

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

2024

This Form is Open to Public Inspection

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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)
 - a single-employer plan
 - a DFE (specify) _____
- B** This return/report is:
 - the first return/report
 - the final return/report
 - an amended return/report
 - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ▶
- D** Check box if filing under:
 - Form 5558
 - automatic extension
 - the DFVC program
 - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>LOCAL 18 INTERNATIONAL UNION OF POLICE & PROTECTION EMPLOYEES - ISOPGU PENSION FUND</u>	1b Three-digit plan number (PN) ▶ <u>004</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BOARD OF TRUSTEES LOCAL 18 PENSION FUND</u> <u>MADISON CONSULTING GROUP, LLC</u> <u>C/O MADISON CONSULTING GROUP</u> <u>3564 AVALON PARK E. BLVD STE 1-255</u> <u>ORLANDO, FL 32828-7365</u>	1c Effective date of plan <u>09/01/1965</u> 2b Employer Identification Number (EIN) <u>13-6266867</u> 2c Plan Sponsor's telephone number <u>914-220-8290</u> 2d Business code (see instructions) <u>561600</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2025	MARISOL MEDINA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2025	PHILIP DEVILLERS
	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

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	388
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)	
	6a(2)	
	6b	149
	6c	176
	6d	325
	6e	50
	6f	375
	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:
1B 1I

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

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

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 LOCAL 18 INTERNATIONAL UNION OF POLICE & PROTECTION EMPLOYEES - ISOPGU PENSION FUND	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES LOCAL 18 PENSION FUND	D Employer Identification Number (EIN) 13-6266867	

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)

FUIMAN MOGILA, LLP

5 PENN PLAZA, 23RD FLOOR
NEW YORK, NY 10001

93-1652658

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	LEGAL	36000	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)

GAMCO ASSET MANAGEMENT, INC.

ONE CORPORATE CENTER
RYE, NY 10580

13-4044521

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	INVESTMENT MANAGER	33068	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)

MILLIMAN, INC.

150 CLOVE ROAD
LITTLE FALLS, NJ 07424

91-0675641

(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?
50 11	ACTUARY	24242	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)

CITRIN COOPERMAN ADVISORS LLC

100 JERICHO QUADRANGLE, SUITE 342
JERICHO, NY 11753

87-2525370

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	ACCOUNTANT	23300	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)

WB ADVISORS, LLC

118 NORTH BEDFORD RD SUITE 100
MT KISCO, NY 10459

45-4840347

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	CONTRACT ADMINISTRATOR	18000	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)

CADARET, GRANT & COMPANY

100 MADISON STREET, SUITE 1300
SYRACUSE, NY 13202

22-2361254

(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?
51 28	INVESTMENT ADVISOR	5162	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" 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)

RAYMOND AQUILINO

108-15 CROSS BAY BOULEVARD
OZONE PARK, NY 11417

(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?
20 50	TRUSTEE	5000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

US BANK

221 SOUTH FIGUEROA STREET, STE 210
LOS ANGELES, CA 90012

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 51	INVESTMENT CUSTODIAN	5000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" 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
PERSHING BANK ONE PERSHING PLAZA JERSEY CITY, NJ 07399 13-2741729	19 51	EIN AND INFORMATION ON INDIRECT COMPENSATION.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
KESTRA ADVISORY SERVICES, LLC 5707 SOUTHWEST PARKWAY, BLDG 2 AUSTIN, TX 78735 35-2552359	28 51	INFORMATION ON INDIRECT COMPENSATION.

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

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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 LOCAL 18 INTERNATIONAL UNION OF POLICE & PROTECTION EMPLOYEES - ISOPGU PENSION FUND	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES LOCAL 18 PENSION FUND	D Employer Identification Number (EIN) 13-6266867

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
Assets			
a Total noninterest-bearing cash	1a	103206	65284
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	23090	16407
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	175836	781349
(2) U.S. Government securities	1c(2)	548154	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	337270	
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	2298553	2720963
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	3486109	3584003
Liabilities			
g Benefit claims payable.....	1g	37766	41638
h Operating payables.....	1h	26286	22520
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	64052	64158
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	3422057	3519845

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)		
(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)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	10321	
(B) U.S. Government securities.....	2b(1)(B)	13061	
(C) Corporate debt instruments.....	2b(1)(C)	9090	
(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)		32472
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	33533	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2651	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		36184
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	3096809	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	2928573	
(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)	258608	
(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		495500

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	217814	
(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)		217814
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)	18000	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	23300	
(5) Investment advisory and investment management fees	2i(5)	41906	
(6) Bank or trust company trustee/custodial fees	2i(6)	5546	
(7) Actuarial fees	2i(7)	24242	
(8) Legal fees	2i(8)	36000	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	5000	
(11) Other expenses.....	2i(11)	25904	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		179898
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		397712

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		97788
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		500000
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 0.

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 550259.

SCHEDULE R (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>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------

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

A Name of plan <u>LOCAL 18 INTERNATIONAL UNION OF POLICE & PROTECTION EMPLOYEES - ISOPGU PENSION FUND</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BOARD OF TRUSTEES LOCAL 18 PENSION FUND</u>	D Employer Identification Number (EIN) <u>13-6266867</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	1
---	---

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	388
	b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	396
	c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	403
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	0.98
	b The corresponding number for the second preceding plan year.....	15b	0.96
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year.....	16a	0
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....		<input type="checkbox"/>

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....	<input type="checkbox"/>
19	If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a	Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b	Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: <input type="checkbox"/> 0-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> 15 years or more	
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a	Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No	
b	If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: <input type="checkbox"/> Yes. <input type="checkbox"/> No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. <input type="checkbox"/> No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. <input type="checkbox"/> No. Other. Provide explanation:_____	

Part VII IRS Compliance Questions

21a	Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? <input type="checkbox"/> Yes <input type="checkbox"/> No
21b	If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). <input type="checkbox"/> Design-based safe harbor method <input type="checkbox"/> "Prior year" ADP test <input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A
22	If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

