor Code 42 ACCOUNT 6746113905	3,350.000	479,251.00 143.0600	400,021.07	79,229.93 19,211.04	457,467.72 21,783.28	.00 0.00
Truist Financial Corp 89832Q109 Asset Minor Code 42 ACCOUNT 6746113905	3,500.000	176,645.00 50.4700	123,972.68	52,672.32 - 31,907.71	191,636.71 - 14,991.71	.00 4.12
II-VI Inc 902104108 Asset Minor Code 42 ACCOUNT 6746113905	2,500.000	131,600.00 52.6400	154,395.14	- 22,795.14 - 22,795.14	154,395.14	.00
Unitedhealth Group Inc Com 91324P102 Asset Minor Code 42 ACCOUNT 6746113905	775.000	420,313.50 542.3400	99,989.65	320,323.85 22,962.69	319,470.50 100,843.00	.00 1.22
Vmware Inc Cl A 928563402 Asset Minor Code 42 ACCOUNT 6746113905	5,400.000	627,480.00 116.2000	564,983.83	62,496.17 - 188,042.46	815,494.56 - 188,014.56	.00 0.00
Wells Fargo Co New Com 949746101 Asset Minor Code 42 ACCOUNT 6746113905	25,982.000	1,139,838.00 43.8700	958,610.00	181,228.00 - 137,012.29	1,208,222.00 - 54,441.00	.00 2.74
Williams Cos Inc Com 969457100 Asset Minor Code 42 ACCOUNT 6746113905	14,400.000	490,896.00 34.0900	288,956.91	201,939.09 107,251.74	360,720.00 130,176.00	.00 4.99
Zimmer Biomet Holdings Inc Com 98956P102 Asset Minor Code 42 ACCOUNT 6746113905	1,250.000	137,987.50 110.3900	149,526.75	- 11,539.25 - 11,539.25	149,526.75 - 11,539.25	.00 0.87

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Total Domestic Common Stocks	390,211.000	24,470,288.47	17,782,654.23	6,687,634.24 - 4,129,238.49	26,175,575.95 - 1,691,344.48	10,657.50 1.74
Foreign Stocks						
Johnson Ctls Intl Plc Shs G51502105 Asset Minor Code 53 ACCOUNT 6746113905	10,500.000	566,055.00 53.9100	374,425.22	191,629.78 - 294,712.42	749,910.00 - 183,855.00	.00 2.60
Medtronic Plc Shs G5960L103 Asset Minor Code 53 ACCOUNT 6746113905	900.000	83,268.00 92.5200	80,938.59	2,329.41 - 55,600.11	118,179.00 - 34,911.00	.00 2.94
Ubs Group Ag H42097107 Asset Minor Code 53 ACCOUNT 6746113905	9,500.000	154,280.00 16.2400	167,768.30	- 13,488.30 - 13,488.30	167,768.30	.00
Te Connectivity Ltd Shs H84989104 Asset Minor Code 53 ACCOUNT 6746113905	2,650.000	354,384.50 133.7300	135,232.32	219,152.18 - 128,027.98	390,795.50 - 36,411.00	.00 1.68
Lyondellbasell Industries N V Shs A N53745100 Asset Minor Code 53 ACCOUNT 6746113905	300.000	26,736.00 89.1200	15,755.05	10,980.95 - 3,063.00	29,799.00 - 3,063.00	.00 5.34
Aegon N V A D R 007924103 Asset Minor Code 53 ACCOUNT 6746113905	26,940.000	118,536.00 4.4000	210,649.19	- 92,113.19 5,118.60	113,417.40 5,118.60	.00 4.23
Anheuser Busch Inbev Nv A D R 03524A108 Asset Minor Code 53 ACCOUNT 6746113905	5,500.000	294,470.00 53.5400	314,118.07	- 19,648.07 - 19,648.07	314,118.07 - 19,648.07	.00 0.72

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Gsk Plc D R 37733W105 Asset Minor Code 53 ACCOUNT 6746113905	.000	.00 41.9800	.00	.00 156,203.00	.00 .00	.00 0.00
Gsk Plc Sponsored A D R 37733W204 Asset Minor Code 53 ACCOUNT 6746113905	13,440.000	566,764.80 42.1700	507,729.32	59,035.48 - 170,923.20	737,688.00 - 170,923.20	.00 5.17
Haleon Plc Spon Ads A D R 405552100 Asset Minor Code 53 ACCOUNT 6746113905	16,800.000	118,104.00 7.0300	116,456.92	1,647.08 - 3,864.00	121,968.00 - 3,864.00	.00 0.00
Honda Motor Co Ltd A D R 438128308 Asset Minor Code 53 ACCOUNT 6746113905	9,600.000	246,912.00 25.7200	286,066.46	- 39,154.46 - 64,469.98	308,160.00 - 61,248.00	.00 3.20
Micro Focus Intl Spn A D R 594837403 Asset Minor Code 53 ACCOUNT 6746113905	7,690.000	26,376.70 3.4300	59,231.37	- 32,854.67 - 16,225.90	42,602.60 - 16,225.90	461.40 7.08
Novartis Ag A D R 66987V109 Asset Minor Code 53 ACCOUNT 6746113905	4,800.000	411,984.00 85.8300	325,135.80	86,848.20 - 105,178.70	443,306.16 - 31,322.16	.00 2.52
Roche Holdings Ltd Spon A D R 771195104 Asset Minor Code 53 ACCOUNT 6746113905	4,000.000	165,880.00 41.4700	146,356.85	19,523.15 - 89,015.19	193,040.00 - 27,160.00	.00 1.87
Sanofi A D R 80105N105 Asset Minor Code 53 ACCOUNT 6746113905	17,600.000	874,720.00 49.7000	810,909.46	63,810.54 - 65,991.51	906,897.50	.00

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Schlumberger Ltd 806857108 Asset Minor Code 53 ACCOUNT 6746113905	5,400.000	199,962.00 37.0300	227,876.39	- 27,914.39 145,886.91	155,682.00 44,280.00	.00 1.89
Total Foreign Stocks	135,620.000	4,208,433.00	3,778,649.31	429,783.69 - 722,999.85	4,793,331.53 - 584,898.53	461.40 2.67
Mutual Funds						
Mutual Funds-Equity						
Dfa World Ex US Core Equity Instl 25239Y592 Asset Minor Code 98 ACCOUNT 6746113900	1,219,047.330	14,262,853.76 11.7000	13,591,488.13	671,365.63 - 2,885,498.41	16,880,869.20 - 2,618,015.44	.00 3.20
Total Mutual Funds-Equity	1,219,047.330	14,262,853.76	13,591,488.13	671,365.63 - 2,885,498.41	16,880,869.20 - 2,618,015.44	.00 3.19
Mutual Funds-Balanced						
Pinebridge Dynamic Asset Allc Instl 00771X575 Asset Minor Code 55 ACCOUNT 6746113900	958,378.313	10,379,237.13 10.8300	10,303,935.17	75,301.96 - 2,392,801.58	12,646,201.10 - 2,266,963.97	.00 0.35
Pimco Inflation Res M A Ins 72201W337 Asset Minor Code 55 ACCOUNT 6746113900	661,686.591	5,750,056.48 8.6900	5,725,750.02	24,306.46 - 523,996.47	6,247,732.37 - 497,675.89	.00 12.46
Total Mutual Funds-Balanced	1,620,064.904	16,129,293.61	16,029,685.19	99,608.42 - 2,916,798.05	18,893,933.47 - 2,764,639.86	.00 4.66
Total Mutual Funds	2,839,112.234	30,392,147.37	29,621,173.32	770,974.05 - 5,802,296.46	35,774,802.67 - 5,382,655.30	.00 3.97

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Miscellaneous						
Partnerships/Joint Ventures						
Ubs Trumbull Property Fund *** 906UBST96 Asset Minor Code 76 Date Last Priced: 06/30/22 ACCOUNT 6746113900	777.937	9,347,287.10 12,015.4700 @	8,350,076.93	997,210.17 1,585,800.02	7,821,606.97 1,525,680.13	.00 0.00
Doubleline Core Plus Income Fund *** 96MSC5NU8 Asset Minor Code 77 ACCOUNT 6746113900	3,363,264.840	38,307,586.53 11.3900	39,085,175.00	- 777,588.47 - 3,869,867.98	41,877,692.21 - 3,570,105.68	.00 0.00
Total Partnerships/Joint Ventures	3,364,042.777	47,654,873.63	47,435,251.93	219,621.70 - 2,284,067.96	49,699,299.18 - 2,044,425.55	.00 0.00
Total Miscellaneous	3,364,042.777	47,654,873.63	47,435,251.93	219,621.70 - 2,284,067.96	49,699,299.18 - 2,044,425.55	.00 0.00
Total Assets	9,486,367.061	109,420,596.16	101,312,582.48	8,108,013.68 - 12,938,602.76	119,137,863.02 - 9,703,323.86	13,732.48 1.64
Accrued Income	.000	13,732.48	13,732.48			
Grand Total	9,486,367.061	109,448,271.64	101,326,314.96			

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SIU Pacific District Pension Plan
EIN: 94-6061923
Plan Year Ended July 31, 2021



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Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
BEGINNING MARKET VALUE					118,732,754.17		
COMPARATIVE VALUE (5%)					5,936,637.70		
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE							
NO TRANSACTIONS QUALIFIED FOR THIS SECTION							
CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE							
Broker: Direct From Issuer							
09/30/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund B	399,680.256	12.5100		- 5,000,000	5,000,000	
6746113900							
09/30/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,454.093	12.4600		167,638	155,717	11,921
6746113900							
09/30/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,432.532	12.4800		167,638	155,467	12,171
6746113900							
11/30/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,541.034	12.3800		167,638	156,723	10,915
6746113900							
12/31/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,584.927	12.3400		167,638	157,231	10,407
6746113900							
12/31/2021	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,497.424	12.4200		167,638	156,218	11,420
6746113900							
01/31/2022	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,684.735	12.2500		167,638	158,386	9,252
6746113900							

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
02/28/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 13,981.485	11.9900		167,638	161,821	5,817
04/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund B	165,073.849	11.5100		- 1,900,000	1,900,000	
04/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 14,602.613	11.4800		167,638	169,672	- 2,034
04/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 165,073.849	11.5100		1,900,000	1,900,000	
04/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund B	165,073.849	11.5100		- 1,900,000	1,900,000	
04/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 14,267.064	11.7500		167,638	165,079	2,559
04/30/2022 6746113900	Issue: 906UBST96 - Ubs Trumbull Property Fund S	- 60.363	11,642.8610		702,798	647,913	54,885
06/30/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,061.815	11.1300		167,638	174,275	- 6,637
07/07/2022 6746113900	Issue: 906UBST96 - Ubs Trumbull Property Fund S	- 23.594	11,642.8390		274,698	253,245	21,452
07/26/2022 6746113900	Issue: 906UBST96 - Ubs Trumbull Property Fund S	- 4.543	12,015.3504		54,588	48,765	5,823
07/31/2022 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 14,821.062	11.3000		167,478	172,239	- 4,761

