

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: small;">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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

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) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>SIU PACIFIC DISTRICT SUPPLEMENTAL BENEFITS FUND, INC.</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>501</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES OF THE SIU PACIFI DISTRICT SUPPLEMENTAL BENEFITS FUN</u></p> <p><u>730 HARRISON STREET, SUITE 400</u> <u>SAN FRANCISCO, CA 94107</u></p>	<p>1c Effective date of plan <u>02/25/1959</u></p> <p>2b Employer Identification Number (EIN) <u>94-1431246</u></p> <p>2c Plan Sponsor's telephone number <u>415-764-4990</u></p> <p>2d Business code (see instructions) <u>483000</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	05/13/2025	MATTHEW HENNING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/13/2025	DANNY DEFANTI
	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 <input checked="" type="checkbox"/> 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	974
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)	974
	6a(2)	1080
	6b	0
	6c	0
	6d	1080
	6e	
	6f	
	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	3

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4Q

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **08/01/2023** and ending **07/31/2024**

A Name of plan SIU PACIFIC DISTRICT SUPPLEMENTAL BENEFITS FUND, INC.	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE SIU PACIFI DISTRICT SUPPLEMENTAL BENEFITS FUN	D Employer Identification Number (EIN) 94-1431246	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

DAN GAIPA

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	69184	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MICHELLE CHANG

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	66266	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

DEREK CHANG

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	40151	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

HAZEL YWAN

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	38386	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EDITH LEROUX

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	37830	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

US BANK

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50 51 72	NONE	21009	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

WITHUMSMITH+BROWN, PC

22-2027092

(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	18960	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MFOW WELFARE FUND

94-1254186

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

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

TRUCKER HUSS, APC

94-3216063

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	COMMON TRUSTEE	7311	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

SEAFARERS INTERNATIONAL UNION

51-6097856

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	COMMON TRUSTEE	6792	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(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
EDITH LEROUX 94-1431246	30 50	FORMER EMPLOYEE DID NOT PROVIDE AMOUNT OF INDIRECT COMPENSATION RECEIVED, IF ANY.

(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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2023 or fiscal plan year beginning **08/01/2023** and ending **07/31/2024**

A Name of plan SIU PACIFIC DISTRICT SUPPLEMENTAL BENEFITS FUND, INC.	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF THE SIU PACIFI DISTRICT SUPPLEMENTAL BENEFITS FUN	D Employer Identification Number (EIN) 94-1431246	

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	610434	386114
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1425467	1778022
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	110712	142979
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1440879	1528490
(2) U.S. Government securities	1c(2)	2170402	2752007
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	980717	1299624
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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	144629	83493
f Total assets (add all amounts in lines 1a through 1e)	1f	6883240	7970729
Liabilities			
g Benefit claims payable	1g	4314016	4748601
h Operating payables	1h	31887	30169
i Acquisition indebtedness	1i		
j Other liabilities	1j	278783	366517
k Total liabilities (add all amounts in lines 1g through 1j)	1k	4624686	5145287
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2258554	2825442

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)	18629340	
(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)		18629340
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	70023	
(B) U.S. Government securities	2b(1)(B)	89173	
(C) Corporate debt instruments	2b(1)(C)	54410	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		213606
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	1472510	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1448457	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		24053
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	32072	
(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)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		953
d Total income. Add all income amounts in column (b) and enter total	2d		18900024

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17869394	
(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)		17869394
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)	305730	
(2) Contract administrator fees.....	2i(2)	18000	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	18960	
(5) Investment advisory and investment management fees	2i(5)	13634	
(6) Bank or trust company trustee/custodial fees	2i(6)	7375	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	9964	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	90079	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		463742
j Total expenses. Add all expense amounts in column (b) and enter total	2j		18333136

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		566888
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WITHUMSMITH+BROWN, PC

(2) EIN: 22-2027092

d The opinion of an independent qualified public accountant is **not attached** 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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 _____.

**SIU PACIFIC DISTRICT
SUPPLEMENTAL BENEFITS FUND, INC.
Financial Statements
July 31, 2024 and 2023
With Independent Auditor's Reports**

SIU Pacific District Supplemental Benefits Fund, Inc.
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July 31, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
SIU Pacific District Supplemental Benefits Fund, Inc.:

Opinion

We have audited the financial statements of SIU Pacific District Supplemental Benefits Fund, Inc., 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 and benefit obligations as of July 31, 2024 and 2023, the related statements of changes in net assets available for benefits and changes in benefit obligations 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 and benefit obligations of SIU Pacific District Supplemental Benefits Fund, Inc. as of July 31, 2024 and 2023, and the changes in its net assets available for benefits and benefit obligations for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SIU Pacific District Supplemental Benefits Fund, Inc. 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 the accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Withum Smith & Brown, PC

April 30, 2025

SIU Pacific District Supplemental Benefits Fund, Inc.
Statements of Net Assets Available for Benefits
July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash	\$ 386,114	\$ 610,434
Investments - at fair value		
U.S. Treasury notes and Government Agency obligations	2,752,007	2,170,402
Corporate bonds and notes	1,299,624	980,717
Money market funds	<u>1,528,490</u>	<u>1,440,879</u>
Total investments	<u>5,580,121</u>	<u>4,591,998</u>
Receivables		
Employer contributions	1,778,022	1,425,467
Due from related plans for general administration	83,993	74,582
Accrued investment income	<u>43,104</u>	<u>24,718</u>
Total receivables	<u>1,905,119</u>	<u>1,524,767</u>
Property and equipment, net of accumulated depreciation	<u>20,136</u>	<u>19,788</u>
Other assets		
Prepaid expenses and other assets	15,882	11,412
Right-of-use assets - operating, net	<u>63,357</u>	<u>124,841</u>
Total other assets	<u>79,239</u>	<u>136,253</u>
Total assets	<u>7,970,729</u>	<u>6,883,240</u>
Liabilities		
Due to broker	300,000	149,590
Accrued vacation payable	30,169	31,887
Lease liabilities - operating	<u>66,517</u>	<u>129,193</u>
Total liabilities	<u>396,686</u>	<u>310,670</u>
Net assets available for benefits	<u>\$ 7,574,043</u>	<u>\$ 6,572,570</u>

