

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

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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, 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)
B This return/report is:
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: SUFFOLK COUNTY COURT EMPLOYEES ASSOCIATION WELFARE FUND
1b Three-digit plan number (PN): 501
1c Effective date of plan: 02/20/1980
2a Plan sponsor's name (employer, if for a single-employer plan): STATE OF NY UNIFIED COURT SYSTEM
2b Employer Identification Number (EIN): 14-6013200
2c Plan Sponsor's telephone number
2d Business code (see instructions): 624100

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 of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor SUFFOLK COUNTY COURT EMPLOYEES ASSOCIATION WELFARE FUND 1363-24 VETERANS MEMORIAL HIGHWAY HAUPPAUGE, NY 11788	3b Administrator's EIN 11-2542035 3c Administrator's telephone number 631-231-3983																				
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 1689																				
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.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;">6a(1)</td><td style="text-align: right;">866</td></tr> <tr><td>6a(2)</td><td style="text-align: right;">919</td></tr> <tr><td>6b</td><td style="text-align: right;">848</td></tr> <tr><td>6c</td><td></td></tr> <tr><td>6d</td><td style="text-align: right;">1767</td></tr> <tr><td>6e</td><td></td></tr> <tr><td>6f</td><td></td></tr> <tr><td>6g(1)</td><td></td></tr> <tr><td>6g(2)</td><td></td></tr> <tr><td>6h</td><td></td></tr> </table>	6a(1)	866	6a(2)	919	6b	848	6c		6d	1767	6e		6f		6g(1)		6g(2)		6h	
6a(1)	866																				
6a(2)	919																				
6b	848																				
6c																					
6d	1767																				
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 4B 4D 4E 4F 4H 4L 4Q

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </u> (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan SUFFOLK COUNTY COURT EMPLOYEES ASSOCIATION WELFARE FUND</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>501</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 STATE OF NY UNIFIED COURT SYSTEM</p>	<p>D Employer Identification Number (EIN) 14-6013200</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
RENAISSANCE LIFE & HEALTH INSURANCE CO OF NEW YORK

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
47-0397286	61700	G000045703	911	01/01/2024	12/31/2024

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

<p>(a) Total amount of commissions paid 4665</p>	<p>(b) Total amount of fees paid 0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
KATZ NASSAU AGENCY **100 MERRICK RS STE 108E**
ROCKVILLE CENTRE, NY 11570

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4665			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JEFF W. BERSTEIN **1236 CHOCTAW PLACE**
BRONX, NY 10461

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

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

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

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year			7b	
c Additions: (1) Contributions deposited during the year	7c(1)			
	7c(2)			
	7c(3)			
	7c(4)			
	7c(5)			
	(6) Total additions			
d Total of balance and additions (add lines 7b and 7c(6))			7d	
e Deductions:				
	7e(1)			
	7e(2)			
	7e(3)			
	7e(4)			
(5) Total deductions		7e(5)	0	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....			7f	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)	
(2) Increase (decrease) in amount due but unpaid	9a(2)	
(3) Increase (decrease) in unearned premium reserve	9a(3)	
(4) Earned ((1) + (2) - (3))		9a(4)
b Benefit charges (1) Claims paid	9b(1)	
(2) Increase (decrease) in claim reserves	9b(2)	
(3) Incurred claims (add (1) and (2))		9b(3)
(4) Claims charged		9b(4)
c Remainder of premium: (1) Retention charges (on an accrual basis) --		
(A) Commissions	9c(1)(A)	
(B) Administrative service or other fees	9c(1)(B)	
(C) Other specific acquisition costs	9c(1)(C)	
(D) Other expenses	9c(1)(D)	
(E) Taxes	9c(1)(E)	
(F) Charges for risks or other contingencies	9c(1)(F)	
(G) Other retention charges	9c(1)(G)	
(H) Total retention		9c(1)(H)
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
(2) Claim reserves		9d(2)
(3) Other reserves		9d(3)
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	73382
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <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 SUFFOLK COUNTY COURT EMPLOYEES ASSOCIATION WELFARE FUND	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 STATE OF NY UNIFIED COURT SYSTEM	D Employer Identification Number (EIN) 14-6013200	

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)

SUFFOLK COUNTY COURT EMPLOYEES ASSN

11-2504852

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	AFFILIATED UNION	97166	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ADMINISTRATIVE SERVICES ONLY, INC

11-2995970

(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 13	NONE	48643	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

CITRIN COOPERMAN & COMPANY LLP

22-2428965

(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	28876	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

ARCHER, BYINGTON, GLENNON & LEVINE

26-0873462

(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	NONE	24000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ATALANTA SOSNOFF

20-0461050

(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	NONE	22148	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

SEGAL COMPANY

13-1835864

(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	NONE	20000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

PENSION FUND EVALUATIONS

11-2503982

(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	NONE	6700	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

SUMMIT ACTUARIAL SERVICE, INC

20-3838633

(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	NONE	5400	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 SUFFOLK COUNTY COURT EMPLOYEES ASSOCIATION WELFARE FUND	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 STATE OF NY UNIFIED COURT SYSTEM	D Employer Identification Number (EIN) 14-6013200