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Total For Direct From Issuer				0	13,575,942	13,432,751	143,190
GRAND TOTAL				0	13,575,942	13,432,751	143,190

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

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

08/03/2021 6746113900	B	33.070	1.0000		- 33	33	
08/06/2021 6746113905	B	522.920	1.0000		- 523	523	
08/09/2021 6746113905	B	6,596.000	1.0000		- 6,596	6,596	
08/10/2021 6746113905	B	174,988.980	1.0000		- 174,989	174,989	
08/13/2021 6746113905	B	83,255.630	1.0000		- 83,256	83,256	
08/20/2021 6746113905	B	7,293.470	1.0000		- 7,293	7,293	
08/23/2021 6746113905	B	85,897.520	1.0000		- 85,898	85,898	
08/25/2021 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
08/25/2021 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
08/27/2021 6746113905	B	159.040	1.0000		- 159	159	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
08/30/2021 6746113905	B	61.510	1.0000		- 62	62	
09/01/2021 6746113905	B	23,135.800	1.0000		- 23,136	23,136	
09/02/2021 6746113900	B	36.030	1.0000		- 36	36	
09/03/2021 6746113905	B	1,595.050	1.0000		- 1,595	1,595	
09/03/2021 6746113905	B	1,700.000	1.0000		- 1,700	1,700	
09/07/2021 6746113905	B	1,806,451.110	1.0000		- 1,806,451	1,806,451	
09/07/2021 6746113905	B	339.000	1.0000		- 339	339	
09/08/2021 6746113905	B	2,628,756.810	1.0000		- 2,628,757	2,628,757	
09/09/2021 6746113900	B	500,000.000	1.0000		- 500,000	500,000	
09/09/2021 6746113905	B	43,189.820	1.0000		- 43,190	43,190	
09/10/2021 6746113905	B	360.000	1.0000		- 360	360	
09/14/2021 6746113905	B	7,680.000	1.0000		- 7,680	7,680	
09/17/2021 6746113905	B	84,326.540	1.0000		- 84,327	84,327	
09/17/2021 6746113905	B	2,140.140	1.0000		- 2,140	2,140	

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09/23/2021 6746113905	B	235.730	1.0000		- 236	236	
09/24/2021 6746113905	B	108,776.690	1.0000		- 108,777	108,777	
09/27/2021 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
09/28/2021 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
09/29/2021 6746113905	B	11,304.720	1.0000		- 11,305	11,305	
09/30/2021 6746113905	B	1,960.500	1.0000		- 1,961	1,961	
10/01/2021 6746113905	B	2,250.000	1.0000		- 2,250	2,250	
10/01/2021 6746113905	B	290.470	1.0000		- 290	290	
10/04/2021 6746113900	B	40.320	1.0000		- 40	40	
10/04/2021 6746113905	B	5.700	1.0000		- 6	6	
10/05/2021 6746113905	B	8,735.280	1.0000		- 8,735	8,735	
10/06/2021 6746113905	B	19,182.190	1.0000		- 19,182	19,182	
10/07/2021 6746113905	B	14,222.310	1.0000		- 14,222	14,222	
10/12/2021 6746113905	B	17,871.660	1.0000		- 17,872	17,872	

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10/13/2021 6746113905	B	4,365.030	1.0000		- 4,365	4,365	
10/15/2021 6746113905	B	2,997.000	1.0000		- 2,997	2,997	
10/18/2021 6746113905	B	181,228.390	1.0000		- 181,228	181,228	
10/21/2021 6746113905	B	198.520	1.0000		- 199	199	
10/22/2021 6746113900	B	62,776.620	1.0000		- 62,777	62,777	
10/25/2021 6746113905	B	134,548.000	1.0000		- 134,548	134,548	
10/26/2021 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
10/27/2021 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
10/27/2021 6746113900	B	167,638.000	1.0000		- 167,638	167,638	
10/29/2021 6746113905	B	23,128.480	1.0000		- 23,128	23,128	
11/01/2021 6746113905	B	1,642.350	1.0000		- 1,642	1,642	
11/02/2021 6746113900	B	44.610	1.0000		- 45	45	
11/02/2021 6746113905	B	52,060.000	1.0000		- 52,060	52,060	
11/09/2021 6746113905	B	155,048.900	1.0000		- 155,049	155,049	

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11/09/2021 6746113905	B	76.550	1.0000		- 77	77	
11/15/2021 6746113905	B	31,196.550	1.0000		- 31,197	31,197	
11/17/2021 6746113905	B	130,685.020	1.0000		- 130,685	130,685	
11/22/2021 6746113905	B	73,227.060	1.0000		- 73,227	73,227	
11/24/2021 6746113900	B	167,638.000	1.0000		- 167,638	167,638	
11/26/2021 6746113900	B	127,841.000	1.0000		- 127,841	127,841	
11/26/2021 6746113905	B	7,140.000	1.0000		- 7,140	7,140	
11/29/2021 6746113900	B	124,564.000	1.0000		- 124,564	124,564	
11/30/2021 6746113905	B	8,624.430	1.0000		- 8,624	8,624	
12/01/2021 6746113905	B	8,326.630	1.0000		- 8,327	8,327	
12/02/2021 6746113900	B	43.370	1.0000		- 43	43	
12/03/2021 6746113905	B	65,007.110	1.0000		- 65,007	65,007	
12/08/2021 6746113905	B	4,997.980	1.0000		- 4,998	4,998	
12/09/2021 6746113905	B	7,355.710	1.0000		- 7,356	7,356	

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12/13/2021 6746113905	B	85,434.380	1.0000		- 85,434	85,434	
12/16/2021 6746113905	B	90,758.030	1.0000		- 90,758	90,758	
12/17/2021 6746113905	B	31,506.910	1.0000		- 31,507	31,507	
12/20/2021 6746113905	B	16,317.730	1.0000		- 16,318	16,318	
12/21/2021 6746113905	B	16,064.210	1.0000		- 16,064	16,064	
12/22/2021 6746113905	B	151.220	1.0000		- 151	151	
12/23/2021 6746113905	B	16,058.260	1.0000		- 16,058	16,058	
12/27/2021 6746113900	B	167,638.000	1.0000		- 167,638	167,638	
12/27/2021 6746113900	B	124,564.000	1.0000		- 124,564	124,564	
12/27/2021 6746113905	B	57,820.610	1.0000		- 57,821	57,821	
12/28/2021 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
12/28/2021 6746113905	B	10,679.390	1.0000		- 10,679	10,679	
12/30/2021 6746113900	B	10.180	1.0000		- 10	10	
12/30/2021 6746113905	B	3,933.370	1.0000		- 3,933	3,933	

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12/31/2021 6746113905	B	3,045.000	1.0000		- 3,045	3,045	
01/04/2022 6746113900	B	48.150	1.0000		- 48	48	
01/04/2022 6746113905	B	2.950	1.0000		- 3	3	
01/05/2022 6746113905	B	5,825.000	1.0000		- 5,825	5,825	
01/11/2022 6746113905	B	7,726.960	1.0000		- 7,727	7,727	
01/12/2022 6746113905	B	33,360.000	1.0000		- 33,360	33,360	
01/13/2022 6746113905	B	26,529.850	1.0000		- 26,530	26,530	
01/13/2022 6746113905	B	13,893.050	1.0000		- 13,893	13,893	
01/14/2022 6746113905	B	89,683.980	1.0000		- 89,684	89,684	
01/14/2022 6746113905	B	3,570.000	1.0000		- 3,570	3,570	
01/18/2022 6746113905	B	17,609.740	1.0000		- 17,610	17,610	
01/19/2022 6746113905	B	13,021.890	1.0000		- 13,022	13,022	
01/21/2022 6746113900	B	35,780.470	1.0000		- 35,780	35,780	
01/21/2022 6746113905	B	2,615.540	1.0000		- 2,616	2,616	

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01/24/2022 6746113905	B	46,123.470	1.0000		- 46,123	46,123	
01/25/2022 6746113900	B	167,638.000	1.0000		- 167,638	167,638	
01/25/2022 6746113905	B	56,852.940	1.0000		- 56,853	56,853	
01/26/2022 6746113900	B	263,530.000	1.0000		- 263,530	263,530	
01/27/2022 6746113905	B	87,461.970	1.0000		- 87,462	87,462	
01/28/2022 6746113905	B	27,602.710	1.0000		- 27,603	27,603	
01/31/2022 6746113905	B	43,919.950	1.0000		- 43,920	43,920	
02/01/2022 6746113905	B	36,731.470	1.0000		- 36,731	36,731	
02/02/2022 6746113900	B	48.620	1.0000		- 49	49	
02/02/2022 6746113905	B	3,749.910	1.0000		- 3,750	3,750	
02/08/2022 6746113905	B	26,498.560	1.0000		- 26,499	26,499	
02/09/2022 6746113905	B	9,873.810	1.0000		- 9,874	9,874	
02/10/2022 6746113905	B	14,313.960	1.0000		- 14,314	14,314	
02/11/2022 6746113905	B	21,790.200	1.0000		- 21,790	21,790	

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02/16/2022 6746113905	B	5,919.470	1.0000		- 5,919	5,919	
02/17/2022 6746113905	B	27,562.590	1.0000		- 27,563	27,563	
02/22/2022 6746113905	B	820.090	1.0000		- 820	820	
02/25/2022 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
02/25/2022 6746113905	B	7,370.000	1.0000		- 7,370	7,370	
02/28/2022 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
03/01/2022 6746113900	B	383,875.000	1.0000		- 383,875	383,875	
03/01/2022 6746113905	B	10,341.780	1.0000		- 10,342	10,342	
03/02/2022 6746113900	B	47.830	1.0000		- 48	48	
03/04/2022 6746113905	B	7,020.040	1.0000		- 7,020	7,020	
03/04/2022 6746113905	B	1,325.000	1.0000		- 1,325	1,325	
03/10/2022 6746113905	B	4,539.120	1.0000		- 4,539	4,539	
03/11/2022 6746113905	B	130,465.530	1.0000		- 130,466	130,466	
03/14/2022 6746113905	B	339.000	1.0000		- 339	339	

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03/17/2022 6746113905	B	25,011.600	1.0000		- 25,012	25,012	
03/17/2022 6746113905	B	15,129.890	1.0000		- 15,130	15,130	
03/18/2022 6746113905	B	59,911.940	1.0000		- 59,912	59,912	
03/21/2022 6746113905	B	141,276.200	1.0000		- 141,276	141,276	
03/22/2022 6746113905	B	41,944.290	1.0000		- 41,944	41,944	
03/23/2022 6746113905	B	77,777.360	1.0000		- 77,777	77,777	
03/24/2022 6746113905	B	20,716.120	1.0000		- 20,716	20,716	
03/25/2022 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
03/25/2022 6746113905	B	25,459.440	1.0000		- 25,459	25,459	
03/28/2022 6746113900	B	138,966.000	1.0000		- 138,966	138,966	
03/28/2022 6746113905	B	1,793.860	1.0000		- 1,794	1,794	
03/28/2022 6746113905	B	6,211.650	1.0000		- 6,212	6,212	
03/31/2022 6746113905	B	7,300.920	1.0000		- 7,301	7,301	
04/04/2022 6746113900	B	219.160	1.0000		- 219	219	

