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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                                 |                                                                                                                                                                                                                                          |
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| Part I                                                                                          | Annual Report Identification Information                                                                                                                                                                                                 |
| For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023      |                                                                                                                                                                                                                                          |
| A This return/report is for:                                                                    | <input checked="" type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) |
|                                                                                                 | <input type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____                                                                                                                                           |
| B This return/report is:                                                                        | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report                                                                                                                                        |
|                                                                                                 | <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                         |
| C If the plan is a collectively-bargained plan, check here. ....                                | ▶ <input checked="" type="checkbox"/>                                                                                                                                                                                                    |
| D Check box if filing under:                                                                    | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program                                                                                                     |
|                                                                                                 | <input type="checkbox"/> special extension (enter description) _____                                                                                                                                                                     |
| E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... | ▶ <input type="checkbox"/>                                                                                                                                                                                                               |

|                                                                                                                                                                                                                                                                                                                                                                                       |                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Part II                                                                                                                                                                                                                                                                                                                                                                               | Basic Plan Information—enter all requested information |
| 1a Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST                                                                                                                                                                                                                                                                                                                                   | 1b Three-digit plan number (PN) ▶ 001                  |
|                                                                                                                                                                                                                                                                                                                                                                                       | 1c Effective date of plan<br>07/16/1966                |
| 2a Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST<br><br>EKON BENEFITS<br>4940 WASHINGTON AVENUE<br>ST. LOUIS, MO 63108 | 2b Employer Identification Number (EIN)<br>43-6142137  |
|                                                                                                                                                                                                                                                                                                                                                                                       | 2c Plan Sponsor's telephone number<br>314-367-6555     |
|                                                                                                                                                                                                                                                                                                                                                                                       | 2d Business code (see instructions)<br>238210          |

|                                                                                                                                                                                                                                                                                                                                        |                                                   |            |                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| 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. | 03/25/2024 | CHRIS HANKINS                                                |
|                                                                                                                                                                                                                                                                                                                                        | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN HERE                                                                                                                                                                                                                                                                                                                              | Filed with authorized/valid electronic signature. | 03/25/2024 | ROBERT SNELL                                                 |
|                                                                                                                                                                                                                                                                                                                                        | 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                      |

|                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                    | <b>3b</b> Administrator's EIN                                                                                                                |
|                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    | <b>3c</b> Administrator's telephone number                                                                                                   |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                             |                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>5</b></span> <span>917</span> </div>                                   |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                   |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6a(1)</b></span> <span>389</span> </div>                               |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6a(2)</b></span> <span>401</span> </div>                               |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6b</b></span> <span>317</span> </div>                                  |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6c</b></span> <span>131</span> </div>                                  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6d</b></span> <span>849</span> </div>                                  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6e</b></span> <span>80</span> </div>                                   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6f</b></span> <span>929</span> </div>                                  |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6g</b></span> <span></span> </div>                                     |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>6h</b></span> <span></span> </div>                                     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                    | <div style="display: flex; justify-content: space-between;"> <span><b>7</b></span> <span>88</span> </div>                                    |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br><div style="margin-left: 20px;">1A</div>                                                                                                           |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                    | <b>9b</b> Plan benefit arrangement (check all that apply)                                                                                    |
| <div style="margin-left: 20px;"> <b>(1)</b> <input type="checkbox"/> Insurance<br/> <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br/> <b>(3)</b> <input checked="" type="checkbox"/> Trust<br/> <b>(4)</b> <input type="checkbox"/> General assets of the sponsor         </div> | <div style="margin-left: 20px;"> <b>(1)</b> <input type="checkbox"/> Insurance<br/> <b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br/> <b>(3)</b> <input checked="" type="checkbox"/> Trust<br/> <b>(4)</b> <input type="checkbox"/> General assets of the sponsor         </div> |                                                                                                                                              |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                    |                                                                                                                                              |
| <b>a Pension Schedules</b>                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                    | <b>b General Schedules</b>                                                                                                                   |
| <div style="margin-left: 20px;"> <b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)         </div>                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)         </div>              |
| <div style="margin-left: 20px;"> <b>(2)</b> <input checked="" type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary         </div>                                                                                   |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)         </div>            |
| <div style="margin-left: 20px;"> <b>(3)</b> <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary         </div>                                                                                                                            |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(3)</b> <input type="checkbox"/> <b>0 A</b> (Insurance Information)         </div>                       |
|                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)         </div>       |
|                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)         </div> |
|                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                    | <div style="margin-left: 20px;"> <b>(6)</b> <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)         </div>               |

