

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN
1b Three-digit plan number (PN) 501
1c Effective date of plan 01/01/1960
2a Plan sponsor's name (employer, if for a single-employer plan) SEATTLE POLICE RELIEF ASSOCIATION
2b Employer Identification Number (EIN) 91-0403365
2c Plan Sponsor's telephone number 206-726-9095
2d Business code (see instructions) 525100

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Cynthia Costa (plan administrator), Fran Smith (employer/plan sponsor), and a row for DFE signature.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	573
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)	322
	6a(2)	304
	6b	247
	6c	
	6d	551
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 SEATTLE POLICE RELIEF ASSOCIATION	D Employer Identification Number (EIN) 91-0403365	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NEWMAN TOWN, PLLC

1410 MARKET STREET, SUITE 100
KIRKLAND, WA 98033

46-2696487

(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	NONE	12100	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 SEATTLE POLICE RELIEF ASSOCIATION	D Employer Identification Number (EIN) 91-0403365

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	23645	15678
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1808	256413
(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)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	219774	366
(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		
f Total assets (add all amounts in lines 1a through 1e).....	1f	245227	272457
Liabilities			
g Benefit claims payable.....	1g	6833	7407
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	53229	75239
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	60062	82646
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	185165	189811

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)		
(B) Participants.....	2a(1)(B)	63530	
(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)		63530
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	5026	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5026
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	255308	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	173791	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-48502	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		101571

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	26012	
(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)		26012
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	48343	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	2845	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	19725	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		70913
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		96925

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		4646
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: **NEWMAN TOWN, PLLC**

(2) EIN: **45-2696487**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		100000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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 _____.



**Seattle Police
Relief Association**

HOSPITAL PLAN

**FINANCIAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**

(SEE INDEPENDENT AUDITORS' REPORT)

December 31, 2024 and 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Seattle Police Relief Association Hospital Plan
Seattle, Washington

Opinion

We have audited the accompanying financial statements of Seattle Police Relief Hospital Plan Benefit Plan (the "Plan" or "Seattle Police Relief Hospital 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 and of benefit obligations as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in benefit obligations for the year ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits and of benefit obligations of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits and changes in benefit obligations for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibility 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 generally accepted auditing standards will always detect a material

misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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

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

Newman Town, PLLC

Newman Town, PLLC
Kirkland, Washington
August 23, 2025

FINANCIAL STATEMENTS

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Statements of Net Assets Available for Benefits

December 31, 2024 and 2023

	<u>ASSETS</u>	
	<u>2024</u>	<u>2023</u>
Cash, non-interest bearing	\$ 15,678	\$ 23,645
Investments, at fair value	<u>256,779</u>	<u>221,582</u>
Total Assets	<u>\$ 272,457</u>	<u>\$ 245,227</u>
	<u>LIABILITIES</u>	
Accrued Expenses	<u>\$ 75,239</u>	<u>\$ 53,229</u>
Total Liabilities	<u>75,239</u>	<u>53,229</u>
Net Assets Available for Benefits	<u>\$ 197,218</u>	<u>\$ 191,998</u>

See Accompanying Notes to Financial Statements

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

Additions to Net Assets Attributed to:	
Investment Income:	
Net appreciation in fair value of investments	\$ 33,015
Interest and dividend income	<u>5,026</u>
Net Investment Income	38,041
Member Dues	<u>63,530</u>
Total Additions to Net Assets	101,571
Deductions from Net Assets Attributed to:	
Benefit Payments for Health Care Claims	25,438
Administrative Expenses:	
Wages, payroll taxes and benefits	48,343
Other	<u>22,570</u>
Total Administrative Expenses	<u>70,913</u>
Total Deductions from Net Assets	<u>96,351</u>
Net Change in Net Assets	5,220
Net Assets Available for Benefits, Beginning of Year	<u>191,998</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 197,218</u></u>

See Accompanying Notes to Financial Statements

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Statements of Benefit Obligations