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04/05/2022 6746113900	B	702,798.020	1.0000		- 702,798	702,798	
04/07/2022 6746113905	B	1,312.500	1.0000		- 1,313	1,313	
04/08/2022 6746113905	B	8,593.970	1.0000		- 8,594	8,594	
04/13/2022 6746113905	B	200.000	1.0000		- 200	200	
04/14/2022 6746113905	B	594.550	1.0000		- 595	595	
04/18/2022 6746113905	B	15,866.030	1.0000		- 15,866	15,866	
04/20/2022 6746113905	B	17,000.820	1.0000		- 17,001	17,001	
04/20/2022 6746113905	B	2,375.000	1.0000		- 2,375	2,375	
04/21/2022 6746113905	B	15,475.920	1.0000		- 15,476	15,476	
04/21/2022 6746113905	B	1,407.270	1.0000		- 1,407	1,407	
04/22/2022 6746113905	B	8,455.800	1.0000		- 8,456	8,456	
04/22/2022 6746113905	B	567.000	1.0000		- 567	567	
04/25/2022 6746113900	B	124,564.000	1.0000		- 124,564	124,564	
04/26/2022 6746113900	B	138,966.000	1.0000		- 138,966	138,966	

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04/26/2022 6746113900	B	227,689.930	1.0000		- 227,690	227,690	
04/27/2022 6746113905	B	18,194.900	1.0000		- 18,195	18,195	
04/29/2022 6746113905	B	24,393.240	1.0000		- 24,393	24,393	
05/02/2022 6746113905	B	34,640.840	1.0000		- 34,641	34,641	
05/03/2022 6746113900	B	404.880	1.0000		- 405	405	
05/03/2022 6746113905	B	19,240.400	1.0000		- 19,240	19,240	
05/04/2022 6746113905	B	18,499.300	1.0000		- 18,499	18,499	
05/05/2022 6746113905	B	17,305.410	1.0000		- 17,305	17,305	
05/06/2022 6746113905	B	12,669.110	1.0000		- 12,669	12,669	
05/13/2022 6746113905	B	649.650	1.0000		- 650	650	
05/17/2022 6746113905	B	64,098.770	1.0000		- 64,099	64,099	
05/18/2022 6746113905	B	55,017.370	1.0000		- 55,017	55,017	
05/19/2022 6746113905	B	16,604.470	1.0000		- 16,604	16,604	
05/23/2022 6746113905	B	54,089.470	1.0000		- 54,089	54,089	

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05/24/2022 6746113905	B	83,864.950	1.0000		- 83,865	83,865	
05/25/2022 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
05/25/2022 6746113905	B	72,032.160	1.0000		- 72,032	72,032	
05/26/2022 6746113900	B	127,841.000	1.0000		- 127,841	127,841	
05/26/2022 6746113905	B	12,485.370	1.0000		- 12,485	12,485	
05/27/2022 6746113905	B	31,770.340	1.0000		- 31,770	31,770	
05/31/2022 6746113905	B	12,875.020	1.0000		- 12,875	12,875	
05/31/2022 6746113905	B	27,092.790	1.0000		- 27,093	27,093	
06/01/2022 6746113905	B	34,937.950	1.0000		- 34,938	34,938	
06/02/2022 6746113900	B	573.300	1.0000		- 573	573	
06/02/2022 6746113905	B	16,164.560	1.0000		- 16,165	16,165	
06/03/2022 6746113905	B	12,336.160	1.0000		- 12,336	12,336	
06/03/2022 6746113905	B	3,224.960	1.0000		- 3,225	3,225	
06/06/2022 6746113905	B	5,339.060	1.0000		- 5,339	5,339	

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06/07/2022 6746113905	B	12,893.150	1.0000		- 12,893	12,893	
06/08/2022 6746113905	B	8,057.700	1.0000		- 8,058	8,058	
06/09/2022 6746113905	B	9,835.190	1.0000		- 9,835	9,835	
06/10/2022 6746113905	B	23,894.270	1.0000		- 23,894	23,894	
06/13/2022 6746113905	B	13,288.400	1.0000		- 13,288	13,288	
06/13/2022 6746113905	B	6,602.770	1.0000		- 6,603	6,603	
06/14/2022 6746113905	B	26,484.990	1.0000		- 26,485	26,485	
06/15/2022 6746113905	B	11,787.980	1.0000		- 11,788	11,788	
06/16/2022 6746113905	B	12,610.930	1.0000		- 12,611	12,611	
06/17/2022 6746113905	B	4,901.970	1.0000		- 4,902	4,902	
06/21/2022 6746113905	B	4,926.590	1.0000		- 4,927	4,927	
06/22/2022 6746113905	B	6,936.890	1.0000		- 6,937	6,937	
06/23/2022 6746113905	B	4,032.000	1.0000		- 4,032	4,032	
06/27/2022 6746113900	B	138,966.000	1.0000		- 138,966	138,966	

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06/27/2022 6746113900	B	292,202.000	1.0000		- 292,202	292,202	
06/28/2022 6746113905	B	3,458.520	1.0000		- 3,459	3,459	
07/05/2022 6746113900	B	1,041.530	1.0000		- 1,042	1,042	
07/05/2022 6746113905	B	433.610	1.0000		- 434	434	
07/05/2022 6746113905	B	6,044.190	1.0000		- 6,044	6,044	
07/06/2022 6746113905	B	2,198.490	1.0000		- 2,198	2,198	
07/07/2022 6746113905	B	4,305.870	1.0000		- 4,306	4,306	
07/08/2022 6746113900	B	274,697.650	1.0000		- 274,698	274,698	
07/08/2022 6746113905	B	3,000.000	1.0000		- 3,000	3,000	
07/11/2022 6746113905	B	6,818.000	1.0000		- 6,818	6,818	
07/14/2022 6746113905	B	945.000	1.0000		- 945	945	
07/15/2022 6746113905	B	3,675.000	1.0000		- 3,675	3,675	
07/19/2022 6746113905	B	75.290	1.0000		- 75	75	
07/21/2022 6746113905	B	27,441.470	1.0000		- 27,441	27,441	

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07/25/2022 6746113900	B	124,446.000	1.0000		- 124,446	124,446	
07/25/2022 6746113905	B	448.000	1.0000		- 448	448	
07/26/2022 6746113900	B	138,833.000	1.0000		- 138,833	138,833	
07/26/2022 6746113900	B	167,478.000	1.0000		- 167,478	167,478	
07/27/2022 6746113905	B	36,987.350	1.0000		- 36,987	36,987	
07/28/2022 6746113905	B	30,885.880	1.0000		- 30,886	30,886	
07/29/2022 6746113900	B	54,588.140	1.0000		- 54,588	54,588	
07/29/2022 6746113905	B	157,171.460	1.0000		- 157,171	157,171	
Total For Buys				0	16,119,570	16,119,570	0
08/02/2021 6746113905	S	- 7,981.420	1.0000		7,981	7,981	
08/03/2021 6746113905	S	- 13,689.550	1.0000		13,690	13,690	
08/04/2021 6746113905	S	- 6,833.520	1.0000		6,834	6,834	
08/05/2021 6746113900	S	- 350,000.000	1.0000		350,000	350,000	
08/05/2021 6746113905	S	- 6,931.920	1.0000		6,932	6,932	

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08/11/2021 6746113905	S	- 91,668.240	1.0000		91,668	91,668	
08/12/2021 6746113905	S	- 108,448.390	1.0000		108,448	108,448	
08/16/2021 6746113905	S	- 14,403.290	1.0000		14,403	14,403	
08/17/2021 6746113905	S	- 10,376.610	1.0000		10,377	10,377	
08/18/2021 6746113905	S	- 15,504.390	1.0000		15,504	15,504	
08/19/2021 6746113905	S	- 5,210.730	1.0000		5,211	5,211	
08/25/2021 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
08/26/2021 6746113900	S	- 11,125.000	1.0000		11,125	11,125	
08/26/2021 6746113905	S	- 3,228.930	1.0000		3,229	3,229	
08/30/2021 6746113905	S	- 3,259.220	1.0000		3,259	3,259	
08/31/2021 6746113905	S	- 1,504.100	1.0000		1,504	1,504	
09/02/2021 6746113905	S	- 3,321.390	1.0000		3,321	3,321	
09/09/2021 6746113900	S	- 500,000.000	1.0000		500,000	500,000	
09/09/2021 6746113905	S	- 4,500,000.000	1.0000		4,500,000	4,500,000	

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09/20/2021 6746113905	S	- 3,237.340	1.0000		3,237	3,237	
09/21/2021 6746113905	S	- 2,007.290	1.0000		2,007	2,007	
09/22/2021 6746113905	S	- 645.790	1.0000		646	646	
09/27/2021 6746113905	S	- 24,618.980	1.0000		24,619	24,619	
09/27/2021 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
09/28/2021 6746113905	S	- 11,598.320	1.0000		11,598	11,598	
10/07/2021 6746113905	S	- 5,672.340	1.0000		5,672	5,672	
10/08/2021 6746113900	S	- 400,000.000	1.0000		400,000	400,000	
10/08/2021 6746113905	S	- 4,282.500	1.0000		4,283	4,283	
10/14/2021 6746113905	S	- 32,941.550	1.0000		32,942	32,942	
10/15/2021 6746113905	S	- 50,736.650	1.0000		50,737	50,737	
10/19/2021 6746113905	S	- 31,736.120	1.0000		31,736	31,736	
10/20/2021 6746113905	S	- 3,215.940	1.0000		3,216	3,216	
10/22/2021 6746113905	S	- 116.390	1.0000		116	116	

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10/26/2021 6746113905	S	- 104,876.390	1.0000		104,876	104,876	
10/26/2021 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
10/27/2021 6746113905	S	- 404.550	1.0000		405	405	
10/28/2021 6746113900	S	- 167,638.000	1.0000		167,638	167,638	
10/28/2021 6746113905	S	- 35,590.360	1.0000		35,590	35,590	
11/02/2021 6746113905	S	- 3,285.180	1.0000		3,285	3,285	
11/03/2021 6746113905	S	- 3,287.660	1.0000		3,288	3,288	
11/04/2021 6746113900	S	- 395,000.000	1.0000		395,000	395,000	
11/04/2021 6746113905	S	- 6,442.820	1.0000		6,443	6,443	
11/05/2021 6746113905	S	- 16,390.760	1.0000		16,391	16,391	
11/08/2021 6746113905	S	- 42,995.120	1.0000		42,995	42,995	
11/10/2021 6746113905	S	- 182,300.070	1.0000		182,300	182,300	
11/12/2021 6746113905	S	- 3,249.820	1.0000		3,250	3,250	
11/16/2021 6746113905	S	- 19,339.790	1.0000		19,340	19,340	