**LOCAL 18 INTERNATIONAL UNION OF POLICE
& PROTECTION EMPLOYEES - ISOPGU
PENSION FUND**

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION**

DECEMBER 31, 2024 AND 2023

(IN LIQUIDATION)

**Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund**

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December 31, 2024 and 2023

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Citrin Cooperman & Company, LLP
Certified Public Accountants

100 Jericho Quadrangle, Suite 342
Jericho, NY 11753
T 516.931.3100 F 516.931.0034
citrincooperman.com

Independent Auditor's Report

To the Trustees of the
Local 18 International Union of Police & Protection Employees –
ISOPGU Pension Fund
Hawthorne, New York

Opinion

We have audited the accompanying financial statements of Local 18 International Union of Police & Protection Employees – ISOPGU Pension Fund, 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 (in liquidation) as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits (in liquidation) for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the net assets available for benefits (in liquidation) of the plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits (in liquidation) for the years then ended in accordance with the 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements, employers were no longer required to contribute to the plan, effective April 28, 2016, effectively terminating the plan. Accordingly, and along with the Trustees' decision to terminate the plan, the plan changed its basis of accounting to liquidation basis as of that date, in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

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 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 Local 18 International Union of Police & Protection Employees ISOPGU Pension 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.

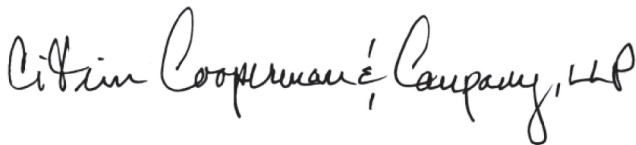
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedules 2 and 3, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by ERISA. The information contained in Schedule 1 is presented for the purpose of additional analysis and is not a required part of the financial statements. Such supplemental 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 audit 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 supplemental information, we evaluated whether the supplemental information, 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 2024 supplemental information 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 14, 2025

**Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund
Statements of Net Assets Available for Benefits
(In Liquidation)
As of December 31, 2024 and 2023**

	2024	2023
Assets		
Investments		
Investments at fair value:		
Interest-bearing cash	\$ 2,380	\$ -
U.S. government and agency securities	-	413,133
Money market funds	778,969	175,836
Common stock	2,720,963	2,298,553
Corporate and foreign bonds	-	337,270
Mortgage backed securities	-	135,021
	3,502,312	3,359,813
Total investments at fair value	3,502,312	3,359,813
Investment income receivable	2,986	10,531
Prepaid pension benefits	13,421	12,559
Cash	65,284	103,206
Total assets	3,584,003	3,486,109
Liabilities		
Accounts payable and accrued expenses	22,520	26,286
Pension benefits payable	41,638	37,766
	64,158	64,052
Total liabilities	64,158	64,052
Net assets available for benefits	\$ 3,519,845	\$ 3,422,057

**Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund
Statements of Changes In Net Assets Available for Benefits
(In Liquidation)
For the Years Ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Additions to net assets attributed to:		
Interest and dividend income	\$ 68,656	\$ 70,888
Net appreciation in the fair value of investments	<u>426,844</u>	<u>376,621</u>
Total investment income	495,500	447,509
Less: investment expenses	<u>47,452</u>	<u>35,128</u>
Net investment income	<u>448,048</u>	<u>412,381</u>
Total additions	<u>448,048</u>	<u>412,381</u>
Deductions from net assets attributed to:		
Benefits paid	217,814	269,539
Administrative expenses	<u>132,446</u>	<u>147,596</u>
Total deductions	<u>350,260</u>	<u>417,135</u>
Net increase (decrease)	97,788	(4,754)
Net assets available for benefits - Beginning of year	<u>3,422,057</u>	<u>3,426,811</u>
Net assets available for benefits - End of year	<u><u>\$ 3,519,845</u></u>	<u><u>\$ 3,422,057</u></u>

**Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund
Notes to Financial Statements
(In Liquidation)
December 31, 2024 and 2023**

Note 1 – Description of Plan

The following description of the Local 18 International Union of Police & Protection Employees – ISOPGU Pension 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 defined benefit pension plan covering members of the Local 18 International Union of Police & Protection Employees – ISOPGU (the “Union”). The Plan was established on September 1, 1965 in connection with a collective bargaining agreement between the Union and contributing employers (collectively, the “CBA’s”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. Effective May 1, 2008, the Board of Trustees (the “Trustees”) adopted an amendment to freeze benefit accruals.

Administration of the Plan is the responsibility of the Trustees and is governed by a joint board consisting of equal representation from the participating employer and the Union.

The Plan no longer has any participating contributing employers as of April 28, 2016 when the sole remaining employer withdrew and is operating on the liquidation basis of accounting.

Eligibility and Benefits

To be eligible, an employee must have been working for a participating employer who is subject to the CBA. Members who have earned 10 or more credits are entitled to monthly pension benefits equal to \$10.25 per month of credited service, beginning at normal retirement age of sixty. A pension credit is earned by completing eight hundred hours of service in the calendar year beginning January 1st and ending December 31st. Members who do not have 10 years of credited service when they reach the age of 60 are entitled to pension benefits the first day of the month following the later of their 65th birthday or the fifth anniversary of participation in the Plan. Members may elect early retirement at the age of 55 with a minimum of 15 years of credited service. The resulting amount is actuarially reduced by 3% a year for each year that the retirement precedes the age of 60. The Plan also provides a lifetime disability pension so long as the participant has reached the age of 45, completed at least 15 years of credited service and proved to the Trustees that they are totally and permanently disabled.

Joint and Survivor Benefits

The Plan provides a joint and survivor annuity equal to 50% of the actuarially reduced pension paid to the participant. If a participant is married for at least one year when he or she retires, he or she will automatically receive his or her benefit in this form.

