

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 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) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

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

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

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

SIGN HERE	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 ☒ 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 1984
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) 752 6a(2) 771 6b 607 6c 481 6d 1859 6e 164 6f 2023 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 6

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

1B

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

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

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

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

1a Enter the valuation date: Month 08 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 108929504
(2) Actuarial value of assets for funding standard account	1b(2) 113787949
c (1) Accrued liability for plan using immediate gain methods	1c(1) 119677543
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 113343371
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 188570678
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 6784397
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 8843257
(3) Expected plan disbursements for the plan year	1d(3) 9593257

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

SIGN HERE	04/21/2025
Signature of actuary GREGORY J. PASTINO	Date 23-03916
Type or print name of actuary FOSTER & FOSTER, INC.	Most recent enrollment number 630-620-0200
Firm name 184 SHUMAN BOULEVARD SUITE 305 NAPERVILLE, IL 60563	Telephone number (including area code)
Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	108929504
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	788	79452307
(2) For terminated vested participants	448	31558314
(3) For active participants:		
(a) Non-vested benefits		8378030
(b) Vested benefits		69182027
(c) Total active	752	77560057
(4) Total	1988	188570678
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	57.77 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/31/2024	3857221				
10/15/2024	382440				
Totals ▶			3(b)	4239661	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	100.4 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

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

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability			6a	2.91 %
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A		☐ Yes ☐ No ☒ N/A	
c Mortality table code for valuation purposes:				
(1) Males	6c(1)	A	A	
(2) Females	6c(2)	A	A	
d Valuation liability interest rate	6d	6.00 %	6.00 %	
e Salary scale	6e	% ☒ N/A		
f Withdrawal liability interest rate:				
(1) Type of interest rate	6f(1)	☐ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A		
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	6.00 %		
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.3 %		
h Estimated investment return on current value of assets for year ending on the valuation date	6h	3.1 %		
i Expense load included in normal cost reported in line 9b	6i	☐ N/A		
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%		
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b	6i(2)	750000		
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	2620134	254506
3	435061	42260

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date	9b	3266440

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

	Outstanding balance	
9c(1)	42991579	7424894
9c(2)		
9c(3)		

d Interest as applicable on lines 9a, 9b, and 9c**9d** 641480**e** Total charges. Add lines 9a through 9d**9e** 11332814**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 17427466**g** Employer contributions. Total from column (b) of line 3**9g** 4239661**h** Amortization credits as of valuation date**9h** 19674519 3841275**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 1391841**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**9j(1)** 33328462**(2)** "RPA '94" override (90% current liability FFL)**9j(2)** 61351478**(3)** FFL credit**9j(3)** 0**k (1)** Waived funding deficiency**9k(1)** 0**(2)** Other credits**9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 26900243**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 15567429**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**9o(1)** 0**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**9o(2)(a)** 0**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**9o(2)(b)** 0**(3)** Total as of valuation date**9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

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

Part I

Service Provider Information (see instructions)

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

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

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

SIU PACIFIC DIST. SUPP BENEFITS FD

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	COMMON TRUSTEES	129073	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DAN GAIPA

94-6061923

(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	101895	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MICHELLE CHANG

94-6061923

(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	97598	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

DODGE AND COX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 68	NONE	67830	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

DEREK CHANG

94-6061923

(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	59135	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HAZEL YWAN

94-6061923

(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	56535	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

EDITH LEROUX

94-6061923

(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	55717	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FOSTER & FOSTER, INC.

59-1921114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	51550	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

US BANK

31-0841368

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

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

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

RVK, INC.

93-0910652

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 27 50	NONE	43952	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	38096	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANNA MARIE ESPERSEN

94-6061923

(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	32523	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MFOW WELFARE FUND

94-1254186

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

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

MCS SUPPLEMENTARY PENSION PLAN

51-6097856

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	10082	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	NONE	9993	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

ZENITH AMERICAN SOLUTIONS

52-1590516

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	NONE	6494	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STEPHEN HORN INSURANCE SERVICES

94-3249244

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	11018	Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
STEPHEN HORN INSURANCE SERVICES	53	9904

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CHUBB 13-1963496	COMMISSIONS RECEIVED ON INSURANCE POLICIES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
STEPHEN HORN INSURANCE SERVICES	53	1114

(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.
CRC GROUP 95-3076597	COMMISSIONS RECEIVED ON INSURANCE POLICIES

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
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 PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION				D Employer Identification Number (EIN) 94-6061923	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: THE COLLECTIVE DOUBLE CORE PLUS					
b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY					
c EIN-PN 90-6169542-010		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45134665	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or	

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a 733116	565599
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions	1b(1) 339020	382440
	(2) Participant contributions	1b(2)	
	(3) Other	1b(3) 19182	44732
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1) 1383517	3128619
	(2) U.S. Government securities	1c(2)	
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	
	(B) All other	1c(3)(B)	
	(4) Corporate stocks (other than employer securities):		
	(A) Preferred	1c(4)(A)	
	(B) Common	1c(4)(B) 30923773	27758852
	(5) Partnership/joint venture interests	1c(5) 7456225	6538576
	(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) 36519497	45134665
	(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) 31708267	31525716
	(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	132478	67232
f Total assets (add all amounts in lines 1a through 1e)	1f	109215075	115146431
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	140689	88014
i Acquisition indebtedness	1i		
j Other liabilities	1j	144882	70520
k Total liabilities (add all amounts in lines 1g through 1j)	1k	285571	158534
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	108929504	114987897

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)	4239661	
(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)		4239661
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	109023	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	389755	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		498778
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	587535	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	857981	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		1445516
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	12234872	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	7672784	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		4562088
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-690785	
(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)		2552001
(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)		1905216
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		14512475

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7442405	
(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)		7442405
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)	422629	
(2) Contract administrator fees.....	2i(2)	18000	
(3) Recordkeeping fees.....	2i(3)	13891	
(4) IQPA audit fees.....	2i(4)	24205	
(5) Investment advisory and investment management fees	2i(5)	111782	
(6) Bank or trust company trustee/custodial fees	2i(6)	54948	
(7) Actuarial fees	2i(7)	51550	
(8) Legal fees	2i(8)	13858	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	1855	
(11) Other expenses	2i(11)	298959	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1011677
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8454082

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6058393
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.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 539300.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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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 PENSION PLAN	B Three-digit plan number (PN) 001	
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION	D Employer Identification Number (EIN) 94-6061923	

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer **PATRIOT CONTRACT SERVICES LLC**

b EIN **91-1862242**

c Dollar amount contributed by employer **1778220**

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

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

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

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

a Name of contributing employer **MATSON NAVIGATION COMPANY, INC.**

b EIN **81-3947813**

c Dollar amount contributed by employer **1365840**

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

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

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

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

a Name of contributing employer **APL MARINE SERVICES, LTD**

b EIN **20-1760878**

c Dollar amount contributed by employer **1043081**

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

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

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

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

a Name of contributing employer **SAILORS UNION OF THE PACIFIC**

b EIN **94-0830150**

c Dollar amount contributed by employer **28820**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2026**

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

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

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

a Name of contributing employer **MARINE FIREMEN'S UNION**

b EIN **94-0740780**

c Dollar amount contributed by employer **19660**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2026**

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

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

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

a Name of contributing employer **ANDREW FURUSETH SCHOOL OF SEAMANSHIP TRAINING PLAN**

b EIN **30-0162507**

c Dollar amount contributed by employer **4040**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2026**

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☒ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	67
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	72
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	80
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	1.02
b The corresponding number for the second preceding plan year	15b	1.00
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	0
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: 24.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 0.0 %

High-Yield Debt: 0.0 % Real Assets: 5.9 % Cash or Cash Equivalents: 2.4 % Other: 67.7 %

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☒ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

SIU PACIFIC DISTRICT PENSION PLAN
Financial Statements
July 31, 2024 and 2023
With Independent Auditor's Reports

SIU Pacific District Pension Plan
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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 Pension Plan:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of SIU Pacific District Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of July 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended; and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of SIU Pacific District Pension Plan as of July 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the SIU Pacific District Pension Plan'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 the SIU Pacific District Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubts about the SIU Pacific District Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

Withum Smith & Brown, PC

April 30, 2025

SIU Pacific District Pension Plan
Statements of Net Assets Available for Benefits
July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments - at fair value		
Common stock	\$ 27,758,852	\$ 30,923,773
Money market funds	3,128,619	1,383,517
Common collective trust	45,134,665	36,519,497
Mutual funds	31,525,716	31,708,267
Limited partnership	6,538,576	7,456,225
Total investments	<u>114,086,428</u>	<u>107,991,279</u>
Receivables		
Employer contributions	382,440	339,020
Accrued interest and dividends	27,346	19,182
Other	17,386	-
Total receivables	<u>427,172</u>	<u>358,202</u>
Cash	<u>565,599</u>	<u>733,116</u>
Right-of-use assets - operating, net	<u>67,232</u>	<u>132,478</u>
Total assets	<u>115,146,431</u>	<u>109,215,075</u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	88,014	140,689
Lease liabilities - operating	70,520	137,158
Other	-	7,724
Total liabilities	<u>158,534</u>	<u>285,571</u>
Net assets available for benefits	<u>\$ 114,987,897</u>	<u>\$ 108,929,504</u>

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

SIU Pacific District Pension Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 8,328,520	\$ 1,828,940
Interest	501,024	231,938
Dividends	<u>1,443,270</u>	<u>1,509,755</u>
	10,272,814	3,570,633
Less: Investment expenses	<u>(156,282)</u>	<u>(220,909)</u>
Investment income - net	10,116,532	3,349,724
Employer contributions	<u>4,239,661</u>	<u>3,795,460</u>
Total additions	<u>14,356,193</u>	<u>7,145,184</u>
 Deductions		
Pension benefits	7,442,405	7,389,833
Administrative expenses	<u>855,395</u>	<u>834,282</u>
Total deductions	<u>8,297,800</u>	<u>8,224,115</u>
 Net change in net assets available for benefits	6,058,393	(1,078,931)
 Net assets available for benefits		
Beginning of year	<u>108,929,504</u>	<u>110,008,435</u>
 End of year	<u>\$ 114,987,897</u>	<u>\$ 108,929,504</u>

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

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

Investment Valuation, Transactions and Income Recognition

General

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

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

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

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

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

Inputs and Valuation Methods

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

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

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

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

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

Valuation Methods, Consistency

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

Transactions and Income Recognition

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

Contributions Receivable

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

Actuarial Present Value of Accumulated Plan Benefits

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

Estimates

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Risks and Uncertainties

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

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

Leases

SIU Pacific District Pension Plan (the “Plan”) categorizes leases with contractual terms longer than twelve months as either operating or finance. Finance leases are generally those leases that allow us 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 balance sheet. 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.

Recent Accounting Pronouncements

In June 2016, the FASB issued an Accounting Standards Update (“ASU”) amending the accounting for credit losses on financial statements. This methodology replaced 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 August 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 fund balance.

2. DESCRIPTION OF THE PLAN

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

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

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

Retirement Date on or After July 1,	Increase	Benefit
2010	\$ 100	\$ 1,646
2011	54	1,700
2013	250	1,950
2014	50	2,000
2015	75	2,075
2018	300	2,375
2020	90	2,465
2021	55	2,520
2022	125	2,645
2023	25	2,670

In addition, there was a two-percent increase on July 1, 2011, 2013, 2015, 2020, 2021, and 2022; a three-percent increase on July 1, 2018; for retirees who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

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

3. PRIORITIES UPON TERMINATION

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

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

4. TAX STATUS

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

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. ACTUARIAL INFORMATION

The actuarial valuation of the Plan was made by Foster and Foster Actuaries, Inc., as of July 31, 2023. Information in the report included the following:

Actuarial present value of accumulated Plan benefits

Vested benefits

Participants currently receiving payments	\$ 55,920,008
Participants entitled to deferred benefits	17,052,506
Other participants	<u>35,735,770</u>
Total vested benefits	108,708,284

Non-vested benefits	<u>4,635,087</u>
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Total actuarial present value of accumulated Plan benefits	<u>\$ 113,343,371</u>
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As reported by the actuary, the changes in the present value of accumulated Plan benefits for the year ended July 31, 2023, were as follows:

Actuarial present value of accumulated Plan

benefits at beginning of year	<u>\$ 110,185,471</u>
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Increase (decrease) during the year
attributable to

Benefits accumulated, including interest	10,172,333
Benefits paid	(7,389,833)
Plan amendments	<u>375,400</u>
Net increase	<u>3,157,900</u>

Actuarial present value of accumulated Plan

benefits at end of year	<u>\$ 113,343,371</u>
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The actuarial valuation was made using the entry-age normal-cost method. Some of the more significant actuarial assumptions used in the July 31, 2023, valuation were:

Life expectancy of participants: Mortality rates based on the RP-2000 Life Table with blue collar adjustment, increased 5% for males and decreased 10% for females.