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11/18/2021 6746113905	S	- 13,437.600	1.0000		13,438	13,438	
11/19/2021 6746113905	S	- 45,535.690	1.0000		45,536	45,536	
11/23/2021 6746113905	S	- 49,103.420	1.0000		49,103	49,103	
11/24/2021 6746113905	S	- 35,503.720	1.0000		35,504	35,504	
11/29/2021 6746113905	S	- 15,682.570	1.0000		15,683	15,683	
11/29/2021 6746113905	S	- 124,494.910	1.0000		124,495	124,495	
12/02/2021 6746113905	S	- 21,403.660	1.0000		21,404	21,404	
12/06/2021 6746113905	S	- 10,196.350	1.0000		10,196	10,196	
12/07/2021 6746113905	S	- 5,269.060	1.0000		5,269	5,269	
12/08/2021 6746113905	S	- 5,671.000	1.0000		5,671	5,671	
12/10/2021 6746113905	S	- 16,922.730	1.0000		16,923	16,923	
12/14/2021 6746113905	S	- 15,416.710	1.0000		15,417	15,417	
12/15/2021 6746113905	S	- 26,247.460	1.0000		26,247	26,247	
12/16/2021 6746113900	S	- 350,000.000	1.0000		350,000	350,000	

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12/27/2021 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
12/29/2021 6746113905	S	- 26,556.170	1.0000		26,556	26,556	
12/29/2021 6746113905	S	- 645.000	1.0000		645	645	
01/03/2022 6746113905	S	- 240.000	1.0000		240	240	
01/06/2022 6746113905	S	- 9,491.340	1.0000		9,491	9,491	
01/07/2022 6746113905	S	- 42,143.360	1.0000		42,143	42,143	
01/10/2022 6746113905	S	- 29,537.360	1.0000		29,537	29,537	
01/11/2022 6746113900	S	- 400,000.000	1.0000		400,000	400,000	
01/20/2022 6746113905	S	- 36,066.620	1.0000		36,067	36,067	
01/26/2022 6746113905	S	- 128,016.430	1.0000		128,016	128,016	
02/03/2022 6746113905	S	- 43,341.800	1.0000		43,342	43,342	
02/04/2022 6746113905	S	- 88,908.190	1.0000		88,908	88,908	
02/07/2022 6746113905	S	- 43,373.770	1.0000		43,374	43,374	
02/14/2022 6746113905	S	- 81,260.800	1.0000		81,261	81,261	

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02/15/2022 6746113905	S	- 573.220	1.0000		573	573	
02/18/2022 6746113905	S	- 15,069.640	1.0000		15,070	15,070	
02/23/2022 6746113905	S	- 4,269.340	1.0000		4,269	4,269	
02/24/2022 6746113905	S	- 7,044.060	1.0000		7,044	7,044	
02/25/2022 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
02/28/2022 6746113900	S	- 790,000.000	1.0000		790,000	790,000	
02/28/2022 6746113905	S	- 3,575.780	1.0000		3,576	3,576	
03/02/2022 6746113905	S	- 10,846.220	1.0000		10,846	10,846	
03/03/2022 6746113905	S	- 46,110.600	1.0000		46,111	46,111	
03/07/2022 6746113905	S	- 14,770.040	1.0000		14,770	14,770	
03/08/2022 6746113905	S	- 13,192.050	1.0000		13,192	13,192	
03/09/2022 6746113905	S	- 15,563.610	1.0000		15,564	15,564	
03/14/2022 6746113905	S	- 44,706.570	1.0000		44,707	44,707	
03/15/2022 6746113905	S	- 16,914.620	1.0000		16,915	16,915	

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03/16/2022 6746113905	S	- 1,719.540	1.0000		1,720	1,720	
03/25/2022 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
03/29/2022 6746113905	S	- 44,652.620	1.0000		44,653	44,653	
03/30/2022 6746113905	S	- 12,129.420	1.0000		12,129	12,129	
03/30/2022 6746113905	S	- 6,211.650	1.0000		6,212	6,212	
04/01/2022 6746113905	S	- 45,578.900	1.0000		45,579	45,579	
04/04/2022 6746113905	S	- 53,206.820	1.0000		53,207	53,207	
04/05/2022 6746113905	S	- 17,372.840	1.0000		17,373	17,373	
04/06/2022 6746113905	S	- 23,858.840	1.0000		23,859	23,859	
04/07/2022 6746113900	S	- 350,000.000	1.0000		350,000	350,000	
04/07/2022 6746113905	S	- 34,460.920	1.0000		34,461	34,461	
04/11/2022 6746113905	S	- 10,726.000	1.0000		10,726	10,726	
04/12/2022 6746113905	S	- 4,627.170	1.0000		4,627	4,627	
04/19/2022 6746113905	S	- 3,505.860	1.0000		3,506	3,506	

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04/20/2022 6746113900	S	- 1,900,000.000	1.0000		1,900,000	1,900,000	
04/21/2022 6746113900	S	- 1,000,000.000	1.0000		1,000,000	1,000,000	
04/25/2022 6746113905	S	- 2,480.430	1.0000		2,480	2,480	
04/25/2022 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
04/26/2022 6746113905	S	- 6,409.690	1.0000		6,410	6,410	
04/28/2022 6746113905	S	- 7,539.280	1.0000		7,539	7,539	
05/02/2022 6746113900	S	- 375,000.000	1.0000		375,000	375,000	
05/09/2022 6746113905	S	- 34,316.370	1.0000		34,316	34,316	
05/10/2022 6746113905	S	- 47,067.490	1.0000		47,067	47,067	
05/11/2022 6746113905	S	- 38,124.770	1.0000		38,125	38,125	
05/12/2022 6746113905	S	- 14,273.890	1.0000		14,274	14,274	
05/16/2022 6746113905	S	- 20,680.900	1.0000		20,681	20,681	
05/20/2022 6746113905	S	- 11,697.110	1.0000		11,697	11,697	
05/25/2022 6746113905	S	- 124,564.000	1.0000		124,564	124,564	

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06/16/2022 6746113900	S	- 400,000.000	1.0000		400,000	400,000	
06/24/2022 6746113905	S	- 18,202.670	1.0000		18,203	18,203	
06/27/2022 6746113905	S	- 69,765.200	1.0000		69,765	69,765	
06/27/2022 6746113905	S	- 124,564.000	1.0000		124,564	124,564	
06/28/2022 6746113905	S	- 5,065.820	1.0000		5,066	5,066	
06/29/2022 6746113905	S	- 9,530.280	1.0000		9,530	9,530	
06/30/2022 6746113905	S	- 28,684.360	1.0000		28,684	28,684	
07/01/2022 6746113905	S	- 41,244.310	1.0000		41,244	41,244	
07/06/2022 6746113905	S	- 6,055.570	1.0000		6,056	6,056	
07/07/2022 6746113905	S	- 9,287.320	1.0000		9,287	9,287	
07/12/2022 6746113905	S	- 9,343.440	1.0000		9,343	9,343	
07/14/2022 6746113905	S	- 28,621.070	1.0000		28,621	28,621	
07/15/2022 6746113905	S	- 38,364.830	1.0000		38,365	38,365	
07/18/2022 6746113905	S	- 2,682.800	1.0000		2,683	2,683	

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07/25/2022 6746113905	S	- 124,446.000	1.0000		124,446	124,446	
Total For Sells				0	15,830,209	15,830,209	0
Total First Am Govt Ob Fd Cl Z				0	31,949,779	31,949,779	0
Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
09/30/2021 6746113900	B	399,680.256	12.5100		- 5,000,000	5,000,000	
04/30/2022 6746113900	B	165,073.849	11.5100		- 1,900,000	1,900,000	
04/30/2022 6746113900	B	165,073.849	11.5100		- 1,900,000	1,900,000	
Total For Buys				0	8,800,000	8,800,000	0
09/30/2021 6746113900	S	- 13,454.093	12.4600		167,638	155,717	11,921
09/30/2021 6746113900	S	- 13,432.532	12.4800		167,638	155,467	12,171
11/30/2021 6746113900	S	- 13,541.034	12.3800		167,638	156,723	10,915
12/31/2021 6746113900	S	- 13,584.927	12.3400		167,638	157,231	10,407
12/31/2021 6746113900	S	- 13,497.424	12.4200		167,638	156,218	11,420
01/31/2022 6746113900	S	- 13,684.735	12.2500		167,638	158,386	9,252

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DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
02/28/2022 6746113900	S	- 13,981.485	11.9900		167,638	161,821	5,817
04/30/2022 6746113900	S	- 14,602.613	11.4800		167,638	169,672	- 2,034
04/30/2022 6746113900	S	- 165,073.849	11.5100		1,900,000	1,900,000	
04/30/2022 6746113900	S	- 14,267.064	11.7500		167,638	165,079	2,559
06/30/2022 6746113900	S	- 15,061.815	11.1300		167,638	174,275	- 6,637
07/31/2022 6746113900	S	- 14,821.062	11.3000		167,478	172,239	- 4,761
Total For Sells				0	3,743,858	3,682,828	61,030
Total Doubleline Core Plus Income Fund				0	12,543,858	12,482,828	61,030
GRAND TOTAL				0	44,493,637	44,432,607	61,030

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE
NO TRANSACTIONS QUALIFIED FOR THIS SECTION

See Report on Supplementary Information.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 11 – Justification for Change in Actuarial Assumptions

The interest rate used to value current liability under RPA '94 was updated from 2.63% to 2.31% to remain within the range allowed by the IRS.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

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

Interest Rates:

Funding:

6.00% annual compound interest in the future, based on expected earnings from portfolio analysis.

Current Liability:

2.31% per year, compounded annually.

Mortality:

Healthy:

The RP-2000 life table with blue collar adjustment, increased 5% for males and decreased 10% for females, as per the results of an experience study completed in 2014 comparing projected to actual deaths over recent years. Future mortality improvements were considered in this study, and it was concluded that it was reasonable to exclude such improvements in the assumed mortality rate.

Disabled:

PBGC Table for disabled males not receiving Social Security disability benefit payments, which is the UP-84 Table, set forward four years for males.

Rates of Washout and Dropout:

Rates assumed for "other than Book" members are as follows. Seamen who do not meet the valuation rules described in this report are assumed to have a 100% drop out rate under the break-in-service rules.

Age	Rate
20	12.9%
30	5.8%
40	3.4%
50	2.0%
60	0.0%

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Statement of Actuarial Assumptions/Methods

Retirement:

Retirement Rates vary by age as follows:

Age	Rate
55	7.0%
56-59	0.0%
60-61	7.0%
62	10.0%
63-64	15.0%
65	40.0%
66-67	15.0%
68-69	10.0%
70	100.0%

Disability:

Disability Rates vary by age as follows:

Age	Rate
20	0.14%
30	0.24%
40	0.50%
50	1.30%
60	3.02%

The rates of washout and dropout, retirement and disability were based on historical and current data, estimated future experience, and professional judgement.