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

**SIU Pacific District Supplemental Benefits Fund, Inc.
Statements of Changes in Net Assets Available for Benefits
Years Ended July 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 56,125	\$ 27,254
Interest	<u>213,606</u>	<u>93,992</u>
	269,731	121,246
Less: Investment expenses	<u>(13,634)</u>	<u>(9,106)</u>
Investment income, net	256,097	112,140
Employer contributions	18,066,605	15,041,965
Employer contributions - general administration	562,735	490,378
Other income	<u>953</u>	<u>5,331</u>
Total additions	<u>18,886,390</u>	<u>15,649,814</u>
 Deductions		
Benefits expense	17,434,809	14,917,316
Administrative expenses	<u>450,108</u>	<u>424,250</u>
Total deductions	<u>17,884,917</u>	<u>15,341,566</u>
 Net change in net assets available for benefits	1,001,473	308,248
 Net assets available for benefits		
Beginning of year	<u>6,572,570</u>	<u>6,264,322</u>
 End of year	<u>\$ 7,574,043</u>	<u>\$ 6,572,570</u>

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

SIU Pacific District Supplemental Benefits Fund, Inc.
Statements of Benefit Obligations
July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Other obligations for current		
benefit coverage - at present		
value of estimated amounts		
Claims incurred but not reported	\$ 4,748,601	\$ 4,314,016
Total benefit obligations	<u>\$ 4,748,601</u>	<u>\$ 4,314,016</u>

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

SIU Pacific District Supplemental Benefits Fund, Inc.
Statements of Changes in Benefit Obligations
Years Ended July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Other obligations for current		
benefit coverage - at present		
value of estimated amounts		
Balance at beginning of year	\$ 4,314,016	\$ 4,484,812
Increase (decrease) during the year		
attributable to changes in		
Claims incurred but not reported	<u>434,585</u>	<u>(170,796)</u>
Balance at end of year	<u>4,748,601</u>	<u>4,314,016</u>
 Total benefit obligations	 <u>\$ 4,748,601</u>	 <u>\$ 4,314,016</u>

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

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The accompanying financial statements of SIU Pacific District Supplemental Benefits Fund, Inc. (the "Plan") are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Contributions Receivable

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

Investment Valuation, Transactions and Income Recognition

General

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

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

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

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

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

Inputs and Valuation Methods

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

U.S. Treasury Notes and Government Agency Obligations: The fair value of U.S. Treasury notes is based on quoted market prices (Level 1). The fair value of U.S. Government Agency obligations is determined based on a model that uses discounted cash flows such as interest rate yield curves, cross-currency basis index spreads or country credit spreads, which are similar to the valued bond in terms of issuer, maturity and seniority (Level 2).

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

Corporate Bonds and Notes: The fair value of corporate bonds and notes is determined based on a model that uses inputs such as interest rate yield curves, cross currency-basis index spreads or country credit spreads, which are similar to the valued bond in terms of issuer, maturity and seniority (Level 2).

Money Market Funds: The money market funds are stated at amortized cost, which approximates market value (Level 2).

Valuation Methods, Consistency

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

Transactions and Income Recognition

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

Property and Equipment

Property and equipment are carried at cost. Major additions are capitalized, and replacements, maintenance and repairs that do not improve or extend the lives of the respective assets are expensed currently. Depreciation is computed by the straight-line method over five to eight years. The Plan capitalizes property and equipment with a cost greater than \$1,000.

Property and equipment at July 31, 2024 and 2023, consist of the following:

	<u>2024</u>	<u>2023</u>
Office furniture and equipment	\$ 67,576	\$ 67,228
Less: Accumulated depreciation	<u>(47,440)</u>	<u>(47,440)</u>
Net property and equipment	<u>\$ 20,136</u>	<u>\$ 19,788</u>

Depreciation expense is included in office supplies on the schedules of administrative expenses and totaled \$281 for each of the years ended July 31, 2024 and 2023.

Benefit Obligations

Claims incurred but not reported were estimated by the Plan's administrator based on claims experience.

Estimates

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

Risks and Uncertainties

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

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

Recognition of Benefits

Benefits are recognized when paid.

Leases

The Plan categorizes leases with contractual terms longer than 12 months as either operating or finance. Finance leases are generally those leases that allow the Plan to substantially utilize or pay for the entire asset over its estimated life. All other leases are categorized as operating leases. Leases with contractual terms of 12 months or less are not recorded on the statements of net assets available for benefits. The Plan had no finance leases during the years ended July 31, 2024 or 2023.

Lease liabilities are recognized at the present value of the fixed lease payments using the incremental borrowing rate as the discount rate. Right-of-use assets are recognized based on the initial present value of the fixed lease payments, plus any direct costs from executing the leases. Lease assets are tested for impairment in the same manner as long-lived assets used in operations.

Options to extend lease terms, terminate leases before the contractual expiration date or purchase the leased assets are evaluated for their likelihood of exercise. If it is reasonably certain that the option will be exercised, the option is considered in determining the classification and measurement of the lease.

Costs associated with operating lease assets are recognized on a straight-line basis within operating expenses over the term of the lease.

Accounting Pronouncement Currently Adopted

In June 2016, the FASB issued an Accounting Standards Update amending the accounting for credit losses on financial statements. This methodology replaces the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure, and other financial instruments recorded at amortized cost.

