

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/1976
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) BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE 700 TOWER DRIVE SUITE 300 TROY, MI 48098
2b	Employer Identification Number (EIN) 51-6123713
2c	Plan Sponsor's telephone number 248-813-9800
2d	Business code (see instructions) 238100

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.	04/01/2025	MATT MCGRIFF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/07/2025	DOUG ROBINSON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 12528
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 4876 6a(2) 5712 6b 4015 6c 2886 6d 12613 6e 769 6f 13382 6g(1) 6g(2) 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 405

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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
A Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE	D Employer Identification Number (EIN) 51-6123713

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	335180	0	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
0	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 698368**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 732595**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits **7c(2)** 7717
(3) Interest credited during the year **7c(3)** 23561
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 31278**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 763873**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)** 5656(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 5656**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 758217

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

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

A Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND	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 INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE	D Employer Identification Number (EIN) 51-6123713

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

1a Enter the valuation date: Month 07 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 1450610395
(2) Actuarial value of assets for funding standard account	1b(2) 1487534349
c (1) Accrued liability for plan using immediate gain methods	1c(1) 1613208914
(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) 1613208914
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) 3132687500
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 88633789
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 103518183
(3) Expected plan disbursements for the plan year	1d(3) 106675979

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	04/04/2025
Signature of actuary MICHAEL J. NOBLE	Date 23-06711
Type or print name of actuary CHEIRON, INC.	Most recent enrollment number 877-243-4766
Firm name 230 WEST MONROE STREET, SUITE 650, CHICAGO, IL 60606	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	1450610395
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	4845	1523995519
(2) For terminated vested participants	2960	425797931
(3) For active participants:		
(a) Non-vested benefits		220163185
(b) Vested benefits		962730865
(c) Total active	4876	1182894050
(4) Total	12681	3132687500
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	46.31 %

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
01/01/2024	99382950				
			Totals ▶	3(b)	99382950
					3(c)
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	92.2 %
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, does line 1(c) reflect any benefit reductions for the first time (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 plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

a ☐ 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	2.85 %
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	A	
(2) Females.....	6c(2)	A	A	
d Valuation liability interest rate.....	6d	7.25 %	7.25 %	
e Salary scale.....	6e	% ☒ N/A		
f Withdrawal liability interest rate:				
(1) Type of interest rate.....	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A		
(2) If "Single rate" is checked in (1), enter applicable single rate.....	6f(2)	7.00 %		
g Estimated investment return on actuarial value of assets for year ending on the valuation date.....	6g	6.7 %		
h Estimated investment return on current value of assets for year ending on the valuation date.....	6h	6.8 %		
i Expense load included in normal cost reported in line 9b.....	6i	☐ N/A		
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage.....	6i(1)	%		
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	1834657		
(3) If neither (1) nor (2) describes the expense load, check the box.....	6i(3)	☐		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	27985204	2910322

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval.....	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☒ Yes ☐ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?.....	☒ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..	8d(2)	5
(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	-28949813

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

a Prior year funding deficiency, if any.....	9a	
b Employer's normal cost for plan year as of valuation date.....	9b	33656776

c Amortization charges as of valuation date:

- (1) All bases except funding waivers and certain bases for which the amortization period has been extended
- (2) Funding waivers
- (3) Certain bases for which the amortization period has been extended

	Outstanding balance	
9c(1)	422938519	80028514
9c(2)		
9c(3)		

d Interest as applicable on lines 9a, 9b, and 9c**9d** 8242184**e** Total charges. Add lines 9a through 9d**9e** 121927474**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 222238492**g** Employer contributions. Total from column (b) of line 3**9g** 99382950**h** Amortization credits as of valuation date

Outstanding balance

9h 75025462 12616609**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 20566594**j** Full funding limitation (FFL) and credits:

- (1) ERISA FFL (accrued liability FFL)
- (2) "RPA '94" override (90% current liability FFL)
- (3) FFL credit

9j(1)	448834587
9j(2)	1401089180

9j(3)**k (1)** Waived funding deficiency**9k(1)****(2)** Other credits**9k(2)****l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 354804645**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 232877171**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**9o(1)****(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)****(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**9o(2)(b)****(3)** Total as of valuation date**9o(3)****10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE	D Employer Identification Number (EIN) 51-6123713

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

MACQUARIE INFRASTRUCTURE PARTNERS125 WEST 55TH STREET
NEW YORK, NY 10019

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

THE VANGUARD GROUP, INC.

23-1945930

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

PARAMETRIC PORTFOLIO ASSOCIATES

20-0292745

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

PNC BANK

22-1146430

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

PROLOAN BOND FUND LLC

26-3436991

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

WILMINGTON TRUST, N.A.

1100 N. MARKET STREET
WILMINGTON, DE 19890

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

GROSVENOR CAPITAL MANAGEMENT, L.P.

36-3795985

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

HARBOURVEST PARTNERS LP

74-3130888

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

WELLINGTON TRUST COMPANY

04-2755549

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

PORTFOLIO ADVISORS, LLC

06-1487853

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

GREAT GRAY TRUST COMPANY, LLC

92-1941236

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

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

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

BENESYS, INC.

38-2383171

(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 36 49 50	NONE	669992	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AMERICAN REALTY ADVISORS

33-0123114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	423036	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ASB CAPITAL MANAGEMENT LLC

80-0618452

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	324295	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)

SEGALL BRYANT & HAMILL

41-1788385

(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 55	NONE	263165	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

CHEIRON, INC.

13-4215617

(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	206409	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARQUETTE ASSOCIATES

36-3485298

(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 50	NONE	160000	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)

REINHART BOERNER VAN DEUREN S.C.

39-1126909

(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	159142	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

L.M. HENDERSON & COMPANY, LLP

20-5520612

(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	102079	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BMO HARRIS BANK

36-2085229

(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 28 51 52 62 71	NONE	99764	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)

NATIONAL INVESTMENT SERVICES, INC.

84-3937993

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	84134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LEGACY PROFESSIONALS LLP

32-0043599

(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	74275	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LSV ASSET MANAGEMENT

23-2772200

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	62645	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)

JOHNSON & KROL, LLC

36-4342024

(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	54807	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SMART SOURCE LLC

515 N FLAGLER DRIVE
WEST PALM BEACH, FL 33401

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	46595	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST CORPORATION

36-2723087

(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 62 71	NONE	11582	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)

MLS GROUP OF COMPANIES, LLC

38-3341904

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	9800	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL FINANCIAL GROUP

711 HIGH STREET
DES MOINES, IA 50392

(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	5736	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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) 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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND</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 INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE</u>	D Employer Identification Number (EIN) <u>51-6123713</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ASB ALLEGIANCE REAL ESTATE FUND</u>		
b Name of sponsor of entity listed in (a): <u>CHEVY CHASE TRUST COMPANY</u>		
c EIN-PN <u>52-6257033-006</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>33523895</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERMEDIATE GOVT/CREDIT BOND INDEX</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST INVESTMENTS, INC.</u>		
c EIN-PN <u>45-6138589-064</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>102382402</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>AFL-CIO BUILDING INVESTMENT TRUST</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>52-6328901-001</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>28391557</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NIS CORE FIXED INCOME FUND, LLC</u>		
b Name of sponsor of entity listed in (a): <u>NATIONAL INVESTMENT SERVICES OF AMERICA, LLC</u>		
c EIN-PN <u>20-0005644-001</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>54924512</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WTC-CIF II CORE BOND SERIES 1</u>		
b Name of sponsor of entity listed in (a): <u>WELLINGTON TRUST COMPANY, NA</u>		
c EIN-PN <u>04-6913417-003</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>63314049</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CREDIT SUISSE FLOATING RATE TRUST</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>46-3073254-179</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>62274517</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PROLOAN BOND FUND</u>		
b Name of sponsor of entity listed in (a): <u>PROLOAN BOND FUND, LLC</u>		
c EIN-PN <u>26-3436991-001</u>	d Entity code <u>E</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5852986</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: **PARAMETRIC DEFENSIVE EQUITY FUND**

b Name of sponsor of entity listed in (a): **PARAMETRIC PORTFOLIO ASSOCIATES LLC**

c EIN-PN 45-2531297-001	d Entity code E	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 107538393
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a Name of MTIA, CCT, PSA, or 103-12 IE: **RUSSELL 2000 INDEX FUND - LENDING**

b Name of sponsor of entity listed in (a): **NORTHERN TRUST INVESTMENTS, INC.**

c EIN-PN 45-6138589-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: **UBC RUSSELL 3000 INDEX TRUST**

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

c EIN-PN 20-2583973-306	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 705738274
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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)
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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)
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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)
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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)
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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)
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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)
-----------------	----------------------	---

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024		
A Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE	D Employer Identification Number (EIN) 51-6123713	

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	6691982	14763318
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	10086276	12375494
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	8551353	1271604
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	20111491	12423627
(2) U.S. Government securities	1c(2)	42073236	44132598
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	44141804	53196811
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	1511	0
(B) Common	1c(4)(B)	180064870	0
(5) Partnership/joint venture interests	1c(5)	245783528	254422591
(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)	344212672	1050549206
(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)	99431517	113391379
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	448006703	61550443
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	690767	744247
(15) Other	1c(15)	4000700	3984382

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1453848410	1622805700
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	726891	491658
i Acquisition indebtedness	1i		
j Other liabilities	1j	2511124	3059304
k Total liabilities (add all amounts in lines 1g through 1j)	1k	3238015	3550962
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1450610395	1619254738

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)	99382950	
(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)		99382950
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	788003	
(B) U.S. Government securities	2b(1)(B)	1238706	
(C) Corporate debt instruments	2b(1)(C)	1759546	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	3537184	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7323439
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	640788	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1846692	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		2487480
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	377000583	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	379394408	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-2393825
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	139662371	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		6775332
(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)		13959862
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		6984310
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		274181919

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	102180504	
(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)		102180504
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	592968	
(3) Recordkeeping fees.....	2i(3)	102079	
(4) IQPA audit fees.....	2i(4)	74275	
(5) Investment advisory and investment management fees	2i(5)	1425409	
(6) Bank or trust company trustee/custodial fees	2i(6)	11198	
(7) Actuarial fees	2i(7)	206409	
(8) Legal fees	2i(8)	213949	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	5249	
(11) Other expenses	2i(11)	725536	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		3357072
j Total expenses. Add all expense amounts in column (b) and enter total	2j		105537576

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		168644343
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: **LEGACY PROFESSIONALS LLP**

(2) EIN: **32-0043599**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 535856.

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 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024					
A Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL CARPENTERS PE				D Employer Identification Number (EIN) 51-6123713	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	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.)					
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) 2023 v. 230707	

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 **SOLID PLATFORMS, INC.**

b EIN **35-1586338**

c Dollar amount contributed by employer **14269410**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

a Name of contributing employer **KLECKNER INTERIOR SYSTEMS INC**

b EIN **35-1767232**

c Dollar amount contributed by employer **2086455**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

a Name of contributing employer **LESCO DESIGN & MFG CO.**

b EIN **61-0600006**

c Dollar amount contributed by employer **7838483**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

a Name of contributing employer **BLACK & VEATCH CONSTRUCTION**

b EIN **43-1581878**

c Dollar amount contributed by employer **6860758**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

a Name of contributing employer **SUPERIOR CONSTRUCTION**

b EIN **35-1960597**

c Dollar amount contributed by employer **1099246**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

a Name of contributing employer **ABEL CONSTRUCTION**

b EIN **61-0674234**

c Dollar amount contributed by employer **1196069**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

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

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

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 **THALLE CONSTRUCTION**

b EIN **13-1734206**

c Dollar amount contributed by employer **1643979**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

(1) Contribution rate (in dollars and cents) **8.52**

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

a Name of contributing employer **BARTON MALOW CO.**

b EIN **38-1327761**

c Dollar amount contributed by employer **2086689**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer **PERFORMANCE CONTRACTING INC**

b EIN **34-1467168**

c Dollar amount contributed by employer **4135740**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer **AMEX NOOTER, LLC**

b EIN **45-1741638**

c Dollar amount contributed by employer **1674999**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **05** Day **31** Year **2025**

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

(1) Contribution rate (in dollars and cents)

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

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)

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)

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)

14a	
14b	
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

b The corresponding number for the second preceding plan year

15a	100.72
15b	101.05

- 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

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

16a	
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) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: 47.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 20.0 %
 High-Yield Debt: 4.0 % Real Assets: 7.0 % Cash or Cash Equivalents: 0.0 % Other: 22.0 %

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

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

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

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

- ☐ Yes.
- ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
- ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
- ☐ No. Other. Provide explanation. _____

Part VII IRS Compliance Questions

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

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- ☐ Design-based safe harbor method
- ☐ "Prior year" ADP test
- ☐ "Current year" ADP test
- ☐ N/A

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

**Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund**

Financial Statements

June 30, 2024

**Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund**

Financial Statements with Supplementary Information

June 30, 2024 and 2023

Contents

	Page
Report of Independent Auditors	1
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
	Schedule
Supplementary Information	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	1
Schedule H, Line 4j - Schedule of Reportable Transactions	2

Report of Independent Auditors

To the Participants and Trustees of
Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund

Opinion

We have audited the financial statements of Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund (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 June 30, 2024 and 2023, 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 Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund as of June 30, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, and the accumulated plan benefits as of June 30, 2023, and the changes in its accumulated plan benefits for the year 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 *Auditors' 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.

Responsibilities of Management for the Financial Statements (continued)

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 within 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.

Auditors' 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 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; and
- 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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.

Legacy Professionals LLP

Schererville, Indiana

March 4, 2025

**Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund**

Statements of Net Assets Available for Benefits

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments - at fair value		
U.S. Government obligations	\$ 27,282,500	\$ 27,394,957
U.S. Government Agency obligations	16,850,098	14,678,279
Corporate bonds and notes	53,196,811	44,141,804
Municipal obligations	3,984,382	4,000,700
Corporate stocks	-	180,066,381
Mutual funds	61,550,443	448,006,703
Common collective trusts	1,056,402,192	349,861,979
Partnerships	361,960,984	339,565,738
Insurance contract	744,247	690,767
Short-term investments	<u>12,423,627</u>	<u>20,111,491</u>
Total investments	<u>1,594,395,284</u>	<u>1,428,518,799</u>
Receivables		
Employer contributions	12,375,494	10,086,276
Accrued interest and dividends	881,354	830,600
Due from broker	<u>325,467</u>	<u>1,015,845</u>
Total receivables	<u>13,582,315</u>	<u>11,932,721</u>
Prepaid expenses		
Pension benefits	-	6,600,265
Other	<u>64,783</u>	<u>104,643</u>
Total prepaid expenses	<u>64,783</u>	<u>6,704,908</u>
Cash	<u>14,763,318</u>	<u>6,691,982</u>
Total assets	<u>1,622,805,700</u>	<u>1,453,848,410</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	491,658	726,891
Amounts due under reciprocity agreements	2,887,730	1,799,926
Due to broker	<u>171,574</u>	<u>711,198</u>
Total liabilities	<u>3,550,962</u>	<u>3,238,015</u>
Net assets available for benefits	<u>\$ 1,619,254,738</u>	<u>\$ 1,450,610,395</u>

See accompanying notes to financial statements.

**Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund**

Statements of Changes in Net Assets Available for Benefits

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 162,987,596	\$ 72,574,613
Dividends	4,487,934	12,756,439
Interest	<u>7,323,439</u>	<u>9,403,496</u>
	174,798,969	94,734,548
Less investment expenses	<u>(1,425,409)</u>	<u>(2,031,011)</u>
Investment income - net	173,373,560	92,703,537
Employer contributions	<u>99,382,950</u>	<u>81,575,797</u>
Total additions	<u>272,756,510</u>	<u>174,279,334</u>
 Deductions		
Benefits paid	102,180,504	99,122,261
Administrative expenses	<u>1,931,663</u>	<u>1,806,910</u>
Total deductions	<u>104,112,167</u>	<u>100,929,171</u>
 Net increase	168,644,343	73,350,163
 Net assets available for benefits		
Beginning of year	<u>1,450,610,395</u>	<u>1,377,260,232</u>
End of year	<u><u>\$ 1,619,254,738</u></u>	<u><u>\$ 1,450,610,395</u></u>

See accompanying notes to financial statements.

**Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund**

Notes to Financial Statements

June 30, 2024 and 2023

Note 1. Summary of Significant Accounting Policies

Method of Accounting - The accompanying financial statements of Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund (the Plan) have been prepared using the accrual basis of accounting.

New Accounting Pronouncement - In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments - Credit Losses* (Topic 326), which is effective for the Plan for the year ended June 30, 2024. This new standard provides financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. The standard replaced the incurred loss impairment model with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. The standard had no material impact on the Plan's financial statements.

Investments - The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell that asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date (the exit price). Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Purchases and sales of the investments are reflected on a trade-date basis.

Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Contributions Receivable - Employer contributions due and not paid prior to year end are recorded as contributions receivable. Employer contributions due as determined by payroll compliance audits are recorded upon settlement with the employer. An allowance for uncollectible amounts is considered unnecessary and has not been provided.

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 which participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries.

Note 1. Summary of Significant Accounting Policies (continued)

Revenue Recognition - Revenue derived from employer contributions is recognized in the period in which covered work is performed, based on the number of hours worked in covered employment and the contribution rates currently in effect, as set forth in the applicable collective bargaining agreement. Employers are required to remit contributions monthly. The Plan carries out its purpose described in Note 2 within a jurisdiction located in various counties throughout the states of Indiana, Kentucky, and Ohio.