A participant may, with the voluntary consent of the spouse, elect not to provide this form of benefit. If a vested active or vested terminated participant dies prior to commencement of retirement benefits, the surviving spouse will receive a lifetime monthly benefit equal to 50% of the amount, which would have been paid if the participant had retired.

**Local 18 International Union of Police
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Notes to Financial Statements
(In Liquidation)
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Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

As discussed in Note 1, participating employers were no longer required to contribute to the Plan effective April 28, 2016, effectively terminating the Plan. Accordingly, and along with the Trustees' decision to terminate the Plan, the Plan's financial statements were converted to liquidation basis as of that date, in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

This basis requires Plan assets to be measured at the estimated amount of cash or other consideration it expects to collect and liabilities to be measured in accordance with other measurement provisions included in U.S. GAAP, beginning on the date at which a termination event occurred. As a result, all assets of the Plan are measured at fair value, which, considering the nature and type of asset, is the amount of cash or other consideration it expects to collect if such assets were liquidated. All liabilities of the Plan are expected to be settled through use of Plan assets, and at the point all Plan assets are exhausted, the Plan expects to request financial assistance from the Pension Benefit Guarantee Corporation ("PBGC") to pay off any remaining liabilities. The PBGC guarantees pension benefit payments to a certain level, which may require such benefits to be reduced in the future. Based on the demographic data surrounding the remaining participants who have accrued benefits to be paid, it is expected that the Plan will be fully liquidated within 15 years.

Use of Estimates

The preparation of financial statements in conformity with the liquidation basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities and the reported income and expenses. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

The Plan's 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. The Plan's Trustees, with the advice of its Investment Consultant, determines the Plan's valuation policies by using information provided by its professional investment advisers, custodians, and insurance company.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's realized gains and losses on investments sold during the year and on unrealized gains and losses on investments held at the end of the year. Certain investment-related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Payment of Benefits

Benefit payments to participants are recorded upon distribution to the participants.

Administrative Expenses

Expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

**Local 18 International Union of Police
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Note 2 – Summary of Significant Accounting Policies (continued)

Tax Status

The Trust established under the Plan to hold the Plan's assets is intended to qualify pursuant to Section 401(A) of the Internal Revenue Code ("IRC"), and, accordingly, the Trust's net investment income is exempt from income tax. The Trust has obtained a favorable tax determination letter from the Internal Revenue Service on January 24, 2013, and the Plan sponsor believes that the Trust, as amended since, continues to qualify and to operate in accordance with applicable provisions of the IRC.

Uncertain Tax Positions

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 in process for any tax periods.

Subsequent Events

The Plan has evaluated events and transactions that occurred through October 14, 2025, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

Note 3 – 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 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	Inputs to the valuation methodology 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 methodology include: <ul style="list-style-type: none">• 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;• 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 methodology are unobservable and significant to the fair value measurement.

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Note 3 – Fair Value Measurements (continued)

The asset's 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 used should maximize the use of observable inputs and minimize the use of unobservable inputs.

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

- *U.S. Government Treasury Securities, Common Stocks:* Valued at the closing price reported in the active market in which the individual securities are traded.
- *Money Market Funds:* Valued at the daily closing price as reported by the money market fund. The funds are open-end mutual funds that are registered with the Securities and Exchange Commission. The money market funds are required to publish its daily NAV and to transact at that price. The money market fund is deemed to be actively traded.
- *Mortgage-Backed Securities, Corporate and Foreign 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.

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

The table presented below sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

<u>Assets at Fair Value as of December 31, 2024</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest-Bearing Cash	\$ 2,380	\$ -	\$ -	\$ 2,380
Money Market Funds	778,969	-	-	778,969
Common Stocks	2,720,963	-	-	2,720,963
Total assets at fair value	<u>\$ 3,502,312</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,502,312</u>

<u>Assets at Fair Value as of December 31, 2023</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
U.S. Government Treasury Securities	\$ 413,133	\$ -	\$ -	\$ 413,133
Money Market Funds	175,836	-	-	175,836
Common Stocks	2,298,553	-	-	2,298,553
Corporate and Foreign Bonds	-	337,270	-	337,270
Mortgage Backed Securities	-	135,021	-	135,021
Total assets at fair value	<u>\$ 2,887,522</u>	<u>\$ 472,291</u>	<u>\$ -</u>	<u>\$ 3,359,813</u>

**Local 18 International Union of Police
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Notes to Financial Statements
(In Liquidation)
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Note 4 – Plan Termination

As described in Note 2, the Plan was effectively terminated effective April 28, 2016, when participating employers were no longer required to contribute to the Plan. Benefit accruals had already been suspended as of May 1, 2008. As per Plan documents, after termination Plan assets are to be distributed solely for the benefit of participants. In addition, benefits provided after termination are limited to those that can be provided from the then-available assets of the Fund. Such assets are to be allocated in accordance with the requirements of Federal Law.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corp. (“PBGC”) (a U.S. Government agency) under ERISA, if the Plan becomes insolvent. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual’s monthly benefit that the PBGC guarantees. The PBGC’s maximum monthly guarantee for a multiemployer plan is currently \$35.75 per month times a participant’s years of credited service. The guaranteed benefit is not adjusted for inflation or cost-of-living increases.

Due to the withdrawal of the sole remaining employer (Note 1), the Trustees communicated with the PBGC their intention to terminate the Plan. However, since the Plan has assets sufficient to pay current benefits, the PBGC is not currently providing financial assistance.

Whether all participants receive their benefits should the Plan become insolvent at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide for accumulated benefit obligations, and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

The Plan has no new entrants or benefits. The Plan expects to receive financial assistance from the PBGC when it becomes insolvent and thus will continue to pay benefits until all participants have died. Based on the demographic data surrounding the remaining participants who have accrued benefits to be paid, it is expected that the Plan will be fully liquidated within 15 years.

Plan assets consist of investments, cash in bank accounts, and prepaid pension benefits. Investments will be sold at market value as needed to finance Plan payments. Prepaid pension benefits are benefits for the following month that have already been paid.