The Plan adopted the new standard effective July 1, 2023, using the modified retrospective approach. Comparative prior periods were not adjusted upon adoption. Upon adoption, there was no cumulative-effect adjustment to the opening balance of net assets available for benefits.

2. DESCRIPTION OF THE PLAN

The Plan was established February 25, 1959, as a result of a collective bargaining agreement between certain maritime unions and independent employers to provide supplementary vacation pay benefits to eligible seamen upon completion of voyages.

General eligibility rules stipulate that benefits are available to each employee who has completed 30 days of covered employment. All benefits are paid by the Plan on a self-funded basis. Participants should refer to the summary plan description for more complete information.

3. PRIORITIES UPON TERMINATION

It is the intent of the trustees to continue the Plan in full force and effect; however, to safeguard against any unforeseen contingencies, the right to discontinue the Plan is reserved to the trustees. In the event of termination, the trustees shall first satisfy, or make provisions to satisfy, the obligations of the Plan. Any remaining Plan assets will be donated to a charitable organization.

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

4. TAX STATUS

The Plan obtained its latest determination letter, dated April 29, 1977, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan's administrator and the Plan's counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax exempt as of the financial statement date.

The Plan's administrator has analyzed the tax positions taken by the Plan and has concluded that, as of July 31, 2024 and 2023, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

5. FUNDING POLICY

The Plan is funded by employer contributions. The contribution rate is specified in the collective bargaining agreements.

In accordance with the collective bargaining agreements, contributions to the Plan will not require a percentage for administrative purposes, and the rate of employer contributions to the Plan may be adjusted from time to time to equal contract obligations.

6. CASH CONCENTRATIONS

The cash balance as of July 31, 2024 and 2023, consists of the following:

<u>Depository</u>	<u>2024</u>	<u>2023</u>
U.S. Bank		
Regular checking	\$ 386,114	\$ 610,434

The Plan's cash balances throughout the year regularly exceed the federally insured limit of \$250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Plan's financial condition, results of operations and cash flows.

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

7. INVESTMENTS AT FAIR VALUE HIERARCHY

Assets measured at fair value on a recurring basis, based on their fair value hierarchy at July 31, 2024 and 2023, are as follows:

	Fair Value Measurements at Reporting Date Using			July 31, 2024		
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3			
	U.S. Treasury notes and Government Agency obligations	\$ 1,101,986	\$ 1,650,021		\$ -	\$ 2,752,007
	Corporate bonds and notes	-	1,299,624		-	1,299,624
Money market funds	-	1,528,490	-	1,528,490		
	<u>\$ 1,101,986</u>	<u>\$ 4,478,135</u>	<u>\$ -</u>	<u>\$ 5,580,121</u>		

	Fair Value Measurements at Reporting Date Using			July 31, 2023		
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3			
	U.S. Treasury notes and Government Agency obligations	\$ 1,328,535	\$ 841,867		\$ -	\$ 2,170,402
	Corporate bonds and notes	-	980,717		-	980,717
Money market funds	-	1,440,879	-	1,440,879		
	<u>\$ 1,328,535</u>	<u>\$ 3,263,463</u>	<u>\$ -</u>	<u>\$ 4,591,998</u>		

8. RELATED PLANS

The Plan provides various administrative and accounting services for several maritime union pension and welfare plans (the “pension and welfare plans”). Some of the trustees of the Plan also serve as trustees for the pension and welfare plans. The agreement for the joint administration of the pension and welfare plans provides that all costs of the joint operations are to be shared on a basis approved by the trustees.

For the years ended July 31, 2024 and 2023, the Plan was reimbursed approximately \$721,000 and \$683,000, respectively, by the pension and welfare plans as part of common administrative expenses. The reimbursement is based on a time study. As of July 31, 2024 and 2023, \$83,993 and \$74,582, respectively, were due to the Plan.

The Plan also pays the Marine Cooks and Stewards (“MCS”) Administrative Fund and the MFOW Welfare Fund for administrative services provided to the Plan. MCS Administrative Fund was paid \$6,000 for each of the years ended July 31, 2024 and 2023. These reimbursements are made as monthly settlements. MFOW Welfare Fund was paid \$12,000 for each of the years ended July 31, 2024 and 2023.

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

9. PENSION AND OTHER POST-RETIREMENT BENEFITS

Multiemployer Defined Benefit Pension Plan

The Plan’s employees are covered by a multiemployer defined benefit pension plan. Contributions to the multiemployer defined benefit plan are made monthly under the terms of a collective bargaining agreement. The risks of participating in a multiemployer plan are different from a single-employer plan in the following respects:

- Assets contributed to a multiemployer plan by one employer may be used to provide benefits to employees of other participating employers;
- If a participating employer stops contributing to the multiemployer plan, the unfunded obligations of the multiemployer plan may be borne by the remaining participating employers; and
- If the Plan chooses to stop participating in the multiemployer plan, the Plan may be required to pay an amount based on the underfunded status of the multiemployer plan, referred to as a withdrawal liability.

The Plan’s participation in the above multiemployer plan is outlined in the following table:

<u>Pension Fund</u>	<u>EIN/Pension Plan Number</u>	<u>PPA Zone Status</u>		<u>Funding Improvement/ Rehabilitation Plan Status</u>	<u>Contributions Made by the Plan for the Years Ended July 31,</u>		<u>Surcharge Imposed</u>	<u>Expiration Date of Collective Bargaining Agreement</u>
		<u>2023</u>	<u>2022</u>		<u>2024</u>	<u>2023</u>		
		Office and Professional Employees Pension Trust Fund	94-6110868 (a) 001		Green	Green		

(a) The most recent PPA zone status available for the years ended July 31, 2024 and 2023, is for the plan’s year-end at October 31, 2023 and 2022, respectively.

