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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 05/01/2022 and ending 04/30/2023

A This return/report is for:
- [X] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of 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. . . . . ▶ [X]

D Check box if filing under:
- [X] 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
OPERATING ENGINEERS' LOCAL 324, DEFINED CONTRIBUTION PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 05/01/1997

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)
JOINT BOARD OF TRUSTEES, OPERATING ENGINEERS LOCAL 324, DC

5600 NEW KING DRIVE, SUITE 330
TROY, MI 48098

2b Employer Identification Number (EIN) 38-3386104

2c Plan Sponsor's telephone number 248-641-4900

2d Business code (see instructions) 237310

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.	02/14/2024	SCOTT HART
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	18193
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)**	7312
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	7464
b	Retired or separated participants receiving benefits	**6b**	57
c	Other retired or separated participants entitled to future benefits	**6c**	11346
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	18867
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	18867
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	18867
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**	580

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

2C

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)** [X] 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)** [X] 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)** [X] **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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2022** **This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 05/01/2022 and ending 04/30/2023

A Name of plan
OPERATING ENGINEERS' LOCAL 324, DEFINED CONTRIBUTION PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
JOINT BOARD OF TRUSTEES, OPERATING ENGINEERS LOCAL 324, DC

D Employer Identification Number (EIN)
38-3386104

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

ABS INVESTMENT MGMT LLC

13-4205457

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

ARENA CAPITAL ADVISORS, LLC

46-4305266

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

BRIDGEWATER ASSOCIATES, LP

ONE GLENDINNING PLACE
WESTPORT, CT 06880

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

ENTRUST PARTNERS OFFSHORE LP

90-0644478

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

FIRST EAGLE INVESTMENT MGMT, LLC

57-1156902

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

GROSVENOR CAPITAL MGMGT, L.P.

36-3795985

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

INTERCONTINENTAL REAL EST CORP

04-2895544

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

PIMCO

33-0629048

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

SEI TRUST COMPANY

06-1271230

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

INVESCO TRUST COMPANY

46-3793325

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

BEACH POINT CAPITAL MANAGEMENT LP

80-0242162

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

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

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

PRUDENTIAL REAL ESTATE INVESTORS

7 GIRALDA FARMS, 3RD FLOOR
MADISON, NJ 07940

(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 50 51	NONE KNOWN	149475	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

EARNEST PARTNERS, LLC

58-2386669

(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 50 51 68	NONE KNOWN	137016	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

BNY MELLON INVSTMNT MGMT CAYMAN LTD

PO BOX 309 UGANDA HOUSE
GEORGETOWN, GRAND CAYMAN 1-1104 KY

(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 50 51	NONE KNOWN	119339	Yes [ ] No [X]	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)

SIERRA INVESTMENT PARTNERS, INC.

68-0370668

(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 50 51	NONE KNOWN	109496	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NATIONAL INVSTMNT SERV OF AMERICA

84-3937993

(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 50 51	NONE KNOWN	104085	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WASHINGTON CAPITAL MANAGEMENT, INC.

91-1042342

(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 50 51	NONE KNOWN	99585	Yes [ ] No [X]	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)

PLANTE & MORAN, PLLC

38-1357951

(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 KNOWN	98190	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NOVARA TESIJA CATENACCI MCDONALD

38-3763096

(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 KNOWN	77738	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SOLXSYS

83-2454243

(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?
14 15 50	NONE KNOWN	76286	Yes [ ] No [X]	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)

PERMIRA ADVISORS LLP

80 PALL MALL
LONDON, UNITED KINGDOM SW1Y 5ES GB

(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 50 51	NONE KNOWN	73141	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SCHRODER INVESTMENT MGMT NA INC.

13-4064414

(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 50 51	NONE KNOWN	69746	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CRESCENT CAPITAL GROUP

11100 SANTA MONICAL BOULEVARD
SUITE 2000
LOS ANGELES, CA 99025

(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 50 51	NONE KNOWN	68559	Yes [ ] No [X]	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)

THE BANK OF NEW YORK MELLON

13-5160382

(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 28 50 51 52 59 62	NONE KNOWN	68436	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

THE LONDON COMPANY OF VIRGINIA, LLC

90-0824693

(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 50 51 68	NONE KNOWN	67112	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

LOOMIS SAYLES TRUST COMPANY

20-8080381

(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 50 51	NONE KNOWN	56130	Yes [ ] No [X]	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)

AXIOM INVESTORS, LLC

33 BENEDICT PLACE
GREENWICH, CT 06830

(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 50 51 68 71	NONE KNOWN	54038	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

ALCENTRA EUROPEAN CREDIT OPP FD

98-1453417

(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 50 51 52	NONE KNOWN	37585	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

NEPC, LLC

26-1429809

(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?
17 50	NONE KNOWN	29332	Yes [ ] No [X]	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)

AMERICAN GRAPHICS PRINTING CO.

38-2090931

(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?
36 50	NONE KNOWN	23346	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STEFANSKY, HOLLOWAY & NICHOLS, INC.

38-2388845

(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 KNOWN	23266	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HUDSON EDGE INVESTMENT PARTNERS INC

52-1296988

(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 50 51	NONE KNOWN	16518	Yes [ ] No [X]	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)

QUADIENT, INC.