Expenses:

Annual operating expenses are assumed to be \$750,000 based on reasonable expectations of future expenses. Investment manager expenses are charged against investment income.

Form of Payment:

Participants are assumed to elect the normal form.

Marital Status:

Spouses are assumed to be 3 years younger than participants. 60% of participants are assumed to be married.

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

Dependents of Active Members:

It is assumed that 10% of disabled actives have children, that the average number of children is two and that benefits are payable for 18 years.

Reciprocity:

None assumed.

Actuarial Value of Assets:

The method for determining the actuarial value of assets was adopted as of August 1, 2007. A gain or loss is calculated each year based on the actual return on assets versus the expected 6.0% valuation assumption. These gains or losses are recognized at 20% per year over a five-year period. Gains and losses for the years prior to the method effective date are included. A further adjustment is then made if the total actuarial asset value is lower than 80% of market value or higher than 120% of market value.

Actuarial Valuation Method:

The actuarial cost method is the Entry Age Normal Cost Method. Retirement benefits for each individual are funded by two types of contributions, in addition to expenses:

(1) Normal contributions. The level annual cost which would have been required to fund each member's benefits at current benefit levels from the day he first shipped* to the day he terminated, died, became disabled or retired.

* For valuation purposes the entry date of any individual is taken as the valuation date less accumulated qualifying days (dry cargo and oil tanker) at the rate of 200 qualifying days equal one year.

(2) Supplemental Contribution (or Unfunded Accrued Liability Payment). The dollar amount each year required to liquidate the Unfunded Accrued Liability to fund that portion of the value of future benefits for current members which is not funded by current assets and future Normal Contributions. It arises from prior benefit improvements and prior experience.

Changes since the Prior Valuation:

The interest rate used to value current liability under RPA '94 was updated from 2.63% to 2.31% as mandated by the IRS.

SIU PACIFIC DISTRICT PENSION PLAN**EIN: 94-6061923; Plan Number: 001****Schedule MB, lines 9c and 9h – Schedule of Funding Standard Account Bases**

	<u>Date Established</u>	<u>Remaining Years</u>	<u>Outstanding Balance</u>	<u>Amortization Charge or Credit</u>
1. Amortization Charges				
Assumption Change	8/1/1996	5	2,696,881	603,990
Plan Change	8/1/1996	5	2,173,220	486,712
Plan Change	8/1/1997	6	490,133	94,033
Plan Change	8/1/1998	7	2,123,057	358,787
Plan Change	8/1/1999	8	5,851,798	889,009
Plan Change	8/1/2000	9	329,646	45,722
Plan Change	8/1/2002	11	2,538,270	303,618
Plan Change	8/1/2005	14	1,586,070	160,978
Plan Change	8/1/2006	15	2,514,649	244,260
Plan Change	8/1/2007	16	1,541,509	143,902
Plan Change	8/1/2008	2	1,910,362	983,002
Experience Loss	8/1/2010	4	541,556	147,442
Assumption Change	8/1/2010	4	521,694	142,034
Plan Change	8/1/2010	4	1,046,104	284,808
Experience Loss	8/1/2011	5	295,565	66,194
Plan Change	8/1/2011	5	782,208	175,182
Plan Change	8/1/2013	7	3,100,627	523,991
Plan Change	8/1/2014	8	541,094	82,203
Assumption Change	8/1/2015	9	4,695,281	651,237
Plan Change	8/1/2015	9	1,523,326	211,286
Experience Loss	8/1/2017	11	931,064	111,370
Plan Change	8/1/2018	12	5,339,216	600,798
Experience Loss ¹	8/1/2019	13	493,603	52,601
Experience Loss ¹	8/1/2020	14	130,754	13,271
Plan Change	8/1/2020	14	2,245,804	227,938
Benefits Change	8/1/2021	15	1,619,632	157,322
Total			\$47,563,123	\$7,761,690

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, lines 9c and 9h – Schedule of Funding Standard Account Bases

2. Amortization Credits

Experience Gain	8/1/2007	1	500,053	500,053
Experience Gain	8/1/2008	2	717,335	369,114
Experience Gain	8/1/2009	3	1,459,330	515,047
Assumption Change	8/1/2009	3	1,263,221	445,833
Experience Gain	8/1/2012	6	592,556	113,683
Experience Gain	8/1/2013	7	1,456,612	246,161
Experience Gain	8/1/2014	8	2,572,937	390,882
Assumption Change	8/1/2014	8	3,256,511	494,731
Experience Gain	8/1/2015	9	1,092,048	151,467
Experience Gain	8/1/2016	10	153,798	19,713
Assumption Change	8/1/2017	11	4,766,239	570,118
Assumption Change	8/1/2018	12	3,765,642	423,731
Experience Gain	8/1/2018	12	1,522,378	171,306
Experience Gain	8/1/2021	15	3,074,098	298,602
Total			\$26,192,758	\$4,710,441

¹ Base established per Revenue Ruling 81-213.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

SUMMARY OF PLAN PROVISIONS

Part I. Summary of Plan Provisions in Effect for Current and Prior Years:

Benefit (See footnotes (a) through (f))	2006	2007	2008	2010	2011	2013
I-Long Service Benefit (25YQT) (a)						
(1) Retiring at age 60 or older	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(2) Eligible for Social Security Disability, any age	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(3) Retiring between ages 55 and 60	\$1,011.55	\$1,040.79	\$1,291.38	\$1,374.91	\$1,420.00	\$1,628.82
(4) Retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
II-Basic Service Benefit (20YQT) (b)						
(1) Retiring at age 60 or older	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(2) Eligible for Social Security Disability, any age	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(3) Retiring between ages 55 and 60	\$ 872.63	\$ 897.85	\$1,114.03	\$1,186.09	\$1,225.00	\$1,405.15
(4) Retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
III-Reduced Service Benefit (c)						
(1) 15YQT	\$ 544.95	\$ 560.70	\$ 695.70	\$ 740.70	\$ 765.00	\$ 877.50
(2) 16YQT	\$ 581.28	\$ 598.08	\$ 742.08	\$ 790.08	\$ 816.00	\$ 936.00
(3) 17YQT	\$ 617.61	\$ 635.46	\$ 788.46	\$ 839.46	\$ 867.00	\$ 944.50
(4) 18YQT	\$ 653.94	\$ 672.84	\$ 834.84	\$ 888.84	\$ 918.00	\$1,053.00
(5) 19YQT	\$ 690.27	\$ 710.22	\$ 881.22	\$ 938.22	\$ 969.00	\$1,111.50
IV-Disability Retirement Benefit (d)						
(1) 25YQT, retiring at age 60 or older	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(2) 25YQT, retiring at ages 55-59	\$1,011.55	\$1,040.79	\$1,291.38	\$1,374.91	\$1,420.00	\$1,628.82
(3) 25YQT, retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
(4) 20YQT-24YQT, retiring at age 60 or older	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(5) 20YQT-24YQT, retiring at ages 55-59	\$ 872.63	\$ 897.85	\$1,114.03	\$1,186.09	\$1,225.00	\$1,405.15
(6) 20YQT-24YQT, retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
(7) 15YQT-19YQT	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
(8) 15YQT-19YQT and eligible for Soc. Sec. Dis.	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75
(9) 10YQT-14YQT	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
V-Dependent Child Benefit (e)						
(1) Per child under age 18	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2013	2014	2015	2018	2020	Current*
I-Long Service Benefit (25YQT) (a)						
(1) Retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(2) Eligible for Social Security Disability, any age	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(3) Retiring between ages 55 and 60	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94
(4) Retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
II-Basic Service Benefit (20YQT) (b)						
(1) Retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(2) Eligible for Social Security Disability, any age	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(3) Retiring between ages 55 and 60	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88
(4) Retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
III-Reduced Service Benefit (c)						
(1) 15YQT	\$ 877.50	\$ 900.00	\$ 933.75	\$1,068.75	\$1,109.25	\$1,134.00
(2) 16YQT	\$ 936.00	\$ 960.00	\$ 996.00	\$1,140.00	\$1,183.20	\$1,209.60
(3) 17YQT	\$ 944.50	\$1,020.00	\$1,058.25	\$1,211.25	\$1,257.15	\$1,285.20
(4) 18YQT	\$1,053.00	\$1,080.00	\$1,120.50	\$1,282.50	\$1,331.10	\$1,360.80
(5) 19YQT	\$1,111.50	\$1,140.00	\$1,182.75	\$1,353.75	\$1,405.05	\$1,436.40
IV-Disability Retirement Benefit (d)						
(1) 25YQT, retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(2) 25YQT, retiring at ages 55-59	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94
(3) 25YQT, retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
(4) 20YQT-24YQT, retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(5) 20YQT-24YQT, retiring at ages 55-59	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88
(6) 20YQT-24YQT, retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
(7) 15YQT-19YQT	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
(8) 15YQT-19YQT and eligible for Soc. Sec. Dis.	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75
(9) 10YQT-14YQT	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
V-Dependent Child Benefit (e)						
(1) Per child under age 18	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

*Effective July 1, 2021.

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Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2006	2007	2008	2010	2011	2013
VI-Deferred Vested Benefit per Year of Qualifying Time (f)						
(1) 200 or more Qualifying Days	\$ 36.33	\$ 37.38	\$ 46.38	\$ 49.38	\$ 51.00	\$ 58.50
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata
(3) Less than 125 Qualifying Days	0	0	0	0	0	0
Benefit (See footnotes (a) through (f))	2014	2015	2018	2020	Current*	
VI-Deferred Vested Benefit per Year of Qualifying Time (f)						
(1) 200 or more Qualifying Days	\$ 60.00	\$ 62.25	\$ 71.25	\$ 73.95	\$ 75.60	
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	
(3) Less than 125 Qualifying Days	0	0	0	0	0	

*Effective July 1, 2021.

