

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
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here.▶ ☒
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.▶ ☐

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	05/14/2026	MILLER KAPLAN ARASE LLP
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2023
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) 771 6a(2) 821 6b 566 6c 473 6d 1860 6e 189 6f 2049 6g(1) 6g(2) 0 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 6

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

1B

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025

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

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

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

1a Enter the valuation date: Month 08 Day 01 Year 2024	
b Assets	
(1) Current value of assets.....	1b(1) 114987897
(2) Actuarial value of assets for funding standard account	1b(2) 115921741
c (1) Accrued liability for plan using immediate gain methods	1c(1) 116664431
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a) 0
(b) Accrued liability under entry age normal method	1c(2)(b) 0
(c) Normal cost under entry age normal method	1c(2)(c) 0
(3) Accrued liability under unit credit cost method	1c(3) 116664431
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1) 0
(2) "RPA '94" information:	
(a) Current liability.....	1d(2)(a) 174094291
(b) Expected increase in current liability due to benefits accruing during the plan year.....	1d(2)(b) 5963494
(c) Expected release from "RPA '94" current liability for the plan year.....	1d(2)(c) 9207630
(3) Expected plan disbursements for the plan year.....	1d(3) 10062630

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

SIGN HERE	04/20/2026
Signature of actuary GREGORY J. PASTINO	Date 23-03916
Type or print name of actuary FOSTER & FOSTER, INC.	Most recent enrollment number 630-620-0200
Firm name 184 SHUMAN BLVD STE 305 NAPERVILLE, IL 60563	Telephone number (including area code)
Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	114987897
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	775	75822205
(2) For terminated vested participants	477	29992627
(3) For active participants:		
(a) Non-vested benefits		7370967
(b) Vested benefits		60908492
(c) Total active	771	68279459
(4) Total	2023	174094291
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	66.05 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/01/2025	3959150	0			
08/31/2025	351496	0			
Totals ►			3(b)	4310646	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total					3(d) 0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)).....	4a	99.4 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

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

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability			6a	3.76 %
			Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A		☐ Yes ☐ No ☒ N/A	
c Mortality table code for valuation purposes:				
(1) Males	6c(1)	A	A	
(2) Females	6c(2)	A	A	
d Valuation liability interest rate	6d	6.00 %	6.00 %	
e Salary scale	6e	% ☒ N/A		
f Withdrawal liability interest rate:				
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A		
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	6.00 %		
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	5.5 %		
h Estimated investment return on current value of assets for year ending on the valuation date	6h	9.5 %		
i Expense load included in normal cost reported in line 9b	6i	☐ N/A		
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%		
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b	6i(2)	855000		
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	1852998	179990
5	-6460326	-828067

8 Miscellaneous information:

a If a waiver of a funding deficiency has been approved for this plan year, enter the date (MM/DD/YYYY) of the ruling letter granting the approval	8a	
b Demographic, benefit, and contribution information		
(1) Is the plan required to provide a projection of expected benefit payments? (See instructions) If "Yes," see instructions for required attachment.	☒ Yes ☐ No	
(2) Is the plan required to provide a Schedule of Active Participant Data? (See instructions).	☒ Yes ☐ No	
(3) Is the plan required to provide a projection of employer contributions and withdrawal liability payments? (See instructions) If "Yes," attach a schedule.	☒ Yes ☐ No	
c Are any of the plan's amortization bases operating under an extension of time under section 412(e) (as in effect prior to 2008) or section 431(d) of the Code?	☐ Yes ☒ No	
d If line c is "Yes," provide the following additional information:		
(1) Was an extension granted automatic approval under section 431(d)(1) of the Code?	☐ Yes ☐ No	
(2) If line 8d(1) is "Yes," enter the number of years by which the amortization period was extended ..	8d(2)	
(3) Was an extension approved by the Internal Revenue Service under section 412(e) (as in effect prior to 2008) or 431(d)(2) of the Code?	☐ Yes ☐ No	
(4) If line 8d(3) is "Yes," enter number of years by which the amortization period was extended (not including the number of years in line (2))	8d(4)	
(5) If line 8d(3) is "Yes," enter the date of the ruling letter approving the extension	8d(5)	
(6) If line 8d(3) is "Yes," is the amortization base eligible for amortization using interest rates applicable under section 6621(b) of the Code for years beginning after 2007?	☐ Yes ☐ No	
e If box 5h is checked or the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(s).	8e	0

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date	9b	3595212

c Amortization charges as of valuation date:

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

(2) Funding waivers

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

	Outstanding balance	
9c(1)	39553683	7604877
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c.....**9d** 672005**e** Total charges. Add lines 9a through 9d.....**9e** 11872094**Credits to funding standard account:****f** Prior year credit balance, if any.....**9f** 15567429**g** Employer contributions. Total from column (b) of line 3.....**9g** 4310646**h** Amortization credits as of valuation date.....**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 1275328**j** Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL).....

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

(3) FFL credit

	Outstanding balance	
9h	23243564	3708460
9j(1)	22089526	
9j(2)	46306730	

9j(3) 0**k** (1) Waived funding deficiency

(2) Other credits

9k(1) 0**9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 24861863**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 12989769**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:

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

9o(1) 0

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

(a) Reconciliation outstanding balance as of valuation date

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

(3) Total as of valuation date

9o(2)(a) 0**9o(2)(b)** 0**9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.).....**10** 0**11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES, SIU PACIFIC DISTRICT PENSION PLAN	D Employer Identification Number (EIN) 94-6061923	

Part I	Service Provider Information (see instructions)
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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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--

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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)

DODGE AND COX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 68	NONE	165108	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FOSTER & FOSTER, INC.

59-1921114

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	52000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

US BANK

31-0841368

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

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

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

RVK, INC.

93-0910652

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 27 50	NONE	45434	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WITHUMSMITH+BROWN, PC

22-2027092

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	26317	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MFOW WELFARE FUND

94-1254186

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

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)

TRUCKER HUSS, APC

94-3216063

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	8188	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ZENITH AMERICAN SOLUTIONS

52-1590516

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	NONE	11791	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STEPHEN HORN INSURANCE SERVICES

94-3249244

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
53	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	15012	Yes ☐ No ☒

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

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

MCS SUPPLEMENTARY PENSION PLAN

51-6097856

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	11287	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DAN GAIPA

94-6061923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	106909	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MICHELLE CHANG

94-6061923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	101597	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

HAZEL YWAN

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	67701	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EDITH LEROUX

94-1441976

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	24624	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANNA MARIE ESPERSEN

94-6061923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	5153	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

DAU NAW

94-6061923

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	13528	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BAY AREA NETWORKING, INC.

94-3364970

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 50	NONE	7918	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SIU PACIFIC DIST. SUPP BENEFITS FD

94-1431246

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	125311	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
EDITH LEROUX 94-1441976	30 50	FORMER EMPLOYEE DID NOT PROVIDE AMOUNT OF INDIRECT COMPENSATION RECEIVED, IF ANY.
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

a Name:	WITHUMSMITH+BROWN, PC	b EIN:	22-2027092
c Position:	ACCOUNTANT		
d Address:	6101 BOLLINGER CANYON RD STE 400 SAN RAMON, CA 94583	e Telephone:	925-277-9100

Explanation: DUE TO A COMPETITIVE BID PROCESS, A DIFFERENT AUDITOR WAS SELECTED.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025					
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES, SIU PACIFIC DISTRICT PENSION PLAN				D Employer Identification Number (EIN) 94-6061923	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: THE COLLECTIVE DOUBLE CORE PLUS					
b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY					
c EIN-PN 90-6169542-010		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44851537	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or	

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES, SIU PACIFIC DISTRICT PENSION PLAN	D Employer Identification Number (EIN) 94-6061923	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	565599	567400
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	382440	351496
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	44732	50861
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3128619	5418451
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	27758852	28332066
(5) Partnership/joint venture interests	1c(5)	6538576	5877847
(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)	45134665	44851537
(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)	31525716	33251436
(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	67232	0
f Total assets (add all amounts in lines 1a through 1e)	1f	115146431	118701094
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	88014	94269
i Acquisition indebtedness	1i		
j Other liabilities	1j	70520	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	158534	94269
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	114987897	118606825

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)	4310646	
(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)		4310646
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	188633	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	77935	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		266568
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	536187	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	935045	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1471232
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	18280046	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	15521407	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		2758639
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-738874	
(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)		1876668
(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)		2312835
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		12257714

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7600933	
(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)		7600933
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)	362549	
(2) Contract administrator fees	2i(2)	18000	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	24472	
(5) Investment advisory and investment management fees	2i(5)	210543	
(6) Bank or trust company trustee/custodial fees	2i(6)	55636	
(7) Actuarial fees	2i(7)	52000	
(8) Legal fees	2i(8)	10803	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	1293	
(11) Other expenses	2i(11)	302557	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1037853
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8638786

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3618928
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: **MILLER KAPLAN ARASE LLP**

(2) EIN: **95-2036255**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 74851.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025		
A Name of plan SIU PACIFIC DISTRICT PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES, SIU PACIFIC DISTRICT PENSION PLAN		D Employer Identification Number (EIN) 94-6061923
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ 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 0
b Enter the amount contributed by the employer to the plan for this plan year		6b 0
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2024 v. 240311		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer PATRIOT CONTRACT SERVICES LLC

b EIN 91-1862242

c Dollar amount contributed by employer 1957189

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 10 Day 05 Year 2028

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

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

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

a Name of contributing employer MATSON NAVIGATION COMPANY, INC.

b EIN 81-3947813

c Dollar amount contributed by employer 1235060

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

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

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

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

a Name of contributing employer APL MARINE SERVICES, LTD

b EIN 20-1760878

c Dollar amount contributed by employer 1068560

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 09 Day 30 Year 2028

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

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

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

a Name of contributing employer SAILORS UNION OF THE PACIFIC

b EIN 94-0830150

c Dollar amount contributed by employer 26200

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

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

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

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

a Name of contributing employer MARINE FIREMEN'S UNION

b EIN 94-0740780

c Dollar amount contributed by employer 19640

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

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

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

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

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

b EIN 30-0162507

c Dollar amount contributed by employer 3980

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

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

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

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

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☒ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

59

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

67

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

72

- 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

b The corresponding number for the second preceding plan year.....