Retirement-age assumptions: Effective average retirement age 55 for active participants and for terminated vested participants.

Investment rate of return: 6% compounded annually.

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

The Plan amendments described in Note 2 increased the actuarial liability by \$375,400.

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

Because information on the accumulated Plan benefits at July 31, 2024, and the changes therein for the year then ended are not included above, these financial statements do not purport to present a complete presentation of the financial status of the Plan as of July 31, 2024, and the changes in its financial status for the year then ended, but only present the net assets available for benefits and the changes therein as of and for the year ended July 31, 2024. The complete financial status is presented as of July 31, 2023.

The computations of the actuarial present value of accumulated Plan benefits were made as of August 1, 2023. Had the valuations been made as of July 31, 2023, there would be no material differences. The valuation of accumulated Plan benefits has considered the adoption of Plan amendments, as described in Note 2.

6. FUNDING POLICY

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

The participating employers contribute such amounts as are specified in the collective bargaining agreements. The Plan's actuary has advised that the minimum funding requirements of ERISA were met as of August 1, 2023 and 2022.

7. INVESTMENTS AT FAIR VALUE HIERARCHY

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

	Fair Value Measurements at Reporting Date Using			July 31, 2024
	Quoted Prices in in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	
Assets in the fair value hierarchy				
Common stock	\$ 27,758,852	\$ -	\$ -	\$ 27,758,852
Money market funds	-	3,128,619	-	3,128,619
Mutual funds	31,525,716	-	-	31,525,716
Total assets in the fair value hierarchy	\$ 59,284,568	\$ 3,128,619	\$ -	62,413,187
Investments measured at net asset value				
Common collective trust				45,134,665
Limited partnership				6,538,576
Total investments measured at net asset value				51,673,241
Total investments at fair value				\$ 114,086,428

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

	Fair Value Measurements at Reporting Date Using			July 31, 2023
	Quoted Prices in in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	
Assets in the fair value hierarchy				
Common stock	\$ 30,923,773	\$ -	\$ -	\$ 30,923,773
Money market funds	-	1,383,517	-	1,383,517
Mutual funds	31,708,267	-	-	31,708,267
Total assets in the fair value hierarchy	<u>\$ 62,632,040</u>	<u>\$ 1,383,517</u>	<u>\$ -</u>	<u>64,015,557</u>
Investments measured at net asset value				
Common collective trust				36,519,497
Limited partnership				<u>7,456,225</u>
Total investments measured at net asset value				<u>43,975,722</u>
Total investments at fair value				<u>\$ 107,991,279</u>

8. INVESTMENTS IN CERTAIN ENTITIES THAT CALCULATE NET ASSET VALUE

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

Following is a summary of the Plan's investment in certain entities that calculate net asset value as of July 31, 2024 and 2023:

Investment Type	Fair Value as of July 31,		Redemption Frequency (if currently eligible)	Redemption Notice Period
	2024	2023		
Limited partnership				
UBS Trumbull (a)	\$ 6,538,576	\$ 7,456,225	Quarterly	60 days
Common collective trust				
Doubline Core Plus				
Income fund (b)	<u>45,134,665</u>	<u>36,519,497</u>	Daily	30 days
Total	<u>\$ 51,673,241</u>	<u>\$ 43,975,722</u>		

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

There were no unfunded commitments for the years ended July 31, 2024 and 2023.

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

9. RELATED ORGANIZATIONS

SIU Pacific District Supplementary Benefits Fund (the "Supplementary Benefits Fund") pays common administrative expenses on behalf of the Plan, which the Plan reimburses on a pro-rata basis. The Plan's share of common administrative expenses for the years ended July 31, 2024 and 2023, totaled \$564,590 and \$550,568, respectively.

As of July 31, 2024 and 2023, \$43,020 and \$54,732, respectively, was due to the Supplemental Benefits Fund for services provided, as described above.

The Plan pays Marine Cooks and Stewards Administrative Fund (the "MCS Fund") and MFOW Welfare Plan for certain administrative services they provide to the Plan. For each of the years ended July 31, 2024 and 2023, the amount paid to the MCS Fund for administrative services totaled \$6,000. For each of the years ended July 31, 2024 and 2023, the amount paid to MFOW Welfare Plan for administrative services totaled \$12,000.

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

These items totaled approximately \$524,000 and \$550,000, for the years ended July 31, 2024 and 2023, respectively.

At July 31, 2024 and 2023, \$7,369 and \$11,282 was due to the Welfare Plans and the supplementary pension plans, respectively, for the reimbursements described above.

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

SIU Pacific District Pension Plan
Notes to Financial Statements
July 31, 2024 and 2023

10. LEASE COMMITMENTS

Effective August 1, 2005, the Plan, jointly with SIU Pacific District Supplemental Benefits Fund, Inc., 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 leases 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 1 year and 2 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.

Future minimum payments under this operating lease are as follows:

2025	\$ 71,460
Less: Imputed interest	(940)
Lease liability at July 31, 2024	<u>\$ 70,520</u>

Total operating lease expense for the years ended July 31, 2024 and 2023 was \$68,172 per year. The total payments made for operating leases for the years ended July 31, 2024 and 2023 was \$69,564 and \$63,492, respectively.

11. CASH CONCENTRATIONS

Cash at July 31, 2024 and 2023, consisted of the following:

<u>Depository</u>	<u>2024</u>	<u>2023</u>
Union Bank		
Checking account	<u>\$ 565,599</u>	<u>\$ 733,116</u>

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

Significant Participating Employers

During the years ended July 31, 2024 and 2023, contributions from three employers represented 99% of total employer contributions. In the event these employers were to suspend contributions, the Plan would retain the risk of meeting its current obligations until the appropriate adjustments were made.

12. SUBSEQUENT EVENTS

Subsequent events were evaluated through the date on which the financial statements were available to be issued. In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after July 31, 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 Pension Plan:

We have audited the financial statements of SIU Pacific District Pension Plan as of and for the year ended July 31, 2024, and have issued our report thereon dated April 30, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information, which appears on page 15, and supplemental Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The supplemental Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"). Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

WithumSmith+Brown, PC

April 30, 2025

SIU Pacific District Pension Plan
Schedules of Administrative Expenses
Years Ended July 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Accounting and audit fees	\$ 38,096	\$ 30,851
Actuarial fees	51,550	58,675
Building maintenance	28,238	17,784
Communications	2,687	2,895
Computer consultant	5,125	6,453
Computer conversion costs	6,494	7,315
Employee benefits	94,582	98,589
Insurance	70,757	73,132
Legal fees	13,858	22,755
MCS administrative fees	6,000	6,000
MFOW administrative fees	12,000	12,000
Miscellaneous	26,831	20,814
Operating lease	66,469	72,033
Office supplies	4,495	4,672
Payroll taxes and fees	27,158	26,228
PBGC premiums	69,516	64,192
Postage	3,077	2,611
Printing and stationery	415	1,390
Salaries	328,047	305,893
	<u>\$ 855,395</u>	<u>\$ 834,282</u>

See Independent Auditor's Report on Supplementary Information.

SIU Pacific District Pension Plan
EIN 94-6061923
Plan No. 001
July 31, 2024

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

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	<u>Money Market Funds</u>	See attached	\$ 3,128,619	\$ 3,128,619
	<u>Common Stock</u>	See attached	18,662,984	27,758,852
	<u>Mutual Funds</u>	See attached	28,165,466	31,525,716
	<u>Limited Partnership</u> UBS Trumbull Property Fund	Limited Partnership	7,870,369	6,538,576
	<u>Common/Collective Trust</u> Doubleline Core Plus Income Fund	Common/Collective Trust	43,835,248	45,134,665
			<u>\$ 101,662,686</u>	<u>\$ 114,086,428</u>

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SIU PACIFIC DISTRICT CONSOLIDATED AC
ACCOUNT 6746113908

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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	3,026,410.860	3,026,410.86	3,026,410.86	.00	3,026,410.86	11,336.43
Ob Fd Cl Z		1.0000		.00	.00	5.18
31846V567 Asset Minor Code 1						
ACCOUNT 6746113900						
First Am Govt	127,732.870	127,732.87	127,732.87	.00	127,732.87	1,889.42
Ob Fd Cl Z		1.0000		.00	.00	5.18
31846V567 Asset Minor Code 1						
ACCOUNT 6746113905						
Total First Am Govt Ob Fd	3,154,143.730	3,154,143.73	3,154,143.73	.00	3,154,143.73	13,225.85
Cl Z				.00	.00	5.17
Total Money Markets	3,154,143.730	3,154,143.73	3,154,143.73	.00	3,154,143.73	13,225.85
				.00	.00	5.17
Cash						
Pending Cash		- 25,524.29	- 25,524.29		- 25,524.29	
Total Cash	.000	- 25,524.29	- 25,524.29	.00	- 25,524.29	.00
				.00	.00	0.00
Total Cash And	3,154,143.730	3,128,619.44	3,128,619.44	.00	3,128,619.44	13,225.85
Equivalents				.00	.00	5.22
Domestic Common Stocks						
Air Products	1,200.000	316,620.00	307,328.99	9,291.01	307,328.99	.00
Chemicals Inc		263.8500		9,291.01	9,291.01	2.68
009158106 Asset Minor Code 42						
ACCOUNT 6746113905						

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SIU PACIFIC DISTRICT CONSOLIDATED AC
ACCOUNT 6746113908

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Period from August 1, 2023 to July 31, 2024

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
Alnylam Pharmaceuticals Inc 02043Q107 Asset Minor Code 42 ACCOUNT 6746113905	600.000	142,476.00 237.4600	51,376.88	91,099.12 8,770.22	117,240.00 25,236.00	.00 0.00
Alphabet Inc Cl C 02079K107 Asset Minor Code 42 ACCOUNT 6746113905	3,500.000	606,025.00 173.1500	123,052.57	482,972.43 - 163,511.55	465,885.00 140,140.00	.00 0.46
Alphabet Inc Cl A 02079K305 Asset Minor Code 42 ACCOUNT 6746113905	2,400.000	411,696.00 171.5400	181,331.32	230,364.68 47,435.77	318,528.00 93,168.00	.00 0.47
Amazon Com Inc 023135106 Asset Minor Code 42 ACCOUNT 6746113905	2,750.000	514,195.00 186.9800	302,219.20	211,975.80 123,982.00	367,620.00	.00
American Elec Pwr Co Inc Com 025537101 Asset Minor Code 42 ACCOUNT 6746113905	2,000.000	196,240.00 98.1200	167,377.50	28,862.50 28,862.50	167,377.50 28,862.50	.00 3.59
Avantor Inc 05352A100 Asset Minor Code 42 ACCOUNT 6746113905	11,100.000	296,925.00 26.7500	220,531.70	76,393.30 76,393.30	220,531.70	.00
Baker Hughes Company 05722G100 Asset Minor Code 42 ACCOUNT 6746113905	8,500.000	329,120.00 38.7200	232,166.18	96,953.82 5,405.27	299,863.49 29,256.51	.00 2.17
Bank Of America Corp 060505104 Asset Minor Code 42 ACCOUNT 6746113905	10,900.000	439,379.00 40.3100	260,027.72	179,351.28 47,550.05	349,817.31 89,561.69	.00 2.58