Plan liabilities consist of accounts payable and accrued expenses, and pension benefits payable. Accounts payable and accrued expenses are operating costs and are expected to be paid within three months after year end. Pension benefits payable consist of uncashed or returned pension checks which will be paid out as soon as participants are located or provide necessary information.

**Local 18 International Union of Police
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Note 5 – Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions, to the service participants have rendered. Accumulated plan benefits are expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits under the Plan are based on participants' accumulated pension credits as determined under the Plan ending on the dates of which the benefit information is presented (the valuation date). Benefits payable under all circumstances are included, to the extent they are deemed attributable to employees' service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of January 1, 2024 was (a) mortality of participants (ERISA Section 4044 Mortality Rates for Healthy males and females for 2024 Valuation Dates were used), (b) participants who have not yet reached their normal retirement date are assumed to retire on their normal retirement date, (c) participants with a required minimum distribution (RMD) date in the past are assumed to commence on the valuation date and will receive the benefit payable at their RMD date and a one-time payment for missed payments from RMD date to valuation date. Retroactive payments are calculated using the 30-Year Treasury rate for January 1, 2024 of 4.26% (an increase from 3.67% in the prior year), (d) all other participants are assumed to retire on the valuation date.

The present value of accumulated benefits uses the ERISA Section 4044 Annuity select and ultimate interest rates of 5.06% per year for 20 years and 4.37% thereafter (previously 3.90% per year for 20 years and 3.65% thereafter).

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2024. Had the valuation been performed as of December 31, 2023 there would be no material differences.

The actuarial present value of accumulated plan benefits of the Plan as of December 31, 2023 are as follows:

Vested benefits:	
Participants receiving benefits	\$ 1,950,504
Participants with deferred benefits	606,260
Participants past retirement date	1,232,237
Participants past required minimum distribution date	<u>1,383,402</u>
Total present value of accumulated plan benefits	<u>\$ 5,172,403</u>

**Local 18 International Union of Police
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Note 5 – Accumulated Plan Benefits (continued)

The changes in accumulated plan benefits for the year ended December 31, 2023 are as follows:

Present value of accumulated plan benefits at January 1,		<u>\$ 5,651,779</u>
Increase (decrease) during the year attributable to:		
Benefits accumulated and actuarial gain	(14,433)	
Benefits paid	(265,609)	
Decrease in discount period	215,290	
Assumption changes	<u>(414,624)</u>	
Net decrease	<u>(479,376)</u>	
Present value of accumulated plan benefits at December 31,		<u><u>\$ 5,172,403</u></u>

In 2023, the changes in the actuarial assumptions primarily comprised of a change in discount rates from 3.90% for 20 years and 3.65% thereafter in 2021 to 5.06% for 20 years and 4.37% thereafter in 2022. In addition, the interest rate used for calculation of retroactive payments increased to 4.26% from 3.37% in the prior year.

Note 6 – 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 and real estate and due to uncertainties in estimates and assumptions, it is at least reasonably possible that changes in the values of such investments will occur in the near term and those changes could materially affect the amounts reported in the statements of net assets available for benefits.

The Plan maintains cash balances at banks in the New York metropolitan area. Cash accounts at the banks are insured by the Federal Deposit Insurance Corporation (“FDIC”), subject to certain limits. As of December 31, 2024, the Plan did not have any balances in excess of the FDIC limits. The Plan has not experienced any losses on their accounts.

Note 7 – Party In Interest Transactions

The Plan has a number of service providers. Such providers are parties-in-interest under ERISA. However, all transactions with such providers are exempt party in interest transactions under ERISA.

Supplemental Information

**Local 18 International Union of Police
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Supplemental Information
Schedules of Administrative Expenses
(In Liquidation)
For the Years Ended December 31, 2024 and 2023**

	2024	2023
Administrative expenses		
Payroll taxes	\$ -	\$ 1,113
Office expense	10,048	12,773
Accounting fees	23,300	19,524
Legal fees	36,000	36,000
Actuarial fees	24,242	28,576
Trustee fees	5,000	6,250
TPA fees	18,000	28,000
PBGC fees	14,356	13,860
Insurance	1,500	1,500
	\$ 132,446	\$ 147,596
Total administrative expenses	\$ 132,446	\$ 147,596

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EIN: 13-6266867
Plan Number: 004
Supplemental Information
(In Liquidation)
As of December 31, 2024
Schedule H, Line 4i – Schedule of Assets Held (At Year End)**

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value	
2,380	SHARES	DREYFUS INSURED DEPOSITS P	INTEREST- BEARING CASH	\$ 2,380	\$ 2,380
TOTAL INTEREST BEARING CASH			\$ 2,380	\$ 2,380	
165,897	SHARES	FIRST AM TREAS OB FD CL Z 31846V542	MONEY MARKET FUNDS	\$ 165,897	\$ 165,897
575	SHARES	FIRST AM INST PRIME OB FD CL Z 31846V625	MONEY MARKET FUNDS	575	575
612,467	SHARES	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS - 60934N625	MONEY MARKET FUNDS	612,497	612,497
TOTAL MONEY MARKET FUNDS			\$ 778,969	\$ 778,969	
800	SHARES	AT&T INC - T	COMMON STOCKS	\$ 13,291	\$ 18,216
12	SHARES	ADVANSIX INC - ASIX	COMMON STOCKS	27	342
322	SHARES	ALPHABET INC - GOOG	COMMON STOCKS	38,620	61,322
303	SHARES	AMAZON COM INC - AMZN	COMMON STOCKS	48,482	66,475
400	SHARES	AMERICAN EXPRESS CO - AXP	COMMON STOCKS	18,268	118,716
4,500	SHARES	AMPCO-PITTSBURG CORP - AP	COMMON STOCKS	29,592	9,405
4,500	SHARES	AMPCO-PITTSBURG CORP - AP-WT	COMMON STOCKS	-	405
161	SHARES	APPLE INC - AAPL	COMMON STOCKS	19,920	40,318
70	SHARES	APPLIED MATERIALS INC - AMAT	COMMON STOCKS	14,638	11,384

See independent auditor's report.