15b

- 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

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

0

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 24.1 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 0.0 %

High-Yield Debt: 0.0 % Real Assets: 5.0 % Cash or Cash Equivalents: 4.5 % Other: 66.4 %

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(2) Schedule of Active Participant Data	2024 This Form is Open to Public Inspection
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Name of Plan	SIU PACIFIC DISTRICT PENSION PLAN						
Plan Year Begin Date	08/01/2024	Plan Year End Date	07/31/2025	EIN	94-6061923	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	SIU PACIFIC DISTRICT PENSION PLAN						
Plan Year Begin Date	08/01/2024	Plan Year End Date	07/31/2025	EIN	94-6061923	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	SIU PACIFIC DISTRICT PENSION PLAN						
Plan Year Begin Date	08/01/2024	Plan Year End Date	07/31/2025	EIN	94-6061923	PN	001

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Accrued Monthly Benefit		Compensation	Accrued Monthly Benefit
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule MB, line 8b(3) Schedule of Projection of Employer Contributions and Withdrawal Liability Payments	2024 This Form is Open to Public Inspection
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Name of Plan	SIU PACIFIC DISTRICT PENSION PLAN						
Plan Year Begin Date	08/01/2024	Plan Year End Date	07/31/2025	EIN	94-6061923	PN	001

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total

[illegible]

SIU PACIFIC DISTRICT PENSION PLAN

FINANCIAL STATEMENTS

JULY 31, 2025 AND 2024



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
SIU Pacific District Pension Plan
San Francisco, California

Members of the Board:

Opinion

We have audited the accompanying financial statements of SIU Pacific District Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statement of net assets available for benefits as of July 31, 2025, the related statement of changes in net assets available for benefits for the year then ended, the statement of accumulated plan benefits as of August 1, 2024, the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of July 31, 2025, and the changes in its net assets available for benefits for the year then ended, and the accumulated plan benefits as of August 1, 2024, and the changes in its accumulated plan benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions,

including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

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

Other Matter

The financial statements of the Plan as of and for the year ended July 31, 2024, were audited by other auditors whose report dated April 30, 2025, expressed an unmodified opinion on those statements.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP

San Francisco, California

May 6, 2026

SIU PACIFIC DISTRICT PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>July 31, 2025</u>	<u>July 31, 2024</u>
ASSETS		
CASH	\$ 567,400	\$ 565,599
INVESTMENTS - AT FAIR VALUE		
Common Stock	28,332,066	27,758,852
Money Market Fund	5,418,451	3,128,619
Common/Collective Trust	44,851,537	45,134,665
Mutual Funds	33,251,436	31,525,716
Limited Partnership	5,877,847	6,538,576
	<u>117,731,337</u>	<u>114,086,428</u>
TOTAL INVESTMENTS		
	<u>117,731,337</u>	<u>114,086,428</u>
TOTAL CASH AND INVESTMENTS		
	<u>118,298,737</u>	<u>114,652,027</u>
RECEIVABLES		
Employer Contributions	351,496	382,440
Accrued Interest and Dividends	35,003	27,346
Other Receivables	15,858	17,386
	<u>402,357</u>	<u>427,172</u>
TOTAL RECEIVABLES		
	<u>402,357</u>	<u>427,172</u>
OTHER ASSETS		
Right-of-Use-Asset, Net	-	67,232
	<u>-</u>	<u>67,232</u>
TOTAL ASSETS		
	<u>118,701,094</u>	<u>115,146,431</u>
LIABILITIES		
Accounts Payable and Accrued Expenses	94,269	88,014
Lease Liability	-	70,520
	<u>94,269</u>	<u>158,534</u>
TOTAL LIABILITIES		
	<u>94,269</u>	<u>158,534</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 118,606,825</u>	<u>\$ 114,987,897</u>

SIU PACIFIC DISTRICT PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	August 1, 2024 to July 31, 2025	August 1, 2023 to July 31, 2024
ADDITIONS		
INVESTMENT INCOME		
Dividends and Interest	\$ 1,737,800	\$ 1,944,294
Net Appreciation of Investments	6,209,268	8,328,520
Less: Investment Fees	<u>(255,042)</u>	<u>(156,282)</u>
NET INVESTMENT INCOME	7,692,026	10,116,532
EMPLOYER CONTRIBUTIONS	<u>4,310,646</u>	<u>4,239,661</u>
TOTAL ADDITIONS	<u>12,002,672</u>	<u>14,356,193</u>
DEDUCTIONS		
BENEFITS PAID	7,600,933	7,442,405
ADMINISTRATIVE EXPENSES		
Salaries	274,196	328,047
Employee Benefits	88,353	94,582
Payroll Taxes	24,107	27,158
Insurance	76,890	70,757
PBGC Premiums	75,748	69,516
Rent	64,801	66,469
Actuary Fees	52,000	51,550
Accounting and Audit Fees	24,472	36,730
Building Maintenance	26,776	28,238
Legal Fees	10,803	13,858
Computer Expenses	19,710	11,619
Bank Charges	11,137	10,448
MFOW Administrative Fees	12,000	12,000
MCS Administrative Fees	6,000	6,000
Printing, Postage and Office Supplies	5,602	10,674
Meetings and Travel	1,917	2,489
Miscellaneous	<u>8,299</u>	<u>15,260</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>782,811</u>	<u>855,395</u>
TOTAL DEDUCTIONS	<u>8,383,744</u>	<u>8,297,800</u>
NET INCREASE FOR THE YEAR	3,618,928	6,058,393
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	<u>114,987,897</u>	<u>108,929,504</u>
END OF YEAR	<u><u>\$ 118,606,825</u></u>	<u><u>\$ 114,987,897</u></u>

SIU PACIFIC DISTRICT PENSION PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
AUGUST 1, 2024

ACTUARIAL PRESENT VALUE OF ACCUMULATED
PLAN BENEFITS

VESTED BENEFITS

Participants Currently Receiving Benefits	\$ 57,015,756
Participants Entitled to Deferred Benefits	18,615,760
Other Participants	<u>36,373,436</u>

TOTAL VESTED BENEFITS	112,004,952
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NON-VESTED BENEFITS	<u>4,659,479</u>
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TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u><u>\$ 116,664,431</u></u>
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SIU PACIFIC DISTRICT PENSION PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
AUGUST 1, 2023 TO AUGUST 1, 2024

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT AUGUST 1, 2023		\$ 113,343,371
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Additional Benefits Earned, Including Experience Gains and Losses	\$ 4,182,883	
Decrease in Discount Period	6,580,582	
Benefits Paid	<u>(7,442,405)</u>	
NET INCREASE		<u>3,321,060</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT AUGUST 1, 2024		<u>\$ 116,664,431</u>

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 1 - DESCRIPTION OF THE PLAN

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

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

The Plan documents include detailed rules for each situation. Participants should refer to the Plan agreement and any amendments regarding specific provisions of the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements are recorded on the accrual basis of accounting.

B. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

C. Employer Contributions

Employer contributions as reported are contributions made for man-days worked during the year at a fixed rate per man-day under the terms of the collective bargaining agreements. Employer contributions receivable is estimated based on contributions received subsequent to the end of the year. No allowance is provided for uncollectible accounts.

D. Payment of Benefits

Benefit payments to participants are recorded upon distribution.

E. Tax-Exempt Status

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

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Tax-Exempt Status (Continued)

of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken a tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

F. Risks and Uncertainties

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

Plan investments are exposed to various risks such as interest rate, market fluctuations and credit risk. Some estimated values may differ from values that would have been used had a ready market existed for the investment. Due to the level of risk associated with investments and the level of uncertainty with respect to the changes in the value of investments, it is reasonably possible that the changes in risks in the near term would materially affect the amounts reported in the financial statements.

G. Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by Foster & Foster Actuaries and Consultants and is the amount that results from applying actuarial assumptions to adjust accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions and methods used in the latest valuation as of August 1, 2024 were: (a) net investment return: 6.0% per annum, (b) life expectancy of healthy participants: RP-2000 Combined Adjusted Blue-Collar Table, increased 5% for males and decreased 10% for females, (c) life expectancy of disabled participants: UP-84 Table with ages set forward four years, (d) annual administrative expenses: \$855,000, (e) retirement age: 100% of participants retire at age 70.

Since the prior report, the plan's cost method was changed from Entry Age Normal to Unit Credit. This change resulted in a decrease in the plan's accrued liability of \$6,460,326, an increase in the plan's normal cost of \$182,664, and no change in the plan's present value of accrued benefits.

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

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Leases

The Plan categorizes leases with contractual terms longer than twelve months as either operating or finance. Finance leases are generally those leases that substantially utilize or pay for the entire asset over its estimated life. All other leases are categorized as operating leases. Leases with contractual terms of 12 months or less are not recorded on the statements of net assets available for benefits. The Plan had no finance leases during the years ended July 31, 2025 or 2024.

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

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

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

NOTE 3 - PLAN TERMINATION

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

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

NOTE 4 - FUNDING POLICY

The participating employers contribute such amounts as are specified in the collective bargaining agreements. The Plan's actuary has advised that the minimum funding requirements of ERISA were met as of August 1, 2024.

The Plan's funding policy is to contribute amounts sufficient to meet the minimum funding requirements set for by ERISA.

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 5 - RELATED PARTY TRANSACTIONS

SIU Pacific District Supplemental Benefits Fund, Inc. (the “Supplementary Benefits Fund”) pays common administrative and accounting services on behalf of the Plan, which the Plan reimburses on a basis approved by the trustees. The Plan’s share of common administrative expenses for the years ended July 31, 2025 and 2024, totaled \$503,570 and \$576,717, respectively. As of July 31, 2025 and 2024, \$46,850 and \$43,020, respectively, was due to the Supplemental Benefits Fund for services provided, as described above.

The Plan pays the Marine Cooks and Stewards Administrative Fund (the “MCS Fund”) and MFOW Welfare Plan for certain administrative services they provide to the Plan. For each of the years ended July 31, 2025 and 2024, the amount paid to the MCS Fund and MFOW Welfare Plan for administrative services totaled \$6,000 and \$12,000, respectively.

The Plan pays monthly pension checks, which include Medicare Part B premiums, as well as benefits for the supplementary pension plans for participants of MFOW Welfare Plan, MCS Fund, and SUP Welfare Plan (the “Welfare Plans”), and the supplementary pension plans. The Welfare Plans and the supplementary pension plans then reimburse the Plan for this expense. These items totaled approximately \$901,000 and \$926,000 for the years ended July 31, 2025 and 2024, respectively. At July 31, 2025 and 2024, \$3,184 and (\$10,534) was due from (to) the Welfare Plans and the supplementary pension plans, respectively, for these reimbursements.

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

NOTE 6 - MAJOR EMPLOYERS

The Plan has three employers whose contributions account for 100% of employer contributions for the years ended July 31, 2025 and 2024. In the event these employers suspend contributions, the Plan would retain the risk of current fixed administrative expenses until the appropriate adjustments were made.

NOTE 7 - INVESTMENT VALUATION AND INCOME RECOGNITION

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

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

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 7 - INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)

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.

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

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 July 31, 2025 and 2024.

Level 1 investments consist of mutual funds and common stock recorded at fair value based on quoted market prices. Level 2 investments consist of a money market fund recorded at cost which approximates fair value.