An explanation of each item in the above table is as follows:

- The “EIN/Pension Plan Number” provides the Employer Identification Number (“EIN”) and the three-digit plan number, if applicable.
- The most recent Pension Protection Act (“PPA”) zone status available for the years ended July 31, 2024 and 2023, is described in (a) above.
- The zone status is based on information that the Plan received from the multiemployer plan and is certified by the plan’s actuary.
- Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded.
- The “Funding Improvement/Rehabilitation Plan Status” column indicates plans for which a financial improvement plan or a rehabilitation plan is either pending or has been implemented.
- The expiration date indicates the date of the collective bargaining agreements to which the Plan and the multiemployer plan are subject.

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

At the date on which the financial statements were issued, Form 5500 was not available for the year ended 2024. The Plan's contributions exceeded 5% of total plan contributions per the most recently available annual report. There have been no significant changes that affect the comparability of 2024 and 2023 contributions.

Multiemployer Post-Retirement Plans Other than Pensions

The Plan contributes to a health and welfare plan, which provides medical, dental, prescription drug and other benefits to retirees formerly employed by the Plan. Contributions to the plan totaled \$91,420 and \$88,230 for the years ended July 31, 2024 and 2023, respectively, of which the amount allocated to the Plan was \$66,399 and \$63,139 for the years ended July 2024 and 2023, respectively, which is included in employee benefits on the schedules of administrative expenses.

10. OFFICE LEASE

Effective August 1, 2005, the Plan, jointly with SIU Pacific District Pension Plan and SIU Pacific District Seafarers' Medical Center Fund, entered into an eight-year lease for office space located at 730 Harrison Street, San Francisco, California, requiring monthly payments, with increases effective August 1 of each year. The lease expired on July 31, 2013, and was extended through July 31, 2015. Upon expiration, the lease was extended through July 31, 2020. The lease was extended for an additional two years and expired on July 31, 2022. The lease was further renewed and amended to expire on July 31, 2025.

Because the rates implicit in the lease are generally not available, the Plan utilizes its incremental borrowing rate as the discount rate. The weighted average remaining lease term at July 31, 2024 and 2023, was one year and two years, respectively. The weighted average discount rate associated with the operating lease as of July 31, 2024 and 2023, was 2.9% for both years.

The following is a maturity analysis of the annual undiscounted cash flows of the Plan's share of the operating lease liabilities as of July 31, 2024:

2025	\$ 67,404
Less: Imputed interest	<u>(877)</u>
Lease liabilities at July 31, 2024	<u>\$ 66,517</u>

Total operating lease expense for each of the years ended July 31, 2024 and 2023, was \$64,244. The total payments made for the operating lease for the years ended July 31, 2024 and 2023, were \$65,436 and \$59,892, respectively.

11. MAJOR EMPLOYERS

The Plan has three employers that constituted a significant portion of employer contributions for the years ended July 31, 2024 and 2023. In the event that these employers suspend contributions, the Plan would terminate coverage to the employer's participants, as required under the Plan document. The Plan would retain the risk of current fixed administrative expenses until the appropriate adjustments were made.

SIU Pacific District Supplemental Benefits Fund, Inc.
Notes to Financial Statements
July 31, 2024 and 2023

12. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of July 31, 2024 and 2023.

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 7,574,043	\$ 6,572,570
Claims incurred but not reported	<u>(4,748,601)</u>	<u>(4,314,016)</u>
Net assets available for benefits per the Form 5500	<u>\$ 2,825,442</u>	<u>\$ 2,258,554</u>

The following is a reconciliation of benefits paid to or for participants per the financial statements to the Form 5500 for the year ended July 31, 2024:

Benefits paid to or for participants per the financial statements	\$ 17,434,809
Add: Claims incurred but not reported at July 31, 2024	4,748,601
Less: Claims incurred but not reported at July 31, 2023	<u>(4,314,016)</u>
Benefits paid to or for participants per the Form 5500	<u>\$ 17,869,394</u>

13. SUBSEQUENT EVENTS

In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after July 31, 2024, for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through April 30, 2025, the date that the financial statements were available to be issued, and no items have come to the attention of management that require recognition or disclosure.

SUPPLEMENTARY INFORMATION

REPORT ON SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
SIU Pacific District Supplemental Benefits Fund, Inc.:

We have audited the financial statements of SIU Pacific District Supplemental Benefits Fund, Inc., as of and for the years ended July 31, 2024 and 2023, and have issued our report thereon dated April 30, 2025, which contained an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying information, which appears on page 16, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974 ("ERISA"). Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

WithumSmith+Brown, PC

April 30, 2025

SIU Pacific District Supplemental Benefits Fund, Inc.
Schedules of Administrative Expenses
Years Ended July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Accounting and audit fees	\$ 18,960	\$ 19,789
Communications	1,881	2,043
Computer consultant	3,622	4,381
Employee benefits	66,399	63,139
Insurance	2,750	6,670
Legal fees	9,964	1,840
MCS administrative fees	6,000	6,000
MFOW administrative fees	12,000	12,000
Miscellaneous	33,253	24,043
Occupancy	49,478	52,965
Office supplies	4,229	3,453
Payroll taxes	16,588	15,464
Postage	2,241	1,768
Salaries	<u>222,743</u>	<u>210,695</u>
	<u>\$ 450,108</u>	<u>\$ 424,250</u>

See Independent Auditor's Report on Supplementary Information.