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Bank Of New York Mellon Corp 064058100 Asset Minor Code 42 ACCOUNT 6746113905	8,900.000	579,123.00 65.0700	285,278.60	293,844.40 127,516.59	403,704.00 175,419.00	4,183.00 2.89
Baxter International Inc 071813109 Asset Minor Code 42 ACCOUNT 6746113905	6,600.000	236,412.00 35.8200	240,157.20	- 3,745.20 - 3,745.20	240,157.20 - 3,745.20	.00 3.24
Biomarin Pharmaceutical Inc 09061G101 Asset Minor Code 42 ACCOUNT 6746113905	2,200.000	185,526.00 84.3300	166,820.76	18,705.24 - 17,601.91	193,446.00 - 7,920.00	.00 0.00
Booking Holdings Inc 09857L108 Asset Minor Code 42 ACCOUNT 6746113905	100.000	371,501.00 3,715.0100	157,319.32	214,181.68 46,468.86	297,080.00 74,421.00	.00 0.94
Brighthouse Finl Inc 10922N103 Asset Minor Code 42 ACCOUNT 6746113905	900.000	44,883.00 49.8700	19,266.65	25,616.35 - 44,461.91	46,917.00 - 2,034.00	.00 0.00
Bristol Myers Squibb Co 110122108 Asset Minor Code 42 ACCOUNT 6746113905	3,100.000	147,436.00 47.5600	169,326.13	- 21,890.13 - 48,309.07	190,878.42 - 43,442.42	1,860.00 5.05
Broadcom Inc 11135F101 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 160.6800	.00	.00 - 100,972.73	.00	.00
The Cigna Group 125523100 Asset Minor Code 42 ACCOUNT 6746113905	1,450.000	505,571.50 348.6700	311,370.17	194,201.33 - 42,866.39	427,895.00 77,676.50	.00 1.61

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Cvs Health Corp 126650100 Asset Minor Code 42 ACCOUNT 6746113905	10,200.000	615,366.00 60.3300	685,800.77	- 70,434.77 - 93,897.36	704,678.72 - 89,312.72	6,783.00 4.41
Capital One Finl Corp 14040H105 Asset Minor Code 42 ACCOUNT 6746113905	3,200.000	484,480.00 151.4000	184,608.48	299,871.52 - 73,906.56	374,464.00 110,016.00	.00 1.59
Carrier Global Corporation Com 14448C104 Asset Minor Code 42 ACCOUNT 6746113905	2,700.000	183,897.00 68.1100	51,312.36	132,584.64 - 9,324.34	160,785.00 23,112.00	513.00 1.12
Celanese Corp Ser A 150870103 Asset Minor Code 42 ACCOUNT 6746113905	1,000.000	141,150.00 141.1500	51,631.03	89,518.97 1,008.21	125,390.00 15,760.00	700.00 1.98
Charter Communications Inc New 16119P108 Asset Minor Code 42 ACCOUNT 6746113905	1,850.000	702,482.00 379.7200	616,175.43	86,306.57 - 10,213.95	689,988.69 12,493.31	.00 0.00
Cisco Systems Inc 17275R102 Asset Minor Code 42 ACCOUNT 6746113905	4,100.000	198,645.00 48.4500	149,209.35	49,435.65 - 94,521.14	213,364.00 - 14,719.00	.00 3.30
Cognizant Tech Solutions CI A 192446102 Asset Minor Code 42 ACCOUNT 6746113905	3,500.000	264,880.00 75.6800	216,085.91	48,794.09 29,054.71	231,105.00 33,775.00	.00 1.59
Coherent Corp 19247G107 Asset Minor Code 42 ACCOUNT 6746113905	1,900.000	132,392.00 69.6800	109,841.03	22,550.97 62,265.03	89,984.00	.00

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Comcast Corp Class A 20030N101 Asset Minor Code 42 ACCOUNT 6746113905	11,000.000	453,970.00 41.2700	273,231.11	180,738.89 - 135,783.62	497,860.00 - 43,890.00	.00 3.00
Conocophillips 20825C104 Asset Minor Code 42 ACCOUNT 6746113905	2,000.000	222,400.00 111.2000	88,618.02	133,781.98 - 93,792.10	235,440.00	.00
Dell Technologies Inc Cl C 24703L202 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 113.6800	.00	.00 - 57,649.83	.00 .00	.00 0.00
Dish Network Corp Cl A 25470M109 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 5.7700	.00	.00 - 17,280.00	.00 .00	.00 0.00
Dominion Energy Inc 25746U109 Asset Minor Code 42 ACCOUNT 6746113905	4,200.000	224,532.00 53.4600	222,952.87	1,579.13 9,567.32	216,500.87 8,031.13	.00 4.99
Echostar Corp A 278768106 Asset Minor Code 42 ACCOUNT 6746113905	2,807.000	56,364.56 20.0800	252,854.08	- 196,489.52 9,853.74	46,511.99 9,852.57	.00 0.00
Elanco Animal Health Inc 28414H103 Asset Minor Code 42 ACCOUNT 6746113905	14,000.000	182,560.00 13.0400	308,568.03	- 126,008.03 51,468.18	168,980.00 13,580.00	.00 0.00
Meta Platforms Inc 30303M102 Asset Minor Code 42 ACCOUNT 6746113905	625.000	296,768.75 474.8300	149,131.86	147,636.89 77,646.49	199,125.00 97,643.75	.00 0.42

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Fed Ex Corp 31428X106 Asset Minor Code 42 ACCOUNT 6746113905	2,150.000	649,837.50 302.2500	317,785.83	332,051.67 - 46,590.50	580,392.50	.00
Fidelity National Info Serv 31620M106 Asset Minor Code 42 ACCOUNT 6746113905	7,000.000	537,810.00 76.8300	508,935.74	28,874.26 142,984.72	418,166.06 119,643.94	.00 1.87
Fiserv Inc 337738108 Asset Minor Code 42 ACCOUNT 6746113905	5,700.000	932,349.00 163.5700	599,224.73	333,124.27 175,002.86	719,397.00	.00
Fox Corp Class A W I 35137L105 Asset Minor Code 42 ACCOUNT 6746113905	5,200.000	197,808.00 38.0400	166,586.32	31,221.68 21,463.92	173,940.00 23,868.00	.00 1.42
Fox Corp Class B 35137L204 Asset Minor Code 42 ACCOUNT 6746113905	2,000.000	70,860.00 35.4300	67,296.19	3,563.81 12,292.38	62,820.00 8,040.00	.00 1.52
Ge Healthcare Technologies Inc 36266G107 Asset Minor Code 42 ACCOUNT 6746113905	2,700.000	228,501.00 84.6300	165,784.87	62,716.13 1,302.80	210,600.00 17,901.00	81.00 0.14
Gaming & Leisure Prope W I 36467J108 Asset Minor Code 42 ACCOUNT 6746113905	1,000.000	50,200.00 50.2000	45,281.05	4,918.95 2,086.32	47,460.00 2,740.00	.00 6.06
The Gap Inc 364760108 Asset Minor Code 42 ACCOUNT 6746113905	5,100.000	119,748.00 23.4800	97,570.70	22,177.30 99,894.58	52,530.00	.00
Ge Vernova LLC 36828A101 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 178.2400	.00	.00 - 82,319.37	.00	.00

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Ge Aerospace 369604301 Asset Minor Code 42 ACCOUNT 6746113905	2,700.000	459,540.00 170.2000	131,748.98	327,791.02 59,058.97	308,448.00	.00
Gilead Sciences Inc 375558103 Asset Minor Code 42 ACCOUNT 6746113905	6,000.000	456,360.00 76.0600	407,489.17	48,870.83 - 16,930.27	456,840.00 - 480.00	.00 4.05
Goldman Sachs Group Inc 38141G104 Asset Minor Code 42 ACCOUNT 6746113905	975.000	496,304.25 509.0300	147,881.82	348,422.43 93,177.00	346,973.25 149,331.00	.00 2.36
Hp Inc 40434L105 Asset Minor Code 42 ACCOUNT 6746113905	6,000.000	216,540.00 36.0900	95,402.10	121,137.90 - 24,457.09	196,980.00	.00
Hewlett Packard Enterpris Co 42824C109 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 19.9100	.00	.00 - 67,364.56	.00 .00	.00 0.00
Humana Inc 444859102 Asset Minor Code 42 ACCOUNT 6746113905	750.000	271,207.50 361.6100	259,994.35	11,213.15 11,213.15	259,994.35	.00
Incyte Corp 45337C102 Asset Minor Code 42 ACCOUNT 6746113905	2,600.000	169,182.00 65.0700	200,446.77	- 31,264.77 22,234.87	165,672.00	.00
Intl Flavors Fragrances 459506101 Asset Minor Code 42 ACCOUNT 6746113905	3,600.000	358,128.00 99.4800	266,118.75	92,009.25 92,009.25	266,118.75 92,009.25	.00 1.61
Juniper Networks Inc 48203R104 Asset Minor Code 42 ACCOUNT 6746113905	6,500.000	244,985.00 37.6900	168,070.85	76,914.15 60,399.11	180,700.00 64,285.00	.00 2.33

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Lincoln National Corp 534187109 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 33.3000	.00	.00 - 2,802.54	.00 .00	.00 0.00
Metlife Inc 59156R108 Asset Minor Code 42 ACCOUNT 6746113905	10,100.000	776,185.00 76.8500	396,773.62	379,411.38 74,604.24	637,285.51	.00
Microsoft Corp Com 594918104 Asset Minor Code 42 ACCOUNT 6746113905	1,500.000	627,525.00 418.3500	122,922.38	504,602.62 - 104,929.57	503,880.00 123,645.00	.00 0.72
Microchip Technology Inc 595017104 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 88.7800	.00	.00 - 207,873.72	.00 .00	.00 0.00
Molson Coors Beverage Company 60871R209 Asset Minor Code 42 ACCOUNT 6746113905	2,700.000	142,695.00 52.8500	141,330.52	1,364.48 - 59,624.29	188,379.00 - 45,684.00	.00 3.33
Neurocrine Biosciences Inc 64125C109 Asset Minor Code 42 ACCOUNT 6746113905	300.000	42,471.00 141.5700	32,521.04	9,949.96 9,949.96	32,521.04 9,949.96	.00 0.00
News Corp New CI A W 65249B109 Asset Minor Code 42 ACCOUNT 6746113905	2,000.000	55,160.00 27.5800	20,247.82	34,912.18 15,520.00	39,640.00 15,520.00	.00 0.73
Norfolk Southn Corp Com 655844108 Asset Minor Code 42 ACCOUNT 6746113905	2,100.000	524,076.00 249.5600	448,643.28	75,432.72 53,285.53	464,589.26 59,486.74	.00 2.16

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Occidental Petroleum Corporation 674599105 Asset Minor Code 42 ACCOUNT 6746113905	13,000.000	790,660.00 60.8200	580,806.66	209,853.34 - 148,126.42	820,690.00 - 30,030.00	.00 1.45
Occidental Petroleum Corp Wt 8/03/27 674599162 Asset Minor Code 3 ACCOUNT 6746113905	3,250.000	126,587.50 38.9500	16,087.62	110,499.88 - 7,247.50	133,835.00 - 7,247.50	.00 0.00
Otis Worldwide Corp 68902V107 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 94.5000	.00	.00 - 34,275.30	.00 .00	.00 0.00
Rtx Corporation 75513E101 Asset Minor Code 42 ACCOUNT 6746113905	8,000.000	939,920.00 117.4900	562,158.26	377,761.74 201,344.63	700,381.98 239,538.02	.00 2.14
Regeneron Pharmaceuticals Inc 75886F107 Asset Minor Code 42 ACCOUNT 6746113905	375.000	404,696.25 1,079.1900	228,915.84	175,780.41 113,333.23	278,216.25 126,480.00	.00 0.00
SBA Communications Corp 78410G104 Asset Minor Code 42 ACCOUNT 6746113905	400.000	87,816.00 219.5400	86,329.10	1,486.90 1,486.90	86,329.10 1,486.90	.00 1.79
Schwab Charles Corp Com 808513105 Asset Minor Code 42 ACCOUNT 6746113905	14,900.000	971,331.00 65.1900	470,022.09	501,308.91 - 126,630.54	962,190.84 9,140.16	.00 1.53
State Str Corp 857477103 Asset Minor Code 42 ACCOUNT 6746113905	2,400.000	203,928.00 84.9700	140,429.56	63,498.44 - 4,747.24	173,856.00	.00