Reciprocal Contributions - The Plan is signatory to reciprocity agreements with various other multiemployer pension plans for its participants who perform work outside the geographic jurisdiction of the regional council. Participants who are normally employed within the territory of one local union (home local) may be temporarily employed within the territory of another local union (reciprocating local). When a participant of the home local works in the territory of a reciprocating local, the latter is to make contributions to the former's fringe benefit plans on the participant's behalf. Monies received by the Plan on behalf of persons from outside participating local unions are forwarded to their home local fringe benefit plans. The Plan uses the same recognition and measurement criteria for contributions received on behalf of its participants under the terms of reciprocity agreements, as for all other employer contribution revenue. Amounts paid to other plans under the terms of reciprocity agreements are not reflected in the statements of changes in net assets available for benefits, as the amounts received are not revenue earned by the Plan, and the corresponding payments are not an expense of the Plan. The Plan recognizes a liability upon receiving reciprocal contributions on behalf of non-participants working within the jurisdiction of the regional council, and recognizes a decrease in that liability upon remitting those contributions to the appropriate plan. Employer contributions included reciprocal contributions of \$13,701,204 and \$14,817,309 for the years ended June 30, 2024 and 2023, respectively, from various other pension plans under the terms of reciprocity agreements. The Plan remitted a total of \$14,496,346 and \$8,302,035 in reciprocal contributions to various other pension plans under the terms of reciprocity agreements for the years ended June 30, 2024 and 2023, respectively.

Payment of Benefits - Benefits paid to participants are recorded upon distribution. Pension benefit checks issued before the corresponding benefit month are recorded as prepaid benefits.

Expenses - Certain investment related expenses are included in net appreciation in fair value of investments.

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.

Subsequent Events - Subsequent events have been evaluated through March 4, 2025, which is the date the financial statements were available to be issued.

Note 2. Description of the Plan

The Plan was established as a result of collective bargaining to provide retirement, disability and survivor benefits for eligible participants. The Plan is primarily funded 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.

Under current provisions of the Plan, a participant earns one year of eligibility service for each calendar year in which 500 or more hours of service are performed. Partial years of eligibility service can be earned for each calendar year with at least 125 hours of service performed. Full vesting of benefits is attained for participants who have earned five years of eligibility service.

Under current provisions of the Plan, a participant is eligible for a normal retirement pension benefit at age 65 or older with five or more years of eligibility service. The Plan also offers early retirement, 30-year early retirement and disability pension benefits. Pension benefits are payable monthly and are generally equal to an amount based on the number of years of eligibility service at the applicable accrual rate. The Plan also offers death benefits for eligible surviving beneficiaries.

The rights of participants whose final period of covered employment terminated prior to various plan mergers effective January 1, 2013 are determined in accordance with the terms of the merging plan in which the individual participated as it existed on the date the participant terminated covered employment.

Participants should refer to the summary plan description for more complete information.

Note 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 for while other benefits may not be provided at all.

Note 4. Tax Status

The Plan's latest determination letter is dated August 1, 2016, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of 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. The Plan's administrator and Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. They therefore believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date. The Plan is subject to tax, however, on any unrelated business income. The Plan receives a flow-through of partnership income through its investments structured as partnerships. Taxes paid on such income are not considered to be material to the financial statements.

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

Note 5. Funding Policy

Participating employers contribute such amounts as specified in their collective bargaining agreements, which vary depending on the geographic area as well as the type of work performed. Generally, hourly contribution rates ranged from \$1.97 to \$14.40 during the years ended June 30, 2024 and 2023.

The Plan's actuary has advised that the minimum funding requirements of ERISA were being met as of July 1, 2023.

Note 6. Actuarial Information

An actuarial valuation of the Plan was made by Cheiron, Inc. as of June 30, 2023. Information in the report included the following:

Actuarial present value of accumulated plan benefits:	
Vested benefits	
Participants currently receiving payments	\$ 956,227,849
Other vested benefits	<u>561,726,038</u>
Total vested benefits	1,517,953,887
Nonvested benefits	<u>123,486,183</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 1,641,440,070</u></u>

Note 6. Actuarial Information (continued)

As reported by the actuary, the changes in the present value of accumulated plan benefits during the year ended June 30, 2023 were as follows:

Actuarial present value of accumulated plan benefits at beginning of year		\$ 1,580,659,596
Increase (decrease) during the year attributable to:		
Benefits accumulated and actuarial gain or loss	\$ 49,442,884	
Interest	113,073,365	
Benefits paid	(99,122,261)	
Change in administrative expense load assumption	(806,604)	
Administrative expenses paid	<u>(1,806,910)</u>	
Net increase		<u>60,780,474</u>
Actuarial present value of accumulated plan benefits at end of year		<u>\$ 1,641,440,070</u>

The actuarial valuation was prepared using the unit credit cost method. Some of the more significant actuarial assumptions used in the valuation were as follows:

- Mortality rates:

Healthy lives:

125% and 112%, for males and females, respectively, of the RP-2014 Blue Collar Healthy Annuitant Mortality Table adjusted to 2006 with generational mortality improvement using Scale MP-2019

Disabled lives:

RP-2014 Disabled Retiree Mortality Table adjusted to 2006 with generational mortality improvement using Scale MP-2019

- Retirement rates:

<u>Age</u>	<u>Less than 30 years of service</u>	<u>30 or more years of service</u>
< 55	N/A	40%
55	15%	40%
56	8%	25%
57 - 58	10%	25%
59	12%	25%
60	15%	30%
61	20%	30%
62	25%	30%
63 - 64	25%	50%
65+	100%	100%

Note 6. Actuarial Information (continued)

- Interest rate:
7.25%

Actuarial assumption changes included in the valuation as of June 30, 2023 reflect the ratio of present value of administrative expenses decreasing from 1.80% to 1.75%.

The actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were 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.

Since information on the accumulated plan benefits at June 30, 2024 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 June 30, 2024 and the changes in its financial status for the year then ended, but a presentation of the net assets available for benefits and the changes therein as of and for the year ended June 30, 2024. The complete financial status is presented as of June 30, 2023.

As of July 1, 2024, the Plan's actuary has certified that the Plan is in neither critical nor endangered status ("green zone"), within the meaning of the Pension Protection Act of 2006, as amended.

Note 7. Fair Value Measurements

The *Fair Value Measurements and Disclosures* Topic of the FASB Accounting Standards Codification established 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 following describes the three levels of the fair value hierarchy.

Note 7. Fair Value Measurements (continued)

Basis of Fair Value Measurement

Level 1	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities
Level 2	Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly
Level 3	Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable

The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth, by level within the fair value hierarchy, the Plan's investment assets at fair value as of June 30, 2024 and 2023. As required, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. In accordance with generally accepted accounting principles, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the following tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits. Certain reclassifications have been made to the prior year classifications to conform with the current year presentation.

Fair Value Measurements at 6/30/24 Using				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	<u>Total</u>			
U.S. Government obligations	\$ 27,282,500	\$ 27,282,500	\$ -	\$ -
U.S. Government Agency obligations	16,850,098	-	16,850,098	-
Corporate bonds and notes	53,196,811	-	53,196,811	-
Municipal obligations	3,984,382	-	3,984,382	-
Mutual funds	61,550,443	61,550,443	-	-
Insurance contract	744,247	-	744,247	-
Short-term investments	12,423,627	-	12,423,627	-
	176,032,108	<u>\$ 88,832,943</u>	<u>\$ 87,199,165</u>	<u>\$ -</u>
Investments measured at net asset value:				
Common collective trusts	1,056,402,192			
Partnerships	361,960,984			
Total	<u>\$ 1,594,395,284</u>			

Note 7. Fair Value Measurements (continued)

		Fair Value Measurements at 6/30/23 Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	<u>Total</u>			
U.S. Government obligations	\$ 27,394,957	\$ 27,394,957	\$ -	\$ -
U.S. Government Agency obligations	14,678,279	-	14,678,279	-
Corporate bonds and notes	44,141,804	-	44,141,804	-
Municipal obligations	4,000,700	-	4,000,700	-
Corporate stocks	180,066,381	180,066,381	-	-
Mutual funds	448,006,703	448,006,703	-	-
Insurance contract	690,767	-	690,767	-
Short-term investments	20,111,491	-	20,111,491	-
	<u>739,091,082</u>	<u>\$ 655,468,041</u>	<u>\$ 83,623,041</u>	<u>\$ -</u>
Investments measured at net asset value:				
Common collective trusts	349,861,979			
Partnerships	339,565,738			
Total	<u>\$ 1,428,518,799</u>			

Level 1 Measurements

U.S. Treasury securities and corporate stocks are traded in active markets on national and international securities exchanges and are valued at closing prices on the last business day of each period presented.

The fair values of the mutual funds are determined by reference to the funds' underlying assets, which consist principally of marketable equity and fixed income securities. Shares held in mutual funds are traded on national securities exchanges and are valued at the net asset value as of the last business day of each period presented.

Level 2 Measurements

U.S. Government Agency obligations, corporate bonds and notes, and municipal obligations are generally valued by benchmarking model-derived prices to quoted market prices and trade data for identical or comparable securities. To the extent that quoted prices are not available, fair value is determined based on a valuation model that includes inputs such as interest rate yield curves and credit spreads. Securities traded in markets that are not considered active are valued based on quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency. Securities that trade infrequently and therefore have little or no price transparency are valued using the investment manager's best estimates.

The insurance contract is a general account for which premiums and other guaranteed amounts are credited. The contract is carried at cost, which approximates fair value. This account is subject to minimum balance requirements to cover the cost of the guaranteed payments.

Short-term investments are valued at cost, which approximates their fair value.

Note 7. Fair Value Measurements (continued)Measurements Using Net Asset Value as a Practical Expedient

The fair values of the common collective trusts and partnerships are based on the net asset value per share (or its equivalent), used as a practical expedient to estimate fair value. The net asset value is based on the fair values of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported net asset value.

The common collective trusts and one partnership are direct filing entities (DFEs) that file a Form 5500 annual report with the U.S. Department of Labor. The Plan is not required to disclose the significant investment strategies of DFE investments. In May 2023, all redemptions from one common collective trust with a fair value of \$28,391,557 and \$30,494,948 at June 30, 2024 and 2023, respectively, were restricted pending the implementation of a three-phase strategy to stabilize, reposition and grow its portfolio in light of economic, interest rate and liquidity challenges. The fund manager stated that it cannot predict the duration of this restriction on redemptions. An adjustment to the fund's net asset value was not considered necessary as of either June 30, 2024 or 2023. No other significant redemption restrictions exist for the remaining DFE investments.

The following tables summarize information regarding the remaining partnerships, as of June 30, 2024 and 2023.

Note 7. Fair Value Measurements (continued)

Measurements Using Net Asset Value as a Practical Expedient (continued)

June 30, 2024				
Fair Value	Underlying Assets		Redemptions	
	Type	Concentration	Frequency	Notice Period
\$ 42,156,036	Real estate properties	90%	Quarterly	Up to 90 days
	Unconsolidated joint ventures - real estate	5%		
	Other	5%		
\$ 64,901,908	Master-feeder structure - portfolio funds	97%	Quarterly	70 days
	Other	3%		
\$ 31,488,279	Investments in limited partnerships:		Not available	N/A
	Buyout	43%		
	Venture capital	25%		
	Special situation	22%		
	Secondaries	7%		
	Other	3%		
\$ 49,732,055	Master-feeder structure - infrastructure investments	100%	Not available	N/A
\$ 31,660,775	Global feeder fund - global private equity investments	100%	Not available	N/A
\$ 20,447,335	Infrastructure investments	100%	Not available	N/A
\$ 2,626,007	Private equity investments	100%	Not available	N/A
\$ 11,410,196	Private equity investments	100%	Not available	N/A

June 30, 2023				
Fair Value	Underlying Assets		Redemptions	
	Type	Concentration	Frequency	Notice Period
\$ 48,966,860	Real estate properties	90%	Quarterly	Up to 90 days
	Unconsolidated joint ventures - real estate	5%		
	Other	5%		
\$ 58,772,607	Master-feeder structure - portfolio funds	97%	Quarterly	70 days
	Other	3%		
\$ 36,689,158	Investments in limited partnerships:		Not available	N/A
	Buyout	41%		
	Venture capital	25%		
	Special situation	21%		
	Secondaries	8%		
	Other	5%		
\$ 41,545,207	Master-feeder structure - infrastructure investments	100%	Not available	N/A
\$ 32,998,774	Global feeder fund - global private equity investments	100%	Not available	N/A
\$ 18,279,586	Infrastructure investments	100%	Not available	N/A
\$ 8,531,337	Private equity investments	100%	Not available	N/A

Note 8. Commitments

The Plan participates in several partnership investments with outstanding purchase commitments totaling approximately \$37,800,000 at June 30, 2024.

Note 9. Related Organizations

The Plan is related to several entities, including a number of pension plans, health and welfare plans, apprenticeship and training funds, vacation plans and savings plans, all of which are tax-exempt trusts, as well as a regional council, which is a separate tax-exempt entity.

Note 10. Major Employer

During the years ended June 30, 2024 and 2023, contributions from one employer accounted for approximately 14% and 18%, respectively, of employer contributions. In the event this employer suspends contributions, the Plan would retain the risk of paying current fixed administrative expenses until the appropriate adjustments were made.

Note 11. Risks and Uncertainties

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

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 investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Due to inherent uncertainties involved in the valuations of investments that are not publicly traded, estimated fair values may differ materially from the values that would have been used had a ready market for underlying securities existed.

The Plan invests in securities with contractual cash flows, such as asset-backed securities, collateralized mortgage obligations and commercial mortgage-backed securities. The value, liquidity and related income of these securities are sensitive to change in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

The Plan holds alternative investments in which the general partner or investment manager is generally required to value the Plan's underlying investments at estimated fair values using various subjective techniques. In addition, the Plan has ownership interest in real estate funds.

Note 11. Risks and Uncertainties (continued)

The estimated fair values of these funds, as determined by the investment manager, may vary significantly from the prices at which the real estate investments within the fund would sell, and the amounts could be material.

The Plan invests in private investment funds which utilize a variety of trading strategies. These financial instruments contain various degrees of off-balance sheet risk, including both market risk and credit risk. Market risk is the risk of potential adverse changes to the value of the financial instruments and their derivatives because of changes in market conditions such as, but not limited to, interest and currency rate movements and volatility in commodity or security prices. Credit risk is the risk of the potential inability of counterparties to perform under the terms of contracts, which may be in excess of the amounts recorded in the respective investment fund's balance sheet.

As of June 30, 2024, the Plan held units in the Invesco UBC Russell 3000 Index Trust with a fair value of \$705,738,274 (approximately 44% of net assets available for benefits). As of June 30, 2023, the Plan held units in the Vanguard Institutional Index Fund with a fair value of \$319,094,127 (approximately 22% of net assets available for benefits). It is reasonably possible that changes in the fair value of the investment fund could materially affect the amounts reported in the statements of net assets available for benefits. If a significant decline in the fair value of the investment during the next year occurred, a change in the assumed rates of return used to calculate the present value of accumulated plan benefits may be needed.

Note 12. Department of Labor Investigation

In November 2024, the Department of Labor (DOL) began conducting a routine investigation of the Plan for the general purpose of determining compliance with the provisions of Title I of ERISA. To date, the Plan has provided to the DOL all requested information. Because the outcome of the investigation is not yet known, no amounts have been accrued in the accompanying financial statements for any liabilities which may arise. The Plan's Trustees and the Plan's legal counsel believe that the investigation is routine in nature and do not expect that it will have a materially adverse effect on the operations or financial condition of the Plan.



REPORT OF INDEPENDENT AUDITORS ON SUPPLEMENTAL SCHEDULES

To the Participants and Trustees of
Indiana/Kentucky/Ohio Regional
Council of Carpenters Pension Fund

We have audited the financial statements of Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund (the Plan) as of and for the years ended June 30, 2024 and 2023, and our report thereon dated March 4, 2025, which expressed an unmodified opinion on those financial statements, appears on pages 1 through 3. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. Supplemental Schedules 1 and 2 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

Legacy Professionals LLP

Schererville, Indiana

March 4, 2025

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions

Effective Date of Plan: July 1, 2012

Plan Year: July 1 through June 30

Benefit Accrual Period: July 1 through June 30

Eligibility Service:

<u>Hours</u>	<u>Service</u>
<125	0.00
125-249	0.25
250-374	0.50
375-499	0.75
500+	1.00

Former members of the KY and LOV Fund retain the pre-merger eligibility service rules where one hour in the trade is one vested year.

Accrued Benefit:

Combination of:

- Legacy Benefit (as described by the prior plan provisions)
- Future accruals
 - 1.20% multiplied by the first \$7.00 of a participant's contributions for an hour of service, plus
 - 1.60% of any contributions for the same contributory hour of service that exceeds \$7.00 per hour.

Normal Retirement

- a. Eligibility Age 65 and 5 years of eligibility service or participation
- b. Benefit Accrued Benefit

Early Retirement

- a. Eligibility Age 55 and 5 years of eligibility service
- b. Benefit Legacy Benefit
Reduced in accordance with prior plan
Future Accruals
Accrued Benefit reduced from age 65 by 6% per year from age 65.

Thirty (30) Year Early Retirement Pension

- a. Eligibility 30 years of eligibility service
- b. Benefit Accrued Benefit reduced by 6% per year from age 55.

Disability Retirement (all disabilities after January 1, 2013)

- a. Eligibility 5 years of eligibility service
- b. Benefit Accrued Benefit

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Deferred Vested Retirement

- a. Eligibility 5 years of eligibility service
- b. Benefit Regular pension: may elect early commencement with Legacy benefit determined under prior plan and future accruals reduced 6% per year from age 65.