478 WHEELERS FARMS ROAD
MILFORD, CT 06461

(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?
38 50	NONE KNOWN	14922	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ASHERKELLY

25800 NORTHWESTERN HIGHWAY
SUITE 1100
SOUTHFIELD, MI 48075

(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 KNOWN	12459	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(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:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 05/01/2022 and ending 04/30/2023

A Name of plan
OPERATING ENGINEERS' LOCAL 324, DEFINED CONTRIBUTION PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
JOINT BOARD OF TRUSTEES, OPERATING ENGINEERS LOCAL 324, DC

D Employer Identification Number (EIN)
38-3386104

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: WACAP O REAL ESTATE OPPORT FD VIII

b Name of sponsor of entity listed in (a): WASHINGTON CAPITAL MANAGEMENT, INC.

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)
87-2580443-001	E	2582211

a Name of MTIA, CCT, PSA, or 103-12 IE: NHIT MULTISECTOR FULL DISCRETION

b Name of sponsor of entity listed in (a): LOOMIS SAYLES TRUST COMPANY, LLC

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)
20-8080381-005	C	11600281

a Name of MTIA, CCT, PSA, or 103-12 IE: COLLECTIVE TRUST GOV SHORT TERM INV

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
81-6243181-001	C	1416318

a Name of MTIA, CCT, PSA, or 103-12 IE: ALCENTRA EURO CR OPP FD III SCSP

b Name of sponsor of entity listed in (a): ALCENTRA EUROPEAN CREDIT OPPORTUNITIES FUND III SCSP

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)
98-1453417-001	E	4053922

a Name of MTIA, CCT, PSA, or 103-12 IE: NIS PREFERRED STOCK FUND II, LLC

b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC

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)
16-1626084-002	C	731151

a Name of MTIA, CCT, PSA, or 103-12 IE: NIS TOTAL ABS RETURN FUND, LLC

b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC

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)
45-4783986-001	C	1501168

a Name of MTIA, CCT, PSA, or 103-12 IE: NIS INTERMEDIATE FIXED INC FUND, LL

b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC

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)
20-0065449-004	C	10967448

a Name of MTIA, CCT, PSA, or 103-12 IE: NIS HIGH YIELD FUND, LLC

b Name of sponsor of entity listed in (a): NATIONAL INVESTMENT SERVICES OF AMERICA, LLC

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)
39-2021943-001	C	725248

a Name of MTIA, CCT, PSA, or 103-12 IE: CRESCENT CAPITAL TRUST II (LEVERED)

b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY

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)
26-6471303-005	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: JENNISON GLOBAL OPP FUND

b Name of sponsor of entity listed in (a): PRUDENTIAL TRUST COMPANY

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)
23-6994310-210	C	11740769

a Name of MTIA, CCT, PSA, or 103-12 IE: NCS GROUP TRUST - INTERNATIONAL FD

b Name of sponsor of entity listed in (a): BNY MELLON INVESTMENT ADVISOR, INC.

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)
76-6192146-001	E	17933592

a Name of MTIA, CCT, PSA, or 103-12 IE: AXIOM EMERGING MARKETS EQUITY FUND

b Name of sponsor of entity listed in (a): AXIOM INTERNATIONAL INVESTORS, LLC

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)
34-2057991-001	M	0

a Name of MTIA, CCT, PSA, or 103-12 IE: CRESCENT CAPITAL TRUST II (LEVERED)

b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY

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)
32-6471303-005	C	5189002

a Name of MTIA, CCT, PSA, or 103-12 IE: WACAP O TRAN INFRA CAPITAL PARTNERS

b Name of sponsor of entity listed in (a): WASHINGTON CAPITAL MANAGEMENT, INC.

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)
88-1496790-001	E	2656101

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)

(Complete as many entries as needed to report all participating plans)

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

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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

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 05/01/2022 and ending 04/30/2023

A Name of plan
OPERATING ENGINEERS' LOCAL 324, DEFINED CONTRIBUTION PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
JOINT BOARD OF TRUSTEES, OPERATING ENGINEERS LOCAL 324, DC

D Employer Identification Number (EIN)
38-3386104

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	1439755	1450273
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1123254	1235007
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	135929	137500
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2638181	1208986
(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)	52522255	59840298
(5) Partnership/joint venture interests	1c(5)	53928820	73249412
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	6743559	7202894
(9) Value of interest in common/collective trusts	1c(9)	66815457	43871385
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	8062023	0
(12) Value of interest in 103-12 investment entities	1c(12)	21214458	27225826
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6070606	5955864
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	220694297	221377445
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	55363	224604
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	55363	224604
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	220638934	221152841

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)	12992751	
(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)		12992751
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3	
(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)	314147	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		314150
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	876125	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	912020	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1788145
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	5423535	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	5609059	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		-185524
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-3228563	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-3228563

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-1012871
(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)		1637985
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-744243
c Other income	2c		3673547
d Total income. Add all **income** amounts in column (b) and enter total	2d		15235377
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12487360	
(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)		12487360
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		536546
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	185357	
(2) Contract administrator fees	2i(2)	72989	
(3) Investment advisory and management fees	2i(3)	1219822	
(4) Other	2i(4)	219396	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1697564
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14721470
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		513907
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) [X] 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)** [X] 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: PLANTE & MORAN, PLLC **(2)** EIN: 38-1357951

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, 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.

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.)	4a		X	

		Yes	No	Amount
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.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g	X		157257966
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?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 _____.