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Amounts Currently Payable for Participant and Dependent Health Care Claims Payable	\$ 7,407	\$ 6,833
Other Obligations for Current Benefit Coverage, at Present Value of Estimated Amounts:		
Claims incurred but not reported	<u>2,113</u>	<u>2,579</u>
Total Benefit Obligations	<u>\$ 9,520</u>	<u>\$ 9,412</u>

See Accompanying Notes to Financial Statements

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Statement of Changes in Benefit Obligations

For the Year Ended December 31, 2024

Amounts Currently Payable to or for Members, Beneficiaries,
and Dependents:

Balance, beginning of year	\$	6,833
Claims reported and approved for payment		26,012
Claims paid		<u>(25,438)</u>
Balance, End of Year		7,407

Other Obligations for Current Benefit Coverage, at Present

Value of Estimated Amounts:

Balance, beginning of year		2,579
Decrease during the year attributed to calculated future liability on status at end of year		<u>(466)</u>
Balance, End of Year		<u>2,113</u>
Total Benefit Obligations	\$	<u>9,520</u>

See Accompanying Notes to Financial Statements

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 1 – Description of Plan

The following brief description of the Seattle Police Relief Association Hospital Plan (the “Plan”) provides only general information about the benefits associated with membership. Participants should refer to the Plan documents for a complete description of the Plan's provisions.

General

The Plan was established, effective January 1, 1960, for the benefit of active and retired officers of the Seattle Police Department who are also members of the Seattle Police Relief Association (“SPRA”). SPRA established the Plan to provide supplemental health benefits to members and their dependents. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended.

Member Benefits

The Plan is an employee welfare plan which provides supplemental health care benefits to plan members and their dependents under three different self-insured welfare benefit plan options as follows:

Option B: This option is a supplemental medical, vision, and prescription drug plan focusing on active SPRA members and their dependents. It reimburses members for a portion of their deductible and other medical costs not paid by the City of Seattle Traditional Plan. Annual benefits can vary between \$500 and \$700, up to a lifetime maximum benefit of \$50,000.

Option C: This option is a supplemental medical, vision, and prescription drug plan focusing on retired SPRA members and their dependents. It funds a portion of deductible amounts from other medical plans and other medical costs from the participant’s primary insurance company. Annual benefits can vary between \$1,000 and \$1,500, up to a lifetime maximum benefit of \$50,000.

Option D: This option is a supplemental medical, vision and prescription drug plan focusing on active SPRA members and their dependents. It funds co-payments associated with other medical plans. Annual benefits are a maximum of \$500 per year.

Option A is no longer in use by the Plan.

Contributions

Participants that are active Seattle Police Department officers pay premium amounts determined by the Board of Trustees of SPRA through payroll deductions. Participants that are retired Seattle Police Officers are billed for the appropriate dues on a quarterly basis.

Risks and Uncertainties

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

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Plan Termination

Although it has not expressed any intent to do so, SPRA has the right under the Plan to modify the benefits provided to participants and their covered dependents and to terminate the Plan subject to the provisions of ERISA. Any liability to the Plan is limited to claims arising prior to such termination.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Material estimates that are particularly susceptible to significant change in the near term relate to the determination of claims incurred but not reported.

Cash and Cash Equivalents

Cash equivalents consist of highly liquid, non-interest bearing, deposits with original maturities of three months or less. At December 31, 2024 and 2023, the Plan had no investments considered to be cash equivalents.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by the investment advisor. See Note 3 for disclosure of fair value measurements.

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

Property and Equipment

Property and equipment are stated at cost and consists of office furniture and equipment. Assets purchased that cost over \$1,000 are typically capitalized. Depreciation is calculated on the straight-line method over the estimated useful lives, which range from 3 to 10 years for office furniture and equipment. Capitalized cost at December 31, 2024 and 2023 was \$4,442 and accumulated depreciation was also \$4,442 at December 31, 2024 and 2023. The Plan did not recognize any depreciation expense for the year ended December 31, 2024.

Revenue Recognition

Contributions from participants are recognized as contribution revenue over the period to which the related benefits are available.