Pre-retirement Spouse Death Benefit

- a. Eligibility 5 years of vesting service
- b. Benefit 100% of Accrued Benefit, reduced for early retirement and 100% J&S annuity

Normal Form of Benefit

Single Life Annuity

Optional Forms of Benefit

50%, 75% or 100% Joint and Survivor (with and without pop-up), 10-year Certain and Life

Changes since Last Valuation

None.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Plan Provisions for Northwest Indiana Regional Council of Carpenters Pension Plan (Prior to January 1, 2013)

Effective Date of Plan: July 1, 1962

Benefit Accrual Service:

0.1 year for each 150 hours in a plan year with a maximum of 2 years of credit for any plan year.

Normal Form of Benefit

Single life annuity

Accrued Benefit:

The sum of Parts A and B:

Part A – Monthly pension is 3.0% of total contributions up to \$0.57 per hour made for each covered employee.

Part B – Monthly pension ranges from \$5.70 to \$190.10 per year of benefit accrual service for average excess contribution rates ranging from \$0.10 to \$6.85 per hour. Effective June 1, 2011, the maximum excess contribution rate increased from \$6.65 to \$6.85 per hour. (See “Schedule of Part B Benefits” at end of Plan Summary). Average contribution rates are determined by using only hours worked where contributions are in excess of \$0.57.

Effective July 1, 2000, the Accrued Benefits for all active participants were increased by 10%, and the monthly pensions for all inactive participants were increased by 10%.

Normal Retirement

- a. Eligibility Attained age of 65 or the 5th anniversary of the date the employee became a participant.
- b. Benefit Accrued Benefit.

Early Retirement

- a. Eligibility Earliest of the following:
 - Age 60 and 10 or more years of eligibility credit
 - Age 55 and 25 or more years of eligibility credit
 - Age 50 and 30 or more years of eligibility credit
- b. Benefit Accrued Benefit reduced by 3% for each year that retirement precedes age 65. There is no reduction for participants who retire at age 55 with 25 years of eligibility credit or at age 50 with 30 years of eligibility credit.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Disability Retirement (only for disabilities prior to January 1, 2013)

- a. Eligibility Permanent and Total Disability
Cessation of covered employment due to onset of permanent and total disability after completion of at least 5 years of vesting service. Onset of disability must be prior to age 62.
- Occupational Disability
Same as Permanent and Total Disability except participant is capable of doing work other than as a carpenter.
- b. Benefit Permanent and Total Disability
Accrued Benefit as of the date of disability reduced 10% per year for less than 10 years of vesting service. The monthly pension increases to the Accrued Benefit (without reduction) at the earliest age at which the participant would have been eligible to receive an unreduced retirement benefit.
- Occupational Disability
Same as permanent and Total Disability except the benefit is reduced by 25%. The monthly pension increases to the Accrued Benefit (without reduction) at the earliest age at which the participant would have been eligible to receive an unreduced retirement benefit.

Deferred Vested Retirement

- a. Eligibility 5 or more years of vesting service.
- b. Benefit Accrued Benefit, or if the participant retires early, the benefit is reduced in the same manner as an early retirement benefit.

Pre-retirement Spouse Death Benefit

- a. Eligibility At least 5 years of vesting service.
- b. Benefit 100% of the early retirement benefit, reduced for the 100% joint and survivor form. The benefit is payable at death. If the value of this benefit is less than the return of employer contributions, the spouse receives the return of contributions.

Death Benefit

- a. Eligibility Death before or after retirement and ineligible for surviving spouse benefit.
- b. Benefit Return of employer contributions, less any benefits paid to the employee.

Vesting Service

A year of vesting service is earned for each plan year in which the participant has at least 700 hours of Covered Employment.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Schedule of Part B Benefits

Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit
\$0.10	\$5.70	\$0.55	\$25.30	\$1.00	\$43.30	\$1.45	\$61.30
0.11	6.26	0.56	25.70	1.01	43.70	1.46	61.70
0.12	6.82	0.57	26.10	1.02	44.10	1.47	62.10
0.13	7.38	0.58	26.50	1.03	44.50	1.48	62.50
0.14	7.94	0.59	26.90	1.04	44.90	1.49	62.90
0.15	8.50	0.60	27.30	1.05	45.30	1.50	63.30
0.16	9.06	0.61	27.70	1.06	45.70	1.51	63.70
0.17	9.62	0.62	28.10	1.07	46.10	1.52	64.10
0.18	10.18	0.63	28.50	1.08	46.50	1.53	64.50
0.19	10.74	0.64	28.90	1.09	46.90	1.54	64.90
0.20	11.30	0.65	29.30	1.10	47.30	1.55	65.30
0.21	11.70	0.66	29.70	1.11	47.70	1.56	65.70
0.22	12.10	0.67	30.10	1.12	48.10	1.57	66.10
0.23	12.50	0.68	30.50	1.13	48.50	1.58	66.50
0.24	12.90	0.69	30.90	1.14	48.90	1.59	66.90
0.25	13.30	0.70	31.30	1.15	49.30	1.60	67.30
0.26	13.70	0.71	31.70	1.16	49.70	1.61	67.70
0.27	14.10	0.72	32.10	1.17	50.10	1.62	68.10
0.28	14.50	0.73	32.50	1.18	50.50	1.63	68.50
0.29	14.90	0.74	32.90	1.19	50.90	1.64	68.90
0.30	15.30	0.75	33.30	1.20	51.30	1.65	69.30
0.31	15.70	0.76	33.70	1.21	51.70	1.66	69.70
0.32	16.10	0.77	34.10	1.22	52.10	1.67	70.10
0.33	16.50	0.78	34.50	1.23	52.50	1.68	70.50
0.34	16.90	0.79	34.90	1.24	52.90	1.69	70.90
0.35	17.30	0.80	35.30	1.25	53.30	1.70	71.30
0.36	17.70	0.81	35.70	1.26	53.70	1.71	71.70
0.37	18.10	0.82	36.10	1.27	54.10	1.72	72.10
0.38	18.50	0.83	36.50	1.28	54.50	1.73	72.50
0.39	18.90	0.84	36.90	1.29	54.90	1.74	72.90
0.40	19.30	0.85	37.30	1.30	55.30	1.75	73.30
0.41	19.70	0.86	37.70	1.31	55.70	1.76	73.70
0.42	20.10	0.87	38.10	1.32	56.10	1.77	74.10
0.43	20.50	0.88	38.50	1.33	56.50	1.78	74.50
0.44	20.90	0.89	38.90	1.34	56.90	1.79	74.90
0.45	21.30	0.90	39.30	1.35	57.30	1.80	75.30
0.46	21.70	0.91	39.70	1.36	57.70	1.81	75.70
0.47	22.10	0.92	40.10	1.37	58.10	1.82	76.10
0.48	22.50	0.93	40.50	1.38	58.50	1.83	76.50
0.49	22.90	0.94	40.90	1.39	58.90	1.84	76.90
0.50	23.30	0.95	41.30	1.40	59.30	1.85	77.30
0.51	23.70	0.96	41.70	1.41	59.70	1.86	77.70
0.52	24.10	0.97	42.10	1.42	60.10	1.87	78.10
0.53	24.50	0.98	42.50	1.43	60.50	1.88	78.50
0.54	24.90	0.99	42.90	1.44	60.90	1.89	78.90

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Schedule of Part B Benefits (continued)

Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit
\$1.90	\$79.30	\$2.35	\$97.30	\$2.80	\$115.30	\$3.25	\$133.30
1.91	79.70	2.36	97.70	2.81	115.70	3.26	133.70
1.92	80.10	2.37	98.10	2.82	116.10	3.27	134.10
1.93	80.50	2.38	98.50	2.83	116.50	3.28	134.50
1.94	80.90	2.39	98.90	2.84	116.90	3.29	134.90
1.95	81.30	2.40	99.30	2.85	117.30	3.30	135.30
1.96	81.70	2.41	99.70	2.86	117.70	3.31	135.70
1.97	82.10	2.42	100.10	2.87	118.10	3.32	136.10
1.98	82.50	2.43	100.50	2.88	118.50	3.33	136.50
1.99	82.90	2.44	100.90	2.89	118.90	3.34	136.90
2.00	83.30	2.45	101.30	2.90	119.30	3.35	137.30
2.01	83.70	2.46	101.70	2.91	119.70	3.36	137.70
2.02	84.10	2.47	102.10	2.92	120.10	3.37	138.10
2.03	84.50	2.48	102.50	2.93	120.50	3.38	138.50
2.04	84.90	2.49	102.90	2.94	120.90	3.39	138.90
2.05	85.30	2.50	103.30	2.95	121.30	3.40	139.30
2.06	85.70	2.51	103.70	2.96	121.70	3.41	139.70
2.07	86.10	2.52	104.10	2.97	122.10	3.42	140.10
2.08	86.50	2.53	104.50	2.98	122.50	3.43	140.50
2.09	86.90	2.54	104.90	2.99	122.90	3.44	140.90
2.10	87.30	2.55	105.30	3.00	123.30	3.45	141.30
2.11	87.70	2.56	105.70	3.01	123.70	3.46	141.70
2.12	88.10	2.57	106.10	3.02	124.10	3.47	142.10
2.13	88.50	2.58	106.50	3.03	124.50	3.48	142.50
2.14	88.90	2.59	106.90	3.04	124.90	3.49	142.90
2.15	89.30	2.60	107.30	3.05	125.30	3.50	143.30
2.16	89.70	2.61	107.70	3.06	125.70	3.51	143.70
2.17	90.10	2.62	108.10	3.07	126.10	3.52	144.10
2.18	90.50	2.63	108.50	3.08	126.50	3.53	144.50
2.19	90.90	2.64	108.90	3.09	126.90	3.54	144.90
2.20	91.30	2.65	109.30	3.10	127.30	3.55	145.30
2.21	91.70	2.66	109.70	3.11	127.70	3.56	145.70
2.22	92.10	2.67	110.10	3.12	128.10	3.57	146.10
2.23	92.50	2.68	110.50	3.13	128.50	3.58	146.50
2.24	92.90	2.69	110.90	3.14	128.90	3.59	146.90
2.25	93.30	2.70	111.30	3.15	129.30	3.60	147.30
2.26	93.70	2.71	111.70	3.16	129.70	3.61	147.70
2.27	94.10	2.72	112.10	3.17	130.10	3.62	148.10
2.28	94.50	2.73	112.50	3.18	130.50	3.63	148.50
2.29	94.90	2.74	112.90	3.19	130.90	3.64	148.90
2.30	95.30	2.75	113.30	3.20	131.30	3.65	149.30
2.31	95.70	2.76	113.70	3.21	131.70	3.66	149.70
2.32	96.10	2.77	114.10	3.22	132.10	3.67	150.10
2.33	96.50	2.78	114.50	3.23	132.50	3.68	150.50
2.34	96.90	2.79	114.90	3.24	132.90	3.69	150.90

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Schedule of Part B Benefits (continued)

Average Excess Contribution Rate	Part B Benefit		Average Excess Contribution Rate	Part B Benefit	Average Excess Contribution Rate	Part B Benefit
\$3.70	\$151.30		\$4.05	\$165.30	\$4.40	\$179.30
3.71	151.70		4.06	165.70	4.41	179.70
3.72	152.10		4.07	166.10	4.42	180.10
3.73	152.50		4.08	166.50	4.43	180.50
3.74	152.90		4.09	166.90	4.44	180.90
3.75	153.30		4.10	167.30	4.45	181.30
3.76	153.70		4.11	167.70	4.46	181.70
3.77	154.10		4.12	168.10	4.47	182.10
3.78	154.50		4.13	168.50	4.48	182.50
3.79	154.90		4.14	168.90	4.49	182.90
3.80	155.30		4.15	169.30	4.50	183.30
3.81	155.70		4.16	169.70	4.51	183.70
3.82	156.10		4.17	170.10	4.52	184.10
3.83	156.50		4.18	170.50	4.53	184.50
3.84	156.90		4.19	170.90	4.54	184.90
3.85	157.30		4.20	171.30	4.55	185.30
3.86	157.70		4.21	171.70	4.56	185.70
3.87	158.10		4.22	172.10	4.57	186.10
3.88	158.50		4.23	172.50	4.58	186.50
3.89	158.90		4.24	172.90	4.59	186.90
3.90	159.30		4.25	173.30	4.60	187.30
3.91	159.70		4.26	173.70	4.61	187.70
3.92	160.10		4.27	174.10	4.62	188.10
3.93	160.50		4.28	174.50	4.63	188.50
3.94	160.90		4.29	174.90	4.64	188.90
3.95	161.30		4.30	175.30	4.65	189.30
3.96	161.70		4.31	175.70	4.66	189.70
3.97	162.10		4.32	176.10	4.67	190.10
3.98	162.50		4.33	176.50		
3.99	162.90		4.34	176.90		
4.00	163.30		4.35	177.30		
4.01	163.70		4.36	177.70		
4.02	164.10		4.37	178.10		
4.03	164.50		4.38	178.50		
4.04	164.90		4.39	178.90		

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Plan Provisions for Lower Ohio Valley District Council Pension Trust Fund (Prior to January 1, 2013)

Effective Date of Plan: April 1, 1967

Year of Service

Plan Year with at least one hour

Normal Form of Payment

Single life annuity with the first 60 months guaranteed

Accrued Benefit

Sum of the Past Service Benefit, if any, and his Future Service Benefit as follows:

Past Service Benefit - Participants Past Service Benefit shall be computed by multiplying \$1.50 by the number of years of Service with which he is credited for the period April 1, 1957 to April 1, 1967, less \$1.50 for each year of Service after April 1, 1968 and before April 1, 1978, during which the Participant is not in a retired status and receiving benefits from the Plan.

Future Service Benefit - Participants Future Service Benefit shall be computed by taking 3.60% of the Employer Contributions made on his behalf subsequent to April 1, 1967 and through April 30, 2006, then 3.00% to September 30, 2007 and 2.75% through July 31, 2010 and 2.00% thereafter.

Normal Retirement

- a. Eligibility Age 60 and 5 years of service
- b. Benefit Accrued Benefit

Early Retirement

- a. Eligibility Age 55 and 10 years of service.
- b. Benefit Accrued Benefit reduced according to the age of the Participant as follows:

AGE AT EARLY RETIREMENT	PERCENT OF NORMAL RETIREMENT BENEFIT
55	85%
56	88%
57	91%
58	94%
59	97%

Disability Retirement (only for disabilities prior to January 1, 2013)

- a. Eligibility 10 years of service
- b. Benefit Normal Retirement Benefit

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Deferred Vested Retirement

- a. Eligibility 5 years of service
- b. Benefit Accrued Benefit, or if the participant retires early, the benefit is reduced in the same manner as an early retirement benefit.

Pre-Retirement Death Benefit

- a. Eligibility The spouse may receive one of the following Pre-Retirement Death Benefit if eligible.
- b. Type 1 – 100% Survivor Benefit to Spouse The Spouse of a deceased Employee who would have been eligible to receive a Joint and 100% Survivor Benefit, had he applied for such benefit just prior to his death, shall receive a monthly benefit equal to the amount the Spouse would have received had the deceased Employee made such application.
- c. Type 2 – Lump-Sum Payment of Percentage of Employer Contributions The Beneficiary of a deceased Employee who had less than 5 years of Service prior to his death shall be eligible to receive a lump-sum payment in an amount equal to 100% of the Employer Contributions made on behalf of the deceased Employee.
- d. Type 3 – Five-Year Certain Benefit The Beneficiary of a deceased Employee who had 5 or more years of Service and had not received any Normal Retirement Benefits, Early Retirement Benefits or Total and Permanent Disability Benefits shall be eligible to receive a monthly income in an amount equal to the Participant's Normal Retirement Benefit as of the date of death reduced according to the age at the time of death of the participant as follows (Payments shall continue for 60 months.)

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Special Supplemental Benefit

- a. Eligibility
- The participant must retire or become a disability recipient on or after April 1, 1998.
 - The participant must be a normal or early retiree between the ages of 55 and 65 or be a disability recipient.
- b. Benefit The benefit is payable 4 times a year on the first day of the 3rd month of each benefit quarter of the Plan Year.

This Special Supplement Benefit is based on the following table:

Age at Retirement	YEARS OF SERVICE				
	5	10	15	20	25 or More
55	\$ 85	\$170	\$255	\$340	\$425
56	\$ 88	\$176	\$264	\$352	\$440
57	\$ 91	\$182	\$273	\$364	\$455
58	\$ 94	\$188	\$282	\$376	\$470
59	\$ 97	\$194	\$291	\$388	\$485
60	\$100	\$200	\$300	\$400	\$500
61	\$100	\$200	\$300	\$400	\$500
62	\$100	\$200	\$300	\$400	\$500
63	\$100	\$200	\$300	\$400	\$500
64	\$100	\$200	\$300	\$400	\$500

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Plan Provisions for Kentucky State District Council of Carpenters Pension Trust Fund
(Prior to January 1, 2013)

Effective Date of Plan: July 1, 1966

Year of Service

Plan Year with at least one hour

Normal Form of Payment

Single life annuity with the first 60 months guaranteed

Accrued Benefit

Sum of the Past Service Benefit, if any, and his Future Service Benefit as follows:

Past Service Benefit - \$2.00 times years of service prior to the effective date of the Plan, maximum 10 years.

Future Service Benefit - A Participants Future Service Benefit shall be computed by taking 3.90% of the credited contributions made on his behalf prior to June 30, 2004, then 2.95% of credited contributions between July 1, 2004 and June 30, 2007, and then 2.42% of credited contributions made after July 1, 2007 through December 31, 2012.