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As of December 31, 2024

Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
700	SHARES	ARCHER DANIELS MIDLAND CO - ADM	COMMON STOCKS	21,688	35,364
800	SHARES	ATLANTA BRAVES HLDGS INC COM SER A - BATRA	COMMON STOCKS	22,700	32,640
203	SHARES	ATLANTA BRAVES HLDGS INC COM SER C - BATRK	COMMON STOCKS	3,720	7,766
182	SHARES	BOSTON SCIENTIFIC CORP - BSX	COMMON STOCKS	14,088	16,256
100	SHARES	BROADCOM INC - AVGO	COMMON STOCKS	19,645	23,184
700	SHARES	CTS CORP - CTS	COMMON STOCKS	783	36,911
31	SHARES	CADENCE DESIGN SYS INC - CDNS	COMMON STOCKS	7,206	9,314
90	SHARES	CARRIER GLOBAL CORPORATION - CARR	COMMON STOCKS	5,161	6,143
150	SHARES	CAVCO INDUSTRIAL INC - CVCO	COMMON STOCKS	2,793	66,934
187	SHARES	CHIPOTLE MEXICAN GRILL INC - CMG	COMMON STOCKS	6,522	11,276
400	SHARES	COCA COLA COMPANY - KO	COMMON STOCKS	9,835	24,904
11	SHARES	COSTCO WHSL CORP - COST	COMMON STOCKS	5,833	10,079
500	SHARES	CRANE COMPANY - CR	COMMON STOCKS	10,534	75,875
200	SHARES	CRANE NXT CO - CXT	COMMON STOCKS	2,255	11,644
29	SHARES	CROWDSTRIKE HOLDINGS INC - CRWD	COMMON STOCKS	5,080	9,922

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Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value	
700 SHARES	DUCOMMUN INC - DCO	COMMON STOCKS	38,388	44,562
299 SHARES	EVERGY INC - EVRG	COMMON STOCKS	9,420	18,403
76 SHARES	META PLATFORMS INC - META	COMMON STOCKS	23,352	44,498
500 SHARES	FOX CORP CLASS A W I - FOXA	COMMON STOCKS	20,385	24,290
400 SHARES	G A T X CORP - GATX	COMMON STOCKS	12,626	61,984
41 SHARES	GE VERNOVA LLC - GEV	COMMON STOCKS	6,159	13,486
172 SHARES	GE AEROSPACE - GE	COMMON STOCKS	20,006	28,688
400 SHARES	GENERAL MILLS INC - GIS	COMMON STOCKS	8,974	25,508
500 SHARES	GENUINE PARTS COMPANY - GPC	COMMON STOCKS	17,014	58,380
500 SHARES	GRACO INC - GGG	COMMON STOCKS	8,775	42,145
700 SHARES	GREIF INC CL A - GEF	COMMON STOCKS	12,012	42,784
200 SHARES	HONEYWELL INTERNATIONAL INC - HON	COMMON STOCKS	3,247	45,178
400 SHARES	ITT CORP NEW - ITT	COMMON STOCKS	7,188	57,152
500 SHARES	INNOVEX - INVX	COMMON STOCKS	12,572	6,985
200 SHARES	INTL FLAVORS FRAGRANCES - IFF	COMMON STOCKS	9,646	16,910

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Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
1,000	SHARES	INTERPUBLIC GROUP COS INC - IPG	COMMON STOCKS	19,613	28,020
19	SHARES	INTUITIVE SURGICAL INC - ISRG	COMMON STOCKS	4,556	9,917
12	SHARES	INTUIT INC - INTU	COMMON STOCKS	4,884	7,542
94	SHARES	KKR CO INC A - KKR	COMMON STOCKS	9,522	13,903
600	SHARES	KEURIG DR PEPPER INC - KDP	COMMON STOCKS	4,887	19,272
62	SHARES	LIBERTY BROADBAND A - LBRDA	COMMON STOCKS	224	4,610
134	SHARES	LIBERTY BROADBAND C - LBRDK	COMMON STOCKS	3,198	10,018
8	SHARES	LIBERTY MEDIA CORP SERIES C - LLYVK	COMMON STOCKS	148	544
65	SHARES	LIBERTY MEDIA CORPORATION SERIES A LIBERTY LIVE - LLYVA	COMMON STOCKS	144	4,326
62	SHARES	LIBERTY MEDIA CORPORATION SERIES C FORMULA ONE GROUP - FWONK	COMMON STOCKS	92	5,745
62	SHARES	LIBERTY MEDIA CORPORATION SERIES A FORMULA ONE GROUP - FWONA	COMMON STOCKS	95	5,210
189	SHARES	ELI LILLY CO - LLY	COMMON STOCKS	22,839	145,908
166	SHARES	MADISON SQUARE GARDEN SPORT CORP CLASS A - MSGG	COMMON STOCKS	2,700	37,463

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As of December 31, 2024

Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
252	SHARES	MADISON SQUARE GARDEN CO ENTERTAINMENT CL A - MSGE	COMMON STOCKS	1,343	8,971
252	SHARES	SPHERE ENTERTAINMENT CO CLASS A - SPHR	COMMON STOCKS	1,158	10,160
1,000	SHARES	MANITOWOC INC - MTW	COMMON STOCKS	13,368	9,130
45	SHARES	MASTERCARD INC - MA	COMMON STOCKS	15,699	22,116
210	SHARES	MICROSOFT CORP - MSFT	COMMON STOCKS	58,794	88,515
600	SHARES	MONDELEZ INTERNATIONAL W I - MDLZ	COMMON STOCKS	11,624	35,858
23	SHARES	MOODYS CORP - MCO	COMMON STOCKS	9,352	10,877
1,000	SHARES	MUELLER WTR PRODS INC - MWA	COMMON STOCKS	11,957	22,500
800	SHARES	NATIONAL FUEL GAS CO NJ - NFG	COMMON STOCKS	36,177	48,544
300	SHARES	NATIONAL PRESTO INDS INC - NPK	COMMON STOCKS	24,379	29,526
36	SHARES	NETFLIX COM INC - NFLX	COMMON STOCKS	15,263	32,087
681	SHARES	NVIDIA CORP - NVDA	COMMON STOCKS	18,490	91,451
104	SHARES	O REILLY AUTOMOTIVE INC - ORLY	COMMON STOCKS	17,679	123,323
64	SHARES	ORACLE CORPORATION - ORCL	COMMON STOCKS	11,255	10,665