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

The following tables summarize the Plan's investments based on the inputs used to value them:

July 31, 2025			
	Level 1	Level 2	Total
Common Stock	\$ 28,332,066	\$ -	\$ 28,332,066
Money Market Fund	-	5,418,451	5,418,451
Mutual Funds	33,251,436	-	33,251,436
Total Assets in the Fair Value Hierarchy	<u>\$ 61,583,502</u>	<u>\$ 5,418,451</u>	67,001,953
Investments Measured at Net Asset Value ^A			<u>50,729,384</u>
			<u>\$ 117,731,337</u>
July 31, 2024			
	Level 1	Level 2	Total
Common Stock	\$ 27,758,852	\$ -	\$ 27,758,852
Money Market Fund	-	3,128,619	3,128,619
Mutual Funds	31,525,716	-	31,525,716
Total Assets in the Fair Value Hierarchy	<u>\$ 59,284,568</u>	<u>\$ 3,128,619</u>	62,413,187
Investments Measured at Net Asset Value ^A			<u>51,673,241</u>
			<u>\$ 114,086,428</u>

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 7 - INVESTMENT VALUATION AND INCOME RECOGNITION (Continued)

^A In accordance with ASC 820, investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation for the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The unfunded commitments and significant terms of redemption for the Plan's investments measured at net asset value are as follows:

	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	June 30, 2025	June 30, 2024			
UBS Trumbull Property Fund	\$ 5,877,847	\$ 6,538,576	\$ -	Quarterly	60 days
Doublin Core Plus Income Fund	44,851,537	45,134,665	-	Daily	30 days
	<u>\$ 50,729,384</u>	<u>\$ 51,673,241</u>			

The investment strategies for investments valued at net asset value are as follows:

UBS Trumbull is limited partnership with an investment objective to offer investors participation in an actively managed portfolio of equity real estate investments located in major markets that seek to provide attractive returns while limiting the downside risk through property type, geographic and economic diversification strategies, and moderate leverage. The fund's focus is to acquire and manage high-quality, well-leased properties located throughout the United States. The majority of investments are stable, primarily income-oriented properties. A small portion of the portfolio (generally ranging between 5% and 15% of the portfolio assets) is and will continue to be invested in "value-added" properties that are expected to provide higher returns with slightly higher risk than would be expected from core investments.

Purchases and sales of securities are recorded on the trade date basis. Dividends are recorded on the ex-dividend date and interest income is recorded on the accrual basis. Realized and unrealized gains and losses are computed using investments' costs for financial statement purposes.

NOTE 8 - LEASE OBLIGATION

The Plan, jointly with SIU Pacific District Supplemental Benefits Fund, Inc., and SIU Pacific District Seafarers' Medical Center Fund, entered into a lease for office space located at 730 Harrison Street, San Francisco, California, requiring monthly payments with increases effective August 1 of each year. Rent expense for the years ended July 31, 2025 and 2024 was \$64,801 and \$66,469, respectively. The lease expired on July 31, 2025, and was amended to extend through July 31, 2028. On August 1, 2025, the Plan recorded a right-of-use asset and lease liability of \$199,194 using an incremental borrowing rate of 4.23%. Future minimum lease payments under the amended operating lease are as follows:

<u>Years Ending July 31,</u>	<u>Amount</u>
2026	\$ 70,876
2027	70,876
2028	70,876
	<u>212,628</u>
Less: Imputed Interest	<u>(13,434)</u>
	<u>\$ 199,194</u>

SIU PACIFIC DISTRICT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
JULY 31, 2025 AND 2024

NOTE 9 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 6, 2026, the date on which the financial statements were available to be issued. Except for the event in Note 8, there were no material subsequent events that required recognition or additional disclosures in these financial statements.

SIU PACIFIC DISTRICT PENSION PLAN

FORM 5500

SCHEDULE H - LINE 4

E.I.N. 94-6061923; PLAN NO. 001

SUPPLEMENTAL SCHEDULES REQUIRED BY
THE DEPARTMENT OF LABOR



Independent Auditor's Report on Supplemental
Schedules Required by the Department of Labor

Board of Trustees
SIU Pacific District Pension Plan

Members of the Board:

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets (held at end of year) as of July 31, 2025 and reportable transactions for the year ended July 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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 schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Miller Kaplan Arase LLP
MILLER KAPLAN ARASE LLP

San Francisco, California

May 6, 2026

SIU PACIFIC DISTRICT PENSION PLAN

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 94-6061923; PLAN NO. 001

JULY 31, 2025

<u>No. of Shares</u>	<u>COMMON STOCK</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Fair Value</u>	<u>Cost</u>
	<i>See attached statement for details.</i>				
	<u>MONEY MARKET FUND</u>				
5,418,451	First Am Govt Ob Fd	N/A	Var.	<u>\$ 5,418,451</u>	<u>\$ 5,418,451</u>
	<u>COMMON/COLLECTIVE TRUST</u>				
3,593,873	Doubleline Core Plus Income Fund			<u>\$ 44,851,537</u>	<u>\$ 41,675,451</u>
	<u>MUTUAL FUNDS</u>				
1,047,491	DFA World Ex US Core Equity Instl			\$ 15,995,189	\$ 11,833,010
922,194	Pinebridge Dynamic Asset Allc Instl			11,296,883	9,940,525
681,849	PIMCO Inflation Res M A Instl			<u>5,959,364</u>	<u>5,804,815</u>
	<u>TOTALS - MUTUAL FUNDS</u>			<u>\$ 33,251,436</u>	<u>\$ 27,578,350</u>
	<u>LIMITED PARTNERSHIP</u>				
670	UBS Trumbull Property Fund			<u>\$ 5,877,847</u>	<u>\$ 7,141,269</u>

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SIU PACIFIC DISTRICT-DODGE & COX
ACCOUNT 6746113905

Page 7 of 54
Period from July 1, 2025 to July 31, 2025

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Domestic Common Stocks						
Air Products Chemicals Inc 009158106 Asset Minor Code 42	1,450.000	417,426.00 287.8800	386,961.56	30,464.44 8,439.00	396,252.57 21,173.43	2,595.50 2.49
Alnylam Pharmaceuticals Inc 02043Q107 Asset Minor Code 42	550.000	215,732.00 392.2400	47,095.47	168,636.53 24,359.41	130,603.00 85,129.00	.00 0.00
Alphabet Inc Cl C 02079K107 Asset Minor Code 42	1,800.000	347,148.00 192.8600	63,284.17	283,863.83 27,846.00	311,670.00 35,478.00	.00 0.44
Alphabet Inc Cl A 02079K305 Asset Minor Code 42	2,600.000	498,940.00 191.9000	217,487.32	281,452.68 39,832.00	447,852.00 51,088.00	.00 0.44
Amazon Com Inc 023135106 Asset Minor Code 42	3,050.000	714,035.50 234.1100	369,955.15	344,080.35 42,977.05	581,930.95	.00
American Elec Pwr Co Inc Com 025537101 Asset Minor Code 42	1,600.000	181,024.00 113.1400	133,902.00	47,122.00 15,008.00	156,992.00 24,032.00	.00 3.29

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SIU PACIFIC DISTRICT-DODGE & COX
ACCOUNT 6746113905

Page 8 of 54
Period from July 1, 2025 to July 31, 2025

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Archer Daniels Midland Co 039483102 Asset Minor Code 42	1,200.000	65,016.00 54.1800	56,036.35	8,979.65 1,680.00	56,036.35 8,979.65	.00 3.77
Avantor Inc 05352A100 Asset Minor Code 42	18,700.000	251,328.00 13.4400	369,802.10	- 118,474.10 - 374.00	446,195.40	.00
Baker Hughes Company 05722G100 Asset Minor Code 42	8,200.000	369,410.00 45.0500	223,972.08	145,437.92 55,022.00	317,504.00 51,906.00	.00 2.04
Bank Of America Corp 060505104 Asset Minor Code 42	3,000.000	141,810.00 47.2700	71,567.25	70,242.75 - 7,189.27	120,930.00 20,880.00	.00 2.37
Bank Of New York Mellon Corp 064058100 Asset Minor Code 42	7,100.000	720,295.00 101.4500	227,581.80	492,713.20 61,602.75	461,997.00 258,298.00	3,763.00 2.09
Baxter International Inc 071813109 Asset Minor Code 42	8,500.000	184,960.00 21.7600	304,572.06	- 119,612.06 - 72,420.00	300,833.87 - 115,873.87	.00 3.13
Biomarin Pharmaceutical Inc 09061G101 Asset Minor Code 42	2,200.000	127,270.00 57.8500	166,820.76	- 39,550.76 6,336.00	185,526.00 - 58,256.00	.00 0.00
Booking Holdings Inc 09857L108 Asset Minor Code 42	90.000	495,365.40 5,504.0600	141,587.38	353,778.02 - 46,746.43	334,350.90 161,014.50	.00 0.68
Bristol Myers Squibb Co 110122108 Asset Minor Code 42	1,500.000	64,965.00 43.3100	81,931.99	- 16,966.99 - 4,470.00	71,340.00 - 6,375.00	930.00 5.73
The Cigna Group 125523100 Asset Minor Code 42	1,525.000	407,754.50 267.3800	334,323.01	73,431.49 - 96,380.00	528,524.34 - 120,769.84	.00 2.26

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Cvs Health Corp 126650100 Asset Minor Code 42	12,100.000	751,410.00 62.1000	792,766.76	- 41,356.76 - 83,248.00	722,331.99 29,078.01	8,046.50 4.28
Capital One Finl Corp 14040H105 Asset Minor Code 42	2,300.000	494,500.00 215.0000	132,687.34	361,812.66 - 10,354.98	348,220.00 146,280.00	.00 1.12
Carrier Global Corporation Com 14448C104 Asset Minor Code 42	2,700.000	185,274.00 68.6200	51,312.36	133,961.64 - 12,339.00	183,897.00 1,377.00	607.50 1.31
Celanese Corp Del Com 150870103 Asset Minor Code 42	2,550.000	133,186.50 52.2300	174,034.89	- 40,848.39 - 7,905.00	263,553.86 - 130,367.36	76.50 0.23
Charter Communications Inc New 16119P108 Asset Minor Code 42	1,850.000	498,316.00 269.3600	616,175.43	- 117,859.43 - 257,982.50	702,482.00 - 204,166.00	.00 0.00
Cognizant Tech Solutions CI A 192446102 Asset Minor Code 42	3,200.000	229,632.00 71.7600	197,564.26	32,067.74 - 20,064.00	242,176.00 - 12,544.00	.00 1.73
Comcast Corp Class A 20030N101 Asset Minor Code 42	18,900.000	628,047.00 33.2300	564,756.08	63,290.92 - 46,605.86	745,494.97 - 117,447.97	.00 3.97
Conocophillips 20825C104 Asset Minor Code 42	2,000.000	190,680.00 95.3400	88,618.02	102,061.98 11,200.00	222,400.00	.00
Dominion Energy Inc 25746U109 Asset Minor Code 42	4,200.000	245,490.00 58.4500	222,952.87	22,537.13 8,106.00	224,532.00 20,958.00	.00 4.57
Echostar Corp A 278768106 Asset Minor Code 42	2,807.000	91,480.13 32.5900	252,854.08	- 161,373.95 13,726.23	56,364.56 35,115.57	.00 0.00