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	454012	434652
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	24128	36138
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	2017441	2424997
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	239532	114820
(B) All other	1c(3)(B)	525626	780657
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	796242	959630
(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)	129603	95714
(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	4186584	4846608
Liabilities			
g Benefit claims payable.....	1g	111780	148626
h Operating payables.....	1h	14907	3017
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	126687	151643
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4059897	4694965

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)	2161329	
(B) Participants.....	2a(1)(B)	9477	
(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)		2170806
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	12666	
(B) U.S. Government securities.....	2b(1)(B)	91439	
(C) Corporate debt instruments.....	2b(1)(C)	40072	
(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)		144177
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	10648	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	3875	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		14523
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	13346683	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	13229570	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		117113
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	52952	
(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)		3060
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2502631

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1589422	
(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)		1589422
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)	48643	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	28876	
(5) Investment advisory and investment management fees	2i(5)	22148	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	24000	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	154474	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		278141
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1867563

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		635068
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: CITRIN COOPERMAN & COMPANY LLP

(2) EIN: 22-2428965

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		300000
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 _____.

Suffolk County Court Employees Association Welfare Fund

Financial Statements and
Supplemental Schedules

December 31, 2024 and 2023

Suffolk County Court Employees Association Welfare Fund

December 31, 2024 and 2023

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Independent Auditor's Report

To the Board of Trustees of Suffolk County Court Employees Association Welfare Fund

Opinion

We have audited the financial statements of Suffolk County Court Employees Association Welfare Fund (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 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 the Plan as of December 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 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.

Management's Responsibility 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 Suffolk County Court Employees Association Welfare Fund'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 Suffolk County Court Employees Association Welfare Fund'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 Suffolk County Court Employees Association Welfare Fund's ability to continue as a going concern for a reasonable period of time.

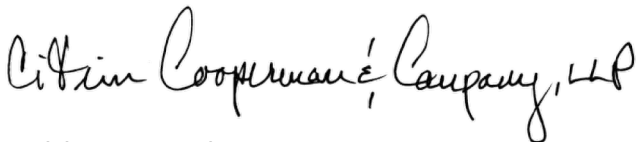
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - 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 H, line 4i - schedule of assets (held at end of year), and schedule H, line 4j - schedule of reportable transactions, as of or for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The information contained in the schedules of benefits paid and schedule of administrative expenses, for the years ended December 31, 2024 and 2023, is presented for the purpose of additional analysis and is not a required part of the financial statements. 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 auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

In our opinion, the information in the accompanying supplemental 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.



Jericho, New York
October 9, 2025

Suffolk County Court Employees Association Welfare Fund

Statements of Net Assets Available for Benefits

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments at fair value		
U.S. government securities	\$ 2,424,997	\$ 2,017,441
Corporate bonds	895,477	765,158
Exchange-traded funds	95,714	129,603
Equities	959,630	796,242
Total investments at fair value	<u>4,375,818</u>	<u>3,708,444</u>
Cash and cash equivalents	434,652	454,012
Other current assets		
Accrued interest	26,004	20,378
Security deposit	3,750	3,750
Prepaid expenses	6,384	-
Total other current assets	<u>36,138</u>	<u>24,128</u>
Total assets	<u>4,846,608</u>	<u>4,186,584</u>
Liabilities		
Due to related party	3,017	14,907
Net assets available for benefits	<u><u>\$ 4,843,591</u></u>	<u><u>\$ 4,171,677</u></u>

See accompanying notes to the financial statements.

Suffolk County Court Employees Association Welfare Fund

Statements of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 173,125	\$ 268,880
Interest and dividends	158,700	96,730
	331,825	365,610
Less, investment and custodial fees	22,148	17,841
Net investment income	309,677	347,769
Contributions		
Employer contributions	2,161,329	1,993,361
Participant contributions	9,477	7,092
Total contributions	2,170,806	2,000,453
Total additions	2,480,483	2,348,222
 Deductions		
Benefits paid	1,552,576	1,386,463
Administrative expenses	255,993	251,173
Total deductions	1,808,569	1,637,636
Net increase	671,914	710,586
 Net assets available for benefits		
Beginning of year	4,171,677	3,461,091
End of year	\$ 4,843,591	\$ 4,171,677

See accompanying notes to the financial statements.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

1. DESCRIPTION OF THE PLAN

The following description of the Suffolk County Court Employees Association Welfare Fund (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a single-employer plan established under the provision of an Agreement and Declaration of Trust between Suffolk County Court Employees Association, Inc. (the Union) and the Office of the New York State Comptroller to provide supplemental health and other benefits covering all eligible participants collectively bargained into the Plan. Eligible participants include those that are employed through the Office of the New York State Comptroller in the court system in Suffolk County, New York, and those employees that have since retired from the court system in Suffolk County, New York. The Plan is administered by employees/trustees who are elected or designated by the Union by virtue of their elected office within the Union.

Certain plan assets are held in a voluntary employees' beneficiary association (VEBA) trust. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974, as amended.

Benefits - The Plan provides supplemental health benefits (medical, hearing, dental, drug, supplemental, and optical) and death and disability benefits to eligible participants and their eligible covered dependents. Additionally, retired employees of the State of New York are entitled to similar health benefits (in excess of Medicare coverage), provided they have satisfied eligibility requirements, as defined in the Plan. In addition, the Plan offers COBRA to members separated from employment.

