Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A This return/report is for:
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] 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
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1976

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)
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA

1751 ANKA STREET
JUNEAU, AK 99801

2b Employer Identification Number (EIN) 92-0079204

2c Plan Sponsor's telephone number 907-586-2874

2d Business code (see instructions) 238220

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.	07/08/2024	BRADLEY AUSTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/02/2024	BRADLEY AUSTIN
	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.

3a Plan administrator's name and address [X] 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**	135
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)**	132
a(2) Total number of active participants at the end of the plan year	**6a(2)**	139
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	142
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f Total. Add lines **6d** and **6e**.	**6f**	145
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	114
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	10

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

2E 2F 2G 2T

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

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) [X] Insurance	**(1)** [X] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts	**(2)** [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust	**(3)** [X] Trust
(4) [ ] General assets of the sponsor	**(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	**b General Schedules**
(1) [X] **R** (Retirement Plan Information)	**(1)** [X] **H** (Financial Information)
(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)** [ ] **I** (Financial Information – Small Plan)
	(3) [X] 1 **A** (Insurance Information)
	(4) [X] **C** (Service Provider Information)
(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)** [X] **D** (DFE/Participating Plan Information)
	(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**2022** **This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA	**D** Employer Identification Number (EIN) 92-0079204

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

1 Coverage Information:

(a) Name of insurance carrier

MASSMUTUAL LIFE INSURANCE CO.

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
04-1590850	65935	780368-01	127	10/01/2022	09/30/2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	5046971
5	Current value of plan's interest under this contract in separate accounts at year end	5	16549230

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	5702620
c	Additions: (1) Contributions deposited during the year	7c(1)	138101		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	162782		
	(4) Transferred from separate account	7c(4)	164923		
	(5) Other (specify below)	7c(5)	0		
	▶ LOAN PAYMENTS				
	(6)Total additions			7c(6)	465806
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	6168426
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	913218		
	(2) Administration charge made by carrier	7e(2)	-39073		
	(3) Transferred to separate account	7e(3)	247309		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	1121454
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	5046972

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	9a(1)			
(2) Increase (decrease) in amount due but unpaid	9a(2)			
(3) Increase (decrease) in unearned premium reserve	9a(3)			
(4) Earned ((**1**) + (**2**) - (**3**))			9a(4)	0
b Benefit charges (1) Claims paid	9b(1)			
(2) Increase (decrease) in claim reserves	9b(2)			
(3) Incurred claims (add (**1**) and (**2**))			9b(3)	0
(4) Claims charged			9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)			
(B) Administrative service or other fees	9c(1)(B)			
(C) Other specific acquisition costs	9c(1)(C)			
(D) Other expenses	9c(1)(D)			
(E) Taxes	9c(1)(E)			
(F) Charges for risks or other contingencies	9c(1)(F)			
(G) Other retention charges	9c(1)(G)			
(H) Total retention			9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	
(2) Claim reserves			9d(2)	
(3) Other reserves			9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			10b	

Specify nature of costs.

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA

D Employer Identification Number (EIN)
92-0079204

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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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)

THE PLUMBERS AND PIPEFITTERS OF SE

92-0079204

(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?
99	OTHER	66172	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CUTLER INVESTMENT COUNSEL LLC

20-0164579

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	57797	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANASTASI MOORE MARTIN

20-8149084

(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	20033	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)

LAW OFFICE OF MARY STOLL

91-0730364

(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	6404	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EMPOWER ANNUITY INS CO OF AMERICA

84-1233483

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA

D Employer Identification Number (EIN)
92-0079204

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: MASSMUTUAL SELECT TRP RETIREMENT 20
b Name of sponsor of entity listed in (a): MASSMUTUAL
c EIN-PN 90-0779283-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 595711

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO INTERNATIONAL GROWTH A
b Name of sponsor of entity listed in (a): INVESCO
c EIN-PN 04-1590850-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 89555

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20
b Name of sponsor of entity listed in (a): MASSMUTUAL
c EIN-PN 90-0779283-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 400323

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20
b Name of sponsor of entity listed in (a): MASSMUTUAL
c EIN-PN 90-0342299-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 645

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20
b Name of sponsor of entity listed in (a): MASSMUTUAL
c EIN-PN 90-0779283-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 133181