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Elanco Animal Health Inc 28414H103 Asset Minor Code 42	14,000.000	191,520.00 13.6800	308,568.03	- 117,048.03 - 8,400.00	182,560.00 8,960.00	.00 0.00
Meta Platforms Inc 30303M102 Asset Minor Code 42	700.000	541,408.00 773.4400	200,280.53	341,127.47 13,445.63	337,124.65 204,283.35	.00 0.27
Fed Ex Corp 31428X106 Asset Minor Code 42	2,600.000	581,074.00 223.4900	423,569.92	157,504.08 - 9,805.51	755,621.59	.00
Fidelity National Info Serv 31620M106 Asset Minor Code 42	6,100.000	484,401.00 79.4100	447,031.22	37,369.78 - 12,248.11	470,543.11 13,857.89	.00 2.01
Fiserv Inc 337738108 Asset Minor Code 42	6,300.000	875,322.00 138.9400	710,574.99	164,747.01 - 172,637.45	1,002,789.26	.00
Fortive Corp Wi 34959J108 Asset Minor Code 42	7,200.000	345,096.00 47.9300	393,729.59	- 48,633.59 69,431.13	494,552.13 - 149,456.13	.00 0.67
Fox Corp Cl A 35137L105 Asset Minor Code 42	2,200.000	122,672.00 55.7600	70,478.84	52,193.16 - 616.00	83,688.00	.00
Fox Corp Class B 35137L204 Asset Minor Code 42	2,000.000	102,280.00 51.1400	67,296.19	34,983.81 - 980.00	70,860.00 31,420.00	.00 1.10
Ge Healthcare Technologies Inc 36266G107 Asset Minor Code 42	3,900.000	278,148.00 71.3200	239,265.38	38,882.62 - 10,725.00	301,981.51 - 23,833.51	136.50 0.20
Gaming & Leisure Prope W I 36467J108 Asset Minor Code 42	2,300.000	104,834.00 45.5800	110,740.81	- 5,906.81 - 2,530.00	115,659.76 - 10,825.76	.00 6.85
The Gap Inc 364760108 Asset Minor Code 42	1,000.000	19,460.00 19.4600	19,131.51	328.49 - 2,350.00	23,480.00	.00

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Ge Aerospace 369604301 Asset Minor Code 42	1,750.000	474,390.00 271.0800	85,392.87	388,997.13 23,957.50	297,850.00	.00
Gilead Sciences Inc 375558103 Asset Minor Code 42	5,800.000	651,282.00 112.2900	393,906.19	257,375.81 8,236.00	441,148.00 210,134.00	.00 2.81
Goldman Sachs Group Inc 38141G104 Asset Minor Code 42	400.000	289,436.00 723.5900	60,669.45	228,766.55 - 118,781.17	203,612.00 85,824.00	.00 2.21
Hp Inc 40434L105 Asset Minor Code 42	6,500.000	161,200.00 24.8000	107,055.65	54,144.35 2,210.00	228,193.55	.00
Humana Inc 444859102 Asset Minor Code 42	1,900.000	474,753.00 249.8700	560,985.40	- 86,232.40 10,241.00	572,198.55	.00
Incyte Corp 45337C102 Asset Minor Code 42	2,600.000	194,714.00 74.8900	200,446.77	- 5,732.77 17,654.00	169,182.00	.00
Intl Flavors Fragrances 459506101 Asset Minor Code 42	4,200.000	298,326.00 71.0300	315,723.15	- 17,397.15 - 11,590.03	407,732.40 - 109,406.40	.00 2.25
Lpl Financial Holdings Inc 50212V100 Asset Minor Code 42	400.000	158,292.00 395.7300	104,649.04	53,642.96 8,304.00	104,649.04 53,642.96	.00 0.30
Metlife Inc 59156R108 Asset Minor Code 42	9,800.000	744,310.00 75.9500	384,988.26	359,321.74 - 43,806.00	753,130.00	.00
Microsoft Corp Com 594918104 Asset Minor Code 42	1,550.000	826,925.00 533.5000	182,050.40	644,874.60 17,943.69	640,270.36 186,654.64	.00 0.62
Microchip Technology Inc 595017104 Asset Minor Code 42	1,000.000	67,590.00 67.5900	37,410.72	30,179.28 - 2,780.00	37,410.72 30,179.28	.00 2.69

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Molson Coors Beverage Company 60871R209 Asset Minor Code 42	2,800.000	136,416.00 48.7200	145,791.03	- 9,375.03 1,508.02	147,003.90 - 10,587.90	.00 3.86
Neurocrine Biosciences Inc 64125C109 Asset Minor Code 42	1,000.000	128,230.00 128.2300	123,005.43	5,224.57 2,540.00	132,955.39 - 4,725.39	.00 0.00
News Corp New Cl A W 65249B109 Asset Minor Code 42	2,600.000	76,232.00 29.3200	37,125.81	39,106.19 - 1,040.00	72,037.99 4,194.01	.00 0.68
Norfolk Southn Corp Com 655844108 Asset Minor Code 42	2,100.000	583,800.00 278.0000	448,643.28	135,156.72 46,263.00	524,076.00 59,724.00	.00 1.94
Occidental Petroleum Corporation 674599105 Asset Minor Code 42	14,250.000	626,145.00 43.9400	576,764.43	49,380.57 27,502.50	738,245.00 - 112,100.00	.00 2.18
Ralliant Corp Com 750940108 Asset Minor Code 42	1,866.000	85,313.52 45.7200	100,786.54	- 15,473.02 - 13,546.48	98,860.68 - 13,547.16	.00 0.00
Rtx Corporation 75513E101 Asset Minor Code 42	7,900.000	1,244,803.00 157.5700	555,131.28	689,671.72 83,669.98	928,171.00 316,632.00	.00 1.73
Regeneron Pharmaceuticals Com 75886F107 Asset Minor Code 42	700.000	381,822.00 545.4600	403,804.79	- 21,982.79 12,635.82	579,585.20 - 197,763.20	.00 0.65
SBA Communications Corp 78410G104 Asset Minor Code 42	1,350.000	303,372.00 224.7200	288,079.29	15,292.71 - 13,662.00	289,547.47 13,824.53	.00 1.98
Schwab Charles Corp Com 808513105 Asset Minor Code 42	14,600.000	1,426,858.00 97.7300	460,558.56	966,299.44 94,754.00	951,774.00 475,084.00	.00 1.11

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
State Str Corp 857477103 Asset Minor Code 42	1,500.000	167,625.00 111.7500	87,768.49	79,856.51 8,115.00	127,455.00	.00
Sun Communities Inc 866674104 Asset Minor Code 42	2,700.000	334,881.00 124.0300	343,149.32	- 8,268.32 - 6,642.00	340,837.04 - 5,956.04	.00 3.35
T Mobile US Inc 872590104 Asset Minor Code 42	750.000	178,807.50 238.4100	89,556.94	89,250.56 112.50	136,710.00 42,097.50	.00 1.48
Teledyne Technologies Inc Com 879360105 Asset Minor Code 42	300.000	165,306.00 551.0200	147,209.40	18,096.60 11,613.00	147,209.40 18,096.60	.00 0.00
Unitedhealth Group Inc Com 91324P102 Asset Minor Code 42	1,600.000	399,296.00 249.5600	404,305.19	- 5,009.19 - 98,519.76	661,089.13 - 261,793.13	.00 3.54
V F Corp Com 918204108 Asset Minor Code 42	6,500.000	76,180.00 11.7200	118,844.39	- 42,664.39 - 195.00	110,240.00	.00
Wells Fargo Co New Com 949746101 Asset Minor Code 42	9,300.000	749,859.00 80.6300	338,976.16	410,882.84 4,743.00	551,862.00 197,997.00	.00 2.23
Zimmer Biomet Holdings Inc Com 98956P102 Asset Minor Code 42	3,800.000	348,270.00 91.6500	427,984.64	- 79,714.64 1,306.22	411,080.66 - 62,810.66	.00 1.05
Total Domestic Common Stocks	275,488.000	24,051,144.05	16,812,032.42	7,239,111.63 - 414,613.12	23,202,967.25 848,176.80	16,155.50 1.69
Foreign Stocks						
Johnson Ctls Intl Plc Shs G51502105 Asset Minor Code 53	9,400.000	987,000.00 105.0000	394,189.64	592,810.36 - 50,407.46	672,476.00 314,524.00	.00 1.41

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ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Medtronic Plc Shs G5960L103 Asset Minor Code 53	1,400.000	126,336.00 90.2400	121,740.81	4,595.19 4,298.00	112,548.12 13,787.88	.00 3.15
Te Connectivity Plc Ord Shs G87052109 Asset Minor Code 53	2,250.000	462,937.50 205.7500	140,171.63	322,765.87 72,792.85	332,022.78 130,914.72	.00 1.38
Willis Towers Watson Plc Ltd Shs G96629103 Asset Minor Code 53	400.000	126,324.00 315.8100	119,502.03	6,821.97 3,724.00	119,502.03 6,821.97	.00 1.17
Lyondellbasell Industries N V Shs A N53745100 Asset Minor Code 53	2,800.000	162,204.00 57.9300	218,624.58	- 56,420.58 196.00	275,598.54 - 113,394.54	.00 9.46
Aegon Ltd Amer Reg G D R 0076CA104 Asset Minor Code 53	18,700.000	132,770.00 7.1000	146,218.99	- 13,448.99 - 2,618.00	120,615.00 12,155.00	.00 4.75
Anheuser Busch Inbev Nv A D R 03524A108 Asset Minor Code 53	6,900.000	397,923.00 57.6700	389,278.27	8,644.73 - 81,166.15	400,504.44 - 2,581.44	.00 1.45
Gsk Plc Sponsored A D R 37733W204 Asset Minor Code 53	14,600.000	542,390.00 37.1500	537,089.14	5,300.86 - 18,250.00	558,805.84 - 16,415.84	.00 4.35
Haleon Plc Spon Ads A D R 405552100 Asset Minor Code 53	29,600.000	279,128.00 9.4300	210,388.69	68,739.31 - 27,824.00	270,840.00 8,288.00	.00 1.91
Novartis Ag A D R 66987V109 Asset Minor Code 53	2,100.000	238,854.00 113.7400	134,666.86	104,187.14 - 15,267.00	234,108.00 4,746.00	.00 2.97
Roche Holdings Ltd Spon A D R 771195104 Asset Minor Code 53	4,900.000	190,659.00 38.9100	186,852.06	3,806.94 - 9,065.00	198,499.00 - 7,840.00	.00 2.24