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Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value	
150	SHARES	PEPSICO INC - PEP	COMMON STOCKS	13,418	22,809
800	SHARES	PFIZER INC - PFE	COMMON STOCKS	21,308	21,224
750	SHARES	RPC ENERGY SVCS INC - RES	COMMON STOCKS	3,727	4,455
50	SHARES	RESIDEO TECHNOLOGIES INC - REZI	COMMON STOCKS	146	1,152
150	SHARES	SCHEIN HENRY INC - HSIC	COMMON STOCKS	10,476	10,380
1,000	SHARES	EW SCRIPPS CO CL A - SSP	COMMON STOCKS	8,681	2,210
12	SHARES	SERVICENOW INC - NOW	COMMON STOCKS	6,458	12,721
700	SHARES	SINCLAIR BROADCAST GROUP INC A - SBGI	COMMON STOCKS	5,639	11,298
229	SHARES	SIRIUSXM HOLDINGS INC - SBGI	COMMON STOCKS	847	5,221
49	SHARES	STRYKER CORP - SYK	COMMON STOCKS	16,377	17,642
1,000	SHARES	TEGNA INC - TGNA	COMMON STOCKS	15,007	18,290
300	SHARES	TEXAS INSTRUMENTS INC - TXN	COMMON STOCKS	2,150	56,253
600	SHARES	TEXTRON INC - TXT	COMMON STOCKS	23,847	45,894
3,000	SHARES	TREDEGAR CORP - TG	COMMON STOCKS	25,593	23,040
800	SHARES	TRIUMPH GROUP INC - TGI	COMMON STOCKS	11,014	14,928

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As of December 31, 2024

Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value
800	SHARES	US CELLULAR CORP - USM	27,547	50,176
600	SHARES	PARAMOUNT GLOBAL CL A - PARAA	11,043	13,380
57	SHARES	VISA INC - V	12,567	18,014
1,193	SHARES	WARNER BROS DISCOVERY INC SERIES A - WBD	12,322	12,610
250	SHARES	WASTE MANAGEMENT INC - WM	6,885	50,447
300	SHARES	XYLEM INC - XYL	8,077	34,806
1,000	SHARES	ZIMVIE INC COM - ZIMV	16,042	13,950
54	SHARES	EATON CORP PLC SHS - G29183103	13,927	17,921
1,000	SHARES	LIBERTY GLOBAL LTD - G61188101	7,238	12,760
600	SHARES	LIBERTY GLOBAL LTD - G61188127	1,616	7,884
19	SHARES	TRANE TECHNOLOGIES PLC - G8994E103	7,327	7,018
200	SHARES	LIBERTY LATIN AMERICA LTD - G9001E102	1,273	1,272
150	SHARES	LIBERTY LATIN AMERICA LTD - G9001E128	948	951
800	SHARES	PERRIGO CO PLC SHS - G97822103	25,545	20,568
28	SHARES	SPOTIFY TECHNOLOGY SA - L8681T102	4,655	12,527

**Local 18 International Union of Police
 & Protection Employees – ISOPGU Pension Fund**
EIN: 13-6266867
Plan Number: 004
Supplemental Information
(In Liquidation)
As of December 31, 2024
Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value	
13	SHARES	ASML HOLDING SHS - N07059210	COMMON STOCKS	8,709	9,010
1,000	SHARES	CNH INDUSTRIAL NV - N20944109	COMMON STOCKS	10,415	11,330
2,000	SHARES	ALGONQUIN POWER UTILITIES - 015857105	COMMON STOCKS	9,916	8,900
2,000	SHARES	DANONE SPON ADR - 23636T100	COMMON STOCKS	21,649	26,780
300	SHARES	FOMENTO ECONOMICO MEX SP ADR - 344419106	COMMON STOCKS	10,887	25,647
7,000	SHARES	GRUPO TELEVISA ADR - 40049J206	COMMON STOCKS	35,681	11,760
320	SHARES	SUNRISE COMMUNICATIONS AG ADS A D R - 867975104	COMMON STOCKS	7,950	13,786
		TOTAL COMMON STOCKS		<u>\$ 1,276,792</u>	<u>\$ 2,720,963</u>
		TOTAL INVESTMENTS		<u><u>\$ 2,058,141</u></u>	<u><u>\$ 3,502,312</u></u>

Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund
EIN: 13-6266867

Plan Number: 004
Supplemental Information
(In Liquidation)

As of December 31, 2024

Schedule H, Line 4j – Schedule of Reportable Transactions

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset	(i) Net Gain or (Loss)
(A)	FIRST AM TREAS OB FD CL Z 31846V542	\$ 340,474		\$ 340,474	\$ 340,474	
(B)	FIRST AM TREAS OB FD CL Z 31846V542		\$ 338,485	\$ 338,485	\$ 338,485	\$ -
(C)	FIRST AM INST PRIME OB FD CL Z 31846V625	\$ 978,311		\$ 978,311	\$ 978,311	
(D)	FIRST AM INST PRIME OB FD CL Z 31846V625		\$ 989,635	\$ 989,647	\$ 989,635	\$ (12)
	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS 60934N625	\$ 610,001		\$ 610,001	\$ 610,001	
	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS 60934N625		\$ 161	\$ 161	\$ 161	

The above that represents more than a single transaction consists of the following:

Number of Transactions	Range of Transactions
(A) 203	\$1 to \$67,529
(B) 30	\$546 to \$602,813
(C) 60	\$5 to \$146,689
(D) 23	\$81 to \$612,773

**Local 18 International Union of Police
& Protection Employees – ISOPGU Pension Fund**
EIN: 13-6266867
Plan Number: 004
Supplemental Information
(In Liquidation)
As of December 31, 2024
Schedule H, Line 4i – Schedule of Assets Held (At Year End)

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value
2,380	SHARES	DREYFUS INSURED DEPOSITS P	INTEREST- BEARING CASH	\$ 2,380
			\$ 2,380	\$ 2,380
		TOTAL INTEREST BEARING CASH	\$ 2,380	\$ 2,380
165,897	SHARES	FIRST AM TREAS OB FD CL Z 31846V542	MONEY MARKET FUNDS	\$ 165,897
			\$ 165,897	\$ 165,897
575	SHARES	FIRST AM INST PRIME OB FD CL Z 31846V625	MONEY MARKET FUNDS	575
			575	575
612,467	SHARES	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS - 60934N625	MONEY MARKET FUNDS	612,497
			612,497	612,497
		TOTAL MONEY MARKET FUNDS	\$ 778,969	\$ 778,969
800	SHARES	AT&T INC - T	COMMON STOCKS	\$ 13,291
				\$ 18,216
12	SHARES	ADVANSIX INC - ASIX	COMMON STOCKS	27
				342
322	SHARES	ALPHABET INC - GOOG	COMMON STOCKS	38,620
				61,322
303	SHARES	AMAZON COM INC - AMZN	COMMON STOCKS	48,482
				66,475
400	SHARES	AMERICAN EXPRESS CO - AXP	COMMON STOCKS	18,268
				118,716
4,500	SHARES	AMPCO-PITTSBURG CORP - AP	COMMON STOCKS	29,592
				9,405
4,500	SHARES	AMPCO-PITTSBURG CORP - AP-WT	COMMON STOCKS	-
				405
161	SHARES	APPLE INC - AAPL	COMMON STOCKS	19,920
				40,318
70	SHARES	APPLIED MATERIALS INC - AMAT	COMMON STOCKS	14,638
				11,384

**Local 18 International Union of Police
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(In Liquidation)
As of December 31, 2024
Schedule H, Line 4i – Schedule of Assets Held (At Year End)**

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
700	SHARES	ARCHER DANIELS MIDLAND CO - ADM	COMMON STOCKS	21,688	35,364
800	SHARES	ATLANTA BRAVES HLDGS INC COM SER A - BATRA	COMMON STOCKS	22,700	32,640
203	SHARES	ATLANTA BRAVES HLDGS INC COM SER C - BATRK	COMMON STOCKS	3,720	7,766
182	SHARES	BOSTON SCIENTIFIC CORP - BSX	COMMON STOCKS	14,088	16,256
100	SHARES	BROADCOM INC - AVGO	COMMON STOCKS	19,645	23,184
700	SHARES	CTS CORP - CTS	COMMON STOCKS	783	36,911
31	SHARES	CADENCE DESIGN SYS INC - CDNS	COMMON STOCKS	7,206	9,314
90	SHARES	CARRIER GLOBAL CORPORATION - CARR	COMMON STOCKS	5,161	6,143
150	SHARES	CAVCO INDUSTRIAL INC - CVCO	COMMON STOCKS	2,793	66,934
187	SHARES	CHIPOTLE MEXICAN GRILL INC - CMG	COMMON STOCKS	6,522	11,276
400	SHARES	COCA COLA COMPANY - KO	COMMON STOCKS	9,835	24,904
11	SHARES	COSTCO WHSL CORP - COST	COMMON STOCKS	5,833	10,079
500	SHARES	CRANE COMPANY - CR	COMMON STOCKS	10,534	75,875
200	SHARES	CRANE NXT CO - CXT	COMMON STOCKS	2,255	11,644
29	SHARES	CROWDSTRIKE HOLDINGS INC - CRWD	COMMON STOCKS	5,080	9,922

**Local 18 International Union of Police
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Schedule H, Line 4i – Schedule of Assets Held (At Year End)**

(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value	
700	SHARES	DUCOMMUN INC - DCO	COMMON STOCKS	38,388	44,562
299	SHARES	EVERGY INC - EVRG	COMMON STOCKS	9,420	18,403
76	SHARES	META PLATFORMS INC - META	COMMON STOCKS	23,352	44,498
500	SHARES	FOX CORP CLASS A W I - FOXA	COMMON STOCKS	20,385	24,290
400	SHARES	G A T X CORP - GATX	COMMON STOCKS	12,626	61,984
41	SHARES	GE VERNOVA LLC - GEV	COMMON STOCKS	6,159	13,486
172	SHARES	GE AEROSPACE - GE	COMMON STOCKS	20,006	28,688
400	SHARES	GENERAL MILLS INC - GIS	COMMON STOCKS	8,974	25,508
500	SHARES	GENUINE PARTS COMPANY - GPC	COMMON STOCKS	17,014	58,380
500	SHARES	GRACO INC - GGG	COMMON STOCKS	8,775	42,145
700	SHARES	GREIF INC CL A - GEF	COMMON STOCKS	12,012	42,784
200	SHARES	HONEYWELL INTERNATIONAL INC - HON	COMMON STOCKS	3,247	45,178
400	SHARES	ITT CORP NEW - ITT	COMMON STOCKS	7,188	57,152
500	SHARES	INNOVEX - INVX	COMMON STOCKS	12,572	6,985
200	SHARES	INTL FLAVORS FRAGRANCES - IFF	COMMON STOCKS	9,646	16,910