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20
b Name of sponsor of entity listed in (a): MASSMUTUAL
c EIN-PN 90-0342299-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16640

a Name of MTIA, CCT, PSA, or 103-12 IE: OAKMARK EQUITY AND INCOME INVESTOR
b Name of sponsor of entity listed in (a): OAKMARK
c EIN-PN 04-1590850-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 458550

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 60/40 ALLOCATION ADMIN			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1901199
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 90-0779283-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	50776
a Name of MTIA, CCT, PSA, or 103-12 IE: MM S&P 500 INDEX ADM			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2165680
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT 20			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1614012
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 80/20 ALLOCATION ADMIN			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	505430
a Name of MTIA, CCT, PSA, or 103-12 IE: NORTHERN MID CAP INDEX			
b Name of sponsor of entity listed in (a): NORTHERN FUNDS			
c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	568818
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SELECT TRP RETIREMENT BA			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 90-0342299-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	46503
a Name of MTIA, CCT, PSA, or 103-12 IE: NORTHERN SMALL CAP INDEX			
b Name of sponsor of entity listed in (a): NORTHERN FUNDS			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	270374
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 20/80 ALLOCATION ADMIN			
b Name of sponsor of entity listed in (a): MASSMUTUAL			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	171572
a Name of MTIA, CCT, PSA, or 103-12 IE: BARON GROWTH RETAIL			
b Name of sponsor of entity listed in (a): BARON CAPITAL GROUP, INC.			
c EIN-PN 04-1590850-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	619315

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

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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)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA

D Employer Identification Number (EIN)
92-0079204

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	64309	94838
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	32966
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	105975	101710
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	14165340	16549230
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3731698	4290739
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	5702621	5046971
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	1539	845
f Total assets (add all amounts in lines 1a through 1e)	1f	23771482	26117299
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	29276	61103
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	29276	61103
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23742206	26056196

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	723157	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		723157
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	162840	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		162840
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2028775
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		716340
c Other income	2c		131865
d Total income. Add all **income** amounts in column (b) and enter total	2d		3762977
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1301581	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1301581
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	26437	
(2) Contract administrator fees	2i(2)	36060	
(3) Investment advisory and management fees	2i(3)	54797	
(4) Other	2i(4)	30112	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		147406
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1448987
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2313990
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) [X] 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)** [X] 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: ANASTASI MOORE MARTIN **(2)** EIN: 20-8149084

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	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?	4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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.)	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.)	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?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
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 _____.

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA EMPLOYEES SUPPLEMENTAL RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THE PLUMBERS AND PIPEFITTERS OF SOUTHEASTERN ALASKA

D Employer Identification Number (EIN)
92-0079204

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): 84-1455663 _____

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**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

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

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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): _____

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**	
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**	
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**	

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

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

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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_____

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Financial Statements and Independent Auditors' Report

September 30, 2023 and 2022

Anastasi | Moore | Martin
Certified Public Accountants & Consultants PLLC

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

September 30, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
Local Number 262 of the Plumbers and Pipefitters
Union, A.F.L. – C.I.O. of Southeastern Alaska
Employees Supplemental Retirement Plan
Anchorage, Alaska

Opinion

We have audited the accompanying financial statements of Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement 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 September 30, 2023 and 2022, 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 financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of September 30, 2023 and 2022, and the changes in its net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedule Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held for investment is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is 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 schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and its form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Spokane, Washington
June 18, 2024

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Statements of Net Assets Available for Benefits

September 30, 2023 and 2022

	2023	2022
ASSETS:		
Investments, at fair value:		
Mutual funds	$ 4,290,739	$ 3,731,698
Pooled separate accounts	16,549,230	14,165,340
Total investments, at fair value	20,839,969	17,897,038
Investments, at contract value:		
Guaranteed investment contract	5,046,971	5,702,621
Total investments	25,886,940	23,599,659
Receivables:		
Expense adjustment	32,966	-
Employer contributions	94,838	64,309
Total receivables	127,804	64,309
Office equipment, at cost	3,468	3,468
Less accumulated depreciation	(2,623)	(1,929)
Office equipment, net	845	1,539
Cash	101,710	105,975
Total assets	26,117,299	23,771,482
LIABILITIES:		
Reciprocity payable	61,103	29,276
NET ASSETS AVAILABLE FOR BENEFITS	$ 26,056,196	$ 23,742,206

See accompanying notes to financial statements.