All plan benefits, except for life insurance, are self-insured. The claims for self-insured benefits are processed by the Plan's third-party claims processors under administrative services-only arrangements. The claims processors pay claims directly to or on behalf of participants with assets of the Plan's VEBA trust. Despite the Plan's utilization of third-party claims processors, ultimate responsibility for payments to providers and participants is retained by the Plan.

The Plan fully insures the life insurance benefits and accidental death benefits. The Plan purchases annual insurance contracts for these insured benefits. Premiums for life insurance and accidental death and dismemberment insurance programs are paid to the insurance company by the Plan. Premiums for all other insured benefits are paid from the assets of the VEBA trust.

Contributions - Contribution rates have been established under the collective bargaining agreement entered into between the Plan and the Office of the New York State Comptroller.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

Other - Although it has not expressed any intention to do so, the Plan's board of trustees has the right under the Plan to modify the benefits provided to participants and to discontinue its contributions at any time. Upon termination, the assets remaining shall be subject to the applicable provisions of the Plan then in effect, and such assets shall be used, until exhausted, to pay benefits to employees in the order of their entitlement.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Plan are prepared on the accrual basis of accounting.

Investments - Investments are stated 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. See Note 4 for discussion of fair value measurements. 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.

Leases - As stated in Note 6, the Plan operates in a jointly administered office with the Union, which rents office space on a month-to-month basis. Rent expense reimbursed to the Union is allocated primarily upon a trustee-approved ratio. Due to the nature of the Plan, its relationship to the Union and renewal on a monthly basis, at the discretion of the lessor, this agreement qualifies for the short-term lease exception under ASC 842.

The Plan has also elected the following practical expedients: (1) not to separate lease components from nonlease components for its real estate, vehicle, and equipment asset classes; and (2) to apply the short-term lease exception, which does not require the capitalization of leases with terms of 12 months or less.

The Plan determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) the Plan obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Plan also considers whether its service arrangements include the right to control the use of an asset.

Use of estimates - The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

Claims incurred but not reported - Benefits paid in the Statements of Changes in Net Assets Available for Benefits are recorded when paid. Plan obligations for health claims incurred but not reported (Note 3) as of December 31, 2024 and 2023 are estimated by the Plan's actuary in accordance with accepted actuarial principles. The obligations for health claims incurred, but not reported are determined by using such factors as the previous year's claim experience and the level of claims in the current year. The estimates are annually reviewed and adjusted as necessary as new information becomes known and are included in Note 3 to the financial statements.

Subsequent events - Subsequent events were evaluated through October 9, 2025, the date the financial statements were available to be issued.

3. POSTRETIREMENT BENEFIT OBLIGATIONS

Benefits paid in the Statements of Changes in Net Assets Available for Benefits are recorded when paid. Plan obligations for health claims incurred but not reported as of December 31, 2024 and 2023 are estimated by the Plan's actuary in accordance with accepted actuarial principles.

The postretirement benefit obligation represents the actuarial present value of those estimated future benefits that are attributed to employee service rendered to December 31, 2024 and 2023. Postretirement benefits include future benefits expected to be paid to or for (i) currently retired or terminated employees and their dependents and (ii) active employees and their dependents after retirement from service with the participating employers. The postretirement benefit obligation represents the amount that is to be funded by contributions from the State of New York and from existing plan assets. Prior to an active employee's full eligibility date, the postretirement benefit obligation is the portion of the expected postretirement benefit obligation that is attributed to that employee's service in the industry rendered to the valuation date.

The actuarial present value of the expected postretirement benefit obligation is determined by the Plan's benefit consultant and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

For measurement purposes, a 1% annual rate of increase in the per capita cost of covered dental benefits was assumed for 2024; the rate was assumed to remain at that level thereafter. It is assumed that all other benefits will not increase annually because they are flat annual dollar benefits. These assumptions are consistent with those used to measure the benefit obligation for the preceding year.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

The following were significant assumptions used in the valuations as of December 31, 2024 and 2023:

Weighted-average discount rate	5%
Average retirement age	65.00
Mortality	Blue Collar RP-2014 Mortality Table

The following tables present the components of the Plan's benefit obligations as of December 31, 2024 and 2023, and the related changes in the Plan's benefit obligations for the years then ended:

Benefit Obligations	2024	2023
Amounts currently payable to or for participants and dependents:		
Claims incurred but not reported and health claims payable	\$ 148,626	\$ 111,780
Postretirement benefit obligations:		
Current retirees	\$ 18,069,100	\$ 17,671,400
Other participants fully eligible for benefits	1,007,400	972,900
Other participants not yet fully eligible for benefits	3,948,300	3,733,600
Total postretirement benefit obligations	\$ 23,024,800	\$ 22,377,900

Changes in Benefit Obligations	2024	2023
Amounts currently payable to or for participants and dependents		
Balance - beginning of year	\$ 111,780	\$ 205,300
Benefits incurred	1,589,422	1,292,943
Benefits paid	(1,552,576)	(1,386,463)
Balance - end of year	\$ 148,626	\$ 111,780
Postretirement benefit obligations		
Balance - beginning of year	\$ 22,377,900	\$ 21,150,700
Increase during the year attributable to:		
Changes due to benefits earned and other changes	(24,400)	592,700
Increase due to passage of time and benefits paid	671,300	634,500
Total increase during the year	646,900	1,227,200
Balance - end of year	\$ 23,024,800	\$ 22,377,900

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

The foregoing 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 the actuarial present value of the postretirement benefit obligation.