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Sun Communities Inc 866674104 Asset Minor Code 42 ACCOUNT 6746113905	1,200.000	152,076.00 126.7300	154,388.28	- 2,312.28 - 2,312.28	154,388.28 - 2,312.28	.00 2.97
T Mobile US Inc 872590104 Asset Minor Code 42 ACCOUNT 6746113905	1,800.000	328,104.00 182.2800	214,936.67	113,167.33 72,773.71	247,986.00 80,118.00	.00 1.43
Truist Financial Corp 89832Q109 Asset Minor Code 42 ACCOUNT 6746113905	8,500.000	379,865.00 44.6900	270,542.23	109,322.77 110,140.30	269,910.51 109,954.49	.00 4.65
Unitedhealth Group Inc Com 91324P102 Asset Minor Code 42 ACCOUNT 6746113905	700.000	403,312.00 576.1600	126,775.45	276,536.55 2,957.01	352,076.25 51,235.75	.00 1.46
V F Corp Com 918204108 Asset Minor Code 42 ACCOUNT 6746113905	6,500.000	110,240.00 16.9600	118,844.39	- 8,604.39 - 8,604.39	118,844.39	.00
Vmware Inc Cl A 928563402 Asset Minor Code 42 ACCOUNT 6746113905	.000	.00 .0000	.00	.00 - 54,567.06	.00 .00	.00 0.00
Wells Fargo Co New Com 949746101 Asset Minor Code 42 ACCOUNT 6746113905	16,100.000	955,374.00 59.3400	586,829.70	368,544.30 122,857.25	743,176.00 212,198.00	.00 2.70
Williams Cos Inc Com 969457100 Asset Minor Code 42 ACCOUNT 6746113905	6,500.000	279,110.00 42.9400	130,431.92	148,678.08 24,979.55	223,925.00 55,185.00	.00 4.42

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Zimmer Biomet Holdings Inc Com 98956P102 Asset Minor Code 42 ACCOUNT 6746113905	2,700.000	300,634.00 111.3500	317,548.98	- 16,903.98 - 40,064.73	336,498.68 - 35,853.68	.00 0.86
Total Domestic Common Stocks	294,282.000	23,544,141.81	15,368,074.85	8,176,077.96 311,586.46	20,284,077.88 3,260,074.93	14,120.00 1.79
Foreign Stocks						
Johnson Ctls Intl Plc Shs G51502105 Asset Minor Code 53 ACCOUNT 6746113905	11,100.000	794,094.00 71.5400	465,479.25	328,614.75 - 10,289.80	746,988.67 47,105.33	.00 2.07
Medtronic Plc Shs G5960L103 Asset Minor Code 53 ACCOUNT 6746113905	1,200.000	96,384.00 80.3200	105,576.69	- 9,192.69 - 8,795.66	105,312.00 - 8,928.00	.00 3.49
Ubs Group Ag H42097107 Asset Minor Code 53 ACCOUNT 6746113905	3,800.000	114,684.00 30.1800	66,072.30	48,611.70 - 2,362.70	82,916.00	.00
Te Connectivity Ltd Shs H84989104 Asset Minor Code 53 ACCOUNT 6746113905	2,000.000	308,660.00 154.3300	102,062.13	206,597.87 - 38,418.31	286,980.00 21,680.00	.00 1.68
Lyondellbasell Industries N V Shs A N53745100 Asset Minor Code 53 ACCOUNT 6746113905	2,600.000	258,596.00 99.4600	201,622.04	56,973.96 - 13,359.14	257,036.00 1,560.00	.00 5.39
Aegon Ltd Amer Reg G D R 0076CA104 Asset Minor Code 53 ACCOUNT 6746113905	23,700.000	152,865.00 6.4500	185,314.99	- 32,449.99 160,418.80	15,642.00 137,223.00	.00 4.62

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Aegon N V A D R 007924103 Asset Minor Code 53 ACCOUNT 6746113905	.000	.00 6.4500	.00	.00 - 15,894.60	.00 .00	.00 0.00
Anheuser Busch Inbev Nv A D R 03524A108 Asset Minor Code 53 ACCOUNT 6746113905	5,800.000	345,100.00 59.5000	332,246.84	12,853.16 12,997.87	332,134.93 12,965.07	.00 1.10
Gsk Plc Sponsored A D R 37733W204 Asset Minor Code 53 ACCOUNT 6746113905	12,400.000	480,748.00 38.7700	459,031.30	21,716.70 44,895.15	441,068.00 39,680.00	.00 3.87
Haleon Plc Spon Ads A D R 405552100 Asset Minor Code 53 ACCOUNT 6746113905	33,000.000	301,950.00 9.1500	234,554.97	67,395.03 9,976.42	281,951.40 19,998.60	.00 1.72
Honda Motor Co Ltd A D R 438128308 Asset Minor Code 53 ACCOUNT 6746113905	4,100.000	132,430.00 32.3000	122,174.19	10,255.81 - 10,109.73	130,872.00 1,558.00	.00 3.37
Novartis Ag A D R 66987V109 Asset Minor Code 53 ACCOUNT 6746113905	2,200.000	245,256.00 111.4800	141,079.57	104,176.43 - 25,895.36	230,780.00 14,476.00	.00 2.84
Roche Holdings Ltd Spon A D R 771195104 Asset Minor Code 53 ACCOUNT 6746113905	6,000.000	243,060.00 40.5100	228,798.44	14,261.56 10,009.61	232,200.00 10,860.00	.00 2.09
Sandoz Group Ag Sponsored G D R 799926100 Asset Minor Code 53 ACCOUNT 6746113905	.000	.00 43.4250	.00	.00 12,633.42	.00 .00	.00 0.00

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Sanofi A D R 80105N105 Asset Minor Code 53 ACCOUNT 6746113905	14,300.000	740,883.00 51.8100	650,896.00	89,987.00 - 63,142.55	763,191.00	.00
Total Foreign Stocks	122,200.000	4,214,710.00	3,294,908.71	919,801.29 62,663.42	3,907,072.00 307,638.00	.00 2.67
Mutual Funds						
Mutual Funds-Equity						
Dfa World Ex US Core Equity Instl 25239Y592 Asset Minor Code 98 ACCOUNT 6746113900	1,074,449.423	14,719,957.10 13.7000	12,036,415.99	2,683,541.11 683,424.86	13,779,866.82 940,090.28	.00 3.03
Total Mutual Funds-Equity	1,074,449.423	14,719,957.10	12,036,415.99	2,683,541.11 683,424.86	13,779,866.82 940,090.28	.00 3.02
Mutual Funds-Balanced						
Pinebridge Dynamic Asset Allc Instl 00771X575 Asset Minor Code 55 ACCOUNT 6746113900	949,620.064	11,063,073.75 11.6500	10,220,573.04	842,500.71 601,816.50	10,447,986.87 615,086.88	.00 2.79
Pimco Inflation Res M A Ins 72201W337 Asset Minor Code 55 ACCOUNT 6746113900	693,561.008	5,742,685.15 8.2800	5,908,476.68	- 165,791.53 328,197.39	5,440,267.66 302,417.49	.00 1.32
Total Mutual Funds-Balanced	1,643,181.072	16,805,758.90	16,129,049.72	676,709.18 930,013.89	15,888,254.53 917,504.37	.00 2.28
Total Mutual Funds	2,717,630.495	31,525,716.00	28,165,465.71	3,360,250.29 1,613,438.75	29,668,121.35 1,857,594.65	.00 2.63

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
Miscellaneous						
Partnerships/Joint Ventures						
Ubs Trumbull Property Fund *** 906UBST96 Asset Minor Code 76 Date Last Priced: 06/30/24 ACCOUNT 6746113900	738.332	6,538,575.53 8,855.8745 @	7,870,369.01	- 1,331,793.48 - 805,136.33	7,383,150.13 - 844,574.60	.00 0.00
Doubleline Core Plus Income Fund *** 96MSC5NU8 Asset Minor Code 77 ACCOUNT 6746113900	3,780,122.723	45,134,665.31 11.9400	43,835,247.97	1,299,417.34 2,598,976.05	42,605,813.98 2,528,851.33	.00 0.00
Total Partnerships/Joint Ventures	3,780,861.055	51,673,240.84	51,705,616.98	- 32,376.14 1,793,839.72	49,988,964.11 1,684,276.73	.00 0.00
Total Miscellaneous	3,780,861.055	51,673,240.84	51,705,616.98	- 32,376.14 1,793,839.72	49,988,964.11 1,684,276.73	.00 0.00
Total Assets	10,069,117.280	114,086,428.09	101,662,685.69	12,423,753.40 3,781,528.35	106,976,854.78 7,109,584.31	27,345.85 1.34

FYE: July 31, 2024

Plan Number: 001

(a) Identity of party involved	(b) Description of asset	(c) Purchase Price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(I) Net gain or (loss)
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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					108,010,037.42		
COMPARATIVE VALUE (5%)					5,400,501.87		
CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE							
Issue: 31846V567 - First Am Govt Ob Fd Cl Z							
04/09/2024 6746113900	B	7,000,000.000	1.0000		- 7,000,000 *	7,000,000	
04/09/2024 6746113900	S	- 8,200,000.000	1.0000		8,200,000 *	8,200,000	
Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
04/09/2024 6746113900	B	713,043.478	11.5000		- 8,200,000 *	8,200,000	
GRAND TOTAL				0	23,400,000	23,400,000	0

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

Broker: Direct From Issuer							
Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
08/31/2023 6746113900	S	- 15,881.900	11.0500		175,495	184,372	- 8,877
Issue: 906UBST96 - Ubs Trumbull Property Fund							
09/29/2023 6746113900	S	- 12.538	9,889.5593		123,999	133,655	- 9,656
Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
10/31/2023 6746113900	S	- 16,115.243	10.8900		175,495	187,080	- 11,585

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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
10/31/2023 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 16,370.802	10.7200		175,495	190,047	- 14,552
11/30/2023 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,796.130	11.1100		175,495	183,376	- 7,881
12/29/2023 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,168.107	11.5700		175,495	176,085	- 590
12/29/2023 6746113900	Issue: 906UBST96 - Ubs Trumbull Property Fund S	- 10.101	9,657.6748		97,548	107,669	- 10,121
01/31/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,327.074	11.4500		175,495	177,931	- 2,436
02/29/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,287.021	11.4800		175,495	177,466	- 1,971
03/29/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,155.009	11.5800		175,495	175,628	- 133
04/09/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund B	713,043.478	11.5000		- 8,200,000 *	8,200,000	
05/31/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,421.353	11.3800		175,495	178,830	- 3,335
05/31/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 15,220.729	11.5300		175,495	176,503	- 1,008
07/01/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 14,961.211	11.7300		175,495	173,494	2,001

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

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07/31/2024 6746113900	Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund S	- 17,505.259	11.7900		206,387	202,995	3,392
07/31/2024 6746113900	Issue: 906UBST96 - Ubs Trumbull Property Fund S	- 4.716	8,937.5276		42,149	50,271	- 8,122
Total For Direct From Issuer				0	10,600,528	10,675,402	- 74,874
GRAND TOTAL				0	10,600,528	10,675,402	- 74,874

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

Issue: 31846V567 - First Am Govt Ob Fd Cl Z							
08/01/2023 6746113905	B	27,446.900	1.0000		- 27,447	27,447	
08/02/2023 6746113900	B	3,808.630	1.0000		- 3,809	3,809	
08/02/2023 6746113905	B	17,017.000	1.0000		- 17,017	17,017	
08/03/2023 6746113905	B	21,856.070	1.0000		- 21,856	21,856	
08/07/2023 6746113905	B	10,320.340	1.0000		- 10,320	10,320	
08/08/2023 6746113905	B	21,550.440	1.0000		- 21,550	21,550	
08/09/2023 6746113905	B	27,415.860	1.0000		- 27,416	27,416	
08/10/2023 6746113905	B	58,074.420	1.0000		- 58,074	58,074	

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FORM 5500 - REPORTABLE TRANSACTION SCHEDULE (continued)