**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 \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE MB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Multiemployer Defined Benefit Plan and Certain<br/>Money Purchase Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div> |
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For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023

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

|                                                                                                                                        |                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <div>A Name of plan<br/>LOCAL 309 WIREMANS PENSION TRUST</div>                                                                         | <div>B Three-digit plan number (PN) ► 001</div>                  |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br/>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST</div> | <div>D Employer Identification Number (EIN)<br/>43-6142137</div> |

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

|                                                                                                               |                    |
|---------------------------------------------------------------------------------------------------------------|--------------------|
| 1a Enter the valuation date: Month 07 Day 01 Year 2022                                                        |                    |
| b Assets                                                                                                      |                    |
| (1) Current value of assets .....                                                                             | 1b(1) 150087983    |
| (2) Actuarial value of assets for funding standard account .....                                              | 1b(2) 150087983    |
| c (1) Accrued liability for plan using immediate gain methods .....                                           | 1c(1)              |
| (2) Information for plans using spread gain methods:                                                          |                    |
| (a) Unfunded liability for methods with bases .....                                                           | 1c(2)(a)           |
| (b) Accrued liability under entry age normal method .....                                                     | 1c(2)(b) 210805906 |
| (c) Normal cost under entry age normal method .....                                                           | 1c(2)(c) 3113197   |
| (3) Accrued liability under unit credit cost method .....                                                     | 1c(3) 183780791    |
| d Information on current liabilities of the plan:                                                             |                    |
| (1) Amount excluded from current liability attributable to pre-participation service (see instructions) ..... | 1d(1)              |
| (2) "RPA '94" information:                                                                                    |                    |
| (a) Current liability .....                                                                                   | 1d(2)(a) 352491014 |
| (b) Expected increase in current liability due to benefits accruing during the plan year .....                | 1d(2)(b) 12448714  |
| (c) Expected release from "RPA '94" current liability for the plan year .....                                 | 1d(2)(c) 10831064  |
| (3) Expected plan disbursements for the plan year .....                                                       | 1d(3) 10831064     |

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

|                                                      |                                                   |
|------------------------------------------------------|---------------------------------------------------|
| <div>SIGN HERE</div>                                 | <div>02/19/2024</div>                             |
| <div>Signature of actuary</div>                      | <div>Date</div>                                   |
| <div>KEITH KOWALCZYK</div>                           | <div>23-02812</div>                               |
| <div>Type or print name of actuary</div>             | <div>Most recent enrollment number</div>          |
| <div>EKON BENEFITS</div>                             | <div>314-367-6555</div>                           |
| <div>Firm name</div>                                 | <div>Telephone number (including area code)</div> |
| <div>4940 WASHINGTON BLVD, ST. LOUIS, MO 63108</div> |                                                   |
| <div>Address of the firm</div>                       |                                                   |

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

**2** Operational information as of beginning of this plan year:

|                                                                                                                                     |                                   |                              |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------|
| <b>a</b> Current value of assets (see instructions) .....                                                                           | <b>2a</b>                         | 150087983                    |
| <b>b</b> "RPA '94" current liability/participant count breakdown:                                                                   | <b>(1) Number of participants</b> | <b>(2) Current liability</b> |
| <b>(1)</b> For retired participants and beneficiaries receiving payment.....                                                        | 411                               | 174647300                    |
| <b>(2)</b> For terminated vested participants .....                                                                                 | 136                               | 13864627                     |
| <b>(3)</b> For active participants:                                                                                                 |                                   |                              |
| <b>(a)</b> Non-vested benefits .....                                                                                                |                                   | 136434                       |
| <b>(b)</b> Vested benefits .....                                                                                                    |                                   | 163842653                    |
| <b>(c)</b> Total active .....                                                                                                       | 389                               | 163979087                    |
| <b>(4)</b> Total .....                                                                                                              | 936                               | 352491014                    |
| <b>c</b> If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage ..... | <b>2c</b>                         | 42.57 %                      |