VII--Retirees 7/1/02:	\$20 increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time. Increase for joint-life annuities is \$16.
VIII--Retirees 7/1/07:	2.65% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
IX--Retirees 7/1/08:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
X--Retirees 7/1/10:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XI--Retirees 7/1/11:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XII--Retirees 7/1/13:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XIII--Retirees 7/1/15:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Summary of Plan Provisions

XIV--Retirees 7/1/18:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XV--Retirees 7/1/20:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVI--Retirees 7/1/21:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

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Schedule MB, line 6 – Summary of Plan Provisions

Footnotes regarding Eligibility Requirement for Benefits:

- (a) 25 Years of Qualifying Time (YQT) during the period beginning in 1943. If less than 10 YQT prior to 7/1/78 minimum retirement age is age 55.
- (b) 20 Years of Qualifying Time (YQT) during the period beginning in 1948.
- (c) Earliest retirement age is age 62, if 15YQT between 1949 and 1978 inclusive; otherwise, earliest retirement at age 65 and 15YQT to 19YQT in last 30 years.
- (d) 10 or more Years of Qualifying Time (YQT) in the last 25 calendar years. Benefits commence upon disability retirement.
- (e) Dependent children under the age of 18 of disabled retirees.
- (f) Cessation of covered employment

1/1/21 and later:	\$75.60	1/1/05 to 12/31/05:	\$32.73
1/1/20 to 12/31/20:	\$73.95	1/1/99 to 12/31/01:	\$29.10
1/1/18 to 12/31/19:	\$71.25	1/1/98 to 12/31/98:	\$23.40
1/1/15 to 12/31/17:	\$62.25	1/1/97 to 12/31/97:	\$20.10
1/1/14 to 12/31/14:	\$60.00	1/1/96 to 12/31/96:	\$19.50
1/1/13 to 12/31/13:	\$58.50	1/1/93 to 12/31/95:	\$18.00
1/1/11 to 12/31/12:	\$51.00	1/1/90 to 12/31/92:	\$15.00
1/1/10 to 12/31/10:	\$49.38	1/1/87 to 12/31/89:	\$12.00
1/1/08 to 12/31/09:	\$46.38	1/1/84 to 12/31/86:	\$10.50
1/1/07 to 12/31/07:	\$37.38	1/1/76 to 12/31/83:	\$ 9.00
1/1/06 to 12/31/06:	\$36.33	Prior to 1/1/76:	\$ 4.50

Benefits commence at age 65 with 10* years of vesting service (post-1975 actives only). Higher benefit level is effective for retirements on or after July 1 of the year in which the higher benefit level becomes effective.

- (g) The 24th Amendment adopted July 29, 2002 extended pro-rata reciprocity on or after January 1, 1999 for members under this plan who are covered under any ExxonMobil pension plan.

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Summary of Plan Provisions

Other Benefits

<i>Benefit</i>	<i>Eligibility</i>	<i>Monthly Amount</i>
Dependent retirement pension	Disability retired and dependent children under age 18.	\$25.00 per child
Deferred vested Pension	Age 65 and 10 years of vesting service (active employees after 1975 only) or age 65 and 5 years of vesting service (active employees after 7/31/99 only)**	For each benefit accrual year, depending on shipping days: 200 or more, see VI on page 41; 125 to 200: pro-rata; less than 125, \$0.00
Death benefit (before retirement)	Active participant dies while vested, has eligible spouse, eligible to retire and elects coverage (agrees to benefit reduction for cost of coverage prior to 7/1/99).	Benefit payable to surviving spouse is the actuarial reduced pension (30% to 45% of the participant's retirement pension at time of death)
Death benefit (after retirement)	Retires after 8/1/76, dies, has eligible spouse, and did not reject coverage	Benefit payable to surviving spouse is one-half of the actuarially reduced pension payable to the retiree.***

* 5 years if member works and accumulates vesting service after 7/31/99.

** One year of vesting service requires 125 or more shipping days in one calendar year. A break in service is incurred in any year with 62 or fewer shipping days. Prior benefits are lost if the number of years of break equals or exceeds the number of years of vesting service. After 12/31/84 the number of years of break must be at least five years before a break is incurred.

*** In 1993 the plan was amended to provide that, if the participant elects a 50% joint and survivor benefit, and the spouse predeceases the retiree within five years of the benefit commencement date, the monthly benefit payable to the retiree reverts to the unreduced single life benefit ("pop-up" option). Applies to future retirees only at no cost to the participant.

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Schedule MB, line 6 – Summary of Plan Provisions

Part II. Changes in Plan Provisions (July 1, 1999):

Effective July 1, 1999 benefits for certain actives with 25 years of qualifying time were increased by \$190 per month, with other benefits for actives increased proportionately. Furthermore, 5 year vesting was adopted for those with qualifying time after 7/31/99 and benefits for retirees were increased by \$50 for those with 20 YQT who retired at or after age 55.

Additional changes effective in 1999 were as follows:

1. The charges for pre-retirement spouse's benefit coverage prior to age 55 are waived (at actual retirement if benefits for actives are currently in pay status).
2. No mandatory age 70½ distributions for those reaching 70½ after 1998.
3. Actuarially increased deferred benefits for those reaching age 70½ in 1999 and later.
4. Improved formula for vested terminated benefits.
5. After 1999, no benefit offset upon actual retirement for benefits already received under pre-1999 mandatory distribution rules.
6. Recalculation of all prior age 70½ benefits to ensure proper credit for additional service, with retroactive payments if necessary.
7. New definition of retirement. A subsequent amendment is a refinement of the new definition of retirement. This change occurred in plan Amendment No. 23.

Changes in Plan Provisions (July 1, 2002)

1. \$50 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. \$20 increase for retirees on July 1, 2002 who have 20 or more years of qualifying time at retirement and retired at age 55 or later. Increase is \$16 if benefit is payable on a J&S basis.

Changes in Plan Provisions (July 1, 2005)

1. \$71 increase in the long service benefit for current actives with proportional increases consistent with ERISA requirements.

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Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2006)

1. \$120 increase in the long service benefit for current actives with proportional increases consistent with ERISA requirements.
- 2.

Changes in Plan Provisions (July 1, 2007)

1. \$35 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.65% increase for retirees on July 1, 2007 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2008)

1. \$300 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2008 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2010)

1. \$100 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2010 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2011)

1. \$54 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2011 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2013)

1. \$250 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2013 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2014)

1. \$50 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.

Changes in Plan Provisions (July 1, 2015)

1. \$75 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2015 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2018)

1. \$300 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2018 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2020)

1. \$90 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2020 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2021)

1. \$55 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2021 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Part III. Plan Provisions Not Valued

All provisions of the plan have been valued either directly or indirectly in this valuation.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

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

	Years of service:										
Attained	<u><1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35-39</u>	<u>40+</u>	Total
Under 25	0	17	0	0	0	0	0	0	0	0	17
25 to 29	0	28	17	0	0	0	0	0	0	0	45
30 to 34	0	39	26	1	0	0	0	0	0	0	66
35 to 39	0	29	30	11	1	0	0	0	0	0	71
40 to 44	0	28	30	14	6	0	0	0	0	0	78
45 to 49	0	28	33	10	7	3	4	0	0	0	85
50 to 54	0	23	41	11	9	9	3	0	0	0	96
55 to 59	0	25	47	20	17	11	8	4	0	0	132
60 to 64	0	21	33	21	15	18	8	5	2	0	123
65 to 69	0	4	13	6	7	11	4	3	2	0	50
70 & up	<u>0</u>	<u>0</u>	<u>8</u>	<u>3</u>	<u>4</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>22</u>
Total	0	242	278	97	66	54	29	13	4	2	785

Active Average Age 49.7

Active Average Service 13.8

*Includes 3 missing dates of birth.

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 08/01/2021 and ending 07/31/2022

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

A Name of plan SIU Pacific District Pension Plan	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ►</td> <td style="width:30%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ►	001
B Three-digit plan number (PN) ►	001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>D Employer Identification Number (EIN)</td> </tr> <tr> <td style="text-align: center;">94-6061923</td> </tr> </table>	D Employer Identification Number (EIN)	94-6061923
D Employer Identification Number (EIN)			
94-6061923			

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

1a Enter the valuation date: Month <u>8</u> Day <u>1</u> Year <u>2021</u>	
b Assets	
(1) Current value of assets	1b(1) 119,994,941
(2) Actuarial value of assets for funding standard account	1b(2) 111,300,133
c (1) Accrued liability for plan using immediate gain methods	1c(1) 111,499,455
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 105,199,118
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 189,996,442
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 7,551,996
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 8,227,221
(3) Expected plan disbursements for the plan year	1d(3) 8,977,221

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

SIGN HERE	Gregory J. Pastino _____ Signature of actuary	4/10/2023 _____ Date 23-03916 _____ Most recent enrollment number (630) 620-0200 _____ Telephone number (including area code)
	Gregory J. Pastino _____ Type or print name of actuary Foster & Foster, Inc. _____ Firm name 184 Shuman Boulevard Suite 305 Naperville IL 60563 _____ Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	119,994,941
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	862	75,923,248
(2) For terminated vested participants	403	29,692,725
(3) For active participants:		
(a) Non-vested benefits		10,334,659
(b) Vested benefits		74,045,810
(c) Total active	785	84,380,469
(4) Total	2,050	189,996,442
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	63.16 %

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
1/31/2022	3,647,998				
10/15/2022	335,512				
Totals ▶			3(b)	3,983,510	3(c)
					0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)
					0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	105.8 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? ☐ Yes ☐ No		
d If the plan is in critical status or critical and declining status, were any benefits reduced (see instructions)? ☐ Yes ☐ No		
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the rehabilitation plan projects emergence from critical status or critical and declining status, enter the plan year in which it is projected to emerge. If the rehabilitation plan is based on forestalling possible insolvency, enter the plan year in which insolvency is expected and check here ☐	4f	

5 Actuarial cost method used as the basis for this plan year's funding standard account computations (check all that apply):

- a** ☐ Attained age normal
b ☒ Entry age normal
c ☐ Accrued benefit (unit credit)
d ☐ Aggregate
e ☐ Frozen initial liability
f ☐ Individual level premium
g ☐ Individual aggregate
h ☐ Shortfall
i ☐ Other (specify):

j If box h is checked, enter period of use of shortfall method	5j	
k Has a change been made in funding method for this plan year?		☐ Yes ☒ No
l If line k is "Yes," was the change made pursuant to Revenue Procedure 2000-40 or other automatic approval?		☐ Yes ☐ No
m If line k is "Yes," and line l is "No," enter the date (MM-DD-YYYY) of the ruling letter (individual or class) approving the change in funding method	5m	

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability.....	6a	2.31 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts.....	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:		
(1) Males	6c(1)	A
(2) Females	6c(2)	A
d Valuation liability interest rate	6d	6.00 %
e Expense loading	6e	30.6 % ☐ N/A ☒ N/A
f Salary scale	6f	% ☒ N/A
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	8.0 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	22.1 %

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	-3,074,098	-298,602
3	1,619,632	157,322

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date.....	9b	3,204,407
c Amortization charges as of valuation date:		
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	47,563,123
(2) Funding waivers	9c(2)	0
(3) Certain bases for which the amortization period has been extended	9c(3)	0
d Interest as applicable on lines 9a, 9b, and 9c.....	9d	657,966
e Total charges. Add lines 9a through 9d.....	9e	11,624,063

Credits to funding standard account:

f Prior year credit balance, if any.....	9f	21,171,043
g Employer contributions. Total from column (b) of line 3.....	9g	3,983,510
	Outstanding balance	
h Amortization credits as of valuation date.....	9h	26,192,758
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h.....	9i	1,662,329

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL).....	9j(1)	26,049,259	
(2) "RPA '94" override (90% current liability FFL)	9j(2)	64,838,987	
(3) FFL credit	9j(3)	0	
k (1) Waived funding deficiency	9k(1)	0	
(2) Other credits.....	9k(2)	0	
l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)	9l	31,527,323	
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	19,903,260	
n Funding deficiency: If line 9e is greater than line 9l, enter the difference.....	9n		