The weighted-average health care cost-trend rate assumptions have a significant effect on the amounts reported in the accompanying financial statements. If the assumed rates of gross dental costs increased by one percentage point in each year, they would increase the obligations as of December 31, 2024 and 2023 by approximately \$1,966,000 and \$ 2,007,100, respectively.

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820, *Fair Value Measurement*, are described as follows:

Level 1 - Inputs to the valuation technique are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation technique include:

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

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

Level 3 - Inputs to the valuation technique are unobservable and significant to the fair value measurement.

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 techniques used for assets measured at fair value. There have been no changes in the techniques used at December 31, 2024 and 2023.

U.S. Government securities: Valued using pricing models maximizing the use of observable inputs for similar securities. U.S. Treasury securities are valued at quoted prices reported in the active market in which the individual security is traded and are considered level 1.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Exchange-traded funds: Valued at the closing price reported in the active market in which the individual security is traded.

Equities: Valued at the closing price reported in the active market in which the individual security is traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024	Level 1	Level 2	Level 3	Total
U.S. Government securities	\$ 2,167,099	\$ 257,898	\$ -	\$ 2,424,997
Corporate bonds	-	895,477	-	895,477
Exchange-traded funds	95,714	-	-	95,714
Equities	959,630	-	-	959,630
Total assets in the fair value hierarchy	3,222,443	1,153,375	-	4,375,818
Total investments at fair value	\$ 3,222,443	\$ 1,153,375	\$ -	\$ 4,375,818

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
U.S. Government securities	\$ 1,694,866	\$ 322,575	\$ -	\$ 2,017,441
Corporate bonds	-	765,158	-	765,158
Exchange-traded funds	129,603	-	-	129,603
Equities	796,242	-	-	796,242
Total assets in the fair value hierarchy	2,620,711	1,087,733	-	3,708,444
Total investments at fair value	\$ 2,620,711	\$ 1,087,733	\$ -	\$ 3,708,444

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

5. INVESTMENTS

At December 31, 2024 and 2023, the Plan's investments are held by Charles Schwab, as custodian. The following table represents the fair value of investments:

Investments at fair value as determined by quoted market

prices:	2024	2023
U.S. Government securities	\$ 2,424,997	\$ 2,017,441
Corporate bonds	895,477	765,158
Exchange-traded funds	95,714	129,603
Equities	959,630	796,242
	<u>\$ 4,375,818</u>	<u>\$ 3,708,444</u>

During the years ended December 31, 2024 and 2023, the Plan's investments (including investments bought, sold, and held during the year) appreciated in fair value by \$173,125 and \$268,880, respectively.

6. RELATED-PARTY AND PARTY IN INTEREST TRANSACTIONS

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Plan. No such officer or employee receives compensation from the Plan.

The Plan operates in a jointly administered office with the Union. Certain expenses that are common between the Plan and the Union are allocated primarily upon trustee-approved ratios. The amount of expenses allocable from the Union during the years ended December 31, 2024 and 2023 was \$97,166 and \$101,485, respectively. The balance of due to related organizations at December 31, 2024 and 2023 on the Statements of Net Assets Available for Benefits represents the balance of allocated expenses to be reimbursed to the Union.

7. PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

8. TAX STATUS

The VEBA trust funding certain benefits of the Plan received an exemption letter from the Internal Revenue Service (IRS), dated October 2, 1980, stating that the trust is tax exempt under the provisions of Section 501(9) of the Internal Revenue Code (IRC). However, as a result of the Plan's funding policy, from time to time the trust may be subject to income taxes. No federal or state income taxes have been recorded in 2024 for unrelated business taxable income.

In addition, the Plan and the trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the trust. The plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the related trust is tax exempt.

Accounting principles generally accepted in the United States of America (U.S. GAAP) require plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset, or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. RISKS AND UNCERTAINTIES

At times throughout the year, the Plan had on deposit in banks amounts in excess of Federal Deposit Insurance Corporation (FDIC) limits. The Plan has \$145,821 and \$232,997 in excess of FDIC limits as of December 31, 2024 and 2023, respectively. The Plan has not experienced any losses in such amounts, and management believes it is not exposed to any significant credit risk.

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

For the years ended December 31, 2024 and 2023, substantially all contribution income was received from the Office of the New York State Comptroller.