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended September 30, 2023 and 2022

	2023	2022
ADDITIONS (REDUCTIONS):		
Investment income (loss):		
Interest and dividends	$ 522,189	$ 806,519
Net appreciation (depreciation) in fair value of investments	2,517,631	(5,368,975)
	3,039,820	(4,562,456)
Less investment expenses	(54,797)	(62,685)
Net investment income (loss)	2,985,023	(4,625,141)
Employer contributions	723,157	676,966
Total additions (reductions)	3,708,180	(3,948,175)
DEDUCTIONS:		
Benefits paid	1,301,581	1,897,957
Administrative expenses:		
Administration fees	36,060	35,560
Audit fees	20,033	18,201
Travel and meetings	18,067	5,110
Insurance	8,018	5,863
Legal fees	6,404	3,424
Telephone	2,021	2,090
Office	1,312	1,364
Depreciation	694	694
	92,609	72,306
Total deductions	1,394,190	1,970,263
NET INCREASE (DECREASE)	2,313,990	(5,918,438)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	23,742,206	29,660,644
End of year	$ 26,056,196	$ 23,742,206

See accompanying notes to financial statements.

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Notes to Financial Statements

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan
Notes to Financial Statements

Note 1 – Description of the Plan

The following description of Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan (the Plan), provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

a. **General** – The Plan is a defined contribution plan covering those employees of employers subject to the collective bargaining agreement. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees (the Trustees) is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

b. **Contributions** – Each month the signatory employers contribute to the Plan based on hours worked by covered employees. Participants direct the investment of their contributions into various investment options offered by the Plan.

c. **Participant accounts** – Each participant's account is credited with the monthly contributions made by the employer and an allocation of plan earnings. Participant accounts are charged with an allocation of administrative expenses that are based on a flat rate as approved by the Trustees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

d. **Vesting** – Participants are immediately 100% vested in the contributions plus actual earnings thereon.

e. **Payment of benefits** – On termination of service due to death, disability, or retirement, a participant may elect to receive an amount equal to the value of the participant's account in a lump-sum amount, a single life annuity, or a joint and survivor annuity.

Note 2 – Summary of Significant Accounting Policies

a. **Basis of accounting** – The financial statements of the Plan are prepared on the accrual basis of accounting.

b. **Investment valuation and income recognition** – Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Trustees determine the Plan's valuation policies utilizing information provided by the investment advisor, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

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

Note 2 – Summary of Significant Accounting Policies (Continued)

c. **Payment of benefits** – Benefit payments to participants are recorded upon distribution.

d. **Use of estimates** – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

e. **Expenses** – Certain expenses of maintaining the Plan are paid by the Plan and are included in these financial statements. Certain investment-related expenses are included in net appreciation (depreciation) in fair value of investments in the statements of changes in net assets available for benefits.

f. **Recently issued accounting standards –** In February 2016, the Financial Accounting Standards Board (FASB) issued *Accounting Standards Update* (ASU) 2016-02, *Leases* (Topic 842). This standard requires all leases with durations greater than 12 months to be recognized in the statements of financial position. The Plan adopted this standard effective January 1, 2023, using the modified retrospective transitions method which applies to Topic 842 at the beginning of the period in which it is adopted. The adoption of this standard did not have a material impact on the Plan's financial statements.

g. **Subsequent events** – The Plan has evaluated subsequent events through June 18, 2024, the date the financial statements were available to be issued.

Note 3 – Nonparticipant-directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonallocated investments is as follows:

	September 30,	
	2023	2022
Net assets:		
Cash	$ 101,710	$ 105,975
Office equipment, net	845	1,539
Expense adjustment receivable	32,966	-
Employer contributions receivable	94,838	64,309
	230,359	171,823
Less reciprocity payable	(61,103)	(29,276)
	$ 169,256	$ 142,547

Note 3 – Nonparticipant-directed Investments (Continued)

	Years Ended September 30,	
	2023	2022
Changes in net assets:		
Change in cash	$ (4,265)	$ (10,168)
Depreciation expense	(694)	(694)
Change in expense adjustment receivable	32,966	-
Change in employer contributions receivable	30,529	5,375
Change in reciprocity payable	(31,827)	(16,343)
	$ 26,709	$ (21,830)

Note 4 – Fair Value Measurements

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

Level l – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted market prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Note 4 – Fair Value Measurements (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2023 and 2022.