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

| (a) Date<br>(MM-DD-YYYY)                                                        | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|---------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 01/15/2023                                                                      | 8546635                           | 0                               |                          |                                   |                                 |
|                                                                                 |                                   |                                 |                          |                                   |                                 |
|                                                                                 |                                   |                                 |                          |                                   |                                 |
|                                                                                 |                                   |                                 |                          |                                   |                                 |
|                                                                                 |                                   |                                 |                          |                                   |                                 |
|                                                                                 |                                   |                                 |                          |                                   |                                 |
| <b>Totals ▶</b>                                                                 |                                   |                                 | <b>3(b)</b>              | 8546635                           | 3(c) 0                          |
| <b>(d)</b> Total withdrawal liability amounts included in line 3(b) total ..... |                                   |                                 |                          |                                   | <b>3(d)</b> 0                   |

**4** Information on plan status:

|                                                                                                                                                                        |           |                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------|
| <b>a</b> Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3)) .....                                                                       | <b>4a</b> | 81.6 %                                                   |
| <b>b</b> Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status).<br>If entered code is "N," go to line 5 ..... | <b>4b</b> | N                                                        |
| <b>c</b> Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? .....                                              |           | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>d</b> If the plan is in critical status or critical and declining status, were any benefits reduced (see instructions)? .....                                       |           | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>e</b> If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions),<br>measured as of the valuation date .....  | <b>4e</b> |                                                          |
| <b>f</b> If the plan is in critical status or critical and declining status, and is:                                                                                   | <b>4f</b> |                                                          |
| • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to<br>emerge;                                                 |           |                                                          |
| • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and<br>check here .....                                           |           |                                                          |
| • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."                                                                 |           |                                                          |

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

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

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

**6** Checklist of certain actuarial assumptions:

|                                                                                                                                |                                                                                                  |                                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Interest rate for "RPA '94" current liability .....                                                                   | <b>6a</b>                                                                                        | 2.27 %                                                                                                                                          |
|                                                                                                                                | Pre-retirement                                                                                   | Post-retirement                                                                                                                                 |
| <b>b</b> Rates specified in insurance or annuity contracts .....                                                               | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A                                                |
| <b>c</b> Mortality table code for valuation purposes:                                                                          |                                                                                                  |                                                                                                                                                 |
| <b>(1)</b> Males .....                                                                                                         | <b>6c(1)</b>                                                                                     | 9P21                                                                                                                                            |
| <b>(2)</b> Females .....                                                                                                       | <b>6c(2)</b>                                                                                     | 9FP21                                                                                                                                           |
| <b>d</b> Valuation liability interest rate .....                                                                               | <b>6d</b>                                                                                        | 7.25 %                                                                                                                                          |
| <b>e</b> Salary scale .....                                                                                                    | <b>6e</b>                                                                                        | 3.00 % <input type="checkbox"/> N/A                                                                                                             |
| <b>f</b> Withdrawal liability interest rate:                                                                                   |                                                                                                  |                                                                                                                                                 |
| <b>(1)</b> Type of interest rate .....                                                                                         | <b>6f(1)</b>                                                                                     | <input type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input checked="" type="checkbox"/> N/A |
| <b>(2)</b> If "Single rate" is checked in (1), enter applicable single rate .....                                              | <b>6f(2)</b>                                                                                     | %                                                                                                                                               |
| <b>g</b> Estimated investment return on actuarial value of assets for year ending on the valuation date .....                  | <b>6g</b>                                                                                        | -13.6 %                                                                                                                                         |
| <b>h</b> Estimated investment return on current value of assets for year ending on the valuation date .....                    | <b>6h</b>                                                                                        | -13.6 %                                                                                                                                         |
| <b>i</b> Expense load included in normal cost reported in line 9b .....                                                        | <b>6i</b>                                                                                        | <input type="checkbox"/> N/A                                                                                                                    |
| <b>(1)</b> If expense load is described as a percentage of normal cost, enter the assumed percentage .....                     | <b>6i(1)</b>                                                                                     | %                                                                                                                                               |
| <b>(2)</b> If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b ..... | <b>6i(2)</b>                                                                                     |                                                                                                                                                 |
| <b>(3)</b> If neither (1) nor (2) describes the expense load, check the box .....                                              | <b>6i(3)</b>                                                                                     | <input type="checkbox"/>                                                                                                                        |