9o Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the 2020 plan year	9o(1)	0
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date	9o(2)(a)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (See instructions.)	10	0

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions..... ☒ Yes ☐ No

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

SUMMARY OF PLAN PROVISIONS

Part I. Summary of Plan Provisions in Effect for Current and Prior Years:

Benefit (See footnotes (a) through (f))	2006	2007	2008	2010	2011	2013
I-Long Service Benefit (25YQT) (a)						
(1) Retiring at age 60 or older	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(2) Eligible for Social Security Disability, any age	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(3) Retiring between ages 55 and 60	\$1,011.55	\$1,040.79	\$1,291.38	\$1,374.91	\$1,420.00	\$1,628.82
(4) Retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
II-Basic Service Benefit (20YQT) (b)						
(1) Retiring at age 60 or older	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(2) Eligible for Social Security Disability, any age	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(3) Retiring between ages 55 and 60	\$ 872.63	\$ 897.85	\$1,114.03	\$1,186.09	\$1,225.00	\$1,405.15
(4) Retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
III-Reduced Service Benefit (c)						
(1) 15YQT	\$ 544.95	\$ 560.70	\$ 695.70	\$ 740.70	\$ 765.00	\$ 877.50
(2) 16YQT	\$ 581.28	\$ 598.08	\$ 742.08	\$ 790.08	\$ 816.00	\$ 936.00
(3) 17YQT	\$ 617.61	\$ 635.46	\$ 788.46	\$ 839.46	\$ 867.00	\$ 944.50
(4) 18YQT	\$ 653.94	\$ 672.84	\$ 834.84	\$ 888.84	\$ 918.00	\$1,053.00
(5) 19YQT	\$ 690.27	\$ 710.22	\$ 881.22	\$ 938.22	\$ 969.00	\$1,111.50
IV-Disability Retirement Benefit (d)						
(1) 25YQT, retiring at age 60 or older	\$1,211.00	\$1,246.00	\$1,546.00	\$1,646.00	\$1,700.00	\$1,950.00
(2) 25YQT, retiring at ages 55-59	\$1,011.55	\$1,040.79	\$1,291.38	\$1,374.91	\$1,420.00	\$1,628.82
(3) 25YQT, retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
(4) 20YQT-24YQT, retiring at age 60 or older	\$ 968.80	\$ 996.80	\$1,236.80	\$1,316.80	\$1,360.00	\$1,560.00
(5) 20YQT-24YQT, retiring at ages 55-59	\$ 872.63	\$ 897.85	\$1,114.03	\$1,186.09	\$1,225.00	\$1,405.15
(6) 20YQT-24YQT, retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
(7) 15YQT-19YQT	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
(8) 15YQT-19YQT and eligible for Soc. Sec. Dis.	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75
(9) 10YQT-14YQT	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
V-Dependent Child Benefit (e)						
(1) Per child under age 18	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2013	2014	2015	2018	2020	Current*
I-Long Service Benefit (25YQT) (a)						
(1) Retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(2) Eligible for Social Security Disability, any age	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(3) Retiring between ages 55 and 60	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94
(4) Retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
II-Basic Service Benefit (20YQT) (b)						
(1) Retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(2) Eligible for Social Security Disability, any age	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(3) Retiring between ages 55 and 60	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88
(4) Retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
III-Reduced Service Benefit (c)						
(1) 15YQT	\$ 877.50	\$ 900.00	\$ 933.75	\$1,068.75	\$1,109.25	\$1,134.00
(2) 16YQT	\$ 936.00	\$ 960.00	\$ 996.00	\$1,140.00	\$1,183.20	\$1,209.60
(3) 17YQT	\$ 944.50	\$1,020.00	\$1,058.25	\$1,211.25	\$1,257.15	\$1,285.20
(4) 18YQT	\$1,053.00	\$1,080.00	\$1,120.50	\$1,282.50	\$1,331.10	\$1,360.80
(5) 19YQT	\$1,111.50	\$1,140.00	\$1,182.75	\$1,353.75	\$1,405.05	\$1,436.40
IV-Disability Retirement Benefit (d)						
(1) 25YQT, retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00
(2) 25YQT, retiring at ages 55-59	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94
(3) 25YQT, retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
(4) 20YQT-24YQT, retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00
(5) 20YQT-24YQT, retiring at ages 55-59	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88
(6) 20YQT-24YQT, retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
(7) 15YQT-19YQT	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
(8) 15YQT-19YQT and eligible for Soc. Sec. Dis.	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75
(9) 10YQT-14YQT	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
V-Dependent Child Benefit (e)						
(1) Per child under age 18	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

*Effective July 1, 2021.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2006	2007	2008	2010	2011	2013
VI-Deferred Vested Benefit per Year of Qualifying Time (f)						
(1) 200 or more Qualifying Days	\$ 36.33	\$ 37.38	\$ 46.38	\$ 49.38	\$ 51.00	\$ 58.50
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata
(3) Less than 125 Qualifying Days	0	0	0	0	0	0
Benefit (See footnotes (a) through (f))	2014	2015	2018	2020	Current*	
VI-Deferred Vested Benefit per Year of Qualifying Time (f)						
(1) 200 or more Qualifying Days	\$ 60.00	\$ 62.25	\$ 71.25	\$ 73.95	\$ 75.60	
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	
(3) Less than 125 Qualifying Days	0	0	0	0	0	

*Effective July 1, 2021.

VII--Retirees 7/1/02:	\$20 increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time. Increase for joint-life annuities is \$16.
VIII--Retirees 7/1/07:	2.65% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
IX--Retirees 7/1/08:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
X--Retirees 7/1/10:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XI--Retirees 7/1/11:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XII--Retirees 7/1/13:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XIII--Retirees 7/1/15:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Summary of Plan Provisions

XIV--Retirees 7/1/18:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XV--Retirees 7/1/20:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVI--Retirees 7/1/21:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

SIU PACIFIC DISTRICT PENSION PLAN
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Schedule MB, line 6 – Summary of Plan Provisions

Footnotes regarding Eligibility Requirement for Benefits:

- (a) 25 Years of Qualifying Time (YQT) during the period beginning in 1943. If less than 10 YQT prior to 7/1/78 minimum retirement age is age 55.
- (b) 20 Years of Qualifying Time (YQT) during the period beginning in 1948.
- (c) Earliest retirement age is age 62, if 15YQT between 1949 and 1978 inclusive; otherwise, earliest retirement at age 65 and 15YQT to 19YQT in last 30 years.
- (d) 10 or more Years of Qualifying Time (YQT) in the last 25 calendar years. Benefits commence upon disability retirement.
- (e) Dependent children under the age of 18 of disabled retirees.
- (f) Cessation of covered employment

1/1/21 and later:	\$75.60	1/1/05 to 12/31/05:	\$32.73
1/1/20 to 12/31/20:	\$73.95	1/1/99 to 12/31/01:	\$29.10
1/1/18 to 12/31/19:	\$71.25	1/1/98 to 12/31/98:	\$23.40
1/1/15 to 12/31/17:	\$62.25	1/1/97 to 12/31/97:	\$20.10
1/1/14 to 12/31/14:	\$60.00	1/1/96 to 12/31/96:	\$19.50
1/1/13 to 12/31/13:	\$58.50	1/1/93 to 12/31/95:	\$18.00
1/1/11 to 12/31/12:	\$51.00	1/1/90 to 12/31/92:	\$15.00
1/1/10 to 12/31/10:	\$49.38	1/1/87 to 12/31/89:	\$12.00
1/1/08 to 12/31/09:	\$46.38	1/1/84 to 12/31/86:	\$10.50
1/1/07 to 12/31/07:	\$37.38	1/1/76 to 12/31/83:	\$ 9.00
1/1/06 to 12/31/06:	\$36.33	Prior to 1/1/76:	\$ 4.50

Benefits commence at age 65 with 10* years of vesting service (post-1975 actives only). Higher benefit level is effective for retirements on or after July 1 of the year in which the higher benefit level becomes effective.

- (g) The 24th Amendment adopted July 29, 2002 extended pro-rata reciprocity on or after January 1, 1999 for members under this plan who are covered under any ExxonMobil pension plan.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Other Benefits

<i>Benefit</i>	<i>Eligibility</i>	<i>Monthly Amount</i>
Dependent retirement pension	Disability retired and dependent children under age 18.	\$25.00 per child
Deferred vested Pension	Age 65 and 10 years of vesting service (active employees after 1975 only) or age 65 and 5 years of vesting service (active employees after 7/31/99 only)**	For each benefit accrual year, depending on shipping days: 200 or more, see VI on page 41; 125 to 200: pro-rata; less than 125, \$0.00
Death benefit (before retirement)	Active participant dies while vested, has eligible spouse, eligible to retire and elects coverage (agrees to benefit reduction for cost of coverage prior to 7/1/99).	Benefit payable to surviving spouse is the actuarial reduced pension (30% to 45% of the participant's retirement pension at time of death)
Death benefit (after retirement)	Retires after 8/1/76, dies, has eligible spouse, and did not reject coverage	Benefit payable to surviving spouse is one-half of the actuarially reduced pension payable to the retiree.***

* 5 years if member works and accumulates vesting service after 7/31/99.

** One year of vesting service requires 125 or more shipping days in one calendar year. A break in service is incurred in any year with 62 or fewer shipping days. Prior benefits are lost if the number of years of break equals or exceeds the number of years of vesting service. After 12/31/84 the number of years of break must be at least five years before a break is incurred.

*** In 1993 the plan was amended to provide that, if the participant elects a 50% joint and survivor benefit, and the spouse predeceases the retiree within five years of the benefit commencement date, the monthly benefit payable to the retiree reverts to the unreduced single life benefit ("pop-up" option). Applies to future retirees only at no cost to the participant.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Part II. Changes in Plan Provisions (July 1, 1999):

Effective July 1, 1999 benefits for certain actives with 25 years of qualifying time were increased by \$190 per month, with other benefits for actives increased proportionately. Furthermore, 5 year vesting was adopted for those with qualifying time after 7/31/99 and benefits for retirees were increased by \$50 for those with 20 YQT who retired at or after age 55.

Additional changes effective in 1999 were as follows:

1. The charges for pre-retirement spouse's benefit coverage prior to age 55 are waived (at actual retirement if benefits for actives are currently in pay status).
2. No mandatory age 70½ distributions for those reaching 70½ after 1998.
3. Actuarially increased deferred benefits for those reaching age 70½ in 1999 and later.
4. Improved formula for vested terminated benefits.
5. After 1999, no benefit offset upon actual retirement for benefits already received under pre-1999 mandatory distribution rules.
6. Recalculation of all prior age 70½ benefits to ensure proper credit for additional service, with retroactive payments if necessary.
7. New definition of retirement. A subsequent amendment is a refinement of the new definition of retirement. This change occurred in plan Amendment No. 23.