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08/11/2023 6746113905	B	34,131.000	1.0000		- 34,131	34,131	
08/14/2023 6746113905	B	16,536.480	1.0000		- 16,536	16,536	
08/15/2023 6746113905	B	3,578.070	1.0000		- 3,578	3,578	
08/17/2023 6746113905	B	700.920	1.0000		- 701	701	
08/18/2023 6746113905	B	12,639.880	1.0000		- 12,640	12,640	
08/25/2023 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
08/25/2023 6746113905	B	2,159.340	1.0000		- 2,159	2,159	
08/28/2023 6746113900	B	134,354.000	1.0000		- 134,354	134,354	
09/01/2023 6746113905	B	9,236.390	1.0000		- 9,236	9,236	
09/01/2023 6746113905	B	1,563.500	1.0000		- 1,564	1,564	
09/05/2023 6746113900	B	3,925.250	1.0000		- 3,925	3,925	
09/05/2023 6746113905	B	4,125.000	1.0000		- 4,125	4,125	
09/06/2023 6746113905	B	24,963.850	1.0000		- 24,964	24,964	
09/08/2023 6746113905	B	1,841.770	1.0000		- 1,842	1,842	

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09/11/2023 6746113905	B	7,249.020	1.0000		- 7,249	7,249	
09/12/2023 6746113905	B	20,976.190	1.0000		- 20,976	20,976	
09/13/2023 6746113905	B	2,564.080	1.0000		- 2,564	2,564	
09/14/2023 6746113905	B	23,338.090	1.0000		- 23,338	23,338	
09/15/2023 6746113905	B	17,172.870	1.0000		- 17,173	17,173	
09/18/2023 6746113905	B	23,460.770	1.0000		- 23,461	23,461	
09/19/2023 6746113905	B	121,394.700	1.0000		- 121,395	121,395	
09/25/2023 6746113900	B	130,403.000	1.0000		- 130,403	130,403	
09/27/2023 6746113900	B	120,382.000	1.0000		- 120,382	120,382	
09/27/2023 6746113900	B	200,592.000	1.0000		- 200,592	200,592	
09/27/2023 6746113905	B	3,464.090	1.0000		- 3,464	3,464	
10/02/2023 6746113905	B	27,618.030	1.0000		- 27,618	27,618	
10/03/2023 6746113900	B	4,176.830	1.0000		- 4,177	4,177	
10/03/2023 6746113905	B	10,474.280	1.0000		- 10,474	10,474	

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10/05/2023 6746113900	B	97,548.310	1.0000		- 97,548	97,548	
10/05/2023 6746113905	B	254.930	1.0000		- 255	255	
10/05/2023 6746113905	B	1,267.870	1.0000		- 1,268	1,268	
10/06/2023 6746113905	B	51,633.020	1.0000		- 51,633	51,633	
10/10/2023 6746113905	B	8,102.560	1.0000		- 8,103	8,103	
10/11/2023 6746113905	B	85,274.940	1.0000		- 85,275	85,275	
10/12/2023 6746113905	B	46,397.640	1.0000		- 46,398	46,398	
10/12/2023 6746113905	B	5,376.510	1.0000		- 5,377	5,377	
10/13/2023 6746113905	B	99,472.700	1.0000		- 99,473	99,473	
10/13/2023 6746113905	B	1,242.000	1.0000		- 1,242	1,242	
10/17/2023 6746113905	B	51,368.940	1.0000		- 51,369	51,369	
10/19/2023 6746113900	B	50,735.200	1.0000		- 50,735	50,735	
10/23/2023 6746113905	B	3,700.000	1.0000		- 3,700	3,700	
10/25/2023 6746113900	B	305,898.000	1.0000		- 305,898	305,898	

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10/25/2023 6746113905	B	5,594.410	1.0000		- 5,594	5,594	
10/26/2023 6746113905	B	4,405.470	1.0000		- 4,405	4,405	
10/27/2023 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
10/31/2023 6746113905	B	3,444.470	1.0000		- 3,444	3,444	
11/01/2023 6746113905	B	959.810	1.0000		- 960	960	
11/02/2023 6746113900	B	6,519.870	1.0000		- 6,520	6,520	
11/06/2023 6746113905	B	49,760.810	1.0000		- 49,761	49,761	
11/07/2023 6746113905	B	3,220.290	1.0000		- 3,220	3,220	
11/08/2023 6746113905	B	986.110	1.0000		- 986	986	
11/13/2023 6746113905	B	62,650.200	1.0000		- 62,650	62,650	
11/15/2023 6746113905	B	110,938.240	1.0000		- 110,938	110,938	
11/16/2023 6746113905	B	13,989.190	1.0000		- 13,989	13,989	
11/17/2023 6746113905	B	79,520.930	1.0000		- 79,521	79,521	
11/21/2023 6746113905	B	5,334.360	1.0000		- 5,334	5,334	

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11/27/2023 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
11/27/2023 6746113905	B	258,810.560	1.0000		- 258,811	258,811	
11/28/2023 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
11/28/2023 6746113905	B	97,209.500	1.0000		- 97,210	97,210	
11/29/2023 6746113905	B	86,175.960	1.0000		- 86,176	86,176	
11/30/2023 6746113905	B	3,729.970	1.0000		- 3,730	3,730	
12/01/2023 6746113905	B	132,435.190	1.0000		- 132,435	132,435	
12/01/2023 6746113905	B	1,563.500	1.0000		- 1,564	1,564	
12/04/2023 6746113900	B	5,675.440	1.0000		- 5,675	5,675	
12/04/2023 6746113905	B	186,522.710	1.0000		- 186,523	186,523	
12/04/2023 6746113905	B	4,125.000	1.0000		- 4,125	4,125	
12/05/2023 6746113905	B	10,954.620	1.0000		- 10,955	10,955	
12/06/2023 6746113905	B	21,007.870	1.0000		- 21,008	21,008	
12/12/2023 6746113905	B	5,399.950	1.0000		- 5,400	5,400	

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12/13/2023 6746113905	B	1,249.190	1.0000		- 1,249	1,249	
12/14/2023 6746113905	B	63,196.480	1.0000		- 63,196	63,196	
12/15/2023 6746113905	B	11,860.670	1.0000		- 11,861	11,861	
12/20/2023 6746113905	B	889.140	1.0000		- 889	889	
12/21/2023 6746113905	B	13,186.620	1.0000		- 13,187	13,187	
12/26/2023 6746113905	B	13,086.920	1.0000		- 13,087	13,087	
12/27/2023 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
12/27/2023 6746113900	B	175,495.000	1.0000		- 175,495	175,495	
12/27/2023 6746113905	B	6,166.150	1.0000		- 6,166	6,166	
12/28/2023 6746113900	B	130,403.000	1.0000		- 130,403	130,403	
12/28/2023 6746113905	B	24,667.420	1.0000		- 24,667	24,667	
12/29/2023 6746113905	B	12,930.940	1.0000		- 12,931	12,931	
01/02/2024 6746113905	B	11,418.710	1.0000		- 11,419	11,419	
01/03/2024 6746113900	B	7,297.190	1.0000		- 7,297	7,297	

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01/03/2024 6746113905	B	15,006.470	1.0000		- 15,006	15,006	
01/04/2024 6746113905	B	6,082.930	1.0000		- 6,083	6,083	
01/08/2024 6746113905	B	23,646.420	1.0000		- 23,646	23,646	
01/09/2024 6746113905	B	17,715.710	1.0000		- 17,716	17,716	
01/10/2024 6746113905	B	32,281.230	1.0000		- 32,281	32,281	
01/11/2024 6746113905	B	5,303.570	1.0000		- 5,304	5,304	
01/11/2024 6746113905	B	5,581.700	1.0000		- 5,582	5,582	
01/12/2024 6746113905	B	61,386.790	1.0000		- 61,387	61,387	
01/12/2024 6746113905	B	4,666.260	1.0000		- 4,666	4,666	
01/16/2024 6746113905	B	9,006.290	1.0000		- 9,006	9,006	
01/17/2024 6746113905	B	11,642.390	1.0000		- 11,642	11,642	
01/22/2024 6746113905	B	109,961.680	1.0000		- 109,962	109,962	
01/22/2024 6746113905	B	2,730.420	1.0000		- 2,730	2,730	
01/24/2024 6746113900	B	50,688.570	1.0000		- 50,689	50,689	

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01/24/2024 6746113905	B	6,398.000	1.0000		- 6,398	6,398	
01/25/2024 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
01/29/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
02/02/2024 6746113900	B	6,623.920	1.0000		- 6,624	6,624	
02/02/2024 6746113905	B	2,501.680	1.0000		- 2,502	2,502	
02/09/2024 6746113905	B	4,861.870	1.0000		- 4,862	4,862	
02/12/2024 6746113905	B	17,907.580	1.0000		- 17,908	17,908	
02/13/2024 6746113905	B	4,170.620	1.0000		- 4,171	4,171	
02/14/2024 6746113905	B	79,767.580	1.0000		- 79,768	79,768	
02/15/2024 6746113905	B	30,333.790	1.0000		- 30,334	30,334	
02/20/2024 6746113905	B	5,964.170	1.0000		- 5,964	5,964	
02/23/2024 6746113905	B	10,070.000	1.0000		- 10,070	10,070	
02/26/2024 6746113900	B	130,403.000	1.0000		- 130,403	130,403	
02/27/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	

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02/27/2024 6746113900	B	175,495.000	1.0000		- 175,495	175,495	
03/01/2024 6746113905	B	1,563.500	1.0000		- 1,564	1,564	
03/04/2024 6746113900	B	6,763.110	1.0000		- 6,763	6,763	
03/04/2024 6746113905	B	6,986.210	1.0000		- 6,986	6,986	
03/05/2024 6746113905	B	12,250.510	1.0000		- 12,251	12,251	
03/11/2024 6746113905	B	4,125.000	1.0000		- 4,125	4,125	
03/13/2024 6746113905	B	79,217.920	1.0000		- 79,218	79,218	
03/14/2024 6746113905	B	14,097.110	1.0000		- 14,097	14,097	
03/18/2024 6746113905	B	3,447.970	1.0000		- 3,448	3,448	
03/20/2024 6746113905	B	7,730.600	1.0000		- 7,731	7,731	
03/21/2024 6746113905	B	140,375.410	1.0000		- 140,375	140,375	
03/22/2024 6746113905	B	19,754.800	1.0000		- 19,755	19,755	
03/25/2024 6746113905	B	11,600.900	1.0000		- 11,601	11,601	
03/26/2024 6746113900	B	305,898.000	1.0000		- 305,898	305,898	

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03/26/2024 6746113905	B	7,856.150	1.0000		- 7,856	7,856	
03/27/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
03/28/2024 6746113905	B	10,347.750	1.0000		- 10,348	10,348	
04/01/2024 6746113905	B	10,072.000	1.0000		- 10,072	10,072	
04/02/2024 6746113900	B	7,973.890	1.0000		- 7,974	7,974	
04/02/2024 6746113905	B	1,053.300	1.0000		- 1,053	1,053	
04/03/2024 6746113905	B	2,122.120	1.0000		- 2,122	2,122	
04/04/2024 6746113905	B	14,826.070	1.0000		- 14,826	14,826	
04/05/2024 6746113900	B	42,149.380	1.0000		- 42,149	42,149	
04/05/2024 6746113905	B	64,121.180	1.0000		- 64,121	64,121	
04/08/2024 6746113900	B	1,200,000.000	1.0000		- 1,200,000	1,200,000	
04/08/2024 6746113905	B	51,655.620	1.0000		- 51,656	51,656	
04/09/2024 6746113900	B	7,000,000.000	1.0000		- 7,000,000 *	7,000,000	
04/10/2024 6746113905	B	112,920.630	1.0000		- 112,921	112,921	

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04/11/2024 6746113905	B	3,036.000	1.0000		- 3,036	3,036	
04/11/2024 6746113905	B	6,358.170	1.0000		- 6,358	6,358	
04/12/2024 6746113905	B	1,534.000	1.0000		- 1,534	1,534	
04/12/2024 6746113905	B	966.000	1.0000		- 966	966	
04/15/2024 6746113905	B	4,890.000	1.0000		- 4,890	4,890	
04/19/2024 6746113905	B	13,380.510	1.0000		- 13,381	13,381	
04/22/2024 6746113900	B	51,553.690	1.0000		- 51,554	51,554	
04/24/2024 6746113905	B	6,469.000	1.0000		- 6,469	6,469	
04/25/2024 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
04/25/2024 6746113905	B	28,099.990	1.0000		- 28,100	28,100	
04/26/2024 6746113905	B	64,503.850	1.0000		- 64,504	64,504	
04/29/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
04/29/2024 6746113905	B	41,447.490	1.0000		- 41,447	41,447	
04/30/2024 6746113905	B	42,371.380	1.0000		- 42,371	42,371	