Suffolk County Court Employees Association Welfare Fund

Notes to the Financial Statements

December 31, 2024 and 2023

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023, to Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements		
Net assets available for benefits per the financial statements	\$ 4,843,591	\$ 4,171,677
Claims incurred but not reported and health claims payable	(148,626)	(111,780)
Net assets available for benefits per Form 5500	<u>\$ 4,694,965</u>	<u>\$ 4,059,897</u>

The following is a reconciliation of claims paid per the financial statements for the year ended December 31, 2024 to Form 5500:

	<u>2024</u>
Claims paid per the financial statements	\$ 1,552,576
Add: Amounts payable for current year end	148,626
Less: Amounts payable for prior year end	(111,780)
Claims paid per Form 5500	<u>\$ 1,589,422</u>

Supplemental Schedules

Suffolk County Court Employees Association Welfare Fund

Schedules of Benefits Paid

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Claims:		
Dental	\$ 1,026,773	\$ 932,276
Supplemental	318,001	241,662
Optical	102,845	103,168
Premiums	73,382	68,832
Hearing	11,575	14,525
	<u>1,532,576</u>	<u>1,360,463</u>
Death benefit	20,000	26,000
	<u>\$ 1,552,576</u>	<u>\$ 1,386,463</u>

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedules of Administrative Expenses

For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Payroll and related	\$ 55,869	\$ 51,868
Health consultant	48,643	46,485
Rent	36,949	36,009
Consultant	32,100	32,100
Accounting and auditing	28,876	25,000
Legal	24,000	24,000
Office, printing and postage	14,610	23,053
Fiduciary liability insurance	10,453	8,320
Telephone	2,342	2,074
Travel and meeting	1,275	1,195
Bank charges	876	1,069
	<u>\$ 255,993</u>	<u>\$ 251,173</u>

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 14-6013200 Plan Number: 501

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	Shares	(d) Cost	(e) Current value
U.S. government securities					
	United States Treasury	U.S. Treasury NT due 11/28/25	82,600	\$ 79,389	\$ 79,590
	United States Treasury	U.S. Treasury NT 4.25% due 11/30/26	118,600	118,665	118,600
	United States Treasury	U.S. Treasury NT 4.25% due 3/15/27	70,000	69,716	70,000
	United States Treasury	U.S. Treasury NT 2.75% due 4/30/27	55,000	54,923	53,178
	United States Treasury	U.S. Treasury NT 4.375% due 7/15/27	40,000	40,431	40,113
	United States Treasury	U.S. Treasury NT 3.375% due 9/15/27	350,000	349,262	342,070
	United States Treasury	U.S. Treasury NT 4.125% due 9/30/27	15,000	15,070	14,944
	United States Treasury	U.S. Treasury NT 3.500% due 1/31/28	50,000	49,634	48,867
	United States Treasury	U.S. Treasury NT 4.0% due 12/29/28	210,000	209,090	208,163
	United States Treasury	U.S. Treasury NT 3.625% due 3/31/28	20,000	19,969	19,594
	United States Treasury	U.S. Treasury NT 4.375% due 8/31/28	15,000	14,827	15,017
	United States Treasury	U.S. Treasury NT 4.125% due 3/31/29	130,000	128,822	128,781
	United States Treasury	U.S. Treasury NT 4.25% due 6/30/29	73,700	73,764	73,320
	United States Treasury	U.S. Treasury NT 3.625% due 8/31/29	250,000	251,465	242,188
	United States Treasury	U.S. Treasury NT 3.5% due 9/30/29	15,000	14,752	14,440
	United States Treasury	U.S. Treasury NT 4.125% due 10/31/29	17,900	17,894	17,701
	United States Treasury	U.S. Treasury NT 4.125% due 10/31/31	270,000	266,045	264,431
	United States Treasury	U.S. Treasury NT 4.125% due 1/31/31	425,000	425,066	416,102
	Government National Mortgage Association	GNMA PL MA8800M 5.000% due 4/20/53	55,000	48,332	47,214
	Federal Home Loan Mortgage Corporation	FHLMC SD8469 5.500% due 10/1/54	150,000	146,242	144,130
	Federal Home Loan Mortgage Corporation	FHLMC SD8468 5.000% due 10/1/54	49,000	48,334	46,530
	Federal National Mortgage Association	FNMA PL MA5496 5.000% due 10/1/54	21,000	20,774	20,024
Total U.S. Government securities			2,482,800	2,462,466	2,424,997

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 14-6013200 Plan Number: 501