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DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Sanofi A D R 80105N105 Asset Minor Code 53	13,900.000	634,396.00 45.6400	632,689.12	1,706.88 - 37,113.00	720,159.00	.00
Total Foreign Stocks	106,950.000	4,280,921.50	3,231,411.82	1,049,509.68 - 160,699.76	4,015,678.75 265,242.75	.00 2.70

SIU PACIFIC DISTRICT PENSION PLAN

FORM 5500

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

E.I.N. 94-6061923; PLAN NO. 001

AUGUST 1, 2024 TO JULY 31, 2025

<u>Description of Asset</u>	<u>Transaction</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Net Gain or (Loss)</u>
First Am Govt Ob Fd	Purchases	\$ 10,488,275	\$ -	\$ 10,488,275	\$ -
	Sales	-	8,198,443	8,198,443	-

Schedule MB, Line 8b(2)– Schedule of Active Participant Data**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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	Years of Service									
	<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Attained Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	22	1	0	0	0	0	0	0	0
25 to 29	0	28	10	0	0	0	0	0	0	0
30 to 34	1	44	29	6	0	0	0	0	0	0
35 to 39	0	25	28	10	1	0	0	0	0	0
40 to 44	0	24	34	18	4	1	0	0	0	0
45 to 49	0	17	31	11	5	7	0	1	0	0
50 to 54	0	31	31	19	8	5	7	3	0	0
55 to 59	0	26	31	31	9	7	4	4	0	0
60 to 64	0	16	30	26	12	11	14	5	3	1
65 to 69	0	8	14	14	10	6	3	1	1	1
70 & up	0	2	2	4	4	5	2	1	0	1

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

Plan Name: SIU Pacific District Pension Plan

EIN: 94-6061923

PN: 001

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Interest Rates:

Funding:

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

Current Liability:

3.76% per year, compounded annually.

Mortality:

Healthy:

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

Disabled:

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

Rates of Washout and Dropout:

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

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

Schedule MB, Line 6– Statement of Actuarial Assumptions/Methods**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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Retirement:

Retirement Rates vary by age as follows:

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

Disability:

Disability Rates vary by age as follows:

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

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

Expenses:

Each year, the Normal Cost is loaded by an amount approximately equal to the administrative expenses paid from the trust during the prior year. For 2024, this load is \$855,000.

Form of Payment:

Participants are assumed to elect the normal form.

Marital Status:

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

Dependents of Active Members:

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

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

Plan Name: SIU Pacific District Pension Plan

EIN: 94-6061923

PN: 001

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Reciprocity:

None assumed.

Actuarial Value of Assets:

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

Actuarial Valuation Method:

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

- (1) Normal contributions. The present value of benefits expected to be earned during the year following the valuation date by current active participants in the plan.
- (2) Supplemental Contribution (or Unfunded Accrued Liability Payment). The dollar amount each year required to liquidate the Unfunded Accrued Liability to fund that portion of the value of future benefits for current members which is not funded by current assets and future Normal Contributions. It arises from prior benefit improvements and prior experience.

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
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Part I Annual Report Identification Information	
For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025	
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.)
B This return/report is:	☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here	▶ ☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here	▶ ☐

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

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

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

SIGN HERE		05/07/2026	Matt Henning
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		5/11/2026	Danny Defanti
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 94-6061923 3c Administrator's telephone number 415-764-4990
--	--

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 2023
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 771
a(2) Total number of active participants at the end of the plan year	6a(2) 821
b Retired or separated participants receiving benefits	6b 566
c Other retired or separated participants entitled to future benefits.	6c 473
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d 1860
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 189
f Total. Add lines 6d and 6e.	6f 2049
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1) 0
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2) 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 6

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ 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 _____

SIU PACIFIC DISTRICT PENSION PLAN

FORM 5500

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

E.I.N. 94-6061923; PLAN NO. 001

AUGUST 1, 2024 TO JULY 31, 2025

<u>Description of Asset</u>	<u>Transaction</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Net Gain or (Loss)</u>
First Am Govt Ob Fd	Purchases	\$ 10,488,275	\$ -	\$ 10,488,275	\$ -
	Sales	-	8,198,443	8,198,443	-

**SCHEDULE MB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Multiemployer Defined Benefit Plan and Certain
Money Purchase Plan Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024**This Form is Open to Public
Inspection**

For calendar plan year 2024 or fiscal plan year beginning 08/01/2024 and ending 07/31/2025

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

A Name of plan SIU PACIFIC DISTRICT PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES OF SIU PACIFIC DISTRICT PENSION		D Employer Identification Number (EIN) 94-6061923
E Type of plan: (1) ☒ Multiemployer Defined Benefit (2) ☐ Money Purchase (see instructions)		
1a Enter the valuation date: Month 08 Day 01 Year 2024		
b Assets		
(1) Current value of assets	1b(1)	114,987,897
(2) Actuarial value of assets for funding standard account.....	1b(2)	115,921,741
c (1) Accrued liability for plan using immediate gain methods	1c(1)	116,664,431
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	1c(2)(a)	0
(b) Accrued liability under entry age normal method.....	1c(2)(b)	0
(c) Normal cost under entry age normal method	1c(2)(c)	0
(3) Accrued liability under unit credit cost method.....	1c(3)	116,664,431
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)	0
(2) "RPA '94" information:		
(a) Current liability	1d(2)(a)	174,094,291
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b)	5,963,494
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c)	9,207,630
(3) Expected plan disbursements for the plan year.....	1d(3)	10,062,630

Statement by Enrolled Actuary

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

**SIGN
HERE**

GREGORY J. PASTINO

Signature of actuary

GREGORY J. PASTINO

Type or print name of actuary

FOSTER & FOSTER, INC.

Firm name

184 SHUMAN BOULEVARD SUITE 305
NAPERVILLE IL 60563

Address of the firm

4/20/2026

Date

2603916

Most recent enrollment number

630-620-0200

Telephone number (including area code)

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

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

Schedule MB (Form 5500) 2024
v. 240311

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	114,987,897
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	775	75,822,205
(2) For terminated vested participants	477	29,992,627
(3) For active participants:		
(a) Non-vested benefits		7,370,967
(b) Vested benefits		60,908,492
(c) Total active	771	68,279,459
(4) Total	2,023	174,094,291
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	66.05 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/01/2025	3,959,150				
08/31/2025	351,496				
Totals ▶			3(b)	4,310,646	3(c)
					0

(d) Total withdrawal liability amounts included in line 3(b) total	3(d)	0
--	-------------	---

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	99.4 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? ☐ Yes ☐ No		
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? ☐ Yes ☐ No		
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here ☐ • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."	4f	

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

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

j If box h is checked, enter period of use of shortfall method	5j	
---	-----------	--

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

6 Checklist of certain actuarial assumptions:

- a** Interest rate for "RPA '94" current liability **6a** 3.76 %
- | | Pre-retirement | Post-retirement |
|--|---|--|
| b Rates specified in insurance or annuity contracts | ☐ Yes ☐ No ☒ N/A | ☐ Yes ☐ No ☒ N/A |
| c Mortality table code for valuation purposes: | | |
| (1) Males | 6c(1) A | A |
| (2) Females | 6c(2) A | A |
| d Valuation liability interest rate | 6d 6.00 % | 6.00 % |
| e Salary scale | 6e % N/A | |
| f Withdrawal liability interest rate: | | |
| (1) Type of interest rate | 6f(1) ☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A | |
| (2) If "Single rate" is checked in (1), enter applicable single rate | 6f(2) 6.00 % | |
| g Estimated investment return on actuarial value of assets for year ending on the valuation date | 6g 5.5 % | |
| h Estimated investment return on current value of assets for year ending on the valuation date | 6h 9.5 % | |
| i Expense load included in normal cost reported in line 9b | 6i ☐ N/A | |
| (1) If expense load is described as a percentage of normal cost, enter the assumed percentage | 6i(1) % | |
| (2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b | 6i(2) 855,000 | |
| (3) If neither (1) nor (2) describes the expense load, check the box | 6i(3) ☐ | |

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	1,852,998	179,990
5	-6,460,326	-828,067

8 Miscellaneous information:

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

e If box 5h is checked or the plan received an amortization extension for this plan year under Code section 431(d), enter the difference between the amount necessary to satisfy the plan's minimum funding standard for this plan year and the amount that would have been necessary without using the shortfall method or extending the amortization period(s).	8e	
--	-----------	--

9 Funding standard account statement for this plan year:		
Charges to funding standard account:		
a Prior year funding deficiency, if any.....	9a	0
b Employer's normal cost for plan year as of valuation date	9b	3,595,212
c Amortization charges as of valuation date:		
	Outstanding balance	
(1) All bases except funding waivers and certain bases for which the amortization period has been extended	9c(1)	39,553,683 7,604,877
(2) Funding waivers	9c(2)	0 0
(3) Certain bases for which the amortization period has been extended	9c(3)	0 0
d Interest as applicable on lines 9a, 9b, and 9c	9d	672,005
e Total charges. Add lines 9a through 9d	9e	11,872,094
Credits to funding standard account:		
f Prior year credit balance, if any	9f	15,567,429
g Employer contributions. Total from column (b) of line 3	9g	4,310,646
	Outstanding balance	
h Amortization credits as of valuation date	9h	23,243,564 3,708,460
i Interest as applicable to end of plan year on lines 9f, 9g, and 9h	9i	1,275,328
j Full funding limitation (FFL) and credits:		
(1) ERISA FFL (accrued liability FFL)	9j(1)	22,089,526
(2) "RPA '94" override (90% current liability FFL)	9j(2)	46,306,730
(3) FFL credit	9j(3)	0
k (1) Waived funding deficiency	9k(1)	0
(2) Other credits	9k(2)	0
l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)	9l	24,861,863
m Credit balance: If line 9l is greater than line 9e, enter the difference	9m	12,989,769
n Funding deficiency: If line 9e is greater than line 9l, enter the difference	9n	
o Current year's accumulated reconciliation account:		
(1) Due to waived funding deficiency accumulated prior to the current plan year	9o(1)	0
(2) Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:		
(a) Reconciliation outstanding balance as of valuation date	9o(2)(a)	0
(b) Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))	9o(2)(b)	0
(3) Total as of valuation date	9o(3)	0
10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)	10	
11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions		☒ Yes ☐ No