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05/01/2024 6746113905	B	27,259.200	1.0000		- 27,259	27,259	
05/02/2024 6746113900	B	8,567.390	1.0000		- 8,567	8,567	
05/02/2024 6746113905	B	15,567.180	1.0000		- 15,567	15,567	
05/03/2024 6746113905	B	19,188.400	1.0000		- 19,188	19,188	
05/03/2024 6746113905	B	10,481.800	1.0000		- 10,482	10,482	
05/07/2024 6746113905	B	4,899.170	1.0000		- 4,899	4,899	
05/08/2024 6746113905	B	4,988.850	1.0000		- 4,989	4,989	
05/13/2024 6746113905	B	700.000	1.0000		- 700	700	
05/16/2024 6746113905	B	3,042.230	1.0000		- 3,042	3,042	
05/21/2024 6746113905	B	28,144.140	1.0000		- 28,144	28,144	
05/28/2024 6746113900	B	134,354.000	1.0000		- 134,354	134,354	
05/28/2024 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
05/28/2024 6746113905	B	18,577.650	1.0000		- 18,578	18,578	
05/29/2024 6746113905	B	61,503.200	1.0000		- 61,503	61,503	

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05/30/2024 6746113905	B	28,993.560	1.0000		- 28,994	28,994	
05/31/2024 6746113905	B	36,525.770	1.0000		- 36,526	36,526	
06/03/2024 6746113905	B	46,856.830	1.0000		- 46,857	46,857	
06/04/2024 6746113900	B	9,460.030	1.0000		- 9,460	9,460	
06/04/2024 6746113905	B	1,196.370	1.0000		- 1,196	1,196	
06/05/2024 6746113905	B	38,599.910	1.0000		- 38,600	38,600	
06/06/2024 6746113905	B	155,873.790	1.0000		- 155,874	155,874	
06/06/2024 6746113905	B	21,142.540	1.0000		- 21,143	21,143	
06/07/2024 6746113905	B	65,230.760	1.0000		- 65,231	65,231	
06/07/2024 6746113905	B	4,363.240	1.0000		- 4,363	4,363	
06/10/2024 6746113905	B	3,484.000	1.0000		- 3,484	3,484	
06/11/2024 6746113905	B	5,504.500	1.0000		- 5,505	5,505	
06/11/2024 6746113905	B	3,523.420	1.0000		- 3,523	3,523	
06/13/2024 6746113905	B	17,823.540	1.0000		- 17,824	17,824	

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06/17/2024 6746113905	B	1,320.000	1.0000		- 1,320	1,320	
06/20/2024 6746113905	B	5,418.500	1.0000		- 5,419	5,419	
06/21/2024 6746113905	B	2,580.480	1.0000		- 2,580	2,580	
06/24/2024 6746113905	B	7,037.500	1.0000		- 7,038	7,038	
06/25/2024 6746113900	B	305,898.000	1.0000		- 305,898	305,898	
06/25/2024 6746113905	B	2,106.280	1.0000		- 2,106	2,106	
06/26/2024 6746113905	B	117,447.580	1.0000		- 117,448	117,448	
06/27/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
06/27/2024 6746113905	B	162,351.220	1.0000		- 162,351	162,351	
06/28/2024 6746113905	B	3,923.000	1.0000		- 3,923	3,923	
07/02/2024 6746113900	B	9,895.160	1.0000		- 9,895	9,895	
07/02/2024 6746113905	B	2,030.800	1.0000		- 2,031	2,031	
07/08/2024 6746113900	B	95,510.500	1.0000		- 95,511	95,511	
07/08/2024 6746113905	B	3,501.170	1.0000		- 3,501	3,501	

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07/09/2024 6746113905	B	680.740	1.0000		- 681	681	
07/11/2024 6746113905	B	4,672.330	1.0000		- 4,672	4,672	
07/12/2024 6746113905	B	840.000	1.0000		- 840	840	
07/15/2024 6746113905	B	3,988.000	1.0000		- 3,988	3,988	
07/18/2024 6746113905	B	85,008.720	1.0000		- 85,009	85,009	
07/19/2024 6746113905	B	3,811.000	1.0000		- 3,811	3,811	
07/25/2024 6746113900	B	330,229.000	1.0000		- 330,229	330,229	
07/26/2024 6746113900	B	51,591.130	1.0000		- 51,591	51,591	
07/29/2024 6746113900	B	145,479.000	1.0000		- 145,479	145,479	
Total For Buys				0	18,639,779	18,639,779	0
08/02/2023 6746113900	S	- 450,000.000	1.0000		450,000	450,000	
08/04/2023 6746113905	S	- 4,286.710	1.0000		4,287	4,287	
08/16/2023 6746113905	S	- 6,117.980	1.0000		6,118	6,118	
08/21/2023 6746113905	S	- 4,081.770	1.0000		4,082	4,082	

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08/22/2023 6746113905	S	- 2,865.810	1.0000		2,866	2,866	
08/23/2023 6746113905	S	- 8,537.640	1.0000		8,538	8,538	
08/24/2023 6746113905	S	- 16,883.880	1.0000		16,884	16,884	
08/25/2023 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
08/28/2023 6746113905	S	- 8,630.520	1.0000		8,631	8,631	
08/29/2023 6746113905	S	- 38,683.940	1.0000		38,684	38,684	
08/30/2023 6746113905	S	- 4,854.820	1.0000		4,855	4,855	
08/31/2023 6746113905	S	- 12,600.520	1.0000		12,601	12,601	
09/05/2023 6746113900	S	- 375,000.000	1.0000		375,000	375,000	
09/05/2023 6746113905	S	- 13,110.970	1.0000		13,111	13,111	
09/07/2023 6746113905	S	- 7,629.400	1.0000		7,629	7,629	
09/20/2023 6746113905	S	- 28,377.520	1.0000		28,378	28,378	
09/21/2023 6746113905	S	- 19,450.280	1.0000		19,450	19,450	
09/22/2023 6746113905	S	- 15,396.560	1.0000		15,397	15,397	

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09/25/2023 6746113905	S	- 35,322.260	1.0000		35,322	35,322	
09/25/2023 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
09/26/2023 6746113905	S	- 18,690.430	1.0000		18,690	18,690	
09/27/2023 6746113905	S	- 12,650.230	1.0000		12,650	12,650	
09/28/2023 6746113905	S	- 40,296.980	1.0000		40,297	40,297	
09/29/2023 6746113905	S	- 12,975.730	1.0000		12,976	12,976	
10/04/2023 6746113905	S	- 29,833.970	1.0000		29,834	29,834	
10/16/2023 6746113905	S	- 8,062.500	1.0000		8,063	8,063	
10/19/2023 6746113905	S	- 6,732.470	1.0000		6,732	6,732	
10/20/2023 6746113905	S	- 21,427.960	1.0000		21,428	21,428	
10/23/2023 6746113905	S	- 9,568.880	1.0000		9,569	9,569	
10/24/2023 6746113905	S	- 7,833.000	1.0000		7,833	7,833	
10/25/2023 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
10/27/2023 6746113905	S	- 23,847.810	1.0000		23,848	23,848	

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10/30/2023 6746113900	S	- 650,000.000	1.0000		650,000	650,000	
10/30/2023 6746113905	S	- 6,570.080	1.0000		6,570	6,570	
11/02/2023 6746113905	S	- 125,985.230	1.0000		125,985	125,985	
11/03/2023 6746113905	S	- 112.700	1.0000		113	113	
11/09/2023 6746113905	S	- 23,703.870	1.0000		23,704	23,704	
11/10/2023 6746113905	S	- 86,299.150	1.0000		86,299	86,299	
11/14/2023 6746113905	S	- 66,374.350	1.0000		66,374	66,374	
11/20/2023 6746113905	S	- 32,062.990	1.0000		32,063	32,063	
11/22/2023 6746113905	S	- 27,625.720	1.0000		27,626	27,626	
11/24/2023 6746113905	S	- 2,832.210	1.0000		2,832	2,832	
11/28/2023 6746113900	S	- 11,125.000	1.0000		11,125	11,125	
11/28/2023 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
12/07/2023 6746113905	S	- 8,210.550	1.0000		8,211	8,211	
12/08/2023 6746113905	S	- 21,959.130	1.0000		21,959	21,959	

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12/11/2023 6746113905	S	- 4,715.150	1.0000		4,715	4,715	
12/12/2023 6746113905	S	- 21,266.730	1.0000		21,267	21,267	
12/13/2023 6746113905	S	- 25,567.890	1.0000		25,568	25,568	
12/18/2023 6746113905	S	- 4,901.360	1.0000		4,901	4,901	
12/19/2023 6746113905	S	- 37,740.190	1.0000		37,740	37,740	
12/21/2023 6746113900	S	- 400,000.000	1.0000		400,000	400,000	
12/22/2023 6746113905	S	- 76,513.400	1.0000		76,513	76,513	
12/28/2023 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
01/03/2024 6746113900	S	- 400,000.000	1.0000		400,000	400,000	
01/04/2024 6746113905	S	- 777.000	1.0000		777	777	
01/05/2024 6746113905	S	- 9,139.040	1.0000		9,139	9,139	
01/19/2024 6746113905	S	- 7,864.350	1.0000		7,864	7,864	
01/19/2024 6746113905	S	- 248.720	1.0000		249	249	
01/23/2024 6746113905	S	- 7,848.720	1.0000		7,849	7,849	

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01/25/2024 6746113905	S	- 22,616.310	1.0000		22,616	22,616	
01/25/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
01/26/2024 6746113905	S	- 161,386.420	1.0000		161,386	161,386	
01/29/2024 6746113905	S	- 61,497.220	1.0000		61,497	61,497	
01/30/2024 6746113905	S	- 103,043.850	1.0000		103,044	103,044	
01/31/2024 6746113905	S	- 58,485.590	1.0000		58,486	58,486	
02/01/2024 6746113905	S	- 11,386.830	1.0000		11,387	11,387	
02/02/2024 6746113900	S	- 300,000.000	1.0000		300,000	300,000	
02/06/2024 6746113905	S	- 867.000	1.0000		867	867	
02/07/2024 6746113905	S	- 7,977.890	1.0000		7,978	7,978	
02/08/2024 6746113905	S	- 4,178.280	1.0000		4,178	4,178	
02/16/2024 6746113905	S	- 2,463.770	1.0000		2,464	2,464	
02/21/2024 6746113905	S	- 12,738.760	1.0000		12,739	12,739	
02/26/2024 6746113900	S	- 11,125.000	1.0000		11,125	11,125	

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DATE	BOUGHT/ SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
02/26/2024 6746113905	S	- 74,339.730	1.0000		74,340	74,340	
02/26/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
02/27/2024 6746113905	S	- 51,832.320	1.0000		51,832	51,832	
02/28/2024 6746113905	S	- 56,425.830	1.0000		56,426	56,426	
02/29/2024 6746113905	S	- 29,804.790	1.0000		29,805	29,805	
03/01/2024 6746113900	S	- 300,000.000	1.0000		300,000	300,000	
03/01/2024 6746113905	S	- 33,334.220	1.0000		33,334	33,334	
03/06/2024 6746113905	S	- 26,046.790	1.0000		26,047	26,047	
03/07/2024 6746113905	S	- 22,119.950	1.0000		22,120	22,120	
03/08/2024 6746113905	S	- 907.040	1.0000		907	907	
03/11/2024 6746113905	S	- 66,565.960	1.0000		66,566	66,566	
03/15/2024 6746113905	S	- 2,952.840	1.0000		2,953	2,953	
03/19/2024 6746113905	S	- 589.840	1.0000		590	590	
03/26/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	