Level 1 – The fair value of mutual funds is based on quoted net asset value (NAV) of the shares held by the Plan at year end.

Level 2 – The Plan had no investments that are classified as Level 2 for either year ended September 30, 2023 and 2022.

Level 3 – The Plan had no investments that are classified as Level 3 for either year ended September 30, 2023 and 2022.

Investments measured at net asset value (NAV):

Pooled separate accounts are valued daily using net asset values received directly from the fund companies for the calculation of unit values. The net asset values are independently compared through the National Securities Clearing Corporation via FundLinx pricing matrix system for validation purposes. These funds do not have a ticker symbol on an active market but have easily observable market data.

The following tables set forth by level, within the fair value hierarchy, the Plan's investment assets at fair value:

	As of September 30, 2023			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	$ 4,290,739	$ -	$ -	$ 4,290,739
Investments measured at NAV:				
Pooled separate accounts				16,549,230
				$ 20,839,969

	As of September 30, 2022			
	Level 1	Level 2	Level 3	Total
Investments measured at fair value:				
Mutual funds	$ 3,731,698	$ -	$ -	$ 3,731,698
Investments measured at NAV:				
Pooled separate accounts				14,165,340
				$ 17,897,038

Note 4 – Fair Value Measurements (Continued)

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There have been no changes between levels during the years ended September 30, 2023 and 2022.

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share (or its equivalent):

	At September 30,		Unfunded	Redemption	Redemption
	2023	2022	Commitments	Frequency	Notice Period
Pooled separate accounts:					
40/60 Allocation	$ 4,751,191	$ 4,427,032	$ -	Daily	N/A
S&P 500 Index	2,165,680	1,799,403	-	Daily	N/A
60/40 Allocation	1,901,199	1,656,623	-	Daily	N/A
Retirement 2050	1,614,012	1,257,829	-	Daily	N/A
Global	1,111,441	852,571	-	Daily	N/A
Retirement 2025	734,776	640,042	-	Daily	N/A
Growth	619,315	523,607	-	Daily	N/A
Retirement 2045	595,711	489,092	-	Daily	N/A
Mid Cap Index	568,818	494,452	-	Daily	N/A
80/20 Allocation	505,430	438,024	-	Daily	N/A
Equity & Income	458,550	416,047	-	Daily	N/A
Retirement 2055	400,323	307,445	-	Daily	N/A
Small Cap Index II	270,374	243,663	-	Daily	N/A
Retirement 2040	252,505	183,250	-	Daily	N/A
20/80 Allocation	171,572	147,350	-	Daily	N/A
Retirement 2035	133,181	98,573	-	Daily	N/A
International Growth	89,555	64,784	-	Daily	N/A
Total Return Bond	83,237	62,559	-	Daily	N/A
Retirement 2060	50,776	13,334	-	Daily	N/A
General Account	-	11,014	-	Daily	N/A
MM Sel T. Rowe Price Ret Bal	46,503	26,203	-	Daily	N/A
Retirement 2020	16,640	11,869	-	Daily	N/A
US Government Money Market R5	7,796	-	-	Daily	N/A
Retirement 2030	645	574	-	Daily	N/A
	$ 16,549,230	$ 14,165,340	$ -		

Pooled separate accounts are direct filing entities that are reported on Schedule D of the Plan's Form 5500. Investment objectives are no longer required to be disclosed in the Plan's financial statements under *Accounting Standards Update* 2015-07.

Note 5 – Guaranteed Investment Contract with MassMutual Insurance Company

The Plan entered into a fully benefit-responsive guaranteed investment contract with MassMutual Life Insurance Company (MassMutual). MassMutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by MassMutual, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at September 30, 2023 and 2022, was $5,046,971 and $5,702,621, respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include:

(1) amendments to the plan document (including complete or partial plan termination or merger with another plan);

(2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions;

(3) activities that cause a significant withdrawal from the Plan; or

(4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA.

The plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Note 6 – Pension Plan

The Plan's participation in the multi-employer defined benefit plan for the annual periods ended September 30, 2023 and 2022, is outlined in the table below. The EIN column provides the Employer Identification Number. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2022 and 2021 is for the Plan's year end as noted below. The zone status is based on information that the Plan received from the Alaska United Food and Commercial Workers Pension Plan and is certified by that fund's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. The last column lists the expiration date of the collective bargaining agreement to which the Plan is subject. There have been no significant changes that affect the comparability of 2023 and 2022 contributions.

Pension Fund	EIN	Pension Protection Act Zone Status		FIP/RP Status Pending/ Implemented	Contributions		Surcharge Imposed	Expiration Date of Collective Bargaining Agreement
		2022	2021		2023	2022		
Alaska United Food and Commercial Workers Pension Plan for the years ended December 31, 2022 and 2021	91-6123694	Red	Red	Yes	$ 4,671	$ 4,579	Yes	9/30/2024

The Plan did not provide more than 5% of the total contributions for the above plan per the Alaska United Food and Commercial Workers Pension Plan's Form 5500.

Note 7 – Plan Termination

Although it has not expressed any intent to do so, the Plan may be terminated by one of the following means: (a) an instrument in writing executed by the Trustees when there is no longer in force and effect a collective bargaining agreement, or (b) an instrument in writing executed by all of the employers and Local Union No. 262 of the United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada (the Union).

Upon termination of the Plan, the Trustees shall, after paying or making provisions for the payment of all liabilities of the Plan, distribute and apply to each participant, their separate account as of the date of plan termination plus their allocable share of all surplus funds that have not been allocated. In no event shall any part of the corpus or income of the Plan be used for or diverted to purposes other than for the exclusive benefit of the participants. Under no circumstances shall any portion of the Plan revert directly or indirectly to the benefit of any contributing employer or union.

Note 8 – Related-party Transactions

The Plan receives administrative services from the Union. The amounts paid during the fiscal years ended September 30, 2023 and 2022, were $36,060 and $35,560, respectively.

Note 9 – Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated December 17, 2013, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Trustees and the Plan's tax council believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe the Plan is qualified and the related trust is tax-exempt.

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

Note 10 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 11 – Party-in-interest Transactions

Certain plan assets are units in investment funds managed by Empower Retirement (which acquired MassMutual). The Union provides certain accounting and administrative services to the Plan. Empower is the Plan's trustee and recordkeeper, and the Union is the plan administrator and, therefore, these transactions qualify as party-in-interest transactions.

Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the trust and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Supplementary Information

Local Number 262 of the Plumbers and Pipefitters Union, A.F.L. – C.I.O. of Southeastern Alaska Employees Supplemental Retirement Plan

Form 5500, Schedule H - Part IV, Line 4i EIN: 92-0079204 PN: 001

September 30, 2023

Assets Held for Investment			
(a)	(b)	(c)	(e)
	Identity of Issue	Description of Investment	Current Value
Mutual funds:			
	ClearBridge	Large Cap Growth Fund	$ 2,301,959
	Delaware	Value Fund	1,114,394
	Undiscovered Managers	Behavioral Value Fund	530,565
	Loomis Sayles	Bond Fund	343,821
			4,290,739
Pooled separate accounts:			
*	MassMutual	40/60 Allocation	4,751,191
	Northern Trust	S&P 500 Index	2,165,680
*	MassMutual	60/40 Allocation	1,901,199
	T. Rowe Price	Retirement 2050	1,614,012
*	MassMutual	Global	1,111,441
	T. Rowe Price	Retirement 2025	734,776
	Baron	Growth	619,315
	T. Rowe Price	Retirement 2045	595,711
	Northern Trust	Mid Cap Index	568,818
*	MassMutual	80/20 Allocation	505,430
	Oakmark	Equity & Income	458,550
	T. Rowe Price	Retirement 2055	400,323
	Northern Trust	Small Cap Index II	270,374
	T. Rowe Price	Retirement 2040	252,505
*	MassMutual	20/80 Allocation	171,572
	T. Rowe Price	Retirement 2035	133,181
	Invesco	International Growth	89,555
*	MassMutual	Total Return Bond	83,237
*	T. Rowe Price	Retirement 2060	50,776
	MassMutual	MM Sel T. Rowe Price Ret Bal	46,503
	T. Rowe Price	Retirement 2020	16,640
	MassMutual	US Government Money Market R5	7,796
	T. Rowe Price	Retirement 2030	645
			16,549,230
Guaranteed funds:			
*	MassMutual	SF Guaranteed	5,046,971
			$ 25,886,940

*Party-in-interest transaction, not a prohibited transaction.