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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 05/01/2022 and ending 04/30/2023

A Name of plan
OPERATING ENGINEERS' LOCAL 324, DEFINED CONTRIBUTION PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
JOINT BOARD OF TRUSTEES, OPERATING ENGINEERS LOCAL 324, DC

D Employer Identification Number (EIN)
38-3386104

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** 852

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** 12992751

b Enter the amount contributed by the employer to the plan for this plan year **6b** 12992751

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** 0

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
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**	
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**	

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**	

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) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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_____

Operating Engineers' Local 324 Defined Contribution Pension Plan

Financial Report

April 30, 2023

Operating Engineers' Local 324 Defined Contribution Pension Plan

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Independent Auditor's Report

To the Board of Trustees
Operating Engineers' Local 324
Defined Contribution Pension Plan

Opinion

We have audited the financial statements of Operating Engineers' Local 324 Defined Contribution 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 April 30, 2023 and 2022 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of April 30, 2023 and 2022 and the changes in net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As explained in Note 5, the financial statements include investments valued at approximately $157,000,000 (71 percent of net assets) at April 30, 2023 and approximately $156,000,000 (71 percent of net assets) at April 30, 2022, whose fair values have been estimated by management in the absence of readily determinable market values. Management's estimates are based on information provided by the fund managers, audited financial statements, and projected cash flows. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 within one year after the date that the financial statements are issued or 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 that may become due to such participants.

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

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held at end of year as of April 30, 2023 and reportable transactions for the year ended April 30, 2023 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's 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 GAAS.

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

To the Board of Trustees
Operating Engineers' Local 324
Defined Contribution Pension Plan

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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Moran, PLLC

Flint, Michigan
February 12, 2024

Operating Engineers' Local 324 Defined Contribution Pension Plan

Statement of Net Assets Available for Benefits

April 30, 2023 and 2022

	2023	2022
Assets		
Investments at fair value: (Note 5)		
Money market fund	$ 1,165,166	$ 2,638,181
Common/collective trust funds	56,782,728	80,948,086
103-12 investments	27,225,826	21,214,458
Corporate stock	52,928,639	52,522,255
Limited partnerships, limited liability companies, and limited companies	73,249,412	53,928,820
Total investments at fair value	211,351,771	211,251,800
Employer contributions receivable	1,235,007	1,123,254
Participant notes receivable	7,202,894	6,743,559
Due from broker for securities sold	-	4,960
Accrued interest and dividends	49,347	39,288
Other assets	88,153	91,681
Cash	1,450,273	1,439,755
Total assets	221,377,445	220,694,297
Liabilities - Other payables	224,604	55,363
Net Assets Available for Benefits	**$ 221,152,841**	**$ 220,638,934**

See notes to financial statements.

Operating Engineers' Local 324 Defined Contribution Pension Plan

Statement of Changes in Net Assets Available for Benefits

Years Ended April 30, 2023 and 2022

	2023	2022
Additions		
Contributions	$ 12,992,751	$ 12,440,795
Investment income (loss):		
Interest and dividends	2,948,111	3,798,125
Net realized and unrealized losses on investments	(1,030,097)	(11,097,111)
Total investment income (loss)	1,918,014	(7,298,986)
Less investment expenses	1,219,822	1,518,732
Net investment income (loss)	698,192	(8,817,718)
Interest from participant notes receivable	314,147	209,519
Liquidated damages	10,465	3,853
Total additions - Net	14,015,555	3,836,449
Deductions		
Benefits paid directly to participants or beneficiaries	13,023,906	10,528,276
Administrative expenses:		
Professional service fees	195,216	232,394
Administrator fees and data processing services	75,989	60,801
Collection fees (Note 4)	96,024	93,473
Payroll audit fees	51,100	18,137
Insurance and miscellaneous expenses	59,413	44,339
Total deductions	13,501,648	10,977,420
Net Increase (Decrease)	513,907	(7,140,971)
Net Assets Available for Benefits		
Beginning of year	220,638,934	227,779,905
End of year	**$ 221,152,841**	**$ 220,638,934**

See notes to financial statements.

Note 1 - Description of the Plan

Operating Engineers' Local 324 Defined Contribution Pension Plan (the "Plan") was established effective May 1, 1997 as a result of a collective bargaining agreement. The Plan is a defined contribution plan that provides benefits to eligible employees of hoisting and portable engineer employers. Employees are eligible to participate in the Plan after completion of one hour of service.

Contributions to the Plan are funded entirely by employer contributions, as specified in collective bargaining agreements.

Participants' rights to benefits shall always be fully vested and nonforfeitable.

The Plan allows participants to borrow money from the Plan up to the lesser of $50,000 less the participant's highest outstanding loan balance during the 12-month period ending the day before the loan is made or one-half of the participant's account balance. Participant notes receivable must bear a reasonable interest rate and have a term of no longer than five years, with the exception of notes receivable used to acquire, construct, or reconstruct the participant's residence.

Upon termination of the Plan, the trustees shall distribute all remaining assets, after payment of any expense properly chargeable against the Plan, to participants based on the value of their account balances on the termination date.

A comprehensive outline of the plan provisions, eligibility requirements, termination, and other information is included in the plan document and should be consulted for more details.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition

Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date.

Contributions, Benefit Payments, and Administrative Expenses

Contributions from employers are recognized in the plan year in which members provide services. Management would assess any receivables for an allowance for doubtful accounts, of which there were none for the years ended April 30, 2023 and 2022. Benefit payments are recorded when paid by the Plan. Administrative expenses are recorded when incurred.