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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
03/27/2024 6746113905	S	- 2,592.660	1.0000		2,593	2,593	
04/02/2024 6746113900	S	- 350,000.000	1.0000		350,000	350,000	
04/09/2024 6746113900	S	- 8,200,000.000	1.0000		8,200,000 *	8,200,000	
04/09/2024 6746113905	S	- 311,910.350	1.0000		311,910	311,910	
04/25/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
05/02/2024 6746113900	S	- 300,000.000	1.0000		300,000	300,000	
05/09/2024 6746113905	S	- 8,149.360	1.0000		8,149	8,149	
05/15/2024 6746113905	S	- 46,095.640	1.0000		46,096	46,096	
05/16/2024 6746113905	S	- 65,728.830	1.0000		65,729	65,729	
05/17/2024 6746113905	S	- 33,699.880	1.0000		33,700	33,700	
05/20/2024 6746113905	S	- 39,404.280	1.0000		39,404	39,404	
05/22/2024 6746113905	S	- 28,199.300	1.0000		28,199	28,199	
05/23/2024 6746113905	S	- 11,439.840	1.0000		11,440	11,440	
05/24/2024 6746113905	S	- 23,144.450	1.0000		23,144	23,144	

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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
05/28/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
05/31/2024 6746113900	S	- 300,000.000	1.0000		300,000	300,000	
06/10/2024 6746113905	S	- 30,548.150	1.0000		30,548	30,548	
06/25/2024 6746113905	S	- 130,403.000	1.0000		130,403	130,403	
07/01/2024 6746113900	S	- 300,000.000	1.0000		300,000	300,000	
07/01/2024 6746113905	S	- 68,686.860	1.0000		68,687	68,687	
07/03/2024 6746113905	S	- 22,978.400	1.0000		22,978	22,978	
07/05/2024 6746113905	S	- 25,300.500	1.0000		25,301	25,301	
07/08/2024 6746113905	S	- 25,295.780	1.0000		25,296	25,296	
07/09/2024 6746113905	S	- 22,523.500	1.0000		22,524	22,524	
07/10/2024 6746113905	S	- 68,992.350	1.0000		68,992	68,992	
07/11/2024 6746113905	S	- 23,860.980	1.0000		23,861	23,861	
07/17/2024 6746113905	S	- 2,003.590	1.0000		2,004	2,004	
07/19/2024 6746113905	S	- 32,082.760	1.0000		32,083	32,083	

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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
07/22/2024 6746113905	S	- 9,786.570	1.0000		9,787	9,787	
07/23/2024 6746113905	S	- 7,705.090	1.0000		7,705	7,705	
07/24/2024 6746113905	S	- 595.500	1.0000		596	596	
07/25/2024 6746113905	S	- 132,531.850	1.0000		132,532	132,532	
07/25/2024 6746113905	S	- 123,842.000	1.0000		123,842	123,842	
07/26/2024 6746113905	S	- 46,182.010	1.0000		46,182	46,182	
07/30/2024 6746113905	S	- 25,215.390	1.0000		25,215	25,215	
07/31/2024 6746113905	S	- 20,340.170	1.0000		20,340	20,340	
Total For Sells				0	16,869,153	16,869,153	0
Total First Am Govt Ob Fd Cl Z				0	35,508,932	35,508,932	0
Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
04/09/2024 6746113900	B	713,043.478	11.5000		- 8,200,000 *	8,200,000	
Total For Buys				0	8,200,000	8,200,000	0
08/31/2023 6746113900	S	- 15,881.900	11.0500		175,495	184,372	- 8,877

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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
10/31/2023 6746113900	S	- 16,115.243	10.8900		175,495	187,080	- 11,585
10/31/2023 6746113900	S	- 16,370.802	10.7200		175,495	190,047	- 14,552
11/30/2023 6746113900	S	- 15,796.130	11.1100		175,495	183,376	- 7,881
12/29/2023 6746113900	S	- 15,168.107	11.5700		175,495	176,085	- 590
01/31/2024 6746113900	S	- 15,327.074	11.4500		175,495	177,931	- 2,436
02/29/2024 6746113900	S	- 15,287.021	11.4800		175,495	177,466	- 1,971
03/29/2024 6746113900	S	- 15,155.009	11.5800		175,495	175,628	- 133
05/31/2024 6746113900	S	- 15,421.353	11.3800		175,495	178,830	- 3,335
05/31/2024 6746113900	S	- 15,220.729	11.5300		175,495	176,503	- 1,008
07/01/2024 6746113900	S	- 14,961.211	11.7300		175,495	173,494	2,001
07/31/2024 6746113900	S	- 17,505.259	11.7900		206,387	202,995	3,392
Total For Sells				0	2,136,832	2,183,807	- 46,975
Total Doubleline Core Plus Income Fund				0	10,336,832	10,383,807	- 46,975

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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
GRAND TOTAL				0	45,845,764	45,892,739	- 46,975

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

Broker: Direct From Issuer

Issue: 96MSC5NU8 - Doubleline Core Plus Income Fund							
04/09/2024	B	713,043.478	11.5000		- 8,200,000 *	8,200,000	
6746113900							
Total For Direct From Issuer				0	10,600,528	10,675,402	- 74,874

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2023 or fiscal plan year beginning		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			
1a Name of plan SIU PACIFIC DISTRICT PENSION PLAN		1b Three-digit plan number (PN) ▶	001
		1c Effective date of plan	07/31/1957
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION 730 HARRISON STREET, SUITE 400 SAN FRANCISCO CA 94107-1260		2b Employer Identification Number (EIN) 94-6061923	2c Plan Sponsor's telephone number (415) 764-4990
		2d Business code (see instructions) 483000	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	<i>Matt Henning</i>	05/13/2025	MATTHEW HENNING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Danny Defanti</i>	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 ☒ 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 1,984
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) 752
a(2) Total number of active participants at the end of the plan year	6a(2) 771
b Retired or separated participants receiving benefits	6b 607
c Other retired or separated participants entitled to future benefits	6c 481
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1,859
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 164
f Total. Add lines 6d and 6e	6f 2,023
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 6

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

1B

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 08/01/2023 and ending 07/31/2024

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

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

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

1a Enter the valuation date: Month 08 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 108,929,504
(2) Actuarial value of assets for funding standard account.....	1b(2) 113,787,949
c (1) Accrued liability for plan using immediate gain methods	1c(1) 119,677,543
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method.....	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method.....	1c(3) 113,343,371
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 188,570,678
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 6,784,397
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 8,843,257
(3) Expected plan disbursements for the plan year	1d(3) 9,593,257

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

SIGN HERE Gregory J. Pastino <i>GJP</i> Signature of actuary GREGORY J. PASTINO Type or print name of actuary FOSTER & FOSTER, INC. Firm name 184 SHUMAN BOULEVARD SUITE 305 NAPERVILLE IL 60563 Address of the firm	4/21/2025 Date 2303916 Most recent enrollment number 630-620-0200 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

a	☐ Attained age normal	b	☒ Entry age normal	c	☐ Accrued benefit (unit credit)	d	☐ Aggregate
e	☐ Frozen initial liability	f	☐ Individual level premium	g	☐ Individual aggregate	h	☐ Shortfall
i	☐ Other (specify):						
i If box h is checked, enter period of use of shortfall method						5j	

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a	2.91 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	A
(2) Females	6c(2)	A
d Valuation liability interest rate	6d	6.00 %
e Salary scale	6e	% ☒ N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	6.00 %
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.3 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	3.1 %
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	750,000
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	2,620,134	254,506
3	435,061	42,260

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval.....	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☐ Yes ☒ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?	☐ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended..	8d(2)	
(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?	☐ Yes ☐ No	
(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2)).....	8d(4)	
(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?	☐ Yes ☐ No	

e If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s)

8e**9** Funding standard account statement for this plan year:**Charges to funding standard account:**

a Prior year funding deficiency, if any

9a

0

b Employer's normal cost for plan year as of valuation date

9b

3,266,440

c Amortization charges as of valuation date:

Outstanding balance

(1) All bases except funding waivers and certain bases for which the amortization period has been extended

9c(1)

42,991,579

7,424,894

(2) Funding waivers

9c(2)

(3) Certain bases for which the amortization period has been extended

9c(3)

d Interest as applicable on lines 9a, 9b, and 9c

9d

641,480

e Total charges. Add lines 9a through 9d

9e

11,332,814

Credits to funding standard account:

f Prior year credit balance, if any

9f

17,427,466

g Employer contributions. Total from column (b) of line 3

9g

4,239,661

Outstanding balance

h Amortization credits as of valuation date

9h

19,674,519

3,841,275

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h

9i

1,391,841

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)

9j(1)

33,328,462

(2) "RPA '94" override (90% current liability FFL)

9j(2)

61,351,478

(3) FFL credit

9j(3)

0

k (1) Waived funding deficiency

9k(1)

0

(2) Other credits

9k(2)

0

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)

9l

26,900,243

m Credit balance: If line 9l is greater than line 9e, enter the difference

9m

15,567,429

n Funding deficiency: If line 9e is greater than line 9l, enter the difference

9n**o** Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the current plan year

9o(1)

0

(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:

(a) Reconciliation outstanding balance as of valuation date

9o(2)(a)

0

(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))

9o(2)(b)

0

(3) Total as of valuation date

9o(3)

0

10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)

10

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions



Yes



No

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

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

Interest Rates:

Funding:

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

Current Liability:

2.91% per year, compounded annually.

Mortality:

Healthy:

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

Disabled:

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

Rates of Washout and Dropout:

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

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

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

Retirement:

Retirement Rates vary by age as follows:

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

Disability:

Disability Rates vary by age as follows:

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

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

Expenses:

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

Form of Payment:

Participants are assumed to elect the normal form.

Marital Status:

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

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

Dependents of Active Members:

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

Reciprocity:

None assumed.

Actuarial Value of Assets:

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

Actuarial Valuation Method:

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

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

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

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

Changes since the Prior Valuation:

The interest rate used to value current liability under RPA '94 was updated from 2.31% to 2.91% as mandated by the IRS.

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

SUMMARY OF PLAN PROVISIONS

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

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

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Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2013	2014	2015	2018	2020	2021	2022	Current*
I-Long Service Benefit (25YQT) (a)								
(1) Retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00	\$2,645.00	\$2,670.00
(2) Eligible for Social Security Disability, any age	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00	\$2,645.00	\$2,670.00
(3) Retiring between ages 55 and 60	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94	\$2,209.35	\$2,230.23
(4) Retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
II-Basic Service Benefit (20YQT) (b)								
(1) Retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00	\$2,116.00	\$2,136.00
(2) Eligible for Social Security Disability, any age	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00	\$2,116.00	\$2,136.00
(3) Retiring between ages 55 and 60	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88	\$1,905.96	\$1,923.97
(4) Retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
III-Reduced Service Benefit (c)								
(1) 15YQT	\$ 877.50	\$ 900.00	\$ 933.75	\$1,068.75	\$1,109.25	\$1,134.00	\$1,190.25	\$1,201.50
(2) 16YQT	\$ 936.00	\$ 960.00	\$ 996.00	\$1,140.00	\$1,183.20	\$1,209.60	\$1,269.60	\$1,281.60
(3) 17YQT	\$ 944.50	\$1,020.00	\$1,058.25	\$1,211.25	\$1,257.15	\$1,285.20	\$1,348.95	\$1,361.70
(4) 18YQT	\$1,053.00	\$1,080.00	\$1,120.50	\$1,282.50	\$1,331.10	\$1,360.80	\$1,428.30	\$1,441.80
(5) 19YQT	\$1,111.50	\$1,140.00	\$1,182.75	\$1,353.75	\$1,405.05	\$1,436.40	\$1,507.65	\$1,521.90
IV-Disability Retirement Benefit (d)								
(1) 25YQT, retiring at age 60 or older	\$1,950.00	\$2,000.00	\$2,075.00	\$2,375.00	\$2,465.00	\$2,520.00	\$2,645.00	\$2,670.00
(2) 25YQT, retiring at ages 55-59	\$1,628.82	\$1,670.58	\$1,733.23	\$1,983.82	\$2,059.00	\$2,104.94	\$2,209.35	\$2,230.23
(3) 25YQT, retiring under age 55	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
(4) 20YQT-24YQT, retiring at age 60 or older	\$1,560.00	\$1,600.00	\$1,660.00	\$1,900.00	\$1,972.00	\$2,016.00	\$2,116.00	\$2,136.00
(5) 20YQT-24YQT, retiring at ages 55-59	\$1,405.15	\$1,441.18	\$1,495.22	\$1,711.40	\$1,776.25	\$1,815.88	\$1,905.96	\$1,923.97
(6) 20YQT-24YQT, retiring under age 55	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
(7) 15YQT-19YQT	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50	\$ 187.50
(8) 15YQT-19YQT and eligible for Soc. Sec. Dis.	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75	\$ 218.75
(9) 10YQT-14YQT	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
V-Dependent Child Benefit (e)								
(1) Per child under age 18	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

*Effective July 1, 2023.