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Payroll Expenses

Payroll and related expenses for two full-time employees of SPRA are allocated between the Plan and another SPRA plan based on the basis of effort expended on behalf of each. Total expenses related to this allocation were \$48,343 for the year ended December 31, 2024.

Payment of Benefits

Benefit payments are recorded when paid.

Benefit Obligations

Health claims payable represent the liability for specific claims identified and paid subsequent to year end through March 31 for instances where the medical service date of the claim was prior to the Plan's year end. Obligations for health claims incurred by participants, but not reported, are estimated. Such estimated amounts are reported in the accompanying statements of benefit obligations at present value and are based on previous experience which showed that approximately 35% of the total obligation at the end of any year is not paid until after March 31. No provision for benefits beyond the current incurred date is made. It is estimated that Plan revenue will cover the future obligations.

Fair Values

Pursuant to the Fair Value Measurements and Disclosure Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, a framework is established for measuring fair value based on the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market in an orderly transaction between market participants. In addition, this ASC Topic 820 specifies a hierarchy of valuation techniques based on whether the inputs used for the valuation purposes are observable or unobservable. See Note 3 for additional information on the fair value of the Plan investments.

Concentrations

The Plan transacts its business with two financial institutions. At times throughout the year, the Plan may maintain cash that are in excess of federally insured limits. Plan management believes it is not exposed to any significant credit risk on such accounts.

Note 3 – Fair Value Measurements

FASB ASC Topic 820 establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2: Observable market inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

- Level 3: Unobservable inputs where there is little or no market data which require the reporting entity to develop its own assumptions.

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

Following is a description of the valuation methodologies used for the Plan assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

- Money Market Funds: Money market funds are valued at cost, which approximates fair value.
- Registered Investment Companies: Shares of the registered investment company funds (or mutual funds) are valued at the net asset value ("NAV") of shares held by the Plan and are valued at the closing price reported on the active market on which the individual securities are traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31:

Levels of Fair Value Measurements:				
December 31, 2024				
	(Level 1)	(Level 2)	(Level 3)	Total
Money Market Funds	\$ 256,413	\$ -	\$ -	\$ 256,413
Registered Investment Companies	366	-	-	366
Total Investments, at Fair Value	\$ 256,779	\$ -	\$ -	\$ 256,779

Levels of Fair Value Measurements:				
December 31, 2023				
	(Level 1)	(Level 2)	(Level 3)	Total
Money Market Funds	\$ 1,806	\$ -	\$ -	\$ 1,806
Registered Investment Companies	219,776	-	-	219,776
Total Investments, at Fair Value	\$ 221,582	\$ -	\$ -	\$ 221,582

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 4 – Accrued Expenses

Accrued expenses consist of the following at December 31:

	<u>2024</u>	<u>2023</u>
Payable due to Seattle Police Relief Association Plan	\$ 75,239	\$ 53,228
Total Accrued Expenses	<u>\$ 75,239</u>	<u>\$ 53,228</u>

Note 5 – Pension Plan

The Plan participates in the SPRA established 403(b)(7) salary reduction plan, covering substantially all of its full- and part-time employees. The Plan and SPRA may make discretionary contributions at the election of the Board of Trustees. Discretionary contributions approved by the Plan were \$600 for the year ended December 31, 2024.

Note 6 – Lease

The Plan maintained an operating lease for a postage meter under a non-cancellable rental agreement that expired July 2024. This arrangement called for minimum quarterly rental payments of \$409. The accompanying financial statements include rent expense of \$968 for the year ended 2024 pertaining to this lease.

Note 7 – Tax Status

For purposes of federal income tax reporting, the Plan is a division of SPRA and is thus considered to be exempt based on SPRA'S exempt status. SPRA was granted exemption from federal income tax under Internal Revenue Code ("IRC") Section 501(c)(9) on March 4, 1981 with an effective date of January 1, 1979. The Board of Trustees believe that the Plan is currently designed and being operated in compliance with applicable requirements of the IRC. Therefore, they believe that the Plan was qualified and tax exempt as of the financial statement date. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require that Plan management evaluate tax positions taken by the Plan and recognize a tax liability or asset if it has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan administrator has analyzed the tax positions taken by the Plan and does not believe it has any unrecorded exposure related to tax positions taken. Therefore, no estimated income tax liability has been recorded at December 31, 2024.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The plan administrator believes it is no longer subject to U.S. federal income tax examinations for years prior to 2021.