Participant Notes Receivable

Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Note 2 - Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

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

Party-in-interest Transactions

Certain plan assets are in investment funds managed by The Bank of New York Mellon Corporation (BNY Mellon). BNY Mellon is the custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions, as defined under Employee Retirement Income Security Act of 1974 (ERISA) guidelines.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 12, 2024, which is the date the financial statements were available to be issued.

Note 3 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 4 - Collection Expense Reimbursement

Salaries, fringe benefits, and other expenses of field coordinators and staff employees incurred in connection with the collection of delinquent employer contributions for the various Operating Engineers' Local 324 fringe benefit funds are being paid from Operating Engineers' Local 324 Pension Fund (the "Pension Fund"), which is a related party. The Pension Fund is reimbursed by Operating Engineers' Local 324 Health Care Plan; Operating Engineers' Local 324 Vacation and Holiday Fund of Michigan; Operating Engineers' Local 324 Retiree Benefit Fund; Operating Engineers' Local 324 Defined Contribution Pension Plan; Operating Engineers' Local 324 Labor Management Education Committee; and Operating Engineers' Local 324 Journeyman and Apprentice Training Fund, Inc. for a pro rata share of these expenses. The Pension Fund was reimbursed by the Plan approximately $96,000 and $93,000 for the Plan's prorated share of the aforementioned expenses for the years ended April 30, 2023 and 2022, respectively.

Note 5 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

The following tables present information about the Plan’s assets measured at fair value on a recurring basis at April 30, 2023 and 2022.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Note 5 - Fair Value Measurements (Continued)

Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Plan's investments:

Money Market Fund and Corporate Stock

These investments are valued at quoted prices reported in active markets.

Common/Collective Trust Funds and 103-12 Investments

These investments are valued at net asset value (NAV) per share or its equivalent of the funds, which is based on the fair value of the funds' underlying assets.

Limited Partnerships, Limited Liability Companies, and Limited Companies

These investments are valued based on the Plan's percentage ownership of the net assets of each entity or at net asset value per share or its equivalent based on audited investee financial statements, where available, with adjustments to account for partnership activity and other applicable valuation adjustments.

	Assets Measured at Fair Value on a Recurring Basis at April 30, 2023	
	Investments (at Fair Value)	Level 1
Money market fund	$ 1,165,166	$ 1,165,166
Corporate stock	52,928,639	52,928,639
Total	54,093,805	$ 54,093,805
Investments measured at NAV:		
Common/collective trust funds	56,782,728	
103-12 investments	27,225,826	
Limited partnerships, limited liability companies, and limited companies	73,249,412	
Total investments at fair value	$ 211,351,771	

Note 5 - Fair Value Measurements (Continued)

	Assets Measured at Fair Value on a Recurring Basis at April 30, 2022	
	Investments (at Fair Value)	Level 1
Money market fund	$ 2,638,181	$ 2,638,181
Corporate stock	52,522,255	52,522,255
Total	55,160,436	$ 55,160,436
Investments measured at NAV:		
Common/collective trust funds	80,948,086	
103-12 investments	21,214,458	
Limited partnerships, limited liability companies, and limited companies	53,928,820	
Total investments at fair value	$ 211,251,800	

Investments in Entities That Calculate Net Asset Value per Share

The Plan holds shares or interests in investment companies at year end whose fair value is estimated based on net asset value per share (or its equivalent).

Note 5 - Fair Value Measurements (Continued)

At year end, the fair value, unfunded commitments, and redemption limitations of those investments are as follows:

	April 30, 2023 Fair Value	April 30, 2022 Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period
Common/collective trust funds:					
ABS Long/Short Strategies Fund (12)	$ 5,955,864	$ 6,070,606	$ -	Quarterly	45 days
Axiom Emerging Markets Equity Fund (10)	6,955,479	8,062,023	-	Monthly	15th day of the month
Collective Trust Government Short Term Investment (3)	1,416,318	777,318	-	Daily	2 days
Crescent Capital Trust II (4)	5,189,002	4,700,874	594,660	N/A	N/A
Jennison Global Opportunity Fund (19)	11,740,769	24,876,737	-	Daily	Daily
NHIT: MultiSector Full Discretion Trust (13)	11,600,281	17,184,788	-	Daily	Daily
NIS High Yield Fund, LLC (8)	725,248	1,267,373	-	Monthly	3 days
NIS Intermediate Fixed-Income Fund, LLC (8)	10,967,448	13,818,712	-	Monthly	3 days
NIS Preferred Stock Fund II, LLC (8)	731,151	1,185,478	-	Monthly	30 days
NIS Total Absolute Return Fund, LLC (8)	1,501,168	3,004,177	-	Quarterly	30 days
Total common/collective trust funds	56,782,728	80,948,086	594,660		
103-12 investments:					
Alcentra European Credit Opportunities Fund III SCSP (18)	4,053,922	3,775,496	1,114,632	N/A	N/A
NCS Group Trust - International Fund (11)	17,933,592	16,668,617	-	Weekly	Weekly
WaCap - O Real Estate Opportunity Fund VIII Feeder LLC (7)	2,656,101	770,345	2,500,000	N/A	N/A
WaCap - O Transportation Infrastructure Capital Partners Feeder LLC (22)	2,582,211	-	771,754	Quarterly	90 days
Total 103-12 investments	27,225,826	21,214,458	4,386,386		
Limited partnerships, limited liability companies, and limited companies:					
Arena Short Duration High Yield Fund, LP (20)	7,010,303	7,028,778	-	Monthly	30 days
Beach Point Total Return Offshore Fund II LTD (9)	3,937,666	3,662,946	-	Quarterly	60 days
EnTrust Capital Diversified Fund QP LTD (6)	8,295	220,909	-	Quarterly	90 days
Grosvenor Special Opportunities Fund, LTD (17)	8,566,200	9,817,456	-	Quarterly	95 days
HGK Trinity Street International Equity Fund (21)	5,516,265	-	-	Monthly	7 days
Intercontinental U.S. Real Estate Investment Fund, LLC (16)	8,083,727	8,269,278	-	Quarterly	90 days
Lindsell Train Global Equity LLC (23)	13,081,651	-	-	30 Days	14 days
Mesirow Floating Rate Fund I, L.P. (1)	5,056,929	5,025,175	-	Monthly	30 days
Permira Credit Solutions Managed Account N LP (14)	2,106,583	1,877,461	162,023	N/A	N/A
PRISA III Fund LP (5)	12,446,390	12,236,423	-	Quarterly	90 days
Riverview Global Macro Fund (Cayman) LP (2)	3,209,634	3,336,843	-	Quarterly	65 days
Schroder Taft-Hartley Income Fund (15)	4,225,769	2,453,551	82,138	Annually	90 days
Total limited partnerships, limited liability companies, and limited companies	73,249,412	53,928,820	244,161		
Total	$ 157,257,966	$ 156,091,364	$ 5,225,207		