Changes in Plan Provisions (July 1, 2002)

1. \$50 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. \$20 increase for retirees on July 1, 2002 who have 20 or more years of qualifying time at retirement and retired at age 55 or later. Increase is \$16 if benefit is payable on a J&S basis.

Changes in Plan Provisions (July 1, 2005)

1. \$71 increase in the long service benefit for current actives with proportional increases consistent with ERISA requirements.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2006)

1. \$120 increase in the long service benefit for current actives with proportional increases consistent with ERISA requirements.
- 2.

Changes in Plan Provisions (July 1, 2007)

1. \$35 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.65% increase for retirees on July 1, 2007 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2008)

1. \$300 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2008 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2010)

1. \$100 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2010 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2011)

1. \$54 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2011 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2013)

1. \$250 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2013 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2014)

1. \$50 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.

Changes in Plan Provisions (July 1, 2015)

1. \$75 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2015 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2018)

1. \$300 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 3.00% increase for retirees on July 1, 2018 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2020)

1. \$90 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2020 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2021)

1. \$55 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2021 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Part III. Plan Provisions Not Valued

All provisions of the plan have been valued either directly or indirectly in this valuation.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

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

Interest Rates:

Funding:

6.00% annual compound interest in the future, based on expected earnings from portfolio analysis.

Current Liability:

2.31% per year, compounded annually.

Mortality:

Healthy:

The RP-2000 life table with blue collar adjustment, increased 5% for males and decreased 10% for females, as per the results of an experience study completed in 2014 comparing projected to actual deaths over recent years. Future mortality improvements were considered in this study, and it was concluded that it was reasonable to exclude such improvements in the assumed mortality rate.

Disabled:

PBGC Table for disabled males not receiving Social Security disability benefit payments, which is the UP-84 Table, set forward four years for males.

Rates of Washout and Dropout:

Rates assumed for "other than Book" members are as follows. Seamen who do not meet the valuation rules described in this report are assumed to have a 100% drop out rate under the break-in-service rules.

Age	Rate
20	12.9%
30	5.8%
40	3.4%
50	2.0%
60	0.0%

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

Retirement:

Retirement Rates vary by age as follows:

Age	Rate
55	7.0%
56-59	0.0%
60-61	7.0%
62	10.0%
63-64	15.0%
65	40.0%
66-67	15.0%
68-69	10.0%
70	100.0%

Disability:

Disability Rates vary by age as follows:

Age	Rate
20	0.14%
30	0.24%
40	0.50%
50	1.30%
60	3.02%

The rates of washout and dropout, retirement and disability were based on historical and current data, estimated future experience, and professional judgement.

Expenses:

Annual operating expenses are assumed to be \$750,000 based on reasonable expectations of future expenses. Investment manager expenses are charged against investment income.

Form of Payment:

Participants are assumed to elect the normal form.

Marital Status:

Spouses are assumed to be 3 years younger than participants. 60% of participants are assumed to be married.

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

Dependents of Active Members:

It is assumed that 10% of disabled actives have children, that the average number of children is two and that benefits are payable for 18 years.

Reciprocity:

None assumed.

Actuarial Value of Assets:

The method for determining the actuarial value of assets was adopted as of August 1, 2007. A gain or loss is calculated each year based on the actual return on assets versus the expected 6.0% valuation assumption. These gains or losses are recognized at 20% per year over a five-year period. Gains and losses for the years prior to the method effective date are included. A further adjustment is then made if the total actuarial asset value is lower than 80% of market value or higher than 120% of market value.

Actuarial Valuation Method:

The actuarial cost method is the Entry Age Normal Cost Method. Retirement benefits for each individual are funded by two types of contributions, in addition to expenses:

(1) Normal contributions. The level annual cost which would have been required to fund each member's benefits at current benefit levels from the day he first shipped* to the day he terminated, died, became disabled or retired.

* For valuation purposes the entry date of any individual is taken as the valuation date less accumulated qualifying days (dry cargo and oil tanker) at the rate of 200 qualifying days equal one year.

(2) Supplemental Contribution (or Unfunded Accrued Liability Payment). The dollar amount each year required to liquidate the Unfunded Accrued Liability to fund that portion of the value of future benefits for current members which is not funded by current assets and future Normal Contributions. It arises from prior benefit improvements and prior experience.

Changes since the Prior Valuation:

The interest rate used to value current liability under RPA '94 was updated from 2.63% to 2.31% as mandated by the IRS.

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

Plan Year Beginning 8/1	Expected Benefit Payments
2021	8,164,662
2022	8,147,573
2023	8,215,134
2024	8,391,741
2025	8,616,683
2026	8,760,197
2027	8,864,991
2028	8,870,673
2029	8,898,534
2030	8,881,061

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

	Years of service:										
Attained	<u><1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35-39</u>	<u>40+</u>	Total
Under 25	0	17	0	0	0	0	0	0	0	0	17
25 to 29	0	28	17	0	0	0	0	0	0	0	45
30 to 34	0	39	26	1	0	0	0	0	0	0	66
35 to 39	0	29	30	11	1	0	0	0	0	0	71
40 to 44	0	28	30	14	6	0	0	0	0	0	78
45 to 49	0	28	33	10	7	3	4	0	0	0	85
50 to 54	0	23	41	11	9	9	3	0	0	0	96
55 to 59	0	25	47	20	17	11	8	4	0	0	132
60 to 64	0	21	33	21	15	18	8	5	2	0	123
65 to 69	0	4	13	6	7	11	4	3	2	0	50
70 & up	<u>0</u>	<u>0</u>	<u>8</u>	<u>3</u>	<u>4</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>22</u>
Total	0	242	278	97	66	54	29	13	4	2	785

Active Average Age 49.7

Active Average Service 13.8

*Includes 3 missing dates of birth.

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

	<u>Date Established</u>	<u>Remaining Years</u>	<u>Outstanding Balance</u>	<u>Amortization Charge or Credit</u>
1. Amortization Charges				
Assumption Change	8/1/1996	5	2,696,881	603,990
Plan Change	8/1/1996	5	2,173,220	486,712
Plan Change	8/1/1997	6	490,133	94,033
Plan Change	8/1/1998	7	2,123,057	358,787
Plan Change	8/1/1999	8	5,851,798	889,009
Plan Change	8/1/2000	9	329,646	45,722
Plan Change	8/1/2002	11	2,538,270	303,618
Plan Change	8/1/2005	14	1,586,070	160,978
Plan Change	8/1/2006	15	2,514,649	244,260
Plan Change	8/1/2007	16	1,541,509	143,902
Plan Change	8/1/2008	2	1,910,362	983,002
Experience Loss	8/1/2010	4	541,556	147,442
Assumption Change	8/1/2010	4	521,694	142,034
Plan Change	8/1/2010	4	1,046,104	284,808
Experience Loss	8/1/2011	5	295,565	66,194
Plan Change	8/1/2011	5	782,208	175,182
Plan Change	8/1/2013	7	3,100,627	523,991
Plan Change	8/1/2014	8	541,094	82,203
Assumption Change	8/1/2015	9	4,695,281	651,237
Plan Change	8/1/2015	9	1,523,326	211,286
Experience Loss	8/1/2017	11	931,064	111,370
Plan Change	8/1/2018	12	5,339,216	600,798
Experience Loss ¹	8/1/2019	13	493,603	52,601
Experience Loss ¹	8/1/2020	14	130,754	13,271
Plan Change	8/1/2020	14	2,245,804	227,938
Benefits Change	8/1/2021	15	1,619,632	157,322
Total			\$47,563,123	\$7,761,690

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

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

2. Amortization Credits

Experience Gain	8/1/2007	1	500,053	500,053
Experience Gain	8/1/2008	2	717,335	369,114
Experience Gain	8/1/2009	3	1,459,330	515,047
Assumption Change	8/1/2009	3	1,263,221	445,833
Experience Gain	8/1/2012	6	592,556	113,683
Experience Gain	8/1/2013	7	1,456,612	246,161
Experience Gain	8/1/2014	8	2,572,937	390,882
Assumption Change	8/1/2014	8	3,256,511	494,731
Experience Gain	8/1/2015	9	1,092,048	151,467
Experience Gain	8/1/2016	10	153,798	19,713
Assumption Change	8/1/2017	11	4,766,239	570,118
Assumption Change	8/1/2018	12	3,765,642	423,731
Experience Gain	8/1/2018	12	1,522,378	171,306
Experience Gain	8/1/2021	15	3,074,098	298,602
Total			\$26,192,758	\$4,710,441

¹ Base established per Revenue Ruling 81-213.

SIU PACIFIC DISTRICT PENSION PLAN
EIN: 94-6061923; Plan Number: 001

Schedule MB, line 11 – Justification for Change in Actuarial Assumptions

The interest rate used to value current liability under RPA '94 was updated from 2.63% to 2.31% to remain within the range allowed by the IRS.

SIU PACIFIC DISTRICT PENSION PLAN

EIN: 94-6061923; Plan Number: 001

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

Plan Year Beginning 8/1	Expected Benefit Payments
2021	8,164,662
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2028	8,870,673
2029	8,898,534
2030	8,881,061

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2021 or fiscal plan year beginning		08/01/2021	and ending
		07/31/2022	
A This return/report is for:	☒ a multiemployer plan	☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☐ a single-employer plan	☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ the DFVC program
	☐ special extension (enter description) _____		
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐		

Part II Basic Plan Information—enter all requested information			
1a Name of plan SIU Pacific District Pension Plan	1b Three-digit plan number (PN) ▶	001	
1c Effective date of plan 07/31/1957			
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION 730 HARRISON STREET, SUITE 400 SAN FRANCISCO CA 94107-1260			
2b Employer Identification Number (EIN) 94-6061923			
2c Plan Sponsor's telephone number (415) 764-4990			
2d Business code (see instructions) 483000			

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		5/12/2023	DAVE CONNOLLY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		5/15/23	THOMAS PERCIVAL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE		_____	_____
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		3c Administrator's telephone number 4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	2,047
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	785
a(2) Total number of active participants at the end of the plan year		6a(2)	748
b Retired or separated participants receiving benefits		6b	651
c Other retired or separated participants entitled to future benefits		6c	424
d Subtotal. Add lines 6a(2), 6b, and 6c.		6d	1,823
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	183
f Total. Add lines 6d and 6e.		6f	2,006
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	6
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☒ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SIU PACIFIC DISTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

Plan Year Ended June 30, 2022

**Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets (Held at Year End)**

See attachment to the Accountant's Audit Report attached at Accountant's Opinion

SIU PACIFIC DISCTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

Plan Year Ended June 30, 2022

**Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions**

See attachment to the Accountant's Audit Report attached at Accountant's Opinion

SIU PACIFIC DISCTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

Plan Year Ended June 30, 2022

Form 5500, Schedule H, Part III

Financial Statements used to formulate IQPA's opinion

The entire report has been attached to the Accountant's Opinion