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 8 – Administrative Expenses

The Plan pays all administrative expenses which consist of payroll related expenses, professional fees, insurance and office supplies.

Note 9 – Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500 at December 31:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements, page 3	\$ 197,218	\$ 191,998
Benefit obligations currently payable	<u>(7,407)</u>	<u>(6,833)</u>
Net assets available for benefits per the Form 5500, line 1I	<u>\$ 189,811</u>	<u>\$ 185,165</u>

The following is a reconciliation of benefits payments per the financial statements to the Schedule H of Form 5500 for the year ended December 31, 2024:

Benefits paid for health care per the financial statements, page 4	\$ 25,438
Change in benefit obligations payable	<u>574</u>
Benefits Paid for Health Care per Schedule H of Form 5500, line 2e(1)	<u>\$ 26,012</u>

As a result of the preceding reconciling items for benefits paid for health care, the net increase in net assets available for benefits per the Schedule H of Form 5500 is \$4,646 for the year ended December 31, 2024.

Note 10 – Market Contingencies

The Plan invests in registered investment companies with underlying assets consisting of any combination of stocks, bonds, fixed income securities and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the fair values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN

Notes to Financial Statements

December 31, 2024 and 2023

Note 11 – Subsequent Events

The Plan has evaluated subsequent events through August 23, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION REQUIRED BY THE DEPARTMENT OF LABOR

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Plan Number 501, EIN 91-0403365
December 31, 2024

(a)	(b) Identity of Issue, 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
*	Charles Schwab Government Money Fund	Money Market Fund	\$ 256,413	\$ 256,413
	American Cap Inc Builder F2	Registered Investment Companies	227	215
	American Cap Wrld Gr & Inc F2	Registered Investment Companies	160	151
	Total Investments		<u>\$ 256,800</u>	<u>\$ 256,779</u>

* Party in interest

SEATTLE POLICE RELIEF ASSOCIATION HOSPITAL PLAN
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
Plan Number 501, EIN 91-0403365
December 31, 2024

(a)	(b) Identity of Issue, 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
*	Charles Schwab Government Money Fund	Money Market Fund	\$ 256,413	\$ 256,413
	American Cap Inc Builder F2	Registered Investment Companies	227	215
	American Cap Wrld Gr & Inc F2	Registered Investment Companies	160	151
	Total Investments		<u>\$ 256,800</u>	<u>\$ 256,779</u>

* Party in interest

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
B This return/report is:	
C If the plan is a collectively-bargained plan, check here	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here	<input type="checkbox"/>

Part II Basic Plan Information - enter all requested information											
1a Name of plan Seattle Police Relief Association Hospital Plan 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) Seattle Police Relief Association 11030 E Marginal Way South TUKWILA WA 98168	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN)</td> <td style="width:40%; text-align: center;">▶ 501</td> </tr> <tr> <td>1c Effective date of plan</td> <td style="text-align: center;">01/01/1960</td> </tr> <tr> <td>2b Employer Identification Number (EIN)</td> <td style="text-align: center;">91-0403365</td> </tr> <tr> <td>2c Plan Sponsor's telephone number</td> <td style="text-align: center;">206-726-9095</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td style="text-align: center;">525100</td> </tr> </table>	1b Three-digit plan number (PN)	▶ 501	1c Effective date of plan	01/01/1960	2b Employer Identification Number (EIN)	91-0403365	2c Plan Sponsor's telephone number	206-726-9095	2d Business code (see instructions)	525100
1b Three-digit plan number (PN)	▶ 501										
1c Effective date of plan	01/01/1960										
2b Employer Identification Number (EIN)	91-0403365										
2c Plan Sponsor's telephone number	206-726-9095										
2d Business code (see instructions)	525100										

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		8/24/25	CYNTHIA COSTA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		8/23/25	FRAN SMITH
	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