Normal Retirement

- a. Eligibility Earlier of:
 - Age 62 and 5 years of service
 - Age 65 and 5 years of participation.
- b. Benefit Accrued Benefit

Early Retirement

- a. Eligibility Earliest of the following:
 - Age 57 and 5 or more years of service
 - 30 years of service
- b. Benefit Accrued Benefit reduced by 3% each year under age 62. No reduction if 30 years of service.

Disability Retirement (only for disabilities prior to January 1, 2013)

- a. Eligibility Under age 57. 10 years of service. Disabled while active.
- b. Benefit 70% of vested, minimum \$50. Payable until the earlier of age 57, recovery or death. Early at age 57.

Vested Benefit

- a. Eligibility 5 years of service. Terminated covered employment.
- b. Benefit Accrued Benefit

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Pre-retirement Lump-Sum Death Benefit

- a. Eligibility Death with less than 5 years of service.
- b. Benefit 100% of non-forfeited credited contributions. Payable as a lump-sum to beneficiary.

Pre-retirement Death Benefit

- a. Eligibility Death while vested. Ineligible for surviving spouse or surviving spouse elects in lieu of surviving spouse benefit.
- b. Benefit Normal or Early Retirement benefit payable for 60 months to beneficiary.

Pre-retirement Spouse Death Benefit

- a. Eligibility Death of vested participant with eligible spouse before earliest retirement age.
- b. Benefit 100% of participant's joint and 100% survivor. Payable to spouse for life commencing when participant would have reached earliest retirement age.
- c. Eligibility Death of vested participant with eligible spouse after earliest retirement age.
- d. Benefit 100% of participant's joint and 100% survivor. Payable to spouse for life.

Supplemental Retirement Benefit

- a. Eligibility Age 57 with 5 years of service or 30 years of service, recognizing initiation dates with Paducah and Ashland Locals, including one year after effective date, retired before July 1, 2007.
- b. Benefit \$50 per month for every 5 full years of service with a maximum monthly amount of \$250. Payable until age 65.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Plan Provisions for Carpenters Local Union No. 215 Pension Fund (Prior to January 1, 2013)

Effective Date of Plan: April 1, 1969

Year of Service

Beginning April 1, 1997:

Hours	Credited Service
< 250	0.00
205 – 499	0.25
500 – 749	0.50
750 – 999	0.75
1,000+	1.00

Credited Service for Plan Years before April 1, 1997 were earned under the schedules in effect for those Plan Years.

Normal Form of Benefit

Life Annuity with 60 monthly payments guaranteed.

Accrued Benefit

Sum of the following:

- Accumulated Accrued Benefit as of March 31, 1990, plus
- 3% of Employer contributions from April 1, 1990 through March 31, 2004, plus
- 2.5% of Employer contributions from April 1, 2004 through March 31, 2005, plus
- 2.0% of employer contributions made after March 31, 2005 through December 31, 2012

Employer contributions made prior to the Employee becoming a Participant in the Plan and, effective June 1, 2009, \$.75 of each hourly employer contribution will not be included in the determination of the Normal Retirement Benefit.

Normal Retirement

- | | |
|----------------|--|
| a. Eligibility | Age 65 and the 5 th anniversary of the Employee's participation |
| b. Benefit | Accrued Benefit |

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Summary of Plan Provisions (continued)

Early Retirement

- a. Early Retirement Age Earliest of the following:
- Age 55 and 10 years of service
 - Age 60 and 5 years of service
- b. Early Retirement Benefit If an Employee elects early retirement with at least five years, but fewer than 20 years of credited service, his Normal Retirement Benefit will be reduced by .5% for each month by which his Early Retirement Date precedes his Normal Retirement Date.
- If an Employee elects early retirement with 20 or more years of Credited Service, such reduction shall apply to the number of months by which his Early Retirement Date precedes the first day of the month following the date on which the Participant turns age 62.
- An Employee's Early Retirement Benefit will not be less than the Early Retirement Benefit determined under the provisions of the Plan in effect on March 31, 2004 and based on his Accrued Benefit as of March 31, 2004.

Disability Retirement (only for disabilities prior to January 1, 2013)

- a. Eligibility 5 years of service
- b. Benefit Age 60 Early Retirement Benefit payable immediately reduced by 0.1667% for each month by which the Disability Retirement Date precedes age 60 (up to 120 months) and an additional 0.0833% per month for each month by which the Disability Retirement Date precedes age 50.

Termination Benefit

An Employee who terminates his employment after completing five years of Credited Service has the right to receive a vested benefit commencing on his Normal or Early Retirement Date. The amount of vested benefit is equal to his Normal Retirement Benefit earned up to the date of termination.

Death Benefit

- a. Before Retirement Spouse's Benefit: If a vested, married Employee dies, the spouse is eligible for a monthly benefit commencing immediately (if the Employee was eligible for retirement) or deferred until the Employee's earliest retirement date (if the Employee is not yet eligible for retirement). The amount of the benefit is the amount the spouse would have received had the Employee terminated his service on his date of death, retired with a joint and 100% survivor benefit and then died.
- Lump-Sum Benefit: If a deceased Employee does not qualify for the Spouse's Benefit but is vested or had 500 hours of service in the Plan Year of death or the preceding Plan Year, his Beneficiary will receive a lump-sum benefit equal to all Employer Contributions made to the Plan on the Employee's behalf.
- b. After Retirement Dependent upon the form of payment of the retirement benefit.

Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
Summary of Attached Schedules for Assets Held for Investment Purposes
June 30, 2024
Plan # 001
EIN: 51-6123713

	COST/ FAIR VALUE
FORM 5500, LINE 1C(1)	
INTEREST BEARING CASH:	
BMO GOV'T MONEY MARKET FUND	\$ 11,338,154
GS FIN SQ GOV #466	1,078,531
COLTV SHORT TERM INVESTMENT FUND	<u>6,942</u>
TOTAL INTEREST-BEARING CASH	<u>12,423,627</u>

Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
Summary of Attached Schedules for Assets Held for Investment Purposes
June 30, 2024
Plan # 001
EIN: 51-6123713

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>
BMO Harris Bank		
U.S. Government securities	\$ 47,251,518	\$ 44,132,598
Corporate debt instruments	55,616,459	53,196,811
Mutual funds	55,000,951	61,550,443
Other (Municipal obligations)	4,148,765	3,984,382

Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
Summary of Attached Schedules for Assets Held for Investment Purposes
June 30, 2024
Plan # 001

EIN: 51-6123713

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>
Limited Partnerships		
Portfolio Advisors Private Equity Fund VIII (Offshore), L.P.	26,280,487	31,488,279
Grosvenor Institutional Partners, L.P.	32,500,000	64,901,908
RCP Multi-Strategy Fund, LP	6,598,542	11,410,196
Blackstone Infrastructure Partners - V Feeder L.P.	34,627,557	49,732,055
IIF ERISA Hedged LP	15,788,385	20,447,335
American Core Realty Fund, LLC	34,722,657	42,156,036
PEG Global Private Equity	2,250,000	2,626,007
HarbourVest 2018 Global Feeder Fund L.P.	24,750,000	31,660,775
	<u>\$ 177,517,628</u>	<u>\$ 254,422,591</u>
Common and Collective Trusts		
ASB Allegiance Real Estate Fund	18,163,031	33,523,895
Northern Trust		
Intermediate Gov't Credit Bond Index Fund	88,840,712	102,382,402
AFL-CIO Building Investment Trust	23,639,128	28,391,557
Credit Suisse Floating Rate Trust	40,000,000	62,274,517
UBC Russell 3000 Index Trust	579,022,045	705,738,274
NIS Core Fixed Income Fund	48,700,000	54,924,512
Wellington CIF II Core Bond	67,978,964	63,314,049
	<u>\$ 866,343,880</u>	<u>\$ 1,050,549,206</u>
103-12 Investment Entities		
ProLoan Bond Fund	5,000,000	5,852,986
Parametric Defensive Equity Fund	49,200,000	107,538,393
	<u>\$ 54,200,000</u>	<u>\$ 113,391,379</u>
Insurance Co. General Account		
Principal Life Insurance Company	<u>\$ 776,942</u>	<u>\$ 744,247</u>