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	Shares	(d) Cost	(e) Current value
Corporate bonds					
	Royal Bank of Canada	Royal Bank of Canada 1.6% due 1/21/25	15,000	\$ 14,141	\$ 14,981
	Western Midstream	Western Midstream 3.950% due 6/1/25	10,000	9,701	9,945
	Sunoco Logistics	Sunoco Logistics 5.950% due 12/1/25	10,000	9,937	10,068
	The Toronto-Dominion Bank	The Toronto-Dom 0.750% due 1/6/26	25,000	22,607	24,062
	American Tower Corporation	American Tower C 1.450% due 9/15/26	53,000	50,154	50,056
	Valero Energy Corporation	Valero Energy Cor 3.400% due 9/15/26	53,000	51,839	51,850
	General Motors Financial	General Motors Finl 4.000% due 10/6/26	17,000	16,796	16,759
	Enbridge Inc.	Enbridge Inc. 5.900% due 10/6/26	53,000	54,167	54,044
	Plains All American	Plains All American 4.500% due 12/15/26	53,000	52,886	52,737
	American Tower	American Tower 3.125% due 1/15/27	17,000	16,516	16,437
	Carrier Global	Carrier Global 2.493% due 2/15/27	17,000	16,291	16,226
	The Boeing Company	The Boeing Co 2.800% due 3/1/27	17,000	16,231	16,172
	Diamondback Energy	Diamondback Energy 5.200% due 4/18/27	36,000	36,455	36,376
	Royal Bank of Canada	Royal Bank of Canada 3.625% due 5/4/27	40,000	39,037	38,985
	Norfolk Southern	Norfolk Southern 7.800% due 5/15/27	17,000	18,285	18,126
	Energy Transfer	Energy Transfer L 5.500% due 6/1/27	36,000	36,592	36,448
	Enbridge Inc.	Enbridge Inc. 3.700% due 7/15/27	10,000	11,410	9,763
	Valero Energy Corporation	Valero Energy Co 2.150% due 9/15/27	20,000	17,886	18,683
	Sunoco Logistics	Sunoco Logistics PA 4.000% due 10/1/27	7,000	6,426	6,838
	Philip Morris International	Philip Morris I 4.375% due 11/1/27	36,000	35,827	35,711
	Valero Energy	Valero Energy PAR 4.500% due 3/15/28	10,000	9,403	9,851
	Nextera Energy	Nextera Energy 5.150% due 6/15/29	60,000	60,028	60,854
	Vulcan Materials	Vulcan Materials 4.950% due 12/1/29	34,000	34,031	33,786
	Apache Finance Canada	Apache Fin Cana 7.750% due 12/15/29	13,000	14,341	13,993
	The Boeing Company	The Boeing Company 2.950% due 2/1/30	13,000	11,671	11,578
	Carrier Global	Carrier Global 2.722% due 2/15/30	13,000	11,809	11,651
	Citigroup Inc.	Citigroup Inc. VAR% due 3/20/30	20,000	18,962	19,074
	American Tower	American Tower Co 2.100% due 6/15/30	13,000	11,331	11,140
	Plains All American	Plains All American 3.800% due 9/15/30	10,000	9,143	9,274
	Energy Transfer	Energy Transfer L 6.400% due 12/1/30	10,000	10,540	10,575
	Broadcom Inc.	Broadcom Inc. 5.150% due 11/15/31	32,000	32,070	32,223
	Marathon Oil Corporation	Marathon Oil Corporation 6.800% due 3/15/32	25,000	26,067	27,272
	Valero Energy Corporation	Valero Energy Corporation 7.500% due 4/15/32	25,000	27,645	28,048
	Enbridge Inc.	Enbridge Inc. 5.700% due 3/8/33	30,000	30,446	30,294
	Targa Resources	Targa Resources 6.500% due 3/30/34	30,000	32,011	31,686
	Plains All American	Plains All American 5.700% due 9/15/34	20,000	20,038	19,911
	Total Corporate bonds		900,000	892,720	895,477
Exchange-traded funds					
	iShares	iShares MSCI EAFE	846	58,498	63,966
	Vanguard	Vanguard FTSE All World	553	30,445	31,748
	Total Exchange-traded funds		1,399	88,943	95,714

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 14-6013200 Plan Number: 501

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	Shares	(d) Cost	(e) Current value
Equities					
	Abbvie Inc	Abbvie Inc	95	\$ 14,757	\$ 16,882
	Adobe Inc	Adobe Inc	20	10,811	8,894
	Air Prods & Chems Inc	Air Prods & Chems Inc	16	5,096	4,641
	Allstate Corp	Allstate Corp	92	15,820	17,737
	Alphabet Inc	Alphabet Inc	294	37,667	55,654
	Amazon.com Inc	Amazon.com Inc	261	36,180	57,261
	American Express Co	American Express Co	68	13,179	20,182
	Apple Inc	Apple Inc	245	38,524	61,353
	Boston Scientific Corp	Boston Scientific Corp	71	3,951	6,342
	Broadcom Inc	Broadcom Inc	144	13,128	33,385
	Charles Schwab Corp	Charles Schwab Corp	128	9,367	9,473
	Constellation Energy Cor	Constellation Energy Cor	57	11,032	12,751
	Costco Wholesale Corp	Costco Wholesale Corp New	21	13,202	19,242
	Crowdstrike Holdings Inc	Crowdstrike Holdings Inc	31	9,391	10,607
	Datadog Inc	Datadog Inc	35	3,963	5,001
	Dicks Sporting Goods Inc	Dicks Sporting Goods Inc	54	9,281	12,357
	Eaton Corp PLC	Eaton Corp PLC	49	11,337	16,262
	Eli Lilly and Co	Eli Lilly and Co	27	10,659	20,844
	Exxon Mobil Corp	Exxon Mobil Corp	166	18,171	17,857
	Goldman Sachs Group Inc	Goldman Sachs Group Inc	56	22,073	32,067
	Home Depot Inc	Home Depot Inc	35	11,810	13,615
	IBM Corp	IBM Corp	76	11,698	16,707
	Intuit	Intuit	23	11,635	14,456
	JPMorgan Chase & Co	JPMorgan Chase & Co	128	17,803	30,683
	KKR & Co Inc	KKR & Co Inc	125	13,860	18,489
	Martin Marietta Materials	Martin Marietta Matls IN	14	5,450	7,231
	McDonalds Corp	McDonalds Corp	18	4,706	5,218
	McKesson Corp	McKesson Corp	17	9,174	9,688
	Meta Platforms Inc	Meta Platforms Inc	55	17,420	32,203
	Micron Technology Inc	Micron Technology Inc	71	4,631	5,975
	Microsoft Corp	Microsoft Corp	140	39,193	59,010
	Morgan Stanley	Morgan Stanley	95	7,794	11,943
	Netflix Inc	Netflix Inc	24	8,779	21,392
	Nvidia Corp	Nvidia Corp	466	31,786	62,579
	Oracle Corp	Oracle Corp	54	9,102	8,999
	Palo Alto Networks Inc	Palo Alto Networks Inc	71	8,282	12,919
	RTX Corp	RTX Corp	169	17,253	19,557
	Salesforce Inc	Salesforce Inc	52	17,415	17,385
	Servicenow Inc	Servicenow Inc	21	11,920	22,263
	Shopify Inc	Shopify Inc	118	7,877	12,547
	T-Mobile US Inc	T-Mobile US Inc	77	11,845	16,996
	Tesla Inc	Tesla Inc	44	10,264	17,769
	The Coca-Cola Co	The Coca-Cola Co	314	19,920	19,550
	TJX Cos Inc	TJX Cos Inc New	42	5,128	5,074