Schedule MB, Line 8b(1)– Schedule of Projection of Expected Benefit Payments**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

Page 1 of 1

Plan Year	Funding Projected Benefit Payments			
	Active Participants	Terminated Vested Participants	Retired Participants & Beneficiaries Receiving Payments	Total
2024	1,133,338	697,498	7,307,535	9,138,371
2025	1,518,217	893,028	6,906,769	9,318,014
2026	1,894,446	1,052,367	6,518,357	9,465,170
2027	2,189,460	1,235,089	6,139,951	9,564,500
2028	2,465,996	1,270,115	5,770,213	9,506,324
2029	2,665,721	1,343,374	5,408,513	9,417,608
2030	2,839,275	1,359,327	5,054,651	9,253,253
2031	2,982,117	1,376,430	4,708,779	9,067,326
2032	3,119,177	1,373,757	4,371,258	8,864,192
2033	3,229,000	1,411,911	4,042,659	8,683,570
2034	3,345,731	1,427,759	3,723,644	8,497,134
2035	3,406,170	1,434,433	3,414,939	8,255,542
2036	3,452,173	1,415,467	3,117,357	7,984,997
2037	3,468,444	1,404,783	2,831,736	7,704,963
2038	3,462,249	1,424,161	2,558,925	7,445,335
2039	3,446,828	1,410,344	2,299,710	7,156,882
2040	3,417,739	1,386,992	2,054,726	6,859,457
2041	3,363,993	1,394,977	1,824,528	6,583,498
2042	3,306,952	1,360,143	1,609,620	6,276,715
2043	3,231,298	1,326,500	1,410,410	5,968,208
2044	3,130,819	1,297,708	1,227,239	5,655,766
2045	3,051,900	1,265,896	1,060,251	5,378,047
2046	2,940,571	1,220,872	909,350	5,070,793
2047	2,845,053	1,167,457	774,265	4,786,775
2048	2,715,958	1,129,222	654,552	4,499,732
2049	2,596,348	1,073,880	549,506	4,219,734
2050	2,484,253	1,025,703	458,255	3,968,211
2051	2,357,953	979,377	379,821	3,717,151
2052	2,230,457	934,227	313,103	3,477,787
2053	2,108,923	893,516	256,956	3,259,395
2054	2,003,756	841,865	210,160	3,055,781
2055	1,906,351	795,217	171,456	2,873,024
2056	1,799,454	763,472	139,677	2,702,603
2057	1,709,365	722,012	113,743	2,545,120
2058	1,607,230	673,919	92,667	2,373,816
2059	1,511,276	636,030	75,620	2,222,926
2060	1,402,923	595,538	61,855	2,060,316
2061	1,305,904	545,098	50,720	1,901,722
2062	1,211,916	502,011	41,691	1,755,618
2063	1,121,690	464,588	34,334	1,620,612
2064	1,037,080	421,965	28,313	1,487,358
2065	955,644	381,862	23,368	1,360,874
2066	872,949	344,244	19,285	1,236,478
2067	795,844	309,075	15,900	1,120,819
2068	721,711	276,311	13,085	1,011,107
2069	650,615	245,888	10,737	907,240
2070	584,263	217,754	8,775	810,792
2071	522,234	191,854	7,141	721,229
2072	464,697	168,109	5,782	638,588
2073	411,457	146,437	4,654	562,548

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

Plan Name: SIU Pacific District Pension Plan

EIN: 94-6061923

PN: 001

Page 1 of 1

Plan Year Begin Date	Employer Contributions	Withdrawal Liability Payments	Total
7/1/2024	\$ 4,000,000	\$ 0	\$ 4,000,000
7/1/2025	4,000,000	0	4,000,000
7/1/2026	4,000,000	0	4,000,000
7/1/2027	4,000,000	0	4,000,000
7/1/2028	4,000,000	0	4,000,000
7/1/2029	4,000,000	0	4,000,000
7/1/2030	4,000,000	0	4,000,000
7/1/2031	4,000,000	0	4,000,000
7/1/2032	4,000,000	0	4,000,000
7/1/2033	\$ 4,000,000	\$ 0	\$ 4,000,000

Schedule MB, Other Attachment- Weighted Average Retirement Age**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

Page 1 of 1

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	331.5403	0.0340	11.2574	619.1548
56	329.6618	0.0000	0.0000	0.0000
57	343.4362	0.0000	0.0000	0.0000
58	351.2921	0.0000	0.0000	0.0000
59	364.0010	0.0000	0.0000	0.0000
60	381.0118	0.0350	13.3506	801.0363
61	378.8984	0.0352	13.3299	813.1252
62	372.4290	0.0506	18.8518	1,168.8138
63	360.1720	0.0759	27.3253	1,721.4932
64	339.3687	0.0722	24.5111	1,568.7130
65	316.7394	0.3914	123.9824	8,058.8545
66	202.6400	0.1478	29.9509	1,976.7593
67	180.9877	0.1484	26.8561	1,799.3574
68	162.4492	0.0982	15.9488	1,084.5165
69	153.8407	0.0974	14.9901	1,034.3178
70	139.0315	0.9789	136.0965	9,526.7572
71	7.8637	0.6358	5.0000	355.0000
72	4.7872	0.7911	3.7872	272.6797
73	4.9792	0.8033	4.0000	292.0000
74	3.9567	0.7473	2.9567	218.7967
75	3.9590	1.0000	3.9590	296.9246
76	1.0000	1.0000	1.0000	76.0000
77	0.0000	1.0000	0.0000	0.0000
78	1.0000	1.0000	1.0000	78.0000
79	0.0000	1.0000	0.0000	0.0000
80	0.0000	1.0000	0.0000	0.0000
81	0.0000	1.0000	0.0000	0.0000
82	0.0000	1.0000	0.0000	0.0000
83	0.0000	1.0000	0.0000	0.0000
84	0.0000	1.0000	0.0000	0.0000
85	1.0000	1.0000	1.0000	85.0000
Total			479.1538	31,847.3000
Average				66.47

Schedule MB, Line 6– Summary of Plan Provisions**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

Page 1 of 9

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

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

Schedule MB, Line 6– Summary of Plan Provisions**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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

*Effective July 1, 2023.

Schedule MB, Line 6– Summary of Plan Provisions**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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

*Effective July 1, 2023.

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

Schedule MB, Line 6– Summary of Plan Provisions

Plan Name: SIU Pacific District Pension Plan

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XIII--Retirees 7/1/15:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XIV--Retirees 7/1/18:	3.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XV--Retirees 7/1/20:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVI--Retirees 7/1/21:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.
XVII--Retirees 7/1/22:	2.00% increase if payments commenced at or after age 55 and payee had 20 or more years of qualifying time.

Schedule MB, Line 6– Summary of Plan Provisions**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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Footnotes regarding Eligibility Requirement for Benefits:

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

1/1/23 and later:	\$80.10	1/1/06 to 12/31/06:	\$36.33
1/1/22 to 12/31/22:	\$79.35	1/1/05 to 12/31/05:	\$32.73
1/1/21 to 12/31/21:	\$75.60	1/1/99 to 12/31/01:	\$29.10
1/1/20 to 12/31/20:	\$73.95	1/1/98 to 12/31/98:	\$23.40
1/1/18 to 12/31/19:	\$71.25	1/1/97 to 12/31/97:	\$20.10
1/1/15 to 12/31/17:	\$62.25	1/1/96 to 12/31/96:	\$19.50
1/1/14 to 12/31/14:	\$60.00	1/1/93 to 12/31/95:	\$18.00
1/1/13 to 12/31/13:	\$58.50	1/1/90 to 12/31/92:	\$15.00
1/1/11 to 12/31/12:	\$51.00	1/1/87 to 12/31/89:	\$12.00
1/1/10 to 12/31/10:	\$49.38	1/1/84 to 12/31/86:	\$10.50
1/1/08 to 12/31/09:	\$46.38	1/1/76 to 12/31/83:	\$ 9.00
1/1/07 to 12/31/07:	\$37.38	Prior to 1/1/76:	\$ 4.50

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

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

Schedule MB, Line 6– Summary of Plan Provisions**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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Other Benefits

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

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

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

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

Schedule MB, Line 6– Summary of Plan Provisions

Plan Name: SIU Pacific District Pension Plan

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

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

Additional changes effective in 1999 were as follows:

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

Changes in Plan Provisions (July 1, 2002)

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

Changes in Plan Provisions (July 1, 2005)

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

Changes in Plan Provisions (July 1, 2006)

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

Schedule MB, Line 6– Summary of Plan Provisions

Plan Name: SIU Pacific District Pension Plan

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Changes in Plan Provisions (July 1, 2007)

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

Changes in Plan Provisions (July 1, 2008)

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

Changes in Plan Provisions (July 1, 2010)

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

Changes in Plan Provisions (July 1, 2011)

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

Changes in Plan Provisions (July 1, 2013)

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

Changes in Plan Provisions (July 1, 2014)

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

Schedule MB, Line 6– Summary of Plan Provisions

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Changes in Plan Provisions (July 1, 2015)

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

Changes in Plan Provisions (July 1, 2018)

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

Changes in Plan Provisions (July 1, 2020)

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

Changes in Plan Provisions (July 1, 2021)

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

Changes in Plan Provisions (July 1, 2022)

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

Changes in Plan Provisions (July 1, 2023)

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

Part III. Plan Provisions Not Valued

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

SIU PACIFIC DISTRICT PENSION PLAN

FORM 5500

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

E.I.N. 94-6061923; PLAN NO. 001

JULY 31, 2025

<u>No. of Shares</u>	<u>COMMON STOCK</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Fair Value</u>	<u>Cost</u>
	<i>See attached statement for details.</i>				
	<u>MONEY MARKET FUND</u>				
5,418,451	First Am Govt Ob Fd	N/A	Var.	<u>\$ 5,418,451</u>	<u>\$ 5,418,451</u>
	<u>COMMON/COLLECTIVE TRUST</u>				
3,593,873	Doubleline Core Plus Income Fund			<u>\$ 44,851,537</u>	<u>\$ 41,675,451</u>
	<u>MUTUAL FUNDS</u>				
1,047,491	DFA World Ex US Core Equity Instl			\$ 15,995,189	\$ 11,833,010
922,194	Pinebridge Dynamic Asset Allc Instl			11,296,883	9,940,525
681,849	PIMCO Inflation Res M A Instl			<u>5,959,364</u>	<u>5,804,815</u>
	<u>TOTALS - MUTUAL FUNDS</u>			<u>\$ 33,251,436</u>	<u>\$ 27,578,350</u>
	<u>LIMITED PARTNERSHIP</u>				
670	UBS Trumbull Property Fund			<u>\$ 5,877,847</u>	<u>\$ 7,141,269</u>