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
Equity										
Equity Funds										
International										
AL	- Vanguard Total International Stock Index Fund #1869 921909784 / VTSNX	475,697.066	37.55	55,000,951.10 115.622	61,550,443.37 129.390	6,549,492.27	3.87		1,885,187.00 3.96300	3.06%
Total International			37.55	55,000,951.10	61,550,443.37	6,549,492.27	3.87	0.00	1,885,187.00	3.06%
Other										
Treasury and Federal Agencies										
Short (Less Than 5 Years)										
AD	- Federal Home Ln Mtg Corp Partn Gold Group #V60358 3.000% Dtd 11/01/2013 Due 12/01/2028 IPD14 3132KEMF9	67,134.700	.06	68,980.89 102.750	64,598.35 96.222	- 4,382.54	.00	167.83	2,014.00 0.03000	3.12%
AD	- Federal Natl Mtg Assn 0.375% Dtd 08/27/2020 Due 08/25/2025 Non-Callable 3135G05X7	880,000.000	.82	877,660.60 99.734	834,424.80 94.821	- 43,235.80	.05	1,155.00	3,300.00 0.00375	.40%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd Ser K 039 CI A 2 3.303% Dtd 09/01/2014 Due 07/25/2024 IPD24 3137BDCW4	112,191.860	.11	109,378.30 97.492	111,762.15 99.616	2,383.85	.01	308.80	3,705.00 0.03303	3.32%
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd 2.995% Dtd 03/01/2016 Due 12/25/2025 IPD24 3137BN6G4	525,000.000	.50	515,648.44 98.219	509,114.87 96.974	- 6,533.57	.03	1,310.31	15,723.00 0.02995	3.09%
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd 2.673% Dtd 06/01/2016 Due 03/25/2026 IPD24 3137BPW21	530,000.000	.50	540,795.70 102.037	509,136.71 96.063	- 31,658.99	.03	1,180.57	14,166.00 0.02673	2.78%
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd 3.121% Dtd 11/01/2017 Due 08/25/2024 Ipd 24 3137FBTA4	505,543.390	.50	504,824.35 99.858	502,783.88 99.454	- 2,040.47	.03	1,290.82	15,489.00 0.03064	3.08%
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd Ser K 733 CI A 2 Fltg Rate Dtd 11/01/2018 Due 08/25/2025 IPD24 3137FJXQ7	456,251.570	.44	492,680.41 107.984	447,877.44 98.164	- 44,802.97	.03	1,425.78	17,109.00 0.03750	3.82%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #AE0286 5.000% Dtd 08/01/2010 Due 04/01/2025 IPD24 31419AJ81	16.160	.00	17.23 106.621	16.02 99.149	- 1.21	.00	0.06	0.05000	5.04%
AD	- GNMA Gtd Passthru CTF Pool #434220 7.00% Dtd 03/01/1999 Due 02/15/2029 IPD14 36207KK90	752.620	.00	763.33 101.423	752.66 100.005	- 10.67	.00	4.39	52.00 0.07000	7.00%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- US Treasury Note 2.375% Dtd 08/15/2014 Due 08/15/2024 912828D56	510,000.000	.50	516,502.48 101.275	508,072.20 99.622	- 8,430.28	.03	4,584.92	12,112.00 0.02375	2.38%
AD	- US Treasury Note 2.00% Dtd 02/15/2015 Due 02/15/2025 912828J27	840,000.000	.81	823,064.09 97.984	822,855.60 97.959	- 208.49	.05	6,323.07	16,800.00 0.02000	2.04%
AD	- US Treasury Note 2.00% Dtd 11/15/2016 Due 11/15/2026 912828U24	1,900,000.000	1.77	1,884,963.52 99.209	1,788,242.00 94.118	- 96,721.52	.11	4,874.99	38,000.00 0.02000	2.12%
AD	- US Treasury Note 1.625% Dtd 09/30/2019 Due 09/30/2026 912828YG9	905,000.000	.84	934,027.24 103.207	847,134.30 93.606	- 86,892.94	.05	3,696.65	14,706.00 0.01625	1.74%
AD	- US Treasury Note 1.50% Dtd 08/15/2016 Due 08/15/2026 9128282A7	1,155,000.000	1.07	1,125,918.84 97.482	1,081,010.70 93.594	- 44,908.14	.07	6,520.67	17,325.00 0.01500	1.60%
AD	- US Treasury Note 2.75% Dtd 02/15/2018 Due 02/15/2028 9128283W8	2,815,000.000	2.62	3,065,847.80 108.911	2,654,516.85 94.299	- 411,330.95	.17	29,166.24	77,412.00 0.02750	2.92%
AD	- US Treasury Note 3.125% Dtd 11/15/2018 Due 11/15/2028 9128285M8	1,085,000.000	1.02	1,068,391.37 98.469	1,030,435.35 94.971	- 37,956.02	.06	4,330.41	33,906.00 0.03125	3.29%
AD	- US Treasury Note 2.375% Dtd 05/15/2019 Due 05/15/2029 9128286T2	2,235,000.000	2.01	2,419,868.22 108.272	2,041,449.00 91.340	- 378,419.22	.13	6,801.98	53,081.00 0.02375	2.60%
Total Short (Less Than 5 Years)			13.58	14,949,332.81	13,754,182.88	- 1,195,149.93	.86	73,142.49	334,900.00	2.43%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
Intermediate (5-10 Years)										
AD	- Federal Home Ln Mtg Corp Partn Gold Group #G15144 2.500% Dtd 07/01/2014 Due 07/01/2029 IPD14 3128MD5D1	111,875.256	.11	113,343.61 101.312	106,974.00 95.619	- 6,369.61	.01	233.07	2,796.00 0.02500	2.61%
AD	- Federal Home Ln Mtg Corp Partn Gold Group #G15922 3.000% Dtd 08/01/2016 Due 08/01/2031 IPD14 3128MEYT2	100,697.720	.09	106,314.74 105.578	95,729.29 95.066	- 10,585.45	.01	251.74	3,020.00 0.03000	3.16%
AD	- Federal Home Ln Mtg Corp Partn Gold Group #G18527 3.000% Dtd 10/01/2014 Due 10/01/2029 IPD14 3128MMSR5	102,237.725	.10	106,214.28 103.890	97,944.76 95.801	- 8,269.52	.01	255.59	3,067.00 0.03000	3.13%
AD	- Federal Home Ln Mtg Corp Partn Gold Group #G18569 3.000% Dtd 09/01/2015 Due 09/01/2030 IPD14 3128MMT37	48,748.100	.05	50,538.06 103.672	46,466.20 95.319	- 4,071.86	.00	121.87	1,462.00 0.03000	3.15%
AD	- Federal Home Ln Mtg Corp Partn Gold Group #G18578 3.000% Dtd 12/01/2015 Due 12/01/2030 IPD14 3128MMUC5	103,876.208	.10	108,144.90 104.109	98,880.80 95.191	- 9,264.10	.01	259.69	3,116.00 0.03000	3.15%
AD	- Federal Home Ln Mtg Corp Deb 6.25% Dtd 02/20/2002 Due 07/15/2032 3134A4KX1	795,000.000	.88	902,001.45 113.459	889,700.40 111.912	- 12,301.05	.06	23,050.34	49,687.00 0.06250	5.58%
AD	- Federal Natl Mtg Assn 0.875% Dtd 08/05/2020 Due 08/05/2030 Non-Callable 3135G05Q2	1,920,000.000	1.54	1,823,377.00 94.968	1,556,371.20 81.061	- 267,005.80	.10	6,813.33	16,800.00 0.00875	1.08%
AD	- Federal Natl Mtg Assn Nts 6.625% Dtd 11/03/2000 Due 11/15/2030 31359MGK3	1,160,000.000	1.28	1,406,522.80 121.252	1,297,204.80 111.828	- 109,318.00	.08	9,819.72	76,850.00 0.06625	5.92%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Federal Home Ln Mtg Corp Multiclass Mtg Partn Ctfs Gtd Ser K 146 Cl A 2 Fltg Rate Dtd 06/01/2022 Due 06/25/2032 IPD24 3137H7ZB2	640,000.000	.55	576,435.54 90.068	561,641.15 87.756	- 14,794.39	.04	1,557.33	18,688.00 0.02920	3.33%
AD	- Federal Natl Mtg Assn Gtd Passthr CTF Pool #252804 6.500% Dtd 09/01/1999 Due 10/01/2029 IPD24 31371HX94	431.900	.00	411.37 95.247	444.49 102.916	33.12	.00	2.33	28.00 0.06500	6.32%
AD	- Federal Natl Mtg Assn Gtd Passthr CTF Pool #AX8309 3.000% Dtd 11/01/2014 Due 11/01/2029 IPD24 3138YAGT6	87,037.100	.08	90,396.19 103.859	83,254.47 95.654	- 7,141.72	.01	217.59	2,611.00 0.03000	3.14%
AD	- Federal Natl Mtg Assn Gtd Passthr CTF Pool #582386 6.500% Dtd 05/01/2001 Due 05/01/2031 IPD24 31387E6X0	532.210	.00	526.99 99.019	547.84 102.937	20.85	.00	2.88	34.00 0.06500	6.31%
AD	- Federal Natl Mtg Assn Gtd Passthr CTF Pool #890790 3.000% Dtd 08/01/2017 Due 08/01/2032 IPD24 31410LUP5	122,973.410	.11	127,277.50 103.500	116,078.29 94.393	- 11,199.21	.01	307.43	3,689.00 0.03000	3.18%
AD	- US Treasury Note 0.625% Dtd 08/15/2020 Due 08/15/2030 91282CAE1	2,530,000.000	2.00	2,392,837.46 94.579	2,028,174.50 80.165	- 364,662.96	.13	5,956.55	15,812.00 0.00625	.78%
AD	- US Treasury Note 1.125% Dtd 02/15/2021 Due 02/15/2031 91282CBL4	2,385,000.000	1.93	2,268,858.17 95.130	1,950,953.85 81.801	- 317,904.32	.12	10,110.93	26,831.00 0.01125	1.38%
AD	- US Treasury Note 1.25% Dtd 08/15/2021 Due 08/15/2031 91282CCS8	2,785,000.000	2.23	2,534,094.72 90.991	2,260,695.90 81.174	- 273,398.82	.14	13,116.24	34,812.00 0.01250	1.54%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- US Treasury Note 2.75% Dtd 08/15/2022 Due 08/15/2032 91282CFF3	2,265,000.000	1.99	2,035,041.30 89.847	2,015,895.30 89.002	- 19,146.00	.13	23,466.03	62,287.00 0.02750	3.09%
AD	- US Treasury Note 4.125% Dtd 11/15/2022 Due 11/15/2032 91282CFV8	2,040,000.000	1.98	2,085,783.36 102.244	2,006,054.40 98.336	- 79,728.96	.13	10,786.65	84,150.00 0.04125	4.19%
AD	- US Treasury Note 3.375% Dtd 05/15/2023 Due 05/15/2033 91282CHC8	2,575,000.000	2.36	2,482,579.25 96.411	2,386,922.00 92.696	- 95,657.25	.15	10,302.00	86,906.00 0.03375	3.64%
AD	- US Treasury Note 4.375% Dtd 11/30/2023 Due 11/30/2030 91282CJM4	1,530,000.000	1.51	1,553,124.48 101.511	1,531,560.60 100.102	- 21,563.88	.10	5,689.88	66,937.00 0.04375	4.37%
AD	- US Treasury Note 4.00% Dtd 02/15/2024 Due 02/15/2034 91282CJZ5	1,240,000.000	1.19	1,199,400.47 96.726	1,203,866.40 97.086	4,465.93	.08	18,684.61	49,600.00 0.04000	4.12%
AD	- US Treasury Note 1.50% Dtd 02/15/2020 Due 02/15/2030 912828Z94	1,310,000.000	1.11	1,283,511.31 97.978	1,124,661.20 85.852	- 158,850.11	.07	7,395.74	19,650.00 0.01500	1.75%
Total Intermediate (5-10 Years)			21.18	23,246,734.95	21,460,021.84	- 1,786,713.11	1.35	148,401.54	628,833.00	2.93%
Long (Over 10 Years)										
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB0661 2.500% Dtd 04/01/2022 Due 04/01/2037 IPD24 3132CWWW0	704,388.962	.63	652,550.35 92.641	638,951.23 90.710	- 13,599.12	.04	1,467.47	17,609.00 0.02500	2.76%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8184 4.000% Dtd 09/01/2022 Due 10/01/2037 IPD24 3132D6CV0	516,929.820	.49	516,566.34 99.930	497,079.71 96.160	- 19,486.63	.03	1,723.09	20,677.00 0.04000	4.16%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8186 4.500% Dtd 08/01/2022 Due 09/01/2037 IPD24 3132D6CX6	713,624.290	.69	717,300.58 100.515	698,138.64 97.830	- 19,161.94	.04	2,676.09	32,113.00 0.04500	4.60%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8191 4.500% Dtd 09/01/2022 Due 10/01/2037 IPD24 3132D6C40	1,042,719.510	1.01	1,040,866.68 99.822	1,020,092.50 97.830	- 20,774.18	.06	3,910.19	46,922.00 0.04500	4.60%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8216 4.500% Dtd 02/01/2023 Due 03/01/2038 IPD24 3132D6DV9	151,380.770	.15	148,707.95 98.234	148,225.99 97.916	- 481.96	.01	567.67	6,812.00 0.04500	4.60%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8217 5.000% Dtd 02/01/2023 Due 03/01/2038 IPD24 3132D6DW7	1,036,675.990	1.02	1,034,810.17 99.820	1,028,693.58 99.230	- 6,116.59	.06	4,319.48	51,833.00 0.05000	5.04%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8220 5.500% Dtd 01/01/2023 Due 02/01/2038 IPD24 3132D6DZ0	996,095.250	.99	989,976.18 99.386	998,784.71 100.270	8,808.53	.06	4,565.43	54,785.00 0.05500	5.49%
AD	- Federal Home Ln Mtg Corp Partn CTF Group #SB8293 5.000% Dtd 03/01/2024 Due 04/01/2039 IPD24 3132D6GA2	451,403.640	.44	448,370.77 99.328	447,562.20 99.149	- 808.57	.03	1,880.84	22,570.00 0.05000	5.04%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA4667 3.500% Dtd 06/01/2022 Due 07/01/2037 IPD24 31418EFH8	362,501.950	.34	364,965.83 100.680	342,727.47 94.545	- 22,238.36	.02	1,057.29	12,687.00 0.03500	3.70%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA4713 4.000% Dtd 06/01/2022 Due 07/01/2037 IPD24 31418EGX2	554,344.320	.53	558,528.04 100.755	533,057.50 96.160	- 25,470.54	.03	1,847.81	22,173.00 0.04000	4.16%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA4797 4.000% Dtd 10/01/2022 Due 11/01/2037 IPD24 31418EKK5	415,106.823	.39	408,801.02 98.481	399,166.72 96.160	- 9,634.30	.03	1,383.68	16,604.00 0.04000	4.16%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA4825 5.000% Dtd 09/01/2022 Due 10/01/2037 IPD24 31418ELF5	515,979.346	.50	516,990.24 100.196	511,588.36 99.149	- 5,401.88	.03	2,149.91	25,798.00 0.05000	5.04%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA4991 5.500% Dtd 03/01/2023 Due 04/01/2038 IPD24 31418ERM4	408,245.922	.40	409,904.42 100.406	409,127.73 100.216	- 776.69	.03	1,871.12	22,453.00 0.05500	5.49%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA5014 5.000% Dtd 04/01/2023 Due 05/01/2038 IPD24 31418ESC5	356,095.450	.35	358,321.04 100.625	353,065.08 99.149	- 5,255.96	.02	1,483.73	17,804.00 0.05000	5.04%
AD	- Federal Natl Mtg Assn Gtd Passthru CTF Pool #MA5145 6.000% Dtd 08/01/2023 Due 09/01/2038 IPD24 31418EWF3	882,896.710	.88	888,790.13 100.668	892,131.81 101.046	3,341.68	.06	4,414.48	52,973.00 0.06000	5.94%
Total Long (Over 10 Years)			8.80	9,055,449.74	8,918,393.23	- 137,056.51	.56	35,318.28	423,813.00	4.75%
Total Treasury and Federal Agencies			43.56	47,251,517.50	44,132,597.95	- 3,118,919.55	2.77	256,862.31	1,387,546.00	3.14%
State and Municipal Short (Less Than 5 Years)										
AD	- Colorado Hsg & Fin Auth Taxable Single Family MT 2023 F Taxable 4.465% Dtd 05/10/2023 Due 05/01/2027 Non-Callable 1964802Y2	500,000.000	.49	500,000.00 100.000	493,945.00 98.789	- 6,055.00	.03	3,720.83	22,325.00 0.04465	4.52%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Dallas Fort Worth Tex Intl Arp Taxable JT Ref Bds 2019a Taxable 2.256% Dtd 08/01/2019 Due 11/01/2026 Callable 2350364M9	505,000.000	.47	505,000.00 100.000	473,078.95 93.679	- 31,921.05	.03	1,898.80	11,392.00 0.02256	2.41%
AD	- Hawaii ST Arpts Sys Customer F Taxable Bds 2019 A Taxable 2.008% Dtd 08/27/2019 Due 07/01/2024 Callable 41978CAX3	250,000.000	.25	250,000.00 100.000	250,000.00 100.000	0.00	.02	2,509.99	5,020.00 0.02008	2.01%
AD	- Honolulu Hawaii City & Cnty WA Taxable Ref Jr Second RE 2019 B Taxable 2.316% Dtd 11/06/2019 Due 07/01/2025 Callable 438701Y32	455,000.000	.44	455,000.00 100.000	441,527.45 97.039	- 13,472.55	.03	5,268.90	10,537.00 0.02316	2.39%
AD	- Metro Wastewtr Reclamation Dis Taxable Ref Bds 2019 B Taxable 2.363% Dtd 12/10/2019 Due 04/01/2027 Callable 59164GEQ1	510,000.000	.47	510,000.00 100.000	479,415.30 94.003	- 30,584.70	.03	3,012.82	12,051.00 0.02363	2.51%
AD	- Nebraska Pub Pwr Dist Rev Taxable Gen Bds 2019 B Taxable 2.421% Dtd 10/29/2019 Due 01/01/2026 Callable 63968A2C8	245,000.000	.23	245,000.00 100.000	235,256.35 96.023	- 9,743.65	.01	2,965.72	5,931.00 0.02421	2.52%
AD	- New York ST Urban Dev Corp Rev Taxable Personal Income 2017d Taxable 3.27% Dtd 12/21/2017 Due 03/15/2028 Callable 6500355X2	505,000.000	.47	494,266.15 97.874	478,891.50 94.830	- 15,374.65	.03	4,862.30	16,513.00 0.03270	3.45%
AD	- Raleigh N C Comb Enterprise Sy Ref Bds Taxable 2.275% Dtd 11/26/2019 Due 03/01/2026 Callable 751100MH8	420,000.000	.40	420,000.00 100.000	401,759.40 95.657	- 18,240.60	.03	3,185.00	9,555.00 0.02275	2.38%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- University Mich Univ Revs Taxable Gen Regents Bds 2020 B Taxable 1.004% Dtd 06/16/2020 Due 04/01/2025 Callable 914455UC2	305,000.000	.29	294,498.85 96.557	295,484.00 96.880	985.15	.02	765.54	3,062.00 0.01004	1.04%
AD	- Virginia ST Res Auth Infrastru Taxable Bds 2019 C Taxable 2.53% Dtd 11/20/2019 Due 11/01/2028 Non-Callable 92818NHP6	475,000.000	.43	475,000.00 100.000	435,024.00 91.584	- 39,976.00	.03	2,002.91	12,017.00 0.02530	2.76%
Total Short (Less Than 5 Years)			3.93	4,148,765.00	3,984,381.95	- 164,383.05	.25	30,192.81	108,403.00	2.72%
Total State and Municipal			3.93	4,148,765.00	3,984,381.95	- 164,383.05	.25	30,192.81	108,403.00	2.72%
Non-Government Obligations Short (Less Than 5 Years)										
AD	- AT&T Inc Gbl NT 2.30% Dtd 05/28/2020 Due 06/01/2027 Callable 00206RJX1	815,000.000	.74	762,301.20 93.534	753,915.75 92.505	- 8,385.45	.05	1,568.47	18,745.00 0.02300	2.49%
AD	- Abbott Laboratories Sr NT 3.75% Dtd 11/22/2016 Due 11/30/2026 Callable 002824BF6	915,000.000	.88	1,027,700.70 112.317	892,454.40 97.536	- 135,246.30	.06	2,975.52	34,312.00 0.03750	3.84%
AD	- Adobe Systems Incorporated Sr NT 2.15% Dtd 02/03/2020 Due 02/01/2027 Callable 00724PAC3	150,000.000	.14	150,694.50 100.463	139,902.00 93.268	- 10,792.50	.01	1,343.75	3,225.00 0.02150	2.31%
AD	- Adobe Inc Sr Gbl 4.80% Dtd 04/04/2024 Due 04/04/2029 Callable 00724PAF6	710,000.000	.70	706,940.25 99.569	710,759.70 100.107	3,819.45	.04	8,249.33	34,080.00 0.04800	4.79%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Allstate Corp Sr Gbl NT 0.75% Dtd 11/24/2020 Due 12/15/2025 Callable 020002BH3	565,000.000	.52	556,765.10 98.542	528,246.75 93.495	- 28,518.35	.03	188.33	4,237.00 0.00750	.80%
AD	- Amazon Com Inc 3.15% Dtd 02/22/2018 Due 08/22/2027 Callable 023135BC9	830,000.000	.78	873,616.80 105.255	788,118.20 94.954	- 85,498.60	.05	9,377.38	26,145.00 0.03150	3.32%
AD	- American Wtr Cap Corp Sr NT 3.40% Dtd 08/14/2014 Due 03/01/2025 Callable 03040WAL9	195,000.000	.19	215,276.60 110.398	192,147.15 98.537	- 23,129.45	.01	2,210.00	6,630.00 0.03400	3.45%
AD	- Amphenol Corp NT 4.75% Dtd 03/30/2023 Due 03/30/2026 Callable 032095AM3	850,000.000	.83	847,605.45 99.718	842,928.00 99.168	- 4,677.45	.05	10,219.09	40,375.00 0.04750	4.79%