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 14-6013200 Plan Number: 501

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	Shares	(d) Cost	(e) Current value
	United Rentals Inc	United Rentals Inc	25	12,343	17,611
	Unitedhealth Group Inc	Unitedhealth Group Inc	21	11,213	10,622
	US Bancorp	US Bancorp Del	307	14,746	14,683
	Vertex Pharmaceuticals	Vertex Pharmaceuticals	22	7,353	8,858
	Vertiv Holdings Co	Vertiv Holdings Co	60	5,192	6,816
	Total Equities		4,614	673,181	959,630
			3,388,813	\$ 4,117,310	\$ 4,375,818

*Denotes a party in interest.

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: 14-6013200 Plan Number: 501

For the Year Ended December 31, 2024

TRANSACTIONS EXCEEDING 5% OF PLAN ASSETS - CATEGORY (i)

(a)	(b) Description of Asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expenses	(g) Cost	(h) Current value	(i) Net gain/(loss)
	U.S. Treasury Note 3.625% due 8/31/2029	\$ 251,465	\$ -	\$ -	\$ -	\$ 251,465	\$ 251,465	\$ -
	U.S. Treasury Note 3.750% due 8/31/2031	556,016	-	-	-	556,016	556,016	-
	U.S. Treasury Note 3.375% due 9/15/2027	359,241	-	-	-	359,241	359,241	-
	Federal Farm Credit Bank Due 12/18/2028	-	267,294	-	-	262,497	267,294	4,797
	U.S. Treasury Note 3.625% due 8/31/2029	-	312,809	-	-	312,343	312,809	466
	U.S. Treasury Note 3.625% due 8/31/2029	312,722	-	-	-	312,722	312,722	-
	U.S. Treasury Note 3.875% due 11/30/2029	-	240,023	-	-	239,593	240,023	430
	U.S. Treasury Note 4.125% due 7/31/2031	-	269,425	-	-	265,663	269,425	3,762
	U.S. Treasury Note 4.125% due 3/31/2031	-	316,266	-	-	320,150	316,266	(3,884)
	U.S. Treasury Note 4.125% due 10/31/2026	-	349,426	-	-	349,891	349,426	(465)
	U.S. Treasury Note 4.125% due 10/31/2031	-	353,170	-	-	352,504	353,170	666
	U.S. Treasury Note 4.125% due 10/31/2031	-	209,541	-	-	207,014	209,541	2,527
	U.S. Treasury Note 4.125% due 11/30/2031	-	296,438	-	-	300,047	296,438	(3,609)
	U.S. Treasury Note 4.625% due 5/31/2031	-	316,733	-	-	315,876	316,733	857
	U.S. Treasury Note 4.000% due 1/31/2029	-	291,520	-	-	294,401	291,520	(2,881)
	U.S. Treasury Note 3.500% due 9/30/2026	-	246,758	-	-	247,598	246,758	(840)
	U.S. Treasury Note 3.500% due 9/30/2026	-	404,106	-	-	406,060	404,106	(1,954)
	U.S. Treasury Note 3.750% due 8/31/2026	-	255,638	-	-	255,772	255,638	(134)
	U.S. Treasury Note 3.750% due 8/31/2031	-	673,684	-	-	692,663	675,684	(16,979)
	U.S. Treasury Note 4.250% due 2/28/2029	-	241,887	-	-	243,441	241,887	(1,554)
	U.S. Treasury Note due 4.250% 6/30/2031	-	740,952	-	-	707,142	740,952	33,810
	U.S. Treasury Note 4.250% due 11/30/2026	-	566,059	-	-	565,922	566,059	137
	U.S. Treasury Note 4.125% due 10/31/2031	352,544	-	-	-	352,544	352,544	-
	U.S. Treasury Note 4.125% due 10/31/2031	210,522	-	-	-	210,522	210,522	-
	U.S. Treasury Note 4.125% due 10/31/2026	350,090	-	-	-	350,090	350,090	-
	U.S. Treasury Note 4.125% due 7/31/2031	270,824	-	-	-	270,824	270,824	-
	U.S. Treasury Note 4.125% due 11/30/2031	725,935	-	-	-	725,935	725,935	-
	U.S. Treasury Note 4.625% due 5/31/2031	316,184	-	-	-	316,184	316,184	-
	U.S. Treasury Note 3.500% due 9/30/2026	744,230	-	-	-	744,230	744,230	-
	U.S. Treasury Note 3.750% due 8/31/2026	361,768	-	-	-	361,768	361,768	-
	U.S. Treasury Note 4.250% due 11/30/2026	711,662	-	-	-	711,662	711,662	-