**7** New amortization bases established in the current plan year:

| (1) Type of base | (2) Initial balance | (3) Amortization Charge/Credit |
|------------------|---------------------|--------------------------------|
|                  |                     |                                |
|                  |                     |                                |
|                  |                     |                                |

**8** Miscellaneous information:

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

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

|                                                                          |           |         |
|--------------------------------------------------------------------------|-----------|---------|
| <b>a</b> Prior year funding deficiency, if any .....                     | <b>9a</b> |         |
| <b>b</b> Employer's normal cost for plan year as of valuation date ..... | <b>9b</b> | 9054068 |

**c** Amortization charges as of valuation date:

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

(2) Funding waivers.....

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

|              | Outstanding balance |  |
|--------------|---------------------|--|
| <b>9c(1)</b> |                     |  |
| <b>9c(2)</b> |                     |  |
| <b>9c(3)</b> |                     |  |

**d** Interest as applicable on lines 9a, 9b, and 9c.....**9d** 656420**e** Total charges. Add lines 9a through 9d.....**9e** 9710488**Credits to funding standard account:****f** Prior year credit balance, if any .....**9f** 5233560**g** Employer contributions. Total from column (b) of line 3.....**9g** 8546635**h** Amortization credits as of valuation date.....

|           | Outstanding balance |  |
|-----------|---------------------|--|
| <b>9h</b> |                     |  |

**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h.....**9i** 634076**j** Full funding limitation (FFL) and credits:

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

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

(3) FFL credit.....

|              |  |  |
|--------------|--|--|
| <b>9j(1)</b> |  |  |
| <b>9j(2)</b> |  |  |
| <b>9j(3)</b> |  |  |

**k** (1) Waived funding deficiency.....

(2) Other credits.....

|              |  |  |
|--------------|--|--|
| <b>9k(1)</b> |  |  |
| <b>9k(2)</b> |  |  |

**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) .....**9l** 14414271**m** Credit balance: If line 9l is greater than line 9e, enter the difference .....**9m** 4703783**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference .....**9n****o** Current year's accumulated reconciliation account:

(1) Due to waived funding deficiency accumulated prior to the 2022 plan year .....

**9o(1)**

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

(a) Reconciliation outstanding balance as of valuation date.....

**9o(2)(a)**

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

**9o(2)(b)** 0

(3) Total as of valuation date .....

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

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2022                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                                                 |                                                      |     |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023                      |                                                      |     |
| A Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST                                                              | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                                                 |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST | D Employer Identification Number (EIN)<br>43-6142137 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EKON BENEFITS

4940 WASHINGTON BLVD  
ST. LOUIS, MO 63108

43-1317863

| (b)<br>Service Code(s)     | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11 38 17<br>13 50 15<br>16 | NONE                                                                                              | 153840                                                                 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

MERRILL LYNCH

7676 FORSYTH BLVD  
CLAYTON, MO 63105

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | NONE                                                                                              | 57666                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

INTECH ENHANCED PLUS FUND LLC

151 DETROIT ST  
DENVER, CO 80206

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | NONE                                                                                              | 51253                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

ANDERS MINKLER HUBER & HELM LP

43-0831507

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10                     | NONE                                                                                              | 49299                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

SCHUCHAT, COOK & WERNER

43-0763010

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 29                     | NONE                                                                                              | 46313                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

ASB CAPITAL MANAGEMENT

80-0618452

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 28                     | NONE                                                                                              | 41347                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

PNC BANK

22-1146430

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 19                            | NONE                                                                                                     | 26186                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

MARSH & MCLENNAN AGENCY, LLC

825 MARYVILLE CENTRE DR. 200  
CHESTERFIELD, MO 63017

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 23                            | NONE                                                                                                     | 25086                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

ZENITH-AMERICAN SOLUTIONS

52-1590516

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 10 16 17                      | NONE                                                                                                     | 14085                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection.</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

|                                                                                                                               |                                         |     |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023                                    |                                         |     |
| <b>A</b> Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST                                                                     | <b>B</b> Three-digit plan number (PN) ▶ | 001 |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST |                                         |     |
| <b>D</b> Employer Identification Number (EIN)<br>43-6142137                                                                   |                                         |     |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                |                        |                                                                                                             |
|--------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: ASB ALLEGIANCE REAL