AD	- Analog Devices Inc Sr NT 2.95% Dtd 04/08/2020 Due 04/01/2025 Callable 032654AS4	410,000.000	.40	439,894.40 107.291	402,579.00 98.190	- 37,315.40	.03	3,031.94	12,095.00 0.02950	3.00%
AD	- Anheuser Busch Inbev Wldw Inc 4.75% Dtd 01/23/2019 Due 01/23/2029 Callable 035240AQ3	650,000.000	.64	706,701.75 108.723	646,314.50 99.433	- 60,387.25	.04	13,563.89	30,875.00 0.04750	4.78%
AD	- Apple Inc Sr NT 2.05% Dtd 09/11/2019 Due 09/11/2026 Callable 037833DN7	805,000.000	.75	830,341.05 103.148	756,772.45 94.009	- 73,568.60	.05	5,053.81	16,502.00 0.02050	2.18%
AD	- Applied Matls Inc Sr Gbl 4.80% Dtd 06/11/2024 Due 06/15/2029 Callable 038222AS4	360,000.000	.35	358,895.70 99.693	359,470.80 99.853	575.10	.02	959.99	17,280.00 0.04800	4.81%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Automatic Data Processing Inc Sr NT 1.70% Dtd 05/14/2021 Due 05/15/2028 Callable 053015AG8	650,000.000	.57	653,789.50 100.583	580,599.50 89.323	- 73,190.00	.04	1,411.94	11,050.00 0.01700	1.90%
AD	- Avery Dennison Corp Sr Gbl NT 4.875% Dtd 12/06/2018 Due 12/06/2028 Callable 053611AJ8	840,000.000	.82	890,081.30 105.962	827,173.20 98.473	- 62,908.10	.05	2,843.75	40,950.00 0.04875	4.95%
AD	- Ba Credit Card Trust A Ser 2023 2 Cl A 4.98% Dtd 12/14/2023 Due 11/15/2028 05522RDH8	245,000.000	.24	244,967.10 99.987	244,820.37 99.926	- 146.73	.02	542.26	12,201.00 0.04980	4.98%
AD	- Bank Amer Corp Sr NT M Flt Var Rate Dtd 01/20/2017 Due 01/20/2028 Non-Callable 06051GGF0	370,000.000	.35	417,935.00 112.955	356,620.80 96.384	- 61,314.20	.02	6,334.03	14,148.00 0.03824	3.97%
AD	- Cnh Industrial Capital LLC Sr NT 5.50% Dtd 09/13/2023 Due 01/12/2029 Callable 12592BAR5	405,000.000	.40	402,912.45 99.485	409,301.10 101.062	6,388.65	.03	10,464.51	22,275.00 0.05500	5.44%
AD	- Capital One Multi Tr Ser 2022 1 Cl A 2.80% Dtd 03/30/2022 Due 03/15/2027 14041NFZ9	807,000.000	.78	802,062.90 99.388	791,735.84 98.108	- 10,327.06	.05	1,004.26	22,596.00 0.02800	2.85%
AD	- Caterpillar Finl Svcs Mtns Fr 4.35% Dtd 05/15/2023 Due 05/15/2026 Callable 14913UAA8	800,000.000	.78	792,642.85 99.080	789,232.00 98.654	- 3,410.85	.05	4,458.75	34,800.00 0.04350	4.41%
AD	- Cincinnati Gas & Elec Co Sr Gbl 6.90% Dtd 06/01/1995 Due 06/01/2025 Putable Non-Callable 172070BT0	320,000.000	.32	402,080.00 125.650	323,081.60 100.963	- 78,998.40	.02	1,839.99	22,080.00 0.06900	6.83%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Cintas Corp No 2 Sr NT 3.70% Dtd 03/14/2017 Due 04/01/2027 Callable 17252MAN0	910,000.000	.86	961,686.80 105.680	875,929.60 96.256	- 85,757.20	.06	8,443.19	33,670.00 0.03700	3.84%
AD	- Citigroup Inc Sr NT 3.20% Dtd 10/21/2016 Due 10/21/2026 Callable 172967KY6	475,000.000	.45	451,474.60 95.047	452,998.00 95.368	1,523.40	.03	2,964.44	15,200.00 0.03200	3.36%
AD	- Connecticut LT & Pwr Co 1m A Bd 0.75% Dtd 12/01/2020 Due 12/01/2025 Callable 207597EM3	620,000.000	.57	600,437.60 96.845	582,124.20 93.891	- 18,313.40	.04	389.58	4,650.00 0.00750	.80%
AD	- Conoco Inc Sr NT 6.95% Dtd 04/20/1999 Due 04/15/2029 Callable 208251AE8	725,000.000	.78	791,903.00 109.228	785,834.75 108.391	- 6,068.25	.05	10,656.66	50,387.00 0.06950	6.41%
AD	- Continental Airls Inc 2012-2 Passthru CTF Cl A 4.00% Dtd 10/03/2012 Due 04/29/2026 210795QB9	446,801.060	.44	457,417.57 102.376	446,753.34 99.989	- 10,664.23	.03	3,091.23	17,872.00 0.04000	4.00%
AD	- Daimler Trucks Retail Ser 2023 1 Cl A 3 5.90% Dtd 09/27/2023 Due 03/15/2027 233868AC2	660,000.000	.65	659,989.90 99.998	663,418.34 100.517	3,428.44	.04	1,730.66	38,940.00 0.05900	5.87%
AD	- Ecolab Inc Sr NT 5.25% Dtd 11/17/2022 Due 01/15/2028 Callable 278865BP4	487,000.000	.49	492,257.02 101.079	491,636.24 100.952	- 620.78	.03	11,789.45	25,567.00 0.05250	5.20%
AD	- Emerson Elec Co Sr NT 1.80% Dtd 04/29/2020 Due 10/15/2027 Callable 291011BL7	560,000.000	.50	568,711.35 101.556	509,549.60 90.991	- 59,161.75	.03	2,133.00	10,080.00 0.01800	1.98%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Evergy Inc Sr NT 2.45% Dtd 09/09/2019 Due 09/15/2024 Callable 30034WAA4	920,000.000	.90	953,371.35 103.627	913,514.00 99.295	- 39,857.35	.06	6,636.77	22,540.00 0.02450	2.47%
AD	- Florida Pwr & LT Co 1m Bd 5.05% Dtd 03/03/2023 Due 04/01/2028 Callable 341081GK7	825,000.000	.82	823,613.65 99.832	828,027.75 100.367	4,414.10	.05	10,453.50	41,662.00 0.05050	5.03%
AD	- General Mtrs Finl Co Inc Sr NT 1.25% Dtd 01/08/2021 Due 01/08/2026 Callable 37045XDD5	865,000.000	.80	858,580.65 99.258	809,743.80 93.612	- 48,836.85	.05	5,199.48	10,812.00 0.01250	1.34%
AD	- Georgia Pac Corp Deb 7.375% Dtd 12/08/1995 Due 12/01/2025 373298BN7	735,000.000	.74	862,779.60 117.385	754,675.95 102.677	- 108,103.65	.05	4,517.18	54,206.00 0.07375	7.18%
AD	- Georgia Pwr Co Sr 2023a NT 4.65% Dtd 05/04/2023 Due 05/16/2028 Callable 373334KS9	695,000.000	.68	694,907.55 99.987	684,262.25 98.455	- 10,645.30	.04	4,052.60	32,317.00 0.04650	4.72%
AD	- Grainger W W Inc Sr NT 1.85% Dtd 02/26/2020 Due 02/15/2025 Callable 384802AE4	485,000.000	.47	501,708.40 103.445	473,966.25 97.725	- 27,742.15	.03	3,389.61	8,972.00 0.01850	1.89%
AD	- HCA Sr Gbl NT 5.875% Dtd 11/13/2015 Due 02/15/2026 Callable 404119BS7	705,000.000	.70	706,914.25 100.272	705,937.65 100.133	- 976.60	.04	15,663.40	41,418.00 0.05875	5.87%
AD	- Hershey Co Sr Gbl 3.20% Dtd 08/21/2015 Due 08/21/2025 Callable 427866AU2	955,000.000	.92	1,008,900.30 105.644	934,448.40 97.848	- 74,451.90	.06	11,071.10	30,560.00 0.03200	3.27%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Home Depot Inc NT 4.95% Dtd 12/04/2023 Due 09/30/2026 Callable 437076CV2	615,000.000	.61	614,839.15 99.974	614,145.15 99.861	- 694.00	.04	7,708.94	30,442.00 0.04950	4.96%
AD	- Home Depot Inc Sr Gbl NT 5.15% Dtd 06/25/2024 Due 06/25/2026 Callable 437076CZ3	325,000.000	.32	324,892.65 99.967	325,273.00 100.084	380.35	.02	278.95	16,737.00 0.05150	5.15%
AD	- Illinois Tool Wks Inc Sr Gbl NT 2.65% Dtd 11/07/2016 Due 11/15/2026 Callable 452308AX7	1,010,000.000	.95	983,024.90 97.329	960,510.00 95.100	- 22,514.90	.06	3,449.41	26,765.00 0.02650	2.79%
AD	- Intel Corp Sr NT 3.75% Dtd 08/05/2022 Due 08/05/2027 Callable 458140BY5	740,000.000	.70	734,268.30 99.225	713,582.00 96.430	- 20,686.30	.04	11,269.79	27,750.00 0.03750	3.89%
AD	- Jacobs Solutions Inc Sr NT 6.35% Dtd 08/18/2023 Due 08/18/2028 Callable 469814AB3	345,000.000	.35	346,514.70 100.439	355,881.30 103.154	9,366.60	.02	8,102.42	21,907.00 0.06350	6.16%
AD	- John Deere Owner Tr Ser 2023 B Cl A 3 5.24% Dtd 06/28/2023 Due 03/15/2028 477920AC6	140,000.000	.14	140,202.34 100.145	139,690.40 99.778	- 511.94	.01	322.31	7,252.00 0.05180	5.19%
AD	- John Deere Owner Trust Ser 2024 Cl A 3 5.06% Dtd 03/19/2024 Due 11/15/2028 47800RAD5	190,000.000	.19	189,989.36 99.994	189,252.29 99.606	- 737.07	.01	418.84	9,424.00 0.04960	4.98%
AD	- Kla Tencor Corp Sr NT 4.65% Dtd 11/06/2014 Due 11/01/2024 Callable 482480AE0	575,000.000	.57	608,201.90 105.774	573,217.50 99.690	- 34,984.40	.04	4,456.24	26,737.00 0.04650	4.66%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Kenvue Inc Sr Gbl NT 5.35% Dtd 09/22/2023 Due 03/22/2026 Callable 49177JAD4	740,000.000	.73	740,027.20 100.004	741,857.40 100.251	1,830.20	.05	10,916.97	39,590.00 0.05350	5.34%
AD	- Kimberly Clark Corp Sr Gbl NT 3.95% Dtd 10/29/2018 Due 11/01/2028 Callable 494368BY8	945,000.000	.90	991,163.65 104.885	911,499.75 96.455	- 79,663.90	.06	6,243.19	37,327.00 0.03950	4.10%
AD	- Eli Lilly & Co Sr NT 4.50% Dtd 02/09/2024 Due 02/09/2027 Callable 532457CJ5	790,000.000	.77	789,093.80 99.885	783,142.80 99.132	- 5,951.00	.05	14,035.00	35,550.00 0.04500	4.54%
AD	- Lockheed Martin Corp Sr NT 4.50% Dtd 01/29/2024 Due 02/15/2029 Non-Callable 539830CC1	810,000.000	.79	807,664.00 99.712	797,623.20 98.472	- 10,040.80	.05	15,415.00	36,450.00 0.04500	4.57%
AD	- Lowe's Cos Inc Sr NT 3.125% Dtd 09/10/2014 Due 09/15/2024 Callable 548661DD6	920,000.000	.90	978,676.40 106.378	914,976.80 99.454	- 63,699.60	.06	8,465.27	28,750.00 0.03125	3.14%
AD	- Martin Marietta Matls Inc Sr Gbl NT 4.25% Dtd 07/02/2014 Due 07/02/2024 Callable 573284AN6	760,000.000	.75	799,131.95 105.149	759,954.40 99.994	- 39,177.55	.05	16,060.27	32,300.00 0.04250	4.25%
AD	- Mondelez Intl Inc Sr NT 2.625% Dtd 03/17/2022 Due 03/17/2027 Callable 609207BA2	865,000.000	.80	806,784.80 93.270	810,729.90 93.726	3,945.10	.05	6,566.87	22,706.00 0.02625	2.80%
AD	- Oge Energy Corp Sr NT 5.45% Dtd 05/09/2024 Due 05/15/2029 Callable 670837AD5	510,000.000	.51	511,909.20 100.374	513,906.60 100.766	1,997.40	.03	4,022.40	27,795.00 0.05450	5.41%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- O'Reilly Automotive Inc Sr Gbl 3.90% Dtd 05/20/2019 Due 06/01/2029 Callable 67103HAH0	595,000.000	.56	562,316.60 94.507	562,994.95 94.621	678.35	.04	1,955.41	23,205.00 0.03900	4.12%
AD	- Paccar Financial Corp Fr 5.20% Dtd 11/09/2023 Due 11/09/2026 Non-Callable 69371RS72	395,000.000	.39	394,580.65 99.894	396,449.65 100.367	1,869.00	.02	2,975.55	20,540.00 0.05200	5.18%
AD	- Public Service Co Colo 1mtg Bd 2.90% Dtd 05/12/2015 Due 05/15/2025 Callable 744448CL3	340,000.000	.33	357,429.10 105.126	331,789.00 97.585	- 25,640.10	.02	1,259.88	9,860.00 0.02900	2.97%
AD	- Public Svc Elec Gas Co MTN Fr 3.05% Dtd 11/07/2014 Due 11/15/2024 Callable 74456QBK1	425,000.000	.42	445,962.50 104.932	420,792.50 99.010	- 25,170.00	.03	1,656.31	12,962.00 0.03050	3.08%
AD	- Quanta Svcs Inc Sr NT 0.95% Dtd 09/23/2021 Due 10/01/2024 Callable 74762EAG7	390,000.000	.38	363,919.60 93.313	384,988.50 98.715	21,068.90	.02	926.25	3,705.00 0.00950	.96%
AD	- Republic Svcs Inc Sr Gbl NT 3.95% Dtd 05/14/2018 Due 05/15/2028 Callable 760759AT7	910,000.000	.86	868,258.35 95.413	874,819.40 96.134	6,561.05	.05	4,607.24	35,945.00 0.03950	4.11%
AD	- T Mobile USA Inc Sr SEC Gbl NT 3.50% Dtd 04/15/2021 Due 04/15/2025 Callable 87264ABB0	620,000.000	.60	653,302.65 105.371	609,559.20 98.316	- 43,743.45	.04	4,600.55	21,700.00 0.03500	3.56%
AD	- Texas Instrs Inc Sr NT 4.60% Dtd 02/08/2024 Due 02/08/2027 Callable 882508CE2	510,000.000	.50	508,978.15 99.800	506,664.60 99.346	- 2,313.55	.03	9,338.00	23,460.00 0.04600	4.63%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Transcontinental Gas Pipe Line Sr Gbl NT 4.00% Dtd 09/15/2018 Due 03/15/2028 Callable 893574AK9	335,000.000	.32	349,275.05 104.261	321,107.55 95.853	- 28,167.50	.02	3,967.78	13,400.00 0.04000	4.17%
AD	- Union Pac Rr Co 2014-1 Pass Thru Tr Passthru Tr CTF 3.227% Dtd 05/20/2014 Due 05/14/2026 907825AA1	774,083.312	.74	793,639.02 102.526	747,199.86 96.527	- 46,439.16	.05	3,261.23	24,979.00 0.03227	3.34%
AD	- Verizon Master Tr Ser 2021 2 Cl A Zero Cpn Dtd 11/04/2021 Due 04/20/2028 92348KAD5	540,000.000	.53	539,922.13 99.986	532,302.14 98.574	- 7,619.99	.03	163.35	5,346.00 0.00990	1.00%
AD	- Visa Inc Sr Gbl NT 3.15% Dtd 12/14/2015 Due 12/14/2025 Callable 92826CAD4	730,000.000	.70	792,107.90 108.508	709,946.90 97.253	- 82,161.00	.04	1,085.87	22,995.00 0.03150	3.24%
AD	- Wells Fargo & Co New Sr Gbl NT 3.00% Dtd 04/22/2016 Due 04/22/2026 Non-Callable 949746RW3	470,000.000	.44	436,938.20 92.966	450,589.00 95.870	13,650.80	.03	2,706.66	14,100.00 0.03000	3.13%
AD	- Wisconsin Elec Pwr Co Sr NT 3.10% Dtd 05/20/2015 Due 06/01/2025 Callable 976656CH9	525,000.000	.51	539,719.05 102.804	514,946.25 98.085	- 24,772.80	.03	1,356.24	16,275.00 0.03100	3.16%
AD	- Wisconsin Elec Pwr Co Sr NT 5.00% Dtd 05/14/2024 Due 05/15/2029 Callable 976656CQ9	430,000.000	.43	428,007.45 99.537	430,752.50 100.175	2,745.05	.03	2,820.83	21,500.00 0.05000	4.99%
Total Short (Less Than 5 Years)			39.63	41,878,598.89	40,149,137.72	- 1,729,461.17	2.52	350,235.86	1,560,908.00	3.89%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
Intermediate (5-10 Years)										
AD	- Abbvie Inc Sr NT 4.95% Dtd 02/26/2024 Due 03/15/2031 Callable 00287YDT3	710,000.000	.70	709,992.00 99.999	708,154.00 99.740	- 1,838.00	.04	12,216.89	35,145.00 0.04950	4.96%
AD	- Air Products and Chemicals Inc Sr NT 4.80% Dtd 03/03/2023 Due 03/03/2033 Callable 009158BF2	245,000.000	.24	246,939.50 100.792	241,018.75 98.375	- 5,920.75	.02	3,861.33	11,760.00 0.04800	4.88%
AD	- Air Products and Chemicals Inc Sr Glbl NT 4.85% Dtd 02/08/2024 Due 02/08/2034 Callable 009158BK1	405,000.000	.39	403,318.30 99.585	397,539.90 98.158	- 5,778.40	.02	7,809.17	19,642.00 0.04850	4.94%
AD	- Bristol Myers Squibb Co Sr NT 5.75% Dtd 11/13/2023 Due 02/01/2031 Callable 110122DY1	760,000.000	.78	772,818.30 101.687	789,054.80 103.823	16,236.50	.05	18,224.31	43,700.00 0.05750	5.54%
AD	- Brown Forman Corp Sr Glbl NT 4.75% Dtd 03/23/2023 Due 04/15/2033 Callable 115637AU4	505,000.000	.49	506,448.40 100.287	494,157.65 97.853	- 12,290.75	.03	5,077.22	23,987.00 0.04750	4.85%
AD	- Cboe Global Mkts Inc Sr NT 1.625% Dtd 12/15/2020 Due 12/15/2030 Callable 12503MAC2	610,000.000	.49	601,908.45 98.674	498,351.70 81.697	- 103,556.75	.03	440.55	9,912.00 0.01625	1.99%
AD	- Comcast Corp New Sr NT 4.25% Dtd 10/05/2018 Due 10/15/2030 Callable 20030NCU3	830,000.000	.79	809,171.30 97.491	795,928.50 95.895	- 13,242.80	.05	7,464.65	35,275.00 0.04250	4.43%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Cummins Inc Sr Gbl NT 5.15% Dtd 02/20/2024 Due 02/20/2034 Callable 231021AW6	450,000.000	.44	451,810.65 100.402	450,481.50 100.107	- 1,329.15	.03	8,441.71	23,175.00 0.05150	5.14%
AD	- Dicks Sporting Goods Inc Sr NT 3.15% Dtd 01/14/2022 Due 01/15/2032 Callable 253393AF9	305,000.000	.26	301,332.45 98.798	259,234.75 84.995	- 42,097.70	.02	4,434.50	9,607.00 0.03150	3.71%
AD	- Duke Energy Carolinas LLC 1m Bd 4.85% Dtd 01/05/2024 Due 01/15/2034 Callable 26442CBM5	490,000.000	.47	481,032.25 98.170	474,177.90 96.771	- 6,854.35	.03	11,631.90	23,765.00 0.04850	5.01%
AD	- Eaton Corp Ohio Sr NT 4.15% Dtd 08/23/2022 Due 03/15/2033 Callable 278062AH7	700,000.000	.65	665,263.95 95.038	655,515.00 93.645	- 9,748.95	.04	8,565.13	29,050.00 0.04150	4.43%
AD	- Lauder Estee Cos Inc Sr NT 4.65% Dtd 05/12/2023 Due 05/15/2033 Callable 29736RAT7	260,000.000	.25	255,132.30 98.128	250,972.80 96.528	- 4,159.50	.02	1,551.29	12,090.00 0.04650	4.82%
AD	- Exxon Mobil Corp Sr Gbl NT 2.44% Dtd 08/16/2019 Due 08/16/2029 Callable 30231GBE1	865,000.000	.76	854,774.80 98.818	773,275.40 89.396	- 81,499.40	.05	7,928.30	21,106.00 0.02440	2.73%
AD	- Keurig Dr Pepper Inc Sr NT 5.20% Dtd 03/07/2024 Due 03/15/2031 Callable 49271VAU4	715,000.000	.70	707,592.80 98.964	713,570.00 99.800	5,977.20	.04	11,788.10	37,180.00 0.05200	5.21%
AD	- National Rural Utils Coop Fin Bd 2.40% Dtd 02/05/2020 Due 03/15/2030 Callable 637432NV3	660,000.000	.56	645,139.20 97.748	570,616.20 86.457	- 74,523.00	.04	4,670.66	15,840.00 0.02400	2.78%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mkt	Accrued Income	Estimated Annual Income Rate	Market Yield
AD	- Oracle Corp Sr Gbl NT 6.15% Dtd 11/09/2022 Due 11/09/2029 Callable 68389XCH6	480,000.000	.50	495,000.10 103.125	502,036.80 104.591	7,036.70	.03	4,281.08	29,520.00 0.06150	5.88%
AD	- Pacific Gas & Elec Co 1st Mtg 5.90% Dtd 06/08/2022 Due 06/15/2032 Callable 694308KG1	250,000.000	.25	253,820.50 101.528	250,185.00 100.074	- 3,635.50	.02	655.55	14,750.00 0.05900	5.90%
AD	- Pepsico Inc Sr NT 2.75% Dtd 03/19/2020 Due 03/19/2030 Callable 713448ES3	955,000.000	.84	953,667.45 99.860	855,460.35 89.577	- 98,207.10	.05	7,463.96	26,262.00 0.02750	3.07%
AD	- PG&E Recovery Fdg LLC Sr SEC Amrtz 1.46% Dtd 11/12/2021 Due 07/15/2033 Non-Callable 71710TAA6	481,890.220	.42	481,884.24 99.999	427,190.86 88.649	- 54,693.38	.03	3,245.49	7,035.00 0.01460	1.65%
AD	- Progressive Corp Sr NT 3.00% Dtd 03/09/2022 Due 03/15/2032 Callable 743315AZ6	530,000.000	.45	461,776.30 87.128	459,753.80 86.746	- 2,022.50	.03	4,690.00	15,900.00 0.03000	3.46%
AD	- Public Svc Elec & Gas Co Fr 5.20% Dtd 03/01/2024 Due 03/01/2034 Callable 74456QCQ7	500,000.000	.49	501,645.15 100.329	500,200.00 100.040	- 1,445.15	.03	8,675.33	26,000.00 0.05200	5.20%
AD	- Public Storage Gbl NT 5.10% Dtd 07/26/2023 Due 08/01/2033 Callable 74460WAG2	345,000.000	.34	343,662.85 99.612	342,153.75 99.175	- 1,509.10	.02	7,339.75	17,595.00 0.05100	5.14%
AD	- United Parcel Svcs Inc Sr NT 4.875% Dtd 02/27/2023 Due 03/03/2033 Callable 911312BZ8	615,000.000	.60	620,067.65 100.824	605,547.45 98.463	- 14,520.20	.04	9,840.72	29,981.00 0.04875	4.95%