See independent auditor's report.

Suffolk County Court Employees Association Welfare Fund

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: 14-6013200 Plan Number: 501

For the Year Ended December 31, 2024

TRANSACTIONS EXCEEDING 5% OF PLAN ASSETS - CATEGORY (iii)

(a)	(b) Description of Asset	# of Purchases	(c) Purchase price	# of Sales	(d) Selling price	(e) Lease rental	(f) Expenses	(g) Cost	(h) Current value	(i) Net gain/(loss)
	U.S. Treasury Note 3.625% due 8/31/2029	1	\$ 251,465	-	\$ -	\$ -	\$ -	\$ 251,465	\$ 251,465	\$ -
	U.S. Treasury Note 3.750% due 8/31/2031	1	556,016	-	-	-	-	556,016	556,016	-
	U.S. Treasury Note 3.375% due 9/15/2027	1	359,241	-	-	-	-	359,241	359,241	-
	Federal Farm Credit Bank Due 12/18/2028	-	-	1	267,294	-	-	262,497	267,294	4,797
	U.S. Treasury Note 3.625% due 8/31/2029	-	-	1	312,809	-	-	312,343	312,809	466
	U.S. Treasury Note 3.625% due 8/31/2029	1	312,722	-	-	-	-	312,722	312,722	-
	U.S. Treasury Note 3.875% due 11/30/2029	-	-	1	240,023	-	-	239,593	240,023	430
	U.S. Treasury Note 4.125% due 7/31/2031	-	-	5	505,610	-	-	499,744	505,610	5,866
	U.S. Treasury Note 4.125% due 3/31/2031	-	-	1	316,266	-	-	320,150	316,266	(3,884)
	U.S. Treasury Note 4.125% due 10/31/2026	-	-	1	349,426	-	-	349,891	349,426	(465)
	U.S. Treasury Note 4.125% due 10/31/2031	-	-	4	689,195	-	-	685,698	689,195	3,497
	U.S. Treasury Note 4.125% due 11/30/2031	-	-	1	296,438	-	-	300,047	296,438	(3,609)
	U.S. Treasury Note 4.625% due 5/31/2031	-	-	1	316,733	-	-	315,876	316,733	857
	U.S. Treasury Note 4.000% due 1/31/2029	-	-	1	291,520	-	-	294,401	291,520	(2,881)
	U.S. Treasury Note 3.500% due 9/30/2026	-	-	3	769,383	-	-	772,505	769,383	(3,122)
	U.S. Treasury Note 3.750% due 8/31/2026	-	-	4	359,705	-	-	361,061	359,705	(1,356)
	U.S. Treasury Note 3.750% due 8/31/2031	-	-	2	675,684	-	-	692,663	675,684	(16,979)
	U.S. Treasury Note 4.250% due 2/28/2029	-	-	1	241,887	-	-	243,441	241,887	(1,554)
	U.S. Treasury Note due 4.250% 6/30/2031	-	-	1	740,952	-	-	707,142	740,952	33,810
	U.S. Treasury Note 4.250% due 11/30/2026	-	-	2	711,422	-	-	711,159	711,422	263
	U.S. Treasury Note 4.250% due 3/15/2027	-	-	5	283,451	-	-	278,863	283,451	4,588
	U.S. Treasury Note 4.125% due 10/31/2031	2	563,066	-	-	-	-	563,066	563,066	-
	U.S. Treasury Note 4.125% due 10/31/2026	1	350,090	-	-	-	-	350,090	350,090	-
	U.S. Treasury Note 4.125% due 7/31/2031	1	270,824	-	-	-	-	270,824	270,824	-
	U.S. Treasury Note 4.125% due 11/30/2031	1	725,935	-	-	-	-	725,935	725,935	-
	U.S. Treasury Note 4.625% due 5/31/2031	1	316,184	-	-	-	-	316,184	316,184	-
	U.S. Treasury Note 3.500% due 9/30/2026	1	744,230	-	-	-	-	744,230	744,230	-
	U.S. Treasury Note 3.750% due 8/31/2026	1	361,768	-	-	-	-	361,768	361,768	-
	U.S. Treasury Note 4.250% due 11/30/2026	1	711,662	-	-	-	-	711,662	711,662	-

*Denotes a party in interest.

**There were no category (ii) or (iv) reportable transactions during the year.

See independent auditor's report.