(1) This investment represents a limited partnership that invests primarily in syndicated bank loans.

(2) This investment represents a limited partnership that invests primarily in hedge funds that employ global macro and managed futures investment strategies.

(3) This investment represents a common collective trust fund that invests primarily in fixed-income securities with short-term maturities.

Note 5 - Fair Value Measurements (Continued)

(4) This investment represents a common collective trust fund that seeks to realize superior risk-adjusted returns by investing in a multiasset class, diversified portfolio of primarily below-investment-grade debt securities on a leveraged basis.

(5) This investment represents an open-ended commingled limited partnership that invests in commercial real estate through one or more real estate investment trusts.

(6) This investment represents a limited company that invests in a diversified portfolio of private investment entities that seek above-average rates of return and long-term capital growth.

(7) This investment represents a fund that seeks to provide superior risk-adjusted returns without subjecting principal to undue risk of loss through investments in real estate and real estate-related debt, companies, securities, and other assets on a global basis.

(8) These investments represent common collective trust fund that invest primarily in fixed-income securities, high-yield securities, and preferred stocks.

(9) This investment represents a limited company that seeks to generate superior performance with less than commensurate risk through an opportunistic portfolio of investments including high-yield and convertible bonds, corporate loans, stressed and distressed securities, special situation investments, undervalued equities, capital structure arbitrage, and short positions in debt and equity securities.

(10) This investment represents a common collective trust fund that invests primarily in emerging markets equity and equity-related securities.

(11) This investment represents a 103-12 investment that seeks long-term capital appreciation by investing in equity securities.

(12) This investment represents a common collective trust fund that invests in investment funds that target returns through the use of a wide array of investment strategies throughout the global financial markets, with an emphasis on equity long/short strategies.

(13) This investment represents a common collective trust fund that has a global multisector best ideas strategy across from the Loomis fixed-income research platform that has a heavy tilt toward corporate bonds, both investment grade and high yield and both U.S. and international.

(14) This investment represents a limited partnership that focuses predominantly on primary, senior secured investments in midmarket companies in Europe. The fund itself does not permit voluntary redemptions.

(15) This investment represents a limited partnership that seeks to target attractive risk-adjusted returns, produced from either income or appreciation, primarily by purchasing securities within securitized credit markets in the United States with a focus on asset-backed and mortgage-backed securities (e.g., MBS, CMBS, ABS, CLO, and underlying receivables) and/or by holding, through acquisition or origination, a portfolio of mortgage loan investments, including, but not limited to, commercial property loans, residential mortgages, performing or nonperforming, consumer loans or leases, income-producing property loan investments, and mezzanine loan investments, including whole loans and participations therein.

(16) This investment represents a limited liability company that seeks to: (i) preserve and protect investors' capital, (ii) provide potential for capital appreciation, (iii) produce income on invested capital of approximately 5 percent per annum, and (iv) target total annual average returns of approximately 8-10 percent per annum. The fund will seek to invest directly and indirectly in real estate and real estate-related assets and/or products that the manager believes will assist the fund in achieving its investment objectives. Such investments may include joint ventures, partnerships and other participation interests with real estate owners, developers, and others for the purpose of owning and operating any particular investment. The fund will seek to invest in a diversified portfolio consisting of primarily yield-driven real estate and, to a lesser extent, value-added investments. The fund portfolio will be diversified by geography and property type, including, but not limited to, office, multifamily, industrial, retail, residential, and mixed-use properties. There can be no assurance that the fund will meet its investment objectives or be profitable.

(17) This investment represents a limited company that invests opportunistically in coinvestments and direct trades across asset classes, strategies, sectors, and regions.