INKYOH Pension Fund- Roll-Up Acct

Account Number:
Statement Period: 07/01/23 through 06/30/24

**Asset and Liability Positions
06/30/24**

Account ID	Asset Description <i>Asset ID (CUSIP) / Ticker</i>	Shares / Par	% of Asset Category at Mrkt	Total Cost / Unit Price	Total Market / Unit Price	Market Appr/Depr	% of Acct at Mrkt	Accrued Income	Estimated Annual Income Rate	Market Yield
Total Intermediate (5-10 Years)			11.86	12,524,198.89	12,014,576.86	- 509,622.03	.75	160,297.59	518,277.00	4.31%
Total Non-Government Obligations			51.49	54,402,797.78	52,163,714.58	- 2,239,083.20	3.28	510,533.45	2,079,185.00	3.99%
Foreign Obligations Short (Less Than 5 Years)										
AD	- Canadian Natl Ry Co NT 6.90% Dtd 07/07/1998 Due 07/15/2028 Callable 136375BD3	695,000.000	.74	886,071.25 127.492	746,666.30 107.434	- 139,404.95	.05	22,131.74	47,955.00 0.06900	6.42%
AD	- Nvent Fin S A R L CR Sen Sr Gbl Step Cpn Dtd 10/15/2018 Due 04/15/2028 Callable 67078AAD5	295,000.000	.28	327,589.95 111.047	286,430.25 97.095	- 41,159.70	.02	2,839.96	13,422.00 0.04550	4.69%
Total Short (Less Than 5 Years)			1.02	1,213,661.20	1,033,096.55	- 180,564.65	.06	24,971.70	61,377.00	5.94%
Total Foreign Obligations			1.02	1,213,661.20	1,033,096.55	- 180,564.65	.06	24,971.70	61,377.00	5.94%
Total Fixed Income			100.00	107,016,741.48	101,313,791.03	- 5,702,950.45	6.36	822,560.27	3,636,511.00	3.59%

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

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

Distribution Of Active Members By Age And Service As Of July 1, 2023																				
Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up	
	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben	No.	Average Accrued Mon. Ben
Under 25	0	N/A	407	212	77	664	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
25 to 29	0	N/A	323	240	282	895	19	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
30 to 34	0	N/A	250	258	218	961	100	2,269	17	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
35 to 39	0	N/A	208	267	208	999	127	2,391	87	3,509	10	N/A	0	N/A	0	N/A	0	N/A	0	N/A
40 to 44	0	N/A	158	272	177	1,032	124	2,172	123	3,832	87	4,417	21	5,585	0	N/A	0	N/A	0	N/A
45 to 49	0	N/A	109	261	140	954	104	2,420	103	3,612	109	4,543	94	5,640	15	N/A	0	N/A	0	N/A
50 to 54	0	N/A	77	323	71	1,033	98	2,207	81	3,543	78	4,060	104	6,049	39	6,639	3	N/A	0	N/A
55 to 59	0	N/A	53	315	72	981	72	2,094	54	3,212	43	4,012	54	4,870	24	5,701	4	N/A	1	N/A
60 to 64	0	N/A	26	380	40	1,064	37	1,882	27	2,797	30	3,506	32	4,632	9	N/A	3	N/A	2	N/A
65 to 69	0	N/A	5	N/A	10	N/A	5	N/A	12	N/A	2	N/A	4	N/A	1	N/A	0	N/A	1	N/A
70 & up	0	N/A	1	N/A	2	N/A	1	N/A	0	N/A	1	N/A	0	N/A	0	N/A	0	N/A	0	N/A
Total	0	N/A	1,617	253	1,297	950	687	2,233	504	3,528	360	4,244	309	5,525	88	5,754	10	N/A	4	N/A

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 9c and 9h — Schedule of Funding Standard Account Bases
Funding Standard Account Charge Bases with 5-year Amortization Extension

Schedule of Amortization Charges Required for Minimum Required Contribution As of July 1, 2023 with 5 Year Amortization Extensions						
Type of Base	Date Established	Initial Amount	Initial Amortization Years	7/1/2023 Outstanding Balance	Remaining Amortization Years	Beginning of Year Amortization Amount
1. LOV Combined	7/1/2012	\$ 44,068,146	14.15	\$ 13,944,530	3.15	\$ 4,758,674
2. KY State Combined	7/1/2012	182,890,898	11.62	14,032,520	0.62	14,032,520
3. Loc 215 Combined	7/1/2012	29,938,129	15.80	12,819,113	4.80	3,037,014
4. NWI Combined	7/1/2012	187,519,969	15.54	77,312,542	4.54	19,197,150
5. KY State 2008 ENIL	7/1/2012	10,133,618	26.00	7,883,479	15.00	819,843
6. NWI 2008 ENIL	7/1/2012	11,395,241	26.00	8,864,962	15.00	921,912
7. Bifurcated Base	7/1/2012	14,037,064	15.00	5,295,166	4.00	1,465,842
8. KY State 2008 ENIL	7/1/2013	11,792,051	25.00	9,299,201	15.00	967,070
9. NWI 2008 ENIL	7/1/2013	10,505,579	25.00	8,284,694	15.00	861,566
10. Local 215 2008 ENIL	7/1/2013	1,080,320	24.75	847,005	14.75	88,930
11. Plan Change	7/1/2013	1,612,055	15.00	734,703	5.00	168,193
12. KY State 2008 ENIL	7/1/2014	8,111,273	24.00	6,492,045	15.00	675,140
13. NWI 2008 ENIL	7/1/2014	10,043,659	24.00	8,038,677	15.00	835,982
14. Local 215 2008 ENIL	7/1/2014	1,936,734	23.75	1,541,637	14.75	161,861
15. Experience Loss	7/1/2016	61,000,843	15.00	40,267,587	8.00	6,348,717
16. Assumption Change	7/1/2017	33,519,762	15.00	24,101,002	9.00	3,485,888
17. Experience Loss	7/1/2017	28,792,183	15.00	20,701,834	9.00	2,994,243
18. Experience Loss	7/1/2018	20,568,356	15.00	15,928,125	10.00	2,139,006
19. Experience Loss	7/1/2019	25,306,422	15.00	20,904,261	11.00	2,631,742
20. Plan Change	7/1/2020	9,589,726	15.00	8,383,345	12.00	997,284
21. Assumption Change	7/1/2020	65,563,706	15.00	57,315,848	12.00	6,818,298
22. Experience Loss	7/1/2020	26,893,148	15.00	23,510,014	12.00	2,796,753
23. Experience Loss	7/1/2022	8,794,308	15.00	8,451,025	14.00	914,564
24. Experience Loss	7/1/2023	27,985,204	15.00	27,985,204	15.00	2,910,322
Total Charges		\$ 833,078,394		\$ 422,938,519		\$ 80,028,514

Schedule of Amortization Credits Required for Minimum Required Contribution As of July 1, 2023						
Type of Base	Date Established	Initial Amount	Initial Amortization Years	7/1/2023 Outstanding Balance	Remaining Amortization Years	Beginning of Year Amortization Amount
1. Assumption Change	7/1/2012	\$ 32,254,784	15.00	\$ 12,167,400	4.00	\$ 3,368,256
2. Assumption Change	7/1/2013	11,333,448	15.00	5,165,257	5.00	1,182,472
3. Bifurcation Base	7/1/2013	11,692,881	15.00	5,329,067	5.00	1,219,974
4. Bifurcation Base	7/1/2014	10,753,975	15.00	5,687,002	6.00	1,121,056
5. Experience Gain	7/1/2015	12,106,356	15.00	7,225,451	7.00	1,260,991
6. Experience Gain	7/1/2021	42,923,790	15.00	39,451,285	13.00	4,463,860
Total Credits		\$ 121,065,234		\$ 75,025,462		\$ 12,616,609
Net Charge				\$ 347,913,057		\$ 67,411,905

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

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

1. The RPA current liability interest rate changed from 2.27% to 2.85% to comply with appropriate guidance.
2. The RPA current liability mortality changed from 2022 Current Liability Mortality Table to the 2023 Current Liability Mortality Table to comply with appropriate guidance.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

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

A. Actuarial Cost Method:

The cost method for valuation of liabilities used for this valuation is the Unit Credit Cost Method. This is one of a family of valuation methods known as Accrued Benefits method. The chief characteristic of the Accrued Benefits method is that the funding pattern follows the pattern of benefit accrual.

Under the projected unit credit actuarial cost method, the normal cost is determined as that portion of each Participant's projected benefit attributable to service expected to be earned in the upcoming plan year.

The Actuarial Liability, which is determined for each participant as of each valuation date, represents the actuarial present value of the portion of each participant's projected benefit attributable to service earned prior to the valuation date.

One of the significant effects of this funding method is that, depending on the demographics of the population, the Unit Credit Cost Method tends to produce lower costs in the early years. There is a possibility that as the population ages, the annual cost could increase over time. Given a stable population, however, this method can produce a steady contribution as a percentage of payroll.

B. Actuarial Value of Assets:

The Actuarial Value of Assets is equal to the Market Value of Assets less unrecognized returns in each of the last five years. Unrecognized returns are equal to the asset gain or loss on a market value basis, and are recognized 20% per year over a five-year period. The actuarial value is further adjusted, if necessary, to be within 20% of the market value.

C. PRA 2010 Funding Relief

The Plan's Board of Trustees elected funding relief under §431(b)(8) of the Code added by the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA2010) and § 304(b)(8) of ERISA, specifically:

- The "special amortization rule," which allows the Plan's investment losses for the Plan year ended ending March 31, 2009 (Loc 215) and June 30, 2009 (NWI, KY) to be amortized over 29 years.
- The "special asset valuation rule" in determining the actuarial value of assets which allows the Plan to recognize the investment loss for the plan year ending March 31, 2009 (Loc 215) and June 30, 2009 (NWI, KY) over 10 years, at 10% per year.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Statement of Actuarial Assumptions/Methods (continued)

2014 is the last year funding relief will impact the deferred gains and losses, although the asset smoothing component will remain in place. This has significance in that no benefit increases are permitted until two years following the last year funding relief impacts the Minimum Funding Requirement.

D. Amortization Extensions

The pre-merger Plans' Boards of Trustees (NWI, LOV, Loc 215) elected the automatic five-year amortization extension under §431(d) of the Code. The pre-2012 amortization charges for each pre-merger plan were combined as of July 1, 2012.

E. Withdrawal Liability Method

The Plan uses the Presumptive Method with the Unfunded Vested Benefits (UVB) calculated as the difference between the Market Value of Assets and the present value of nonforfeitable benefits. As of June 30, 2021, there was no UVB for the Plan. As a result, the Trustees elected the fresh start option for Withdrawal Liability (WL) as of June 30, 2021 and all prior unfunded and reallocated bases were eliminated. As of June 30, 2022, there was a UVB and a new unfunded base was established for WL with continued bases through June 30, 2023. The WL does not include the pre-retirement lump-sum death benefits whereas the ASC 960 Vested Benefits does include it.

F. Special Valuation Methodology:

Due to the benefit accrual year differing from the Plan's valuation date, Active and Terminated Vested participant data is provided as of December 31, 2022. The active data is rolled-forward to the valuation date by increasing each participant's eligibility service by one-half to one year (based on hours worked in accordance with the eligibility service table) and adding one-half year of benefit accrual to their accrued liability (based on the assumed contribution rate and hours worked). The data for Retired, Disabled, QDRO and Survivor participants is provided as of July 1, 2023.

G. Changes in Methods since Last Valuation:

None.

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Statement of Actuarial Assumptions/Methods (continued)

A. Valuation Date: July 1, 2023

B. Interest Rate:

Rate of Return	
i. Funding	7.25%
ii. RPA '94 Current Liability	2.85%
iii. FAS 35 and Withdrawal Liability:	7.00%

C. Mortality

- i. Funding
 - a. Non-Annuitants

130% males only, of the RP-2014 Blue Collar Employee Mortality Table adjusted to 2006 with generational mortality improvement using Scale MP-2019
 - b. Healthy Annuitants

125% and 112%, for males and females, respectively, of the RP-2014 Blue Collar Healthy Annuitant Mortality Table adjusted to 2006 with generational mortality improvement using Scale MP-2019
 - c. Disabled Annuitants

RP-2014 Disabled Retiree Mortality Table adjusted to 2006 with generational mortality improvement using Scale MP-2019
- ii. RPA '94 Current Liability

The 2023 Static Mortality Table as prescribed under IRS regulation.

D. Retirement Rates

<u>Age</u>	<u>Less than 25 Years Years of Service</u>	<u>25 or More Years of Service</u>
<55	N/A	40%
55	15%	40%
56	8%	25%
57-58	10%	25%
59	12%	25%
60	15%	30%
61	20%	30%
62	25%	30%
63-64	25%	50%
65+	100%	100%

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Statement of Actuarial Assumptions/Methods (continued)

E. Turnover Rates

Termination rates by years of service are provided as sample rates below:

<u>Years of Service</u>	<u>Rate</u>
1	26.00%
2	22.00%
3	18.00%
4	14.00%
5	11.00%
10	7.50%
15	6.25%
20	5.00%
25+	4.00%

F. Post-Termination Retirement Rates

	IKORCC/LOV/L215	KY	NWI
Age	Rate	Rate	Rate
55-56	5%	N/A	N/A
57	5%	20%	N/A
58-59	5%	5%	N/A
60	5%	5%	20%
61	5%	5%	5%
62	20%	20%	20%
63-64	5%	5%	5%
65+	100%	100%	100%

G. Disability Rates

Disability rates are provided as sample rates below:

<u>Age</u>	<u>Rate</u>
25	0.07%
30	0.07%
35	0.07%
40	0.11%
45	0.28%
50	0.62%
55	1.53%
60	2.24%
64	2.24%

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 6 — Statement of Actuarial Assumptions/Methods (continued)

H. Administrative Expense:

\$1,900,000 per year payable mid-year for funding.

I. Percent Married: 75%

J. Age of Spouse: Husbands are assumed to be 3 years older than their wives.

K. Disclosures regarding Models Used

Cheiron utilizes ProVal, an actuarial valuation software leased from Winklevoss Technologies for the intended purpose of calculating liabilities and projected benefit payments. We have examined the reasonableness of the input data and assumptions, reviewed sample calculations for accuracy, reconciled the actuarial gain loss, and find the aggregate results reasonable and appropriate. We are not aware of any material inconsistencies, unreasonable output resulting from the aggregation of assumptions, material limitations or known weaknesses that would affect this report.

Projections in this report were developed using P-Scan, our proprietary tool for the intended purpose of developing projections. The model is also used to stress test the impact of volatile asset returns and membership changes over the projection period. While the assumptions individually are reasonable for the underlying report that supports the projections, specifically for projection purposes, they are also considered reasonable in the aggregate.

L. Rationale for Assumptions:

In accordance with Actuarial Standard of Practice No. 27, the justification for the 7.25% discount rate is based on the Trustees' risk preference, Plan's current asset allocation, and the investment manager's capital market outlook.

For purposes of calculating Current Liability per IRC section 431(c)(6), the top of the permissible range was used as published in the applicable IRS notice based on the historical practice of the Plan.

In accordance with Actuarial Standard of Practice No. 35, the demographic assumptions used in this report were based on an experience study covering the period from July 1, 2014 through June 30, 2019. The new assumptions represent the actuary's best estimate of future experience. The results of this study were presented in September 2020 and went into effect starting with the July 1, 2020 valuation.