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 Period from August 1, 2023 to July 31, 2024

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Cash And Equivalents						
Money Markets						
First Am Govt Ob Fd Cl X 31846V336 Asset Minor Code 1	1,528,490.170	1,528,490.17 1.0000	1,528,490.17	.00 .00	1,528,490.17 .00	6,354.40 5.21
Total Money Markets	1,528,490.170	1,528,490.17	1,528,490.17	.00 .00	1,528,490.17 .00	6,354.40 5.21
US Treas & Agency Short Term Obligat						
U S Treasury Bill 9/12/23 912797GS0 Asset Minor Code 4	.000	.00 1.0000	.00	.00 - 1,572.32	.00 .00	.00 0.00
U S Treasury Bill 3/20/25 912797KJ5 Asset Minor Code 4	175,000.000	169,729.00 .9699	166,743.89	2,985.11 2,985.11	166,743.89 2,985.11	.00 4.79
Total US Treas & Agency Short Term O	175,000.000	169,729.00	166,743.89	2,985.11 1,412.79	166,743.89 2,985.11	.00 4.78
Cash						
Pending Cash		- 300,000.00	- 300,000.00		- 300,000.00	
Total Cash	.000	- 300,000.00	- 300,000.00	.00 .00	- 300,000.00 .00	.00 0.00
Total Cash And Equivalents	1,703,490.170	1,398,219.17	1,395,234.06	2,985.11 1,412.79	1,395,234.06 2,985.11	6,354.40 6.27

US Government Issues

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
F H L B Deb 4.500% 2/13/25 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3130AUVZ4 Asset Minor Code 22	250,000.000	249,377.50 99.7510	249,091.75	285.75 2,022.50	247,355.00 2,022.50	5,250.00 4.51
F H L B Deb 5.300% 12/27/24 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3130AU5N0 Asset Minor Code 22	200,000.000	199,736.00 99.8680	199,960.00	- 224.00 1,320.00	198,416.00 1,320.00	1,001.11 5.31
F H L B Deb 4.875% 9/12/25 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3130AWS92 Asset Minor Code 22	100,000.000	100,205.00 100.2050	100,639.00	- 434.00 - 434.00	100,639.00 - 434.00	1,882.29 4.87
F H L B Deb 5.125% 3/14/25 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3130AWT59 Asset Minor Code 22	250,000.000	250,337.50 100.1350	251,132.50	- 795.00 - 795.00	251,132.50 - 795.00	4,875.87 5.12
F F C B Deb 5.000% 9/15/25 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3133EPVY8 Asset Minor Code 22	150,000.000	150,969.00 100.6460	149,736.30	1,232.70 1,232.70	149,736.30 1,232.70	2,833.33 4.97
F F C B Deb 4.900% 7/29/26 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3133ERMG3 Asset Minor Code 22	300,000.000	300,000.00 100.0000	300,000.00	.00 .00	300,000.00 .00	.00 4.90
F H L M C M T N 5.000% 10/25/24 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3134GX4T8 Asset Minor Code 22	200,000.000	199,774.00 99.8870	199,843.75	- 69.75 1,498.00	198,276.00 1,498.00	2,666.67 5.01



ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
F N M A 5.100% 5/15/25 Standard & Poors Rating: AA+ Moody's Rating: Aaa 3135GAHQ7 Asset Minor Code 22	200,000.000	199,622.00 99.8110	200,000.00	- 378.00 1,802.00	197,820.00 1,802.00	2,153.33 5.11
U S Treasury Nt 0.125% 9/15/23 Standard & Poors Rating: N/A Moody's Rating: WR 91282CAK7 Asset Minor Code 21	.000	.00 100.0000	.00	.00 545.48	.00 .00	.00 0.00
U S Treasury Nt 0.250% 11/15/23 Standard & Poors Rating: N/A Moody's Rating: WR 91282CAW1 Asset Minor Code 21	.000	.00 100.0000	.00	.00 1,503.88	.00 .00	.00 0.00
U S Treasury Nt 4.750% 7/31/25 Standard & Poors Rating: N/A Moody's Rating: Aaa 91282CHN4 Asset Minor Code 21	150,000.000	150,027.00 100.0180	149,589.85	437.15 355.50	149,671.50 355.50	19.36 4.75
U S Treasury Nt 5.000% 10/31/25 Standard & Poors Rating: N/A Moody's Rating: Aaa 91282CJE2 Asset Minor Code 21	100,000.000	100,449.00 100.4490	100,160.16	288.84 288.84	100,160.16 288.84	1,263.59 4.98
U S Treasury Nt 4.875% 4/30/26 Standard & Poors Rating: N/A Moody's Rating: Aaa 91282CKK6 Asset Minor Code 21	250,000.000	252,080.00 100.8320	250,205.08	1,874.92 1,874.92	250,205.08 1,874.92	3,079.99 4.83
U S Treasury Nt 4.625% 6/30/26 Standard & Poors Rating: N/A Moody's Rating: N/A 91282CKY6 Asset Minor Code 21	200,000.000	201,164.00 100.5820	199,437.50	1,726.50 1,726.50	199,437.50 1,726.50	783.47 4.60

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
U S Treasury Nt 2.250% 12/31/23 Standard & Poors Rating: N/A Moody's Rating: WR 912828V23 Asset Minor Code 21	.000	.00 100.0000	.00	.00 6,023.56	.00 .00	.00 0.00
U S Treasury Nt 2.125% 3/31/24 Standard & Poors Rating: N/A Moody's Rating: WR 912828W71 Asset Minor Code 21	.000	.00 100.0000	.00	.00 10,041.99	.00 .00	.00 0.00
U S Treasury Nt 1.750% 7/31/24 Standard & Poors Rating: N/A Moody's Rating: WR 912828Y87 Asset Minor Code 21	.000	.00 100.0000	.00	.00 4,652.53	.00 .00	.00 0.00
U S Treasury Nt 2.125% 9/30/24 Standard & Poors Rating: N/A Moody's Rating: Aaa 9128282Y5 Asset Minor Code 21	130,000.000	129,300.60 99.4620	127,826.56	1,474.04 3,987.10	125,313.50 3,987.10	928.38 2.14
U S Treasury Nt 2.250% 10/31/24 Standard & Poors Rating: N/A Moody's Rating: Aaa 9128283D0 Asset Minor Code 21	100,000.000	99,236.00 99.2360	97,914.06	1,321.94 2,888.00	96,348.00 2,888.00	568.61 2.27
U S Treasury Nt 1.750% 6/30/24 Standard & Poors Rating: N/A Moody's Rating: WR 9128286Z8 Asset Minor Code 21	.000	.00 100.0000	.00	.00 9,375.69	.00 .00	.00 0.00
Total US Government Issues	2,580,000.000	2,582,277.60	2,575,536.51	6,741.09 49,910.19	2,564,510.54 17,767.06	27,306.00 4.66