(18) This investment represents a 103-12 investment that seeks to generate attractive, risk-adjusted returns by lending to middle market businesses predominantly operating in the United Kingdom and Europe.

(19) This investment represents a common collective trust fund that seeks to achieve long-term growth of capital by investing primarily in equity and equity-related securities of U.S. and non-U.S. issuers, including emerging markets of established companies with above-average growth prospects. The fund may invest without limit in non-U.S. issuers.

(20) This investment represents a limited partnership that focuses primarily on convertible bonds, corporate loans, preferred equities, stressed and distressed securities, and special situation investments with durations of approximately one to three years.

Note 5 - Fair Value Measurements (Continued)

(21) This investment represents a limited partnership that invests primarily in international equity investments.

(22) This investment represents a 103-12 investment that seeks to realize substantial capital appreciation without subjecting principal to undue risk by investing substantially all of its assets in the Oaktree Transportation Infrastructure Capital Partners, L.P., who's primary objective is to provide superior risk-adjusted returns without subjecting principal to undue risk of loss through investments in the transportation infrastructure industry, focusing primarily on hard assets, operating companies, and other permitted investments, such as airports, toll roads, ports, parking, and other transportation assets in the air, land, and sea transportation sectors.

(23) This investment represents a limited liability company that invests directly in a concentrated portfolio of global equities, primarily those listed or traded on stock exchanges in developed countries worldwide.

Operating Engineers' Local 324 Defined Contribution Pension Plan

Schedule of Reportable Transactions

Form 5500, Schedule H, Line 4j
EIN 38-3386104, Plan No. 002
Year Ended April 30, 2023

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
BNY Mellon	Jennison Global Opportunity Fund	$ -	$ 11,500,000	$ 3,227,071	$ 11,500,000	$ 8,272,929
BNY Mellon	Lindsell Train Global Equity LLC	-	11,500,000	11,500,000	11,500,000	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
BNY Mellon	Collective U.S. Gov't STIF:					
	Purchases - 327	15,233,505	-	15,233,505	15,233,505	-
	Sales - 102	-	14,587,011	14,587,011	14,587,011	-
BNY Mellon	Jennison Global Opportunity Fund -					
	Sales - 1	-	11,500,000	3,227,071	11,500,000	8,272,929
BNY Mellon	Lindsell Train Global Equity LLC -					
	Purchases - 1	11,500,000	-	11,500,000	11,500,000	-

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

Operating Engineers' Local 324 Defined Contribution Pension Plan

Schedule of Assets Held at End of Year

Form 5500, Schedule H, Line 4i
EIN 38-3386104, Plan No. 002
April 30, 2023

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
JPMORGAN	Money market fund - JPM US GOVT PREMIER	$ 1,165,166	$ 1,165,166
	Corporate stock:		
BNY MELLON	APPLE INC	793,280	2,096,566
BNY MELLON	MICROSOFT CORP	914,283	2,229,479
BNY MELLON	PROGRESSIVE CORP/THE	976,298	1,400,692
BNY MELLON	ADOBE INC	357,848	486,675
BNY MELLON	ADVANCED MICRO DEVICES INC	262,002	303,590
BNY MELLON	AIR PRODUCTS AND CHEMICALS INC	669,163	753,856
BNY MELLON	AKAMAI TECHNOLOGIES INC	86,212	185,088
BNY MELLON	ALBANY INTERNATIONAL CORP	209,274	352,800
BNY MELLON	ALBEMARLE CORP	175,682	352,745
BNY MELLON	ALPHABET INC	750,685	1,433,266
BNY MELLON	ALTRIA GROUP INC	421,284	479,471
BNY MELLON	AMAZON.COM INC	873,333	841,702
BNY MELLON	AMPHENOL CORP	360,804	511,083
BNY MELLON	ANSYS INC	137,015	327,419
BNY MELLON	A O SMITH CORP	281,158	373,068
BNY MELLON	ARCHROCK INC	174,041	262,344
BNY MELLON	ARROW ELECTRONICS INC	202,424	288,020
BNY MELLON	BERKSHIRE HATHAWAY INC	540,209	804,290
BNY MELLON	BIO-RAD LABORATORIES INC	71,737	242,074
BNY MELLON	BLACK KNIGHT INC	174,939	214,899
BNY MELLON	BLACKROCK INC	617,936	732,950
BNY MELLON	BOOKING HOLDINGS INC	256,756	346,534
BNY MELLON	BORGWARNER INC	243,422	302,305
BNY MELLON	BOSTON PROPERTIES INC	165,832	92,420
BNY MELLON	BOX INC	257,606	269,866
BNY MELLON	CABOT CORP	166,430	244,558
BNY MELLON	CBRE GROUP INC	125,939	358,615
BNY MELLON	CDW CORP/DE	213,120	400,911
BNY MELLON	CENTENE CORP	35,255	174,806
BNY MELLON	CF INDUSTRIES HOLDINGS INC	123,746	394,334
BNY MELLON	CHARLES RIVER LABORATORIES INT	281,491	264,077
BNY MELLON	CHARLES SCHWAB CORP/THE	282,848	262,036
BNY MELLON	CHEVRON CORP	413,748	692,189
BNY MELLON	CINCINNATI FINANCIAL CORP	434,567	413,519
BNY MELLON	CIRRUS LOGIC INC	186,548	273,756
BNY MELLON	CISCO SYSTEMS INC	529,362	537,847
BNY MELLON	COLGATE-PALMOLIVE CO	112,768	115,630
BNY MELLON	COMCAST CORP	513,042	411,921
BNY MELLON	CONMED CORP	285,270	391,527
BNY MELLON	COPART INC	134,130	190,352
BNY MELLON	CORPORATE OFFICE PROPERTIES TR	190,307	175,292
BNY MELLON	CRACKER BARREL OLD COUNTRY STO	308,254	284,827
BNY MELLON	CROWN CASTLE INC	769,506	552,797
BNY MELLON	DANAHER CORP	421,213	408,670
BNY MELLON	DARDEN RESTAURANTS INC	119,926	283,046
BNY MELLON	DIAGEO PLC ADR	579,751	682,455
BNY MELLON	DIODES INC	217,661	376,104
BNY MELLON	DOMINION ENERGY INC	749,091	514,089
BNY MELLON	DR HORTON INC	85,315	268,620
BNY MELLON	EASTMAN CHEMICAL CO	205,094	225,254