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(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
1,000	SHARES	INTERPUBLIC GROUP COS INC - IPG	COMMON STOCKS	19,613	28,020
19	SHARES	INTUITIVE SURGICAL INC - ISRG	COMMON STOCKS	4,556	9,917
12	SHARES	INTUIT INC - INTU	COMMON STOCKS	4,884	7,542
94	SHARES	KKR CO INC A - KKR	COMMON STOCKS	9,522	13,903
600	SHARES	KEURIG DR PEPPER INC - KDP	COMMON STOCKS	4,887	19,272
62	SHARES	LIBERTY BROADBAND A - LBRDA	COMMON STOCKS	224	4,610
134	SHARES	LIBERTY BROADBAND C - LBRDK	COMMON STOCKS	3,198	10,018
8	SHARES	LIBERTY MEDIA CORP SERIES C - LLYVK	COMMON STOCKS	148	544
65	SHARES	LIBERTY MEDIA CORPORATION SERIES A LIBERTY LIVE - LLYVA	COMMON STOCKS	144	4,326
62	SHARES	LIBERTY MEDIA CORPORATION SERIES C FORMULA ONE GROUP - FWONK	COMMON STOCKS	92	5,745
62	SHARES	LIBERTY MEDIA CORPORATION SERIES A FORMULA ONE GROUP - FWONA	COMMON STOCKS	95	5,210
189	SHARES	ELI LILLY CO - LLY	COMMON STOCKS	22,839	145,908
166	SHARES	MADISON SQUARE GARDEN SPORT CORP CLASS A - MSGs	COMMON STOCKS	2,700	37,463

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(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party	Description	Cost	Current value		
252	SHARES	MADISON SQUARE GARDEN CO ENTERTAINMENT CL A - MSGE	COMMON STOCKS	1,343	8,971
252	SHARES	SPHERE ENTERTAINMENT CO CLASS A - SPHR	COMMON STOCKS	1,158	10,160
1,000	SHARES	MANITOWOC INC - MTW	COMMON STOCKS	13,368	9,130
45	SHARES	MASTERCARD INC - MA	COMMON STOCKS	15,699	22,116
210	SHARES	MICROSOFT CORP - MSFT	COMMON STOCKS	58,794	88,515
600	SHARES	MONDELEZ INTERNATIONAL W I - MDLZ	COMMON STOCKS	11,624	35,858
23	SHARES	MOODYS CORP - MCO	COMMON STOCKS	9,352	10,877
1,000	SHARES	MUELLER WTR PRODS INC - MWA	COMMON STOCKS	11,957	22,500
800	SHARES	NATIONAL FUEL GAS CO NJ - NFG	COMMON STOCKS	36,177	48,544
300	SHARES	NATIONAL PRESTO INDS INC - NPK	COMMON STOCKS	24,379	29,526
36	SHARES	NETFLIX COM INC - NFLX	COMMON STOCKS	15,263	32,087
681	SHARES	NVIDIA CORP - NVDA	COMMON STOCKS	18,490	91,451
104	SHARES	O REILLY AUTOMOTIVE INC - ORLY	COMMON STOCKS	17,679	123,323
64	SHARES	ORACLE CORPORATION - ORCL	COMMON STOCKS	11,255	10,665

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(a)	(b)	(c)	(d)	(e)	
Identity of issue, borrower, lessor or similar party		Description	Cost	Current value	
150	SHARES	PEPSICO INC - PEP	COMMON STOCKS	13,418	22,809
800	SHARES	PFIZER INC - PFE	COMMON STOCKS	21,308	21,224
750	SHARES	RPC ENERGY SVCS INC - RES	COMMON STOCKS	3,727	4,455
50	SHARES	RESIDEO TECHNOLOGIES INC - REZI	COMMON STOCKS	146	1,152
150	SHARES	SCHEIN HENRY INC - HSIC	COMMON STOCKS	10,476	10,380
1,000	SHARES	EW SCRIPPS CO CL A - SSP	COMMON STOCKS	8,681	2,210
12	SHARES	SERVICENOW INC - NOW	COMMON STOCKS	6,458	12,721
700	SHARES	SINCLAIR BROADCAST GROUP INC A - SBGI	COMMON STOCKS	5,639	11,298
229	SHARES	SIRIUSXM HOLDINGS INC - SBGI	COMMON STOCKS	847	5,221
49	SHARES	STRYKER CORP - SYK	COMMON STOCKS	16,377	17,642
1,000	SHARES	TEGNA INC - TGNA	COMMON STOCKS	15,007	18,290
300	SHARES	TEXAS INSTRUMENTS INC - TXN	COMMON STOCKS	2,150	56,253
600	SHARES	TEXTRON INC - TXT	COMMON STOCKS	23,847	45,894
3,000	SHARES	TREDEGAR CORP - TG	COMMON STOCKS	25,593	23,040
800	SHARES	TRIUMPH GROUP INC - TGI	COMMON STOCKS	11,014	14,928

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Identity of issue, borrower, lessor or similar party			Description	Cost	Current value
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TOTAL INVESTMENTS			<u>\$ 2,058,141</u>	<u>\$ 3,502,312</u>	

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(In Liquidation)
As of December 31, 2024
Schedule H, Line 4j – Schedule of Reportable Transactions**

(a)	(b)	(c)	(d)	(g)	(h)	(i)
<u>Identity of Party Involved</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset</u>	<u>Net Gain or (Loss)</u>
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(B)	FIRST AM TREAS OB FD CL Z 31846V542		\$ 338,485	\$ 338,485	\$ 338,485	\$ -
(C)	FIRST AM INST PRIME OB FD CL Z 31846V625	\$ 978,311		\$ 978,311	\$ 978,311	
(D)	FIRST AM INST PRIME OB FD CL Z 31846V625		\$ 989,635	\$ 989,647	\$ 989,635	\$ (12)
	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS 60934N625	\$ 610,001		\$ 610,001	\$ 610,001	
	FEDERATED HERMES PRIME CASH OBLIGATIONS FUND CLASS WS 60934N625	\$ 161		\$ 161	\$ 161	

The above that represents more than a single transaction consists of the following:

	<u>Number of Transactions</u>	<u>Range of Transactions</u>
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