Corporate Issues

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Apple Inc 2.850% 5/11/24 Standard & Poors Rating: N/R Moody's Rating: WR 037833CU2 Asset Minor Code 28	.000	.00 100.0000	.00	.00 168.00	.00 .00	.00 0.00
Bmw Bk North C D 0.250% 10/23/23 05580AXJ8 Asset Minor Code 28	.000	.00 99.9570	.00	.00 1,756.00	.00 .00	.00 0.00
Blue Ridge C D 4.650% 12/29/25 09582YAR3 Asset Minor Code 28	200,000.000	199,914.00 99.9570	199,800.00	114.00 114.00	199,800.00 114.00	866.30 4.65
Bridgewater Bk C D 5.200% 5/04/26 108622PG0 Asset Minor Code 28	200,000.000	202,090.00 101.0450	199,750.00	2,340.00 2,340.00	199,750.00 2,340.00	826.30 5.15
Cibc Bk USA C D 4.900% 6/16/25 12547CBQ0 Asset Minor Code 28	100,000.000	100,004.00 100.0040	100,000.00	4.00 916.00	99,088.00 916.00	644.38 4.90
Discover Bk C D 5.250% 9/18/25 254676AP4 Asset Minor Code 28	200,000.000	201,050.00 100.5250	200,000.00	1,050.00 1,050.00	200,000.00 1,050.00	3,854.79 5.22
Exxon Mobil Corp 2.709% 3/06/25 Standard & Poors Rating: AA- Moody's Rating: Aa2 30231GAF9 Asset Minor Code 28	200,000.000	197,170.00 98.5850	191,990.00	5,180.00 4,696.00	192,474.00 4,696.00	2,182.25 2.75
Flagstar Bk C D 4.650% 12/23/25 33847GBM3 Asset Minor Code 28	200,000.000	199,900.00 99.9500	199,800.00	100.00 100.00	199,800.00 100.00	1,044.66 4.65
Goldman Sachs C D 2.900% 6/03/24 Standard & Poors Rating: N/A Moody's Rating: N/A 38150VBG3 Asset Minor Code 28	.000	.00 99.9800	.00	.00 2,079.00	.00 .00	.00 0.00

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Wells Fargo Bank C D 4.500% 12/30/24 9497634Z6 Asset Minor Code 28	200,000.000	199,496.00 99.7480	200,000.00	- 504.00 2,104.00	197,392.00 2,104.00	24.66 4.51
Total Corporate Issues	1,300,000.000	1,299,624.00	1,291,340.00	8,284.00 15,323.00	1,288,304.00 11,320.00	9,443.34 4.52
Total Assets	5,583,490.170	5,280,120.77	5,262,110.57	18,010.20 66,645.98	5,248,048.60 32,072.17	43,103.74 5.05
Accrued Income	.000	43,103.74	43,103.74			
Grand Total	5,583,490.170	5,323,224.51	5,305,214.31			

ASSET DETAIL MESSAGES

Time of trade execution and trading party (if not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

For further information, please contact your account manager or relationship manager.

Yield on Market and Accrued Income are estimates provided for informational purposes only and should not be relied on for making investment, trading, or tax decisions. The estimates may not represent the actual value earned by your investments and they provide no guarantee of what your investments may earn in the future.

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS	
BEGINNING MARKET VALUE					4,467,126.10			
COMPARATIVE VALUE (5%)					223,356.30			
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE								
Issue: 3130AWT59 - F H L B Deb		5.125%	3/14/25					
12/20/2023	B	250,000.000	1.0045		- 251,133 *	251,133		
Issue: 3133ERMG3 - F F C B Deb		4.900%	7/29/26					
07/31/2024	B	300,000.000	1.0000		- 300,000 *	300,000		
Issue: 31846V336 - First Am Govt Ob Fd Cl X								
12/05/2023	B	600,000.000	1.0000		- 600,000 *	600,000		
12/08/2023	S	- 600,000.000	1.0000		600,000 *	600,000		
12/19/2023	B	600,000.000	1.0000		- 600,000 *	600,000		
12/21/2023	S	- 256,043.960	1.0000		256,044 *	256,044		
05/14/2024	S	- 250,668.730	1.0000		250,669 *	250,669		
Issue: 91282CKK6 - U S Treasury Nt		4.875%	4/30/26					
05/13/2024	B	250,000.000	1.0008		- 250,205 *	250,205		
GRAND TOTAL					0	3,108,051	3,108,051	0

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

Broker: Baird, Robert W., & Company In

Issue: 3133ERMG3 - F F C B Deb		4.900%	7/29/26				
07/31/2024	B	300,000.000	1.0000		- 300,000 *	300,000	

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SIU PD SUPP BENEFITS FUND
 ACCOUNT 6746012900