M. Summary of Changes since Last Valuation

- i. The RPA current liability interest rate changed from 2.27% to 2.85% to comply with appropriate guidance.
- ii. The RPA current liability mortality changed from 2022 Current Liability Mortality Table to the 2023 Current Liability Mortality Table to comply with appropriate guidance.

SCHEDULE C	OTHER SERVICE PROVIDER SERVICE CODES	STATEMENT 1
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NAME	SERVICE CODES
BENESYS, INC.	13
BENESYS, INC.	36
BENESYS, INC.	49
BENESYS, INC.	50
BMO HARRIS BANK	19
BMO HARRIS BANK	28
BMO HARRIS BANK	51
BMO HARRIS BANK	52
BMO HARRIS BANK	62
BMO HARRIS BANK	71
NORTHERN TRUST CORPORATION	28
NORTHERN TRUST CORPORATION	51
NORTHERN TRUST CORPORATION	52
NORTHERN TRUST CORPORATION	62
NORTHERN TRUST CORPORATION	71
SEGALL BRYANT & HAMILL	28
SEGALL BRYANT & HAMILL	51
SEGALL BRYANT & HAMILL	52
SEGALL BRYANT & HAMILL	55

CODES TO SCHEDULE C, LINE 2(B)

SCHEDULE H	OTHER RECEIVABLES	STATEMENT 2
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DESCRIPTION	BEGINNING	ENDING
ACCRUED INTEREST AND DIVIDENDS	830,600.	881,354.
PREPAID EXPENSES	104,643.	64,783.
DUE FROM BROKER	1,015,845.	325,467.
PREPAID PENSION BENEFITS	6,600,265.	0.
TOTAL TO SCHEDULE H, LINE 1B(3)	8,551,353.	1,271,604.

SCHEDULE H	OTHER GENERAL INVESTMENTS	STATEMENT 3
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DESCRIPTION	BEGINNING	ENDING
MUNICIPAL OBLIGATIONS	4,000,700.	3,984,382.
TOTAL TO SCHEDULE H, LINE 1C(15)	4,000,700.	3,984,382.

SCHEDULE H	OTHER PLAN LIABILITIES	STATEMENT 4
DESCRIPTION	BEGINNING	ENDING
DUE TO BROKER	711,198.	171,574.
AMOUNTS DUE UNDER RECIPROCITY AGREEM	1,799,926.	2,887,730.
TOTAL TO SCHEDULE H, LINE 1J	2,511,124.	3,059,304.

SCHEDULE H	OTHER ADMINISTRATIVE EXPENSES	STATEMENT 5
DESCRIPTION	AMOUNT	
INSURANCE EXPENSE	147,789.	
MEDICAL EXAM FEES	9,800.	
PLAN TERMINATION INSURANCE	437,080.	
PRINTING AND POSTAGE EXPENSE	112,541.	
OFFICE EXPENSE	14,247.	
MEETING AND CONFERENCES	4,079.	
TOTAL TO SCHEDULE H, LINE 2I(11)	725,536.	

Schedule R, Line 13e
Information on Contribution Rates and Base Units

Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
Year Ended: June 30, 2024
EIN 51-6123713 Plan 001

Schedule R, Line 13E

<u>Employer</u>	<u>EIN</u>	<u>Contribution Rate (in Dollars)</u>	<u>Base Unit</u>
Solid Platforms	35-1586338	\$11.06	Hourly
		\$11.17	Hourly
		\$13.98	Hourly
		\$13.98	Hourly
		\$10.57	Hourly
		\$9.08	Hourly
		\$7.15	Hourly
		\$11.73	Hourly
		\$11.09	Hourly
Lesco Design & Mfg Co.	61-0600006	\$8.71	Hourly
		\$11.60	Hourly
		\$14.38	Hourly
		\$9.38	Hourly
Black & Veatch Construction	43-1581878	\$14.38	Hourly
		\$9.61	Hourly
		\$11.17	Hourly
Performance Contracting Inc.	34-1467168	\$11.06	Hourly
		\$5.83	Hourly
		\$11.73	Hourly
		\$5.00	Hourly
		\$13.98	Hourly
		\$9.61	Hourly
		\$10.49	Hourly
		\$11.09	Hourly
		\$11.58	Hourly
Barton Malow Co.	38-1327761	\$7.15	Hourly
		\$13.98	Hourly
		\$14.38	Hourly
		\$7.15	Hourly
		\$8.75	Hourly
		\$11.58	Hourly
		\$9.09	Hourly

Schedule R, Line 13e
Information on Contribution Rates and Base Units

Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
Year Ended: June 30, 2024
EIN 51-6123713 Plan 001

Schedule R, Line 13E

<u>Employer</u>	<u>EIN</u>	<u>Contribution Rate (in Dollars)</u>	<u>Base Unit</u>
Kleckner Interior Systems Inc.	35-1767232	\$11.58	Hourly
		\$13.98	Hourly
		\$9.61	Hourly
		\$5.58	Hourly
		\$11.06	Hourly
Amex Nooter, LLC	45-1741638	\$14.38	Hourly
		\$13.98	Hourly
Abel Construction	61-0674234	\$5.83	Hourly
		\$7.15	Hourly
		\$8.75	Hourly
		\$11.06	Hourly
		\$11.69	Hourly
		\$9.08	Hourly
		\$13.74	Hourly
		\$11.17	Hourly
		\$10.99	Hourly
Superior Constr Co-Carp	35-1960597	\$9.97	Hourly
		\$10.39	Hourly
		\$14.38	Hourly
		\$12.19	Hourly
		\$13.98	Hourly
		\$12.33	Hourly
		\$11.88	Hourly

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

Schedule MB, line 8b(3) — Projection of Employer Contributions and Withdrawal Liability Payments

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total
2023	\$ 74,686,510	\$ 0	\$ 74,686,510
2024	74,686,510	0	74,686,510
2025	74,686,510	0	74,686,510
2026	74,686,510	0	74,686,510
2027	74,686,510	0	74,686,510
2028	74,686,510	0	74,686,510
2029	74,686,510	0	74,686,510
2030	74,686,510	0	74,686,510
2031	74,686,510	0	74,686,510
2032	74,686,510	0	74,686,510

Contributions used in the certification of the status in line 4(b).

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

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

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	\$ 5,391,166	\$ 2,084,118	\$ 97,300,694	\$ 104,775,978
2024	10,036,425	3,139,457	95,379,678	108,555,560
2025	14,339,728	4,258,232	93,336,612	111,934,572
2026	19,011,939	5,613,091	91,249,477	115,874,507
2027	23,515,021	7,039,365	89,069,018	119,623,404
2028	27,564,627	8,326,809	86,750,293	122,641,729
2029	31,157,671	9,898,633	84,423,703	125,480,007
2030	34,324,544	11,237,445	82,053,607	127,615,596
2031	37,275,531	12,504,697	79,533,209	129,313,437
2032	40,101,488	13,713,927	76,920,467	130,735,882
2033	42,595,558	15,045,471	74,098,114	131,739,143
2034	44,934,168	16,423,674	71,399,472	132,757,314
2035	47,226,484	17,773,171	68,650,769	133,650,424
2036	49,223,817	18,903,254	65,833,432	133,960,503
2037	51,018,241	20,005,226	62,966,340	133,989,807
2038	52,439,131	20,800,809	60,055,898	133,295,838
2039	53,672,854	21,579,534	57,114,913	132,367,301
2040	54,907,327	22,512,293	54,140,770	131,560,390
2041	55,669,680	23,073,580	51,148,484	129,891,744
2042	56,399,977	23,556,209	48,148,456	128,104,642
2043	57,151,011	23,791,099	45,152,083	126,094,193
2044	57,532,558	23,968,839	42,171,894	123,673,291
2045	57,795,762	23,869,919	39,221,356	120,887,037
2046	57,800,541	23,737,527	36,314,596	117,852,664
2047	57,658,219	23,529,074	33,466,325	114,653,618

Schedule MB Attachment (Form 5500) — 2023 Plan Year
Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund
EIN 51-6123713, Plan No. 001

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

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2048	\$ 57,165,670	\$ 23,086,972	\$ 30,691,666	\$ 110,944,308
2049	56,581,696	22,774,654	28,005,664	107,362,014
2050	55,763,772	22,179,967	25,422,783	103,366,522
2051	54,806,144	21,506,618	22,956,324	99,269,086
2052	53,625,842	20,777,242	20,617,745	95,020,829
2053	52,471,918	19,962,798	18,416,332	90,851,048
2054	51,103,309	19,102,043	16,359,099	86,564,451
2055	49,520,403	18,199,100	14,450,691	82,170,194
2056	47,804,933	17,244,150	12,693,261	77,742,344
2057	46,081,543	16,282,094	11,086,595	73,450,232
2058	44,225,607	15,300,526	9,628,291	69,154,424
2059	42,355,471	14,314,386	8,314,147	64,984,004
2060	40,456,263	13,327,784	7,138,429	60,922,476
2061	38,448,642	12,349,870	6,094,100	56,892,612
2062	36,429,699	11,403,274	5,173,307	53,006,280
2063	34,341,790	10,464,708	4,367,249	49,173,747
2064	32,257,406	9,564,552	3,666,672	45,488,630
2065	30,195,537	8,702,629	3,062,109	41,960,275
2066	28,117,314	7,883,249	2,544,003	38,544,566
2067	26,059,090	7,108,631	2,103,112	35,270,833
2068	24,048,163	6,380,499	1,730,446	32,159,108
2069	22,105,000	5,700,062	1,417,497	29,222,559
2070	20,245,034	5,067,952	1,156,380	26,469,366
2071	18,477,945	4,483,971	939,803	23,901,719
2072	16,807,498	3,947,437	761,221	21,516,156

Notes on the Expected Annual Benefit Payments

- Based on 2023 funding assumptions
- Amounts are payable mid-year
- Per the 5500 instructions, the benefit payments do not include additional accruals, new entrants, or expected expenses.

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. 1510-0110 1510-0089 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2023 or fiscal plan year beginning <u>07/01/2023</u> and ending <u>06/30/2024</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
B This return/report is:	☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively bargained plan, check here	☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description) _____
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here	☐

Part II Basic Plan Information - enter all requested information	
1a Name of plan INDIANA/KENTUCKY/OHIO REGIONAL COUNCIL OF CARPENTERS PENSION FUND	1b Three-digit plan number (PN) ▶ <u>001</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) BOARD OF TRUSTEES INDIANA/KENTUCKY/OHIO REGIONAL CO 700 TOWER DRIVE SUITE 300 TROY MI 48098	1c Effective date of plan <u>07/01/1976</u> 2b Employer Identification Number (EIN) <u>51-6123713</u> 2c Plan Sponsor's telephone number <u>248-813-9800</u> 2d Business code (see instructions) <u>238100</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		4/1/2025	MATT MCGRIFF
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		4/7/2025	DOUG ROBINSON
	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

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v. 230728

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
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5 Total number of participants at the beginning of the plan year	5	12,528
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)	4,876
a (2) Total number of active participants at the end of the plan year	6a(2)	5,712
b Retired or separated participants receiving benefits	6b	4,015
c Other retired or separated participants entitled to future benefits	6c	2,886
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	12,613
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	769
f Total. Add lines 6d and 6e	6f	13,382
g (1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
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	405

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)	9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ 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

- (1)** ☒ **R** (Retirement Plan Information)
(2) ☒ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
(4) ☐ **DCG** (Individual Plan Information) - Number Attached _____
(5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

INKYOH Pension Fund- Roll-Up Acct
Account Number:
Statement Period: 07/01/23 through 06/30/24

5% Transactions

Description	Number of Purchases / Sales	Commissions	Other Costs	Unit Price	Proceeds of Purchase / Sale	Cost of Purchase / Sale	Realized Gain / Loss
- GS Fin Sq Gov #466 Purchases	390	.00	.00	1.000	641,056,754.39	641,056,754.39	.00
Sales	165	.00	.00	1.000	648,750,730.95	648,750,730.95	.00
- Invesco Ubc Russell 3000 Index Trust Purchased 4802366.669 Shs 09/11/23	*	.00	.00	121.690	584,400,000.00	584,400,000.00	.00
Purchased 264288.074 Shs 09/13/23		.00	.00	121.080	32,000,000.00	32,000,000.00	.00
Sold 22.918 Shs 09/29/23		.00	.00	116.479	2,669.46	2,788.89	- 119.43
Sold 42.235 Shs 10/31/23		.00	.00	113.430	4,790.73	5,139.58	- 348.85
Sold 38.638 Shs 11/30/23		.00	.00	124.001	4,791.15	4,701.86	89.29
Sold 39.749 Shs 12/29/23		.00	.00	130.498	5,187.18	4,837.06	350.12
Sold 39.947 Shs 01/31/24		.00	.00	131.992	5,272.67	4,861.15	411.52
Sold 36.637 Shs 02/29/24		.00	.00	139.151	5,098.08	4,436.01	662.07
Sold 38.986 Shs 03/28/24		.00	.00	143.640	5,599.93	4,744.21	855.72
Sold 306898.235 Shs 05/31/24		.00	.00	143.370	44,000,000.00	37,346,446.22	6,653,553.78
Purchases	2	.00	.00	121.658	616,400,000.00	616,400,000.00	.00
Sales	8	.00	.00	143.358	44,033,409.20	37,377,954.98	6,655,454.22
- Vanguard Inst'L Index Fd Plus #854 Sold 859096.268 Shs 09/11/23	*	.00	.00	375.690	322,753,876.92	144,857,742.45	177,896,134.47
Sales	1	.00	.00	375.690	322,753,876.92	144,857,742.45	177,896,134.47
- Vanguard Mid Cap Index Fund Class I #864							
Sold 1219662.082 Shs 09/11/23	*	.00	.00	59.470	72,533,304.02	30,484,005.38	42,049,298.64
Sales	1	.00	.00	59.470	72,533,304.02	30,484,005.38	42,049,298.64

* Transactions noted by an asterisk are in themselves greater than 5% of beginning Plan Year market values.

**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

2023

**This Form is Open to Public
Inspection**

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

► **Round off amounts to nearest dollar.**

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

A Name of plan Indiana/Kentucky/Ohio Regional Council of Carpenters Pension Fund	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Indiana/Kentucky/Ohio Regional Council of Carpenters	D Employer Identification Number (EIN) 51-6123713

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

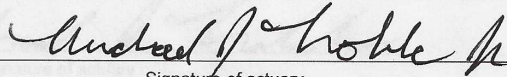
1a Enter the valuation date: Month 7 Day 1 Year 2023

b Assets

(1) Current value of assets	1b(1)	1,450,610,395
(2) Actuarial value of assets for funding standard account	1b(2)	1,487,534,349
c (1) Accrued liability for plan using immediate gain methods	1c(1)	1,613,208,914
(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)	1,613,208,914
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)	3,132,687,500
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	88,633,789
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	103,518,183
(3) Expected plan disbursements for the plan year	1d(3)	106,675,979

Statement by Enrolled Actuary

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

**SIGN
HERE**

Signature of actuary

4/4/2025

Date

Michael J. Noble

23-06711

Type or print name of actuary

Most recent enrollment number

CHEIRON, INC.

(877) 243-4766

Firm name

Telephone number (including area code)

230 WEST MONROE STREET
Suite 650
Chicago

IL 60606

Address of the firm

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

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

**Schedule MB (Form 5500) 2023
v. 230728**

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	1,450,610,395
b "RPA '94" current liability/participant count breakdown:		
	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	4,845	1,523,995,519
(2) For terminated vested participants	2,960	425,797,931
(3) For active participants:		
(a) Non-vested benefits		220,163,185
(b) Vested benefits		962,730,865
(c) Total active	4,876	1,182,894,050
(4) Total	12,681	3,132,687,500
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	46.31%

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
01/01/2024	99,382,950				
Totals ▶			3(b)	99,382,950	3(c)

(d) Total withdrawal liability amounts included in line 3(b) total	3(d)	
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4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	92.2%
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, does line 1(c) reflect any benefit reductions for the first time (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 plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here ☐ • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	4f	

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

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

j If box h is checked, enter period of use of shortfall method	5j	
k Has a change been made in funding method for this plan year? ☐ 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	2.85 %
	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	7.25 %
e Salary scale	6e	% ☒ N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.00%
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	6.7%
h Estimated investment return on current value of assets for year ending on the valuation date	6h	6.8%
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage.....	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	1,834,657
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	27,985,204	2,910,322

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 Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☒ Yes ☐ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?.....	☒ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended ..	8d(2)	5
(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	-28,949,813

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	33,656,776

c Amortization charges as of valuation date:**(1)** All bases except funding waivers and certain bases for which the amortization period has been extended**(2)** Funding waivers**(3)** Certain bases for which the amortization period has been extended.....

	Outstanding balance	
9c(1)	422,938,519	80,028,514
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c..... **9d** 8,242,184**e** Total charges. Add lines 9a through 9d..... **9e** 121,927,474**Credits to funding standard account:****f** Prior year credit balance, if any..... **9f** 222,238,492**g** Employer contributions. Total from column (b) of line 3..... **9g** 99,382,950

	Outstanding balance	
h Amortization credits as of valuation date..... 9h	75,025,462	12,616,609

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... **9i** 20,566,594**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL).....**(2)** "RPA '94" override (90% current liability FFL)**(3)** FFL credit

9j(1)	448,834,587	
9j(2)	1,401,089,180	
9j(3)		0

k (1) Waived funding deficiency**(2)** Other credits**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**m** Credit balance: If line 9l is greater than line 9e, enter the difference**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**(3)** Total as of valuation date

9o(1)		0
9o(2)(a)		0
9o(2)(b)		0
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