Since all investments are participant directed, cost information is omitted in accordance with instructions for preparation of the 2022 Form 5500, *Return of Employee Benefit Plan.*

See accompanying independent auditors' report.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

The Plumbers and Pipefitters of Southeastern Alaska Employees Supplemental Retirement Plan

29-OCT-22 to 30-SEP-23

17-OCT-23 20:06:52

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1MMSOX			48,716.96	50,775.51
1MMDKX			362,548.99	400,322.94
1MMDFX			1,458,405.45	1,614,012.45
1MMFUX			540,765.18	595,710.73
1MMFPX			230,928.30	252,504.67
1MMTKX			122,650.56	133,181.37
1MMTOX			592.75	644.55
1MMTGX			682,609.02	734,776.06
1MMTTX			15,685.02	16,640.42
1MMBWX			43,931.98	46,503.01
1AIIEX			81,385.61	89,554.97
1MGFLX			915,708.18	1,111,440.78
1NSIDX			275,826.18	270,374.10
1UBVLX			575,931.21	530,564.65
1BGRFX			581,845.27	619,315.18
1NOMIX			546,204.90	568,817.70
1SBLYX			2,055,731.13	2,301,958.85
1DDVIX			1,285,489.80	1,114,394.36
1MIEYX			1,953,941.91	2,165,679.66
1OAKBX			429,984.85	458,550.36
1MRCLX			166,735.93	171,571.92
1MRSLX			1,790,777.18	1,901,198.85
1MRGLX			465,456.36	505,430.20
1MRMLX			4,518,554.73	4,751,190.60
1LSBDX			352,336.98	343,821.36
1MSPLX			83,164.75	83,237.41
1MGDYB3		3.000	4,858,624.19	4,994,930.59
			24,444,533.37	**25,827,103.25**
FORFEITURES			58,428.41	59,836.70

Attachment to Form 5500, Schedule H, Part 4, Item I
EIN # 920079204

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

The Plumbers and Pipefitters of Southeastern Alaska Employees Supplemental Retirement Plan

29-OCT-22 to 30-SEP-23

17-OCT-23 20:06:52

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1MMSOX	MassMutual Select TRP Retirement 2060 M5
1MMDFX	MassMutual Select TRP Retirement 2050 M5
1MMFPX	MassMutual Select TRP Retirement 2040 M5
1MMTOX	MassMutual Select TRP Retirement 2030 M5
1MMTTX	MassMutual Select TRP Retirement 2020 M5
1AIIEX	Invesco International Growth A
1NSIDX	Northern Small Cap Index
1BGRFX	Baron Growth Retail
1SBLYX	ClearBridge Large Cap Growth I
1MIEYX	MM S&P 500 Index Adm
1MRCLX	MassMutual 20/80 Allocation Admin
1MRGLX	MassMutual 80/20 Allocation Admin
1LSBDX	Loomis Sayles Bond Instl
1MGDYB3	General Account
1MMDKX	MassMutual Select TRP Retirement 2055 M5
1MMFUX	MassMutual Select TRP Retirement 2045 M5
1MMTKX	MassMutual Select TRP Retirement 2035 M5
1MMTGX	MassMutual Select TRP Retirement 2025 M5
1MMBWX	MassMutual Select TRP Retirement Bal M5
1MGFLX	MassMutual Global Adm
1UBVLX	Undiscovered Mgrs Behavioral Value L
1NOMIX	Northern Mid Cap Index
1DDVIX	Delaware Value Inst
1OAKBX	Oakmark Equity And Income Investor
1MRSLX	MassMutual 60/40 Allocation Admin
1MRMLX	MassMutual 40/60 Allocation Admin
1MSPLX	MassMutual Total Return Bond Adm

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year
CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year