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Broker: First Bankers Banc Secs Inc							
10/24/2023	Issue: 108622PG0 - Bridgewater Bk C D B	5.200% 5/04/26 200,000.000	.9988		- 199,750	199,750	
12/20/2023	Issue: 33847GBM3 - Flagstar Bk C D B	4.650% 12/23/25 200,000.000	.9990		- 199,800	199,800	
12/20/2023	Issue: 09582YAR3 - Blue Ridge C D B	4.650% 12/29/25 200,000.000	.9990		- 199,800	199,800	
Total For First Bankers Banc Secs Inc				0	599,350	599,350	0
Broker: Wells Fargo Securities, LLC							
11/15/2023	Issue: 91282CJE2 - U S Treasury Nt B	5.000% 10/31/25 100,000.000	1.0016		- 100,160	100,160	
12/20/2023	Issue: 3130AWT59 - F H L B Deb B	5.125% 3/14/25 250,000.000	1.0045		- 251,133 *	251,133	
05/13/2024	Issue: 91282CKK6 - U S Treasury Nt B	4.875% 4/30/26 250,000.000	1.0008		- 250,205 *	250,205	
07/01/2024	Issue: 91282CKY6 - U S Treasury Nt B	4.625% 6/30/26 200,000.000	.9972		- 199,438	199,438	
Total For Wells Fargo Securities, LLC				0	800,936	800,936	0
GRAND TOTAL				0	1,700,286	1,700,286	0

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

12/20/2023	Issue: 3130AWT59 - F H L B Deb B	5.125% 3/14/25 250,000.000	1.0045		- 251,133 *	251,133	
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SIU PD SUPP BENEFITS FUND
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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Total For Buys				0	251,133	251,133	0
Issue: 3133ERMG3 - F F C B Deb 4.900% 7/29/26							
07/31/2024	B	300,000.000	1.0000		- 300,000 *	300,000	
Total For Buys				0	300,000	300,000	0
Issue: 31846V336 - First Am Govt Ob Fd Cl X							
08/02/2023	B	5,548.550	1.0000		- 5,549	5,549	
08/14/2023	B	5,625.000	1.0000		- 5,625	5,625	
08/30/2023	B	764.380	1.0000		- 764	764	
09/05/2023	B	5,781.970	1.0000		- 5,782	5,782	
09/06/2023	B	2,709.000	1.0000		- 2,709	2,709	
09/12/2023	B	150,000.000	1.0000		- 150,000	150,000	
09/15/2023	B	150,093.750	1.0000		- 150,094	150,094	
10/02/2023	B	4,005.010	1.0000		- 4,005	4,005	
10/03/2023	B	5,799.020	1.0000		- 5,799	5,799	
10/17/2023	B	29.170	1.0000		- 29	29	
10/23/2023	B	200,250.690	1.0000		- 200,251	200,251	
10/25/2023	B	5,000.000	1.0000		- 5,000	5,000	
10/30/2023	B	739.730	1.0000		- 740	740	
10/31/2023	B	1,153.500	1.0000		- 1,154	1,154	
11/02/2023	B	5,936.910	1.0000		- 5,937	5,937	



FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
11/13/2023	B	2,850.000	1.0000		- 2,850	2,850	
11/15/2023	B	105,225.000	1.0000		- 105,225	105,225	
11/20/2023	B	26.960	1.0000		- 27	27	
11/30/2023	B	764.380	1.0000		- 764	764	
12/01/2023	B	1,453.970	1.0000		- 1,454	1,454	
12/04/2023	B	6,508.770	1.0000		- 6,509	6,509	
12/05/2023	B	600,000.000	1.0000		- 600,000 *	600,000	
12/14/2023	B	2,456.710	1.0000		- 2,457	2,457	
12/19/2023	B	600,000.000	1.0000		- 600,000 *	600,000	
12/27/2023	B	5,300.000	1.0000		- 5,300	5,300	
01/02/2024	B	103,614.730	1.0000		- 103,615	103,615	
01/29/2024	B	27.270	1.0000		- 27	27	
01/30/2024	B	764.380	1.0000		- 764	764	
01/31/2024	B	4,437.500	1.0000		- 4,438	4,438	
02/02/2024	B	5,620.690	1.0000		- 5,621	5,621	
02/05/2024	B	883.290	1.0000		- 883	883	
02/13/2024	B	5,625.000	1.0000		- 5,625	5,625	
02/29/2024	B	739.730	1.0000		- 740	740	
03/04/2024	B	6,098.200	1.0000		- 6,098	6,098	
03/06/2024	B	2,709.000	1.0000		- 2,709	2,709	
03/12/2024	B	2,992.710	1.0000		- 2,993	2,993	
03/14/2024	B	7,865.450	1.0000		- 7,865	7,865	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
03/15/2024	B	3,750.000	1.0000		- 3,750	3,750	
03/20/2024	B	5,235.620	1.0000		- 5,236	5,236	
04/01/2024	B	178,980.360	1.0000		- 178,980	178,980	
04/03/2024	B	883.290	1.0000		- 883	883	
04/25/2024	B	5,000.000	1.0000		- 5,000	5,000	
04/26/2024	B	28.570	1.0000		- 29	29	
04/30/2024	B	4,389.380	1.0000		- 4,389	4,389	
05/02/2024	B	5,679.500	1.0000		- 5,680	5,680	
05/03/2024	B	854.790	1.0000		- 855	855	
05/13/2024	B	202,850.000	1.0000		- 202,850	202,850	
05/15/2024	B	5,100.000	1.0000		- 5,100	5,100	
05/30/2024	B	739.730	1.0000		- 740	740	
06/03/2024	B	102,353.150	1.0000		- 102,353	102,353	
06/04/2024	B	5,831.890	1.0000		- 5,832	5,832	
06/14/2024	B	2,456.710	1.0000		- 2,457	2,457	
06/21/2024	B	4,662.740	1.0000		- 4,663	4,663	
06/27/2024	B	5,300.000	1.0000		- 5,300	5,300	
06/28/2024	B	4,662.740	1.0000		- 4,663	4,663	
07/01/2024	B	202,514.380	1.0000		- 202,514	202,514	
07/03/2024	B	854.790	1.0000		- 855	855	
07/24/2024	B	23.640	1.0000		- 24	24	
07/30/2024	B	739.730	1.0000		- 740	740	