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Schedule MB, line 6 – Summary of Plan Provisions

Benefit (See footnotes (a) through (f))	2006	2007	2008	2010	2011	2013	
VI-Deferred Vested Benefit per Year of Qualifying Time (f)							
(1) 200 or more Qualifying Days	\$ 36.33	\$ 37.38	\$ 46.38	\$ 49.38	\$ 51.00	\$ 58.50	
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	
(3) Less than 125 Qualifying Days	0	0	0	0	0	0	
Benefit (See footnotes (a) through (f))	2014	2015	2018	2020	2021	2022	Current*
VI-Deferred Vested Benefit per Year of Qualifying Time (f)							
(1) 200 or more Qualifying Days	\$ 60.00	\$ 62.25	\$ 71.25	\$ 73.95	\$ 75.60	\$79.35	\$80.10
(2) 125 to 200 Qualifying Days	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata	Pro Rata
(3) Less than 125 Qualifying Days	0	0	0	0	0	0	0

*Effective July 1, 2023.

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

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XIV--Retirees 7/1/18:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XV--Retirees 7/1/20:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVI--Retirees 7/1/21:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVII—Retirees 7/1/22:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

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Footnotes regarding Eligibility Requirement for Benefits:

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

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

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

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

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Schedule MB, line 6 – Summary of Plan Provisions

Other Benefits

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

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

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

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

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Schedule MB, line 6 – Summary of Plan Provisions

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

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

Additional changes effective in 1999 were as follows:

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

Changes in Plan Provisions (July 1, 2002)

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

Changes in Plan Provisions (July 1, 2005)

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

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Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2006)

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

Changes in Plan Provisions (July 1, 2007)

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

Changes in Plan Provisions (July 1, 2008)

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

Changes in Plan Provisions (July 1, 2010)

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

Changes in Plan Provisions (July 1, 2011)

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

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Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2013)

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

Changes in Plan Provisions (July 1, 2014)

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

Changes in Plan Provisions (July 1, 2015)

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

Changes in Plan Provisions (July 1, 2018)

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

Changes in Plan Provisions (July 1, 2020)

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

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Schedule MB, line 6 – Summary of Plan Provisions

Changes in Plan Provisions (July 1, 2021)

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

Changes in Plan Provisions (July 1, 2022)

1. \$125 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.
2. 2.00% increase for retirees on July 1, 2022 who have 20 or more years of qualifying time at retirement and retired at age 55 or later.

Changes in Plan Provisions (July 1, 2023)

1. \$25 increase in the long service benefit for current actives with proportional increases for other benefits consistent with ERISA requirements.

Part III. Plan Provisions Not Valued

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

SIU Pacific District Pension Plan**EIN: 94-6061923; Plan Number 001****Schedule MB, line 8b(1) - Schedule of Projection of Expected Benefit Payments**

Plan Year	Funding Projected Benefit Payments			
	Active Participants	Terminated Vested Participants	Retired Participants & Beneficiaries Receiving Payments	Total
2023	1,026,038	587,173	7,164,446	8,777,657
2024	1,356,035	788,136	6,762,297	8,906,468
2025	1,754,818	970,544	6,374,512	9,099,874
2026	2,139,076	1,034,356	5,999,188	9,172,620
2027	2,388,296	1,177,418	5,634,990	9,200,704
2028	2,609,972	1,201,141	5,280,826	9,091,939
2029	2,802,251	1,250,813	4,936,049	8,989,113
2030	2,956,000	1,268,544	4,600,319	8,824,863
2031	3,104,278	1,272,587	4,273,613	8,650,478
2032	3,227,462	1,276,844	3,956,136	8,460,442
2033	3,321,502	1,301,655	3,648,309	8,271,466
2034	3,418,168	1,315,959	3,350,632	8,084,759
2035	3,457,101	1,329,050	3,063,682	7,849,833
2036	3,485,513	1,304,729	2,788,136	7,578,378
2037	3,484,651	1,311,361	2,524,690	7,320,702
2038	3,463,395	1,333,921	2,274,062	7,071,378
2039	3,431,905	1,312,632	2,036,910	6,781,447
2040	3,387,717	1,283,215	1,813,754	6,484,686
2041	3,315,973	1,283,975	1,605,014	6,204,962
2042	3,241,512	1,241,710	1,411,046	5,894,268
2043	3,146,607	1,213,071	1,232,106	5,591,784
2044	3,030,802	1,189,088	1,068,386	5,288,276
2045	2,938,059	1,147,321	919,889	5,005,269
2046	2,813,111	1,115,940	786,388	4,715,439
2047	2,707,240	1,064,721	667,488	4,439,449
2048	2,566,457	1,036,378	562,656	4,165,491
2049	2,443,046	977,261	471,126	3,891,433
2050	2,329,703	918,382	391,991	3,640,076
2051	2,202,744	874,967	324,282	3,401,993
2052	2,074,925	833,074	266,942	3,174,941
2053	1,952,822	795,951	218,872	2,967,645
2054	1,844,686	747,371	178,962	2,771,019

2055	1,753,049	693,408	146,082	2,592,539
2056	1,653,483	661,444	119,173	2,434,100
2057	1,562,922	619,721	97,273	2,279,916
2058	1,461,391	574,084	79,518	2,114,993
2059	1,366,277	545,837	65,173	1,977,287
2060	1,265,307	504,113	53,596	1,823,016
2061	1,172,880	459,447	44,225	1,676,552
2062	1,089,054	417,352	36,612	1,543,018
2063	1,001,685	381,565	30,389	1,413,639
2064	917,804	344,353	25,271	1,287,428
2065	839,125	309,535	21,036	1,169,696
2066	763,883	277,075	17,510	1,058,468
2067	692,704	246,937	14,559	954,200
2068	624,825	219,062	12,079	855,966
2069	560,882	193,378	9,988	764,248
2070	501,460	169,826	8,225	679,511
2071	446,279	148,342	6,741	601,362
2072	395,230	128,836	5,496	529,562

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

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

Years of service:											
Age:	<u>≤1</u>	<u>1-4</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-29</u>	<u>30-34</u>	<u>35-39</u>	<u>40+</u>	Total
Under 25	0	21	0	0	0	0	0	0	0	0	21
25 to 29	0	20	13	1	0	0	0	0	0	0	34
30 to 34	0	34	27	9	0	0	0	0	0	0	70
35 to 39	0	24	30	10	0	0	0	0	0	0	64
40 to 44	0	25	33	14	3	2	0	0	0	0	77
45 to 49	0	17	26	11	6	6	1	0	0	0	67
50 to 54	0	34	35	18	11	5	8	1	0	0	112
55 to 59	0	22	46	16	12	7	4	6	0	0	113
60 to 64	0	13	37	25	15	13	10	4	1	1	119
65 to 69	0	5	14	13	5	9	2	0	3	0	51
70 & up	<u>0</u>	<u>2</u>	<u>5</u>	<u>4</u>	<u>5</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>24</u>
Total	0	217	266	121	57	46	26	12	5	2	752

	<u>8/1/2022</u>	<u>8/1/2023</u>
Active Average Age	49.8	50.0
Active Average Service	13.5	13.9

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

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

Plan Year Beginning 8/1	Employer Contributions	Withdrawal Liability Payments	Total
2023	\$ 4,000,000	0	\$ 4,000,000
2024	4,000,000	0	4,000,000
2025	4,000,000	0	4,000,000
2026	4,000,000	0	4,000,000
2027	4,000,000	0	4,000,000
2028	4,000,000	0	4,000,000
2029	4,000,000	0	4,000,000
2030	4,000,000	0	4,000,000
2031	4,000,000	0	4,000,000
2032	4,000,000	0	4,000,000

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

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

	<u>Date</u> <u>Established</u>	<u>Remaining</u> <u>Years</u>	<u>Outstanding</u> <u>Balance</u>	<u>Amortization</u> <u>Charge or Credit</u>
1. Amortization Charges				
Assumption Change	8/1/1996	3	1,711,341	603,990
Plan Change	8/1/1996	3	1,379,045	486,712
Plan Change	8/1/1997	4	345,383	94,033
Plan Change	8/1/1998	5	1,602,019	358,786
Plan Change	8/1/1999	6	4,633,840	889,009
Plan Change	8/1/2000	7	270,551	45,722
Plan Change	8/1/2002	9	2,189,020	303,618
Plan Change	8/1/2005	12	1,430,596	160,979
Plan Change	8/1/2006	13	2,292,093	244,259
Plan Change	8/1/2007	14	1,417,816	143,902
Experience Loss	8/1/2010	2	286,538	147,442
Assumption Change	8/1/2010	2	276,029	142,034
Plan Change	8/1/2010	2	553,496	284,809
Experience Loss	8/1/2011	3	187,555	66,194
Plan Change	8/1/2011	3	496,361	175,183
Plan Change	8/1/2013	5	2,339,678	523,992
Plan Change	8/1/2014	6	428,474	82,203
Assumption Change	8/1/2015	7	3,853,578	651,237
Plan Change	8/1/2015	7	1,250,245	211,286
Experience Loss	8/1/2017	9	802,956	111,370
Plan Change	8/1/2018	10	4,687,241	600,798
Experience Loss ¹	8/1/2019	11	439,753	52,601
Experience Loss ¹	8/1/2020	12	117,937	13,271
Plan Change	8/1/2020	12	2,025,660	227,938
Benefits Change	8/1/2021	13	1,476,290	157,323
Experience Loss	8/1/2022	14	631,011	64,045
Benefits Change	8/1/2022	14	2,811,878	285,392
Experience Loss	8/1/2023	15	2,620,134	254,506
Benefits Change	8/1/2023	15	435,061	42,260
Total			\$42,991,579	\$7,424,894

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

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

2. Amortization Credits

Experience Gain	8/1/2009	1	515,047	515,047
Assumption Change	8/1/2009	1	445,834	445,834
Experience Gain	8/1/2012	4	417,557	113,682
Experience Gain	8/1/2013	5	1,099,133	246,161
Experience Gain	8/1/2014	6	2,037,422	390,883
Assumption Change	8/1/2014	6	2,578,720	494,731
Experience Gain	8/1/2015	7	896,282	151,467
Experience Gain	8/1/2016	8	129,762	19,714
Assumption Change	8/1/2017	9	4,110,436	570,118
Assumption Change	8/1/2018	10	3,305,817	423,731
Experience Gain	8/1/2018	10	1,336,480	171,306
Experience Gain	8/1/2021	13	2,802,029	298,601
Total			\$19,674,519	\$3,841,275

¹ Base established per Revenue Ruling 81-213.

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

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

The interest rate used to value current liability under RPA '94 was updated from 2.30% to 2.91% to remain within the range allowed by the IRS.

SIU PACIFIC DISCTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

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 DISCTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

Plan Year Ended July 31, 2024

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

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

SIU PACIFIC DISTRICT PENSION PLAN

EIN 94-6061923

Plan No. 001

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

Schedule R, Line 13d - Collective Bargaining Agreement Expiration Date

SIU Pacific District Pension Plan

EIN: 94-6061923

Plan Number: 001

Employer	EIN	CBA	Expiration Date of CBA
Matson Navigation Company, Inc.	81-3947813	SAILORS UNION OF THE PACIFIC	6/30/2026
		MARINE FIREMEN'S UNION	6/30/2026
		SAILORS INTERNATIONAL UNION	6/30/2026
APL Marine Services, Ltd	20-1760878	SAILORS UNION OF THE PACIFIC	9/30/2024
		MARINE FIREMEN'S UNION	9/30/2024
		SAILORS INTERNATIONAL UNION	9/30/2024
Patriot Contract Services LLC	91-1862242	SAILORS UNION OF THE PACIFIC	10/5/2028
		MARINE FIREMEN'S UNION	10/5/2028
		SAILORS INTERNATIONAL UNION	10/5/2028