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SIU PACIFIC DISTRICT-DODGE & COX
ACCOUNT 6746113905

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Period from July 1, 2025 to July 31, 2025

ASSET DETAIL

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Domestic Common Stocks						
Air Products Chemicals Inc 009158106 Asset Minor Code 42	1,450.000	417,426.00 287.8800	386,961.56	30,464.44 8,439.00	396,252.57 21,173.43	2,595.50 2.49
Alnylam Pharmaceuticals Inc 02043Q107 Asset Minor Code 42	550.000	215,732.00 392.2400	47,095.47	168,636.53 24,359.41	130,603.00 85,129.00	.00 0.00
Alphabet Inc Cl C 02079K107 Asset Minor Code 42	1,800.000	347,148.00 192.8600	63,284.17	283,863.83 27,846.00	311,670.00 35,478.00	.00 0.44
Alphabet Inc Cl A 02079K305 Asset Minor Code 42	2,600.000	498,940.00 191.9000	217,487.32	281,452.68 39,832.00	447,852.00 51,088.00	.00 0.44
Amazon Com Inc 023135106 Asset Minor Code 42	3,050.000	714,035.50 234.1100	369,955.15	344,080.35 42,977.05	581,930.95	.00
American Elec Pwr Co Inc Com 025537101 Asset Minor Code 42	1,600.000	181,024.00 113.1400	133,902.00	47,122.00 15,008.00	156,992.00 24,032.00	.00 3.29

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SIU PACIFIC DISTRICT-DODGE & COX
ACCOUNT 6746113905

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Period from July 1, 2025 to July 31, 2025

ASSET DETAIL (continued)

DESCRIPTION	SHARES/ FACE AMOUNT	MARKET PRICE/UNIT	BOOK VALUE	UNREALIZED GAIN (LOSS) SINCE INCEPTION/ CURRENT PERIOD	ADJ PRIOR MARKET / ADJ PRIOR MARKET UNREALIZED GAIN/LOSS	ENDING ACCRUAL YIELD ON MARKET
Archer Daniels Midland Co 039483102 Asset Minor Code 42	1,200.000	65,016.00 54.1800	56,036.35	8,979.65 1,680.00	56,036.35 8,979.65	.00 3.77
Avantor Inc 05352A100 Asset Minor Code 42	18,700.000	251,328.00 13.4400	369,802.10	- 118,474.10 - 374.00	446,195.40	.00
Baker Hughes Company 05722G100 Asset Minor Code 42	8,200.000	369,410.00 45.0500	223,972.08	145,437.92 55,022.00	317,504.00 51,906.00	.00 2.04
Bank Of America Corp 060505104 Asset Minor Code 42	3,000.000	141,810.00 47.2700	71,567.25	70,242.75 - 7,189.27	120,930.00 20,880.00	.00 2.37
Bank Of New York Mellon Corp 064058100 Asset Minor Code 42	7,100.000	720,295.00 101.4500	227,581.80	492,713.20 61,602.75	461,997.00 258,298.00	3,763.00 2.09
Baxter International Inc 071813109 Asset Minor Code 42	8,500.000	184,960.00 21.7600	304,572.06	- 119,612.06 - 72,420.00	300,833.87 - 115,873.87	.00 3.13
Biomarin Pharmaceutical Inc 09061G101 Asset Minor Code 42	2,200.000	127,270.00 57.8500	166,820.76	- 39,550.76 6,336.00	185,526.00 - 58,256.00	.00 0.00
Booking Holdings Inc 09857L108 Asset Minor Code 42	90.000	495,365.40 5,504.0600	141,587.38	353,778.02 - 46,746.43	334,350.90 161,014.50	.00 0.68
Bristol Myers Squibb Co 110122108 Asset Minor Code 42	1,500.000	64,965.00 43.3100	81,931.99	- 16,966.99 - 4,470.00	71,340.00 - 6,375.00	930.00 5.73
The Cigna Group 125523100 Asset Minor Code 42	1,525.000	407,754.50 267.3800	334,323.01	73,431.49 - 96,380.00	528,524.34 - 120,769.84	.00 2.26

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Cvs Health Corp 126650100 Asset Minor Code 42	12,100.000	751,410.00 62.1000	792,766.76	- 41,356.76 - 83,248.00	722,331.99 29,078.01	8,046.50 4.28
Capital One Finl Corp 14040H105 Asset Minor Code 42	2,300.000	494,500.00 215.0000	132,687.34	361,812.66 - 10,354.98	348,220.00 146,280.00	.00 1.12
Carrier Global Corporation Com 14448C104 Asset Minor Code 42	2,700.000	185,274.00 68.6200	51,312.36	133,961.64 - 12,339.00	183,897.00 1,377.00	607.50 1.31
Celanese Corp Del Com 150870103 Asset Minor Code 42	2,550.000	133,186.50 52.2300	174,034.89	- 40,848.39 - 7,905.00	263,553.86 - 130,367.36	76.50 0.23
Charter Communications Inc New 16119P108 Asset Minor Code 42	1,850.000	498,316.00 269.3600	616,175.43	- 117,859.43 - 257,982.50	702,482.00 - 204,166.00	.00 0.00
Cognizant Tech Solutions CI A 192446102 Asset Minor Code 42	3,200.000	229,632.00 71.7600	197,564.26	32,067.74 - 20,064.00	242,176.00 - 12,544.00	.00 1.73
Comcast Corp Class A 20030N101 Asset Minor Code 42	18,900.000	628,047.00 33.2300	564,756.08	63,290.92 - 46,605.86	745,494.97 - 117,447.97	.00 3.97
Conocophillips 20825C104 Asset Minor Code 42	2,000.000	190,680.00 95.3400	88,618.02	102,061.98 11,200.00	222,400.00	.00
Dominion Energy Inc 25746U109 Asset Minor Code 42	4,200.000	245,490.00 58.4500	222,952.87	22,537.13 8,106.00	224,532.00 20,958.00	.00 4.57
Echostar Corp A 278768106 Asset Minor Code 42	2,807.000	91,480.13 32.5900	252,854.08	- 161,373.95 13,726.23	56,364.56 35,115.57	.00 0.00

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Elanco Animal Health Inc 28414H103 Asset Minor Code 42	14,000.000	191,520.00 13.6800	308,568.03	- 117,048.03 - 8,400.00	182,560.00 8,960.00	.00 0.00
Meta Platforms Inc 30303M102 Asset Minor Code 42	700.000	541,408.00 773.4400	200,280.53	341,127.47 13,445.63	337,124.65 204,283.35	.00 0.27
Fed Ex Corp 31428X106 Asset Minor Code 42	2,600.000	581,074.00 223.4900	423,569.92	157,504.08 - 9,805.51	755,621.59	.00
Fidelity National Info Serv 31620M106 Asset Minor Code 42	6,100.000	484,401.00 79.4100	447,031.22	37,369.78 - 12,248.11	470,543.11 13,857.89	.00 2.01
Fiserv Inc 337738108 Asset Minor Code 42	6,300.000	875,322.00 138.9400	710,574.99	164,747.01 - 172,637.45	1,002,789.26	.00
Fortive Corp Wi 34959J108 Asset Minor Code 42	7,200.000	345,096.00 47.9300	393,729.59	- 48,633.59 69,431.13	494,552.13 - 149,456.13	.00 0.67
Fox Corp Cl A 35137L105 Asset Minor Code 42	2,200.000	122,672.00 55.7600	70,478.84	52,193.16 - 616.00	83,688.00	.00
Fox Corp Class B 35137L204 Asset Minor Code 42	2,000.000	102,280.00 51.1400	67,296.19	34,983.81 - 980.00	70,860.00 31,420.00	.00 1.10
Ge Healthcare Technologies Inc 36266G107 Asset Minor Code 42	3,900.000	278,148.00 71.3200	239,265.38	38,882.62 - 10,725.00	301,981.51 - 23,833.51	136.50 0.20
Gaming & Leisure Prope W I 36467J108 Asset Minor Code 42	2,300.000	104,834.00 45.5800	110,740.81	- 5,906.81 - 2,530.00	115,659.76 - 10,825.76	.00 6.85
The Gap Inc 364760108 Asset Minor Code 42	1,000.000	19,460.00 19.4600	19,131.51	328.49 - 2,350.00	23,480.00	.00

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Ge Aerospace 369604301 Asset Minor Code 42	1,750.000	474,390.00 271.0800	85,392.87	388,997.13 23,957.50	297,850.00	.00
Gilead Sciences Inc 375558103 Asset Minor Code 42	5,800.000	651,282.00 112.2900	393,906.19	257,375.81 8,236.00	441,148.00 210,134.00	.00 2.81
Goldman Sachs Group Inc 38141G104 Asset Minor Code 42	400.000	289,436.00 723.5900	60,669.45	228,766.55 - 118,781.17	203,612.00 85,824.00	.00 2.21
Hp Inc 40434L105 Asset Minor Code 42	6,500.000	161,200.00 24.8000	107,055.65	54,144.35 2,210.00	228,193.55	.00
Humana Inc 444859102 Asset Minor Code 42	1,900.000	474,753.00 249.8700	560,985.40	- 86,232.40 10,241.00	572,198.55	.00
Incyte Corp 45337C102 Asset Minor Code 42	2,600.000	194,714.00 74.8900	200,446.77	- 5,732.77 17,654.00	169,182.00	.00
Intl Flavors Fragrances 459506101 Asset Minor Code 42	4,200.000	298,326.00 71.0300	315,723.15	- 17,397.15 - 11,590.03	407,732.40 - 109,406.40	.00 2.25
Lpl Financial Holdings Inc 50212V100 Asset Minor Code 42	400.000	158,292.00 395.7300	104,649.04	53,642.96 8,304.00	104,649.04 53,642.96	.00 0.30
Metlife Inc 59156R108 Asset Minor Code 42	9,800.000	744,310.00 75.9500	384,988.26	359,321.74 - 43,806.00	753,130.00	.00
Microsoft Corp Com 594918104 Asset Minor Code 42	1,550.000	826,925.00 533.5000	182,050.40	644,874.60 17,943.69	640,270.36 186,654.64	.00 0.62
Microchip Technology Inc 595017104 Asset Minor Code 42	1,000.000	67,590.00 67.5900	37,410.72	30,179.28 - 2,780.00	37,410.72 30,179.28	.00 2.69

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Molson Coors Beverage Company 60871R209 Asset Minor Code 42	2,800.000	136,416.00 48.7200	145,791.03	- 9,375.03 1,508.02	147,003.90 - 10,587.90	.00 3.86
Neurocrine Biosciences Inc 64125C109 Asset Minor Code 42	1,000.000	128,230.00 128.2300	123,005.43	5,224.57 2,540.00	132,955.39 - 4,725.39	.00 0.00
News Corp New Cl A W 65249B109 Asset Minor Code 42	2,600.000	76,232.00 29.3200	37,125.81	39,106.19 - 1,040.00	72,037.99 4,194.01	.00 0.68
Norfolk Southn Corp Com 655844108 Asset Minor Code 42	2,100.000	583,800.00 278.0000	448,643.28	135,156.72 46,263.00	524,076.00 59,724.00	.00 1.94
Occidental Petroleum Corporation 674599105 Asset Minor Code 42	14,250.000	626,145.00 43.9400	576,764.43	49,380.57 27,502.50	738,245.00 - 112,100.00	.00 2.18
Ralliant Corp Com 750940108 Asset Minor Code 42	1,866.000	85,313.52 45.7200	100,786.54	- 15,473.02 - 13,546.48	98,860.68 - 13,547.16	.00 0.00
Rtx Corporation 75513E101 Asset Minor Code 42	7,900.000	1,244,803.00 157.5700	555,131.28	689,671.72 83,669.98	928,171.00 316,632.00	.00 1.73
Regeneron Pharmaceuticals Com 75886F107 Asset Minor Code 42	700.000	381,822.00 545.4600	403,804.79	- 21,982.79 12,635.82	579,585.20 - 197,763.20	.00 0.65
SBA Communications Corp 78410G104 Asset Minor Code 42	1,350.000	303,372.00 224.7200	288,079.29	15,292.71 - 13,662.00	289,547.47 13,824.53	.00 1.98
Schwab Charles Corp Com 808513105 Asset Minor Code 42	14,600.000	1,426,858.00 97.7300	460,558.56	966,299.44 94,754.00	951,774.00 475,084.00	.00 1.11

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State Str Corp 857477103 Asset Minor Code 42	1,500.000	167,625.00 111.7500	87,768.49	79,856.51 8,115.00	127,455.00	.00
Sun Communities Inc 866674104 Asset Minor Code 42	2,700.000	334,881.00 124.0300	343,149.32	- 8,268.32 - 6,642.00	340,837.04 - 5,956.04	.00 3.35
T Mobile US Inc 872590104 Asset Minor Code 42	750.000	178,807.50 238.4100	89,556.94	89,250.56 112.50	136,710.00 42,097.50	.00 1.48
Teledyne Technologies Inc Com 879360105 Asset Minor Code 42	300.000	165,306.00 551.0200	147,209.40	18,096.60 11,613.00	147,209.40 18,096.60	.00 0.00
Unitedhealth Group Inc Com 91324P102 Asset Minor Code 42	1,600.000	399,296.00 249.5600	404,305.19	- 5,009.19 - 98,519.76	661,089.13 - 261,793.13	.00 3.54
V F Corp Com 918204108 Asset Minor Code 42	6,500.000	76,180.00 11.7200	118,844.39	- 42,664.39 - 195.00	110,240.00	.00
Wells Fargo Co New Com 949746101 Asset Minor Code 42	9,300.000	749,859.00 80.6300	338,976.16	410,882.84 4,743.00	551,862.00 197,997.00	.00 2.23
Zimmer Biomet Holdings Inc Com 98956P102 Asset Minor Code 42	3,800.000	348,270.00 91.6500	427,984.64	- 79,714.64 1,306.22	411,080.66 - 62,810.66	.00 1.05
Total Domestic Common Stocks	275,488.000	24,051,144.05	16,812,032.42	7,239,111.63 - 414,613.12	23,202,967.25 848,176.80	16,155.50 1.69
Foreign Stocks						
Johnson Ctls Intl Plc Shs G51502105 Asset Minor Code 53	9,400.000	987,000.00 105.0000	394,189.64	592,810.36 - 50,407.46	672,476.00 314,524.00	.00 1.41

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Medtronic Plc Shs G5960L103 Asset Minor Code 53	1,400.000	126,336.00 90.2400	121,740.81	4,595.19 4,298.00	112,548.12 13,787.88	.00 3.15
Te Connectivity Plc Ord Shs G87052109 Asset Minor Code 53	2,250.000	462,937.50 205.7500	140,171.63	322,765.87 72,792.85	332,022.78 130,914.72	.00 1.38
Willis Towers Watson Plc Ltd Shs G96629103 Asset Minor Code 53	400.000	126,324.00 315.8100	119,502.03	6,821.97 3,724.00	119,502.03 6,821.97	.00 1.17
Lyondellbasell Industries N V Shs A N53745100 Asset Minor Code 53	2,800.000	162,204.00 57.9300	218,624.58	- 56,420.58 196.00	275,598.54 - 113,394.54	.00 9.46
Aegon Ltd Amer Reg G D R 0076CA104 Asset Minor Code 53	18,700.000	132,770.00 7.1000	146,218.99	- 13,448.99 - 2,618.00	120,615.00 12,155.00	.00 4.75
Anheuser Busch Inbev Nv A D R 03524A108 Asset Minor Code 53	6,900.000	397,923.00 57.6700	389,278.27	8,644.73 - 81,166.15	400,504.44 - 2,581.44	.00 1.45
Gsk Plc Sponsored A D R 37733W204 Asset Minor Code 53	14,600.000	542,390.00 37.1500	537,089.14	5,300.86 - 18,250.00	558,805.84 - 16,415.84	.00 4.35
Haleon Plc Spon Ads A D R 405552100 Asset Minor Code 53	29,600.000	279,128.00 9.4300	210,388.69	68,739.31 - 27,824.00	270,840.00 8,288.00	.00 1.91
Novartis Ag A D R 66987V109 Asset Minor Code 53	2,100.000	238,854.00 113.7400	134,666.86	104,187.14 - 15,267.00	234,108.00 4,746.00	.00 2.97
Roche Holdings Ltd Spon A D R 771195104 Asset Minor Code 53	4,900.000	190,659.00 38.9100	186,852.06	3,806.94 - 9,065.00	198,499.00 - 7,840.00	.00 2.24

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Sanofi A D R 80105N105 Asset Minor Code 53	13,900.000	634,396.00 45.6400	632,689.12	1,706.88 - 37,113.00	720,159.00	.00
Total Foreign Stocks	106,950.000	4,280,921.50	3,231,411.82	1,049,509.68 - 160,699.76	4,015,678.75 265,242.75	.00 2.70

Schedule MB, Lines 9c and 9h- Schedule of Funding Standard Account Bases**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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	<u>Date Established</u>	<u>Remaining Years</u>	<u>Outstanding Balance</u>	<u>Amortization Charge or Credit</u>
1. Amortization Charges				
Assumption Change	8/1/1996	2	\$ 1,173,790	\$ 603,989
Plan Change	8/1/1996	2	945,873	486,711
Plan Change	8/1/1997	3	266,431	94,033
Plan Change	8/1/1998	4	1,317,827	358,786
Plan Change	8/1/1999	5	3,969,521	889,009
Plan Change	8/1/2000	6	238,319	45,722
Plan Change	8/1/2002	8	1,998,526	303,617
Plan Change	8/1/2005	11	1,345,794	160,978
Plan Change	8/1/2006	12	2,170,704	244,260
Plan Change	8/1/2007	13	1,350,349	143,901
Experience Loss	8/1/2010	1	147,442	147,442
Assumption Change	8/1/2010	1	142,035	142,035
Plan Change	8/1/2010	1	284,808	284,808
Experience Loss	8/1/2011	2	128,643	66,195
Plan Change	8/1/2011	2	340,449	175,182
Plan Change	8/1/2013	4	1,924,627	523,991
Plan Change	8/1/2014	5	367,047	82,203
Assumption Change	8/1/2015	6	3,394,481	651,236
Plan Change	8/1/2015	6	1,101,297	211,286
Experience Loss	8/1/2017	8	733,081	111,370
Plan Change	8/1/2018	9	4,331,630	600,798
Experience Loss	8/1/2019	10	410,381	52,602
Experience Loss	8/1/2020	11	110,946	13,271
Plan Change	8/1/2020	11	1,905,585	227,938
Benefits Change	8/1/2021	12	1,398,105	157,322
Experience Loss	8/1/2022	13	600,984	64,045
Benefits Change	8/1/2022	13	2,678,075	285,392
Experience Loss	8/1/2023	14	2,507,566	254,506
Benefits Change	8/1/2023	14	416,369	42,259
Experience Loss	8/1/2024	15	<u>1,852,998</u>	<u>179,990</u>
Total			\$ 39,553,683	\$ 7,604,877

Schedule MB, Lines 9c and 9h- Schedule of Funding Standard Account Bases**Plan Name: SIU Pacific District Pension Plan****EIN: 94-6061923****PN: 001**

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2. Amortization Credits

Experience Gain	8/1/2012	3	\$ 322,108	\$ 113,683
Experience Gain	8/1/2013	4	904,150	246,160
Experience Gain	8/1/2014	5	1,745,331	390,882
Assumption Change	8/1/2014	5	2,209,028	494,731
Experience Gain	8/1/2015	6	789,504	151,468
Experience Gain	8/1/2016	7	116,651	19,713
Assumption Change	8/1/2017	8	3,752,737	570,118
Assumption Change	8/1/2018	9	3,055,011	423,731
Experience Gain	8/1/2018	9	1,235,084	171,306
Experience Gain	8/1/2021	12	2,653,634	298,601
Method Change	8/1/2024	10	<u>6,460,326</u>	<u>828,067</u>

Total			\$ 23,243,564	\$ 3,708,460
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3. Total Charges minus Credits: (1)-(2)			\$ 16,310,119	\$ 3,896,417
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4. Credit balance on August 1, 2024			15,567,429	
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5. Accumulated reconciliation account			0	
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6. Balance test: (3)-(4)-(5)			742,690	
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7. Unfunded actuarial accrued liability

(a) Actuarial accrued liability			116,664,431	
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(b) Actuarial value of assets			115,921,741	
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(c) Unfunded liability: (a)-(b)			742,690	
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(d) Unfunded liability with balance equation minimum			742,690	
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Schedule MB, Line 11- Justification for Change in Actuarial Assumptions

Plan Name: SIU Pacific District Pension Plan

EIN: 94-6061923

PN: 001

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Changes Since Prior Year

Since the prior report, the plan's cost method was changed from Entry Age Normal to Unit Credit. This change resulted in a decrease in the plan's accrued liability of \$6,460,326, an increase in the plan's normal cost of \$182,664, and no change in the plan's present value of accrued benefits.

Additionally, the following assumption changes were made:

- The assumed administrative expenses included in the Normal Cost was changed from \$750,000 per year to an amount approximately equal to the administrative expenses paid from the trust during the prior year (\$855,000 assumed in 2024 actuarial valuation).
- The interest rate used to value current liability under RPA '94 was updated from 2.91% to 3.76% as mandated by the IRS.