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SIU PD SUPP BENEFITS FUND
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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
07/31/2024	B	104,437.500	1.0000		- 104,438	104,438	
Total For Buys				0	2,856,733	2,856,733	0
08/01/2023	S	- 149,609.210	1.0000		149,609	149,609	
08/28/2023	S	- 3,000.940	1.0000		3,001	3,001	
09/18/2023	S	- 149,798.800	1.0000		149,799	149,799	
09/20/2023	S	- 200,000.000	1.0000		200,000	200,000	
11/03/2023	S	- 199,750.000	1.0000		199,750	199,750	
11/16/2023	S	- 100,379.940	1.0000		100,380	100,380	
11/28/2023	S	- 3,011.980	1.0000		3,012	3,012	
12/08/2023	S	- 600,000.000	1.0000		600,000 *	600,000	
12/21/2023	S	- 256,043.960	1.0000		256,044 *	256,044	
12/22/2023	S	- 199,825.480	1.0000		199,825	199,825	
12/28/2023	S	- 199,800.000	1.0000		199,800	199,800	
01/03/2024	S	- 95,425.270	1.0000		95,425	95,425	
02/26/2024	S	- 3,898.770	1.0000		3,899	3,899	
04/02/2024	S	- 161,027.570	1.0000		161,028	161,028	
05/14/2024	S	- 250,668.730	1.0000		250,669 *	250,669	
05/28/2024	S	- 3,879.290	1.0000		3,879	3,879	
07/02/2024	S	- 193,506.040	1.0000		193,506	193,506	
Total For Sells				0	2,769,626	2,769,626	0

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SIU PD SUPP BENEFITS FUND
 ACCOUNT 6746012900

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
Total First Am Govt Ob Fd CI X				0	5,626,359	5,626,359	0
Issue: 91282CKK6 - U S Treasury Nt 4.875% 4/30/26							
05/13/2024	B	250,000.000	1.0008		- 250,205 *	250,205	
Total For Buys				0	250,205	250,205	0
GRAND TOTAL				0	6,427,697	6,427,697	0

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

Broker: Baird, Robert W., & Company In

Issue: 3133ERMG3 - F F C B Deb 4.900% 7/29/26							
07/31/2024	B	300,000.000	1.0000		- 300,000 *	300,000	
Broker: Wells Fargo Securities, LLC							
Issue: 3130AWT59 - F H L B Deb 5.125% 3/14/25							
12/20/2023	B	250,000.000	1.0045		- 251,133 *	251,133	
Issue: 91282CKK6 - U S Treasury Nt 4.875% 4/30/26							
05/13/2024	B	250,000.000	1.0008		- 250,205 *	250,205	
Total For Wells Fargo Securities, LLC				0	800,936	800,936	0
GRAND TOTAL				0	801,338	801,338	0

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2023

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024
A This return/report is for: [X] 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) ____
C If the plan is a collectively-bargained plan, check here. [X]
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan SIU PACIFIC DISTRICT SUPPLEMENTAL BENEFITS FUND, INC.
1b Three-digit plan number (PN) 501
1c Effective date of plan 02/25/1959
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BOARD OF TRUSTEES OF THE SIU PACIFIC DISTRICT SUPPLEMENTAL BENEFITS FUND 730 HARRISON STREET, SUITE 400 SAN FRANCISCO CA 94107
2b Employer Identification Number (EIN) 94-1431246
2c Plan Sponsor's telephone number (415) 764-4990
2d Business code (see instructions) 483000

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Matt Henning (Signature of plan administrator), Danny Defanti (Signature of employer/plan sponsor), and a blank row for DFE.

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

Form 5500 (2023) v. 230728

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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:		4b EIN	
a Sponsor's name		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year	5		974
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)		974
a(2) Total number of active participants at the end of the plan year	6a(2)		1,080
b Retired or separated participants receiving benefits	6b		0
c Other retired or separated participants entitled to future benefits	6c		0
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d		1,080
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e		
f Total. Add lines 6d and 6e.	6f		
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)		
g(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		3

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

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

4Q

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules		b General Schedules	
(1) <input type="checkbox"/> R (Retirement Plan Information)		(1) <input checked="" type="checkbox"/> H (Financial Information)	
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) <input type="checkbox"/> I (Financial Information - Small Plan)	
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) <input type="checkbox"/> A (Insurance Information) - Number Attached _____	
(4) <input type="checkbox"/> DCG (Individual Plan Information) - Number Attached _____		(4) <input checked="" type="checkbox"/> C (Service Provider Information)	
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)		(5) <input type="checkbox"/> D (DFE/Participating Plan Information)	
		(6) <input type="checkbox"/> G (Financial Transaction Schedules)	

SUPPLEMENTARY VACATION PAY

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 _____

SIU Pacific District Supplemental Benefits Fund, Inc.

EIN 94-1431246

Plan No. 501

Plan Year Ended July 31, 2024

Form 5500, Schedule H, Part III

Financial Statements used to formulate IQPA's opinion

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

SIU Pacific District Supplemental Benefits Fund, Inc.

EIN 94-1431246

Plan No. 501

Plan Year Ended July 31, 2024

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

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

SIU Pacific District Supplemental Benefits Fund, Inc.

EIN 94-1431246

Plan No. 501

Plan Year Ended July 31, 2024

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

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