Schedule of Assets Held at End of Year (Continued)

Form 5500, Schedule H, Line 4i
EIN 38-3386104, Plan No. 002
April 30, 2023

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Corporate stock (Continued):		
BNY MELLON	EATON CORP PLC	$ 205,941	$ 203,719
BNY MELLON	EDWARDS LIFESCIENCES CORP	242,549	369,604
BNY MELLON	ELECTRONIC ARTS INC	175,486	185,065
BNY MELLON	ELI LILLY & CO	292,313	756,884
BNY MELLON	FACTSET RESEARCH SYSTEMS INC	258,759	246,602
BNY MELLON	FASTENAL CO	387,040	535,062
BNY MELLON	FIDELITY NATIONAL INFORMATION	934,975	578,275
BNY MELLON	FIRSTCASH HOLDINGS INC	117,825	274,266
BNY MELLON	FORMFACTOR INC	249,324	234,238
BNY MELLON	GATX CORP	196,582	398,115
BNY MELLON	HEXCEL CORP	160,522	353,552
BNY MELLON	HILTON WORLDWIDE HOLDINGS INC	152,155	164,615
BNY MELLON	HOLOGIC INC	228,021	426,954
BNY MELLON	HORACE MANN EDUCATORS CORP	155,438	155,774
BNY MELLON	HOULIHAN LOKEY INC	223,748	403,260
BNY MELLON	HUDSON PACIFIC PROPERTIES INC	253,581	58,247
BNY MELLON	HUNTINGTON INGALLS INDUSTRIES	90,316	219,204
BNY MELLON	ILLINOIS TOOL WORKS INC	152,301	220,407
BNY MELLON	INSPERITY INC	247,611	242,593
BNY MELLON	INTERCONTINENTAL EXCHANGE INC	285,118	444,979
BNY MELLON	INTUIT INC	110,995	114,983
BNY MELLON	INTUITIVE SURGICAL INC	226,153	309,353
BNY MELLON	JOHNSON & JOHNSON	727,949	798,038
BNY MELLON	KEYCORP	163,832	146,695
BNY MELLON	LOWE'S COS INC	457,963	755,670
BNY MELLON	MASTERCARD INC	432,134	883,190
BNY MELLON	MERCK & CO INC	528,283	778,037
BNY MELLON	MONOLITHIC POWER SYSTEMS INC	24,986	352,483
BNY MELLON	MOOG INC	155,246	244,829
BNY MELLON	MOTOROLA SOLUTIONS INC	299,890	451,379
BNY MELLON	MYRIAD GENETICS INC	212,766	224,993
BNY MELLON	NESTLE SA ADR	411,774	487,391
BNY MELLON	NINTENDO CO LTD ADR	478,764	375,203
BNY MELLON	NORFOLK SOUTHERN CORP	458,988	444,433
BNY MELLON	NVIDIA CORP	251,874	337,428
BNY MELLON	ON SEMICONDUCTOR CORP	61,915	425,356
BNY MELLON	O'REILLY AUTOMOTIVE INC	169,904	449,482
BNY MELLON	PAPA JOHN'S INTERNATIONAL INC	238,527	215,096
BNY MELLON	PAYCHEX INC	450,640	553,035
BNY MELLON	PAYPAL HOLDINGS INC	198,873	145,464
BNY MELLON	PENN ENTERTAINMENT INC	255,336	239,243
BNY MELLON	PEPSICO INC	502,170	662,961
BNY MELLON	PFIZER INC	457,668	522,915
BNY MELLON	PHILIP MORRIS INTERNATIONAL IN	357,676	452,764
BNY MELLON	QUALCOMM INC	500,949	525,250
BNY MELLON	RAYMOND JAMES FINANCIAL INC	98,838	295,309
BNY MELLON	REINSURANCE GROUP OF AMERICA I	224,800	371,313
BNY MELLON	REPUBLIC SERVICES INC	63,433	258,291
BNY MELLON	ROCKWELL AUTOMATION INC	81,217	133,770
BNY MELLON	ROSS STORES INC	291,773	383,481
BNY MELLON	RYDER SYSTEM INC	137,487	255,054

Schedule of Assets Held at End of Year (Continued)

Form 5500, Schedule H, Line 4i
EIN 38-3386104, Plan No. 002
April 30, 2023

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Corporate stock (Continued):		
BNY MELLON	SALESFORCE INC	$ 336,872	$ 371,944
BNY MELLON	SBA COMMUNICATIONS CORP	105,097	242,106
BNY MELLON	SCHLUMBERGER LTD	298,526	461,324
BNY MELLON	SNAP-ON INC	105,532	348,647
BNY MELLON	SONOCO PRODUCTS CO	179,067	234,236
BNY MELLON	SPIRIT AEROSYSTEMS HOLDINGS IN	235,209	214,183
BNY MELLON	STARBUCKS CORP	630,113	826,660
BNY MELLON	STERICYCLE INC	270,459	223,365
BNY MELLON	SYNEOS HEALTH INC	311,290	255,386
BNY MELLON	TARGET CORP	400,637	538,243
BNY MELLON	TELEDYNE TECHNOLOGIES INC	89,055	414,400
BNY MELLON	TEXAS INSTRUMENTS INC	683,419	858,572
BNY MELLON	THERMO FISHER SCIENTIFIC INC	247,438	632,031
BNY MELLON	TJX COS INC/THE	362,555	432,801
BNY MELLON	UNITED PARCEL SERVICE INC	419,898	707,732
BNY MELLON	VERISK ANALYTICS INC	287,180	286,312
BNY MELLON	VERIZON COMMUNICATIONS INC	699,505	485,647
BNY MELLON	VISA INC	518,345	569,723
BNY MELLON	WALT DISNEY CO/THE	182,182	191,470
BNY MELLON	WEBSTER FINANCIAL CORP	178,158	195,079
BNY MELLON	WEC ENERGY GROUP INC	84,968	167,240
BNY MELLON	WOODWARD INC	170,293	251,087
BNY MELLON	COLLECTIVE US GOV'T STIF 15 BPS	375,713	375,713
	Total corporate stock	38,671,524	52,928,639
	Limited partnerships, limited liability companies, and limited companies:		
BNY MELLON	ARENA SHORT DUR HIGH YIELD LP SRS E	7,010,303	7,010,303
BNY MELLON	BEACH POINT TOTAL RETURN OFFSHORE FUND II LTD	3,927,131	3,937,666
BNY MELLON	ENTRUST CAPITAL DIVERSIFIED FUND QP LTD	17,254	8,295
BNY MELLON	GROSVENOR SPECIAL OPPORTUNITIES FUND, LTD	8,558,120	8,566,200
BNY MELLON	HGK TRINITY STREET INTERNATIONAL EQUITY FUND	5,516,265	5,516,265
BNY MELLON	INTERCONTINENTAL US RE FD LLC	8,083,727	8,083,727
BNY MELLON	LINDSELL TRAIN GLOBAL EQUITY LLC	11,500,000	13,081,651
BNY MELLON	MESIROW FLOATING RATE FUND I LP	5,056,929	5,056,929
BNY MELLON	PERMIRA CREDIT SOLUTIONS MANAGED ACCOUNT N LP	2,059,275	2,106,583
BNY MELLON	PRISA III FUND LP	12,446,390	12,446,390
BNY MELLON	RIVERVIEW GLOBAL MACRO FD (CAYMAN) LP	3,336,843	3,209,634
BNY MELLON	SCHRODER TAFT-HARTLEY INCOME FUND	4,243,821	4,225,769
	Total limited partnerships, limited liability companies, and limited companies	71,756,058	73,249,412
	Common collective trust funds:		
BNY MELLON	ABS GLOBAL LNG SHORT	5,955,864	5,955,864
BNY MELLON	AXIOM EMERGING MARKETS EQUITY FUND	6,955,479	6,955,479
BNY MELLON	COLLECTIVE US GOV'T STIF 15 BPS	1,416,318	1,416,318
BNY MELLON	CRESCENT CAPITAL TRUST II	5,090,043	5,189,002
BNY MELLON	JENNISON GLOBAL OPPORTUNITY FUND	11,740,769	11,740,769
BNY MELLON	NHIT: MULTISECTOR FULL DISCRETION TRUST	11,600,281	11,600,281

Schedule of Assets Held at End of Year (Continued)

Form 5500, Schedule H, Line 4i
EIN 38-3386104, Plan No. 002
April 30, 2023

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Common collective trust funds (Continued):		
BNY MELLON	NIS HIGH YIELD FUND LLC	$ 639,228	$ 725,248
BNY MELLON	NIS INTERMEDIATE FIXED INCOME FUND LLC	10,389,917	10,967,448
BNY MELLON	NIS PREFERRED STOCK FUND II LL C	664,357	731,151
BNY MELLON	NIS TOTAL ABSOLUTE RETURN FUND	1,316,790	1,501,168
	Total common collective trust funds	55,769,046	56,782,728
	103-12 investments:		
BNY MELLON	ALCENTRA EUR CREDIT OPP III	3,992,062	4,053,922
BNY MELLON	NCS GROUP TRUST INTERNATIONAL	17,191,033	17,933,592
BNY MELLON	WACAP O TRAN INFRA CAP PTN FED	2,228,246	2,656,101
BNY MELLON	WACAP RE OPP VIII FEEDER LLC	2,713,419	2,582,211
	Total 103-12 investments	26,124,760	27,225,826
PARTICIPANTS	Participant notes receivable - BEARING INTEREST RATES RANGING FROM 4.25 TO 6.50 PERCENT	-	7,202,894
	Total	**$ 193,486,554**	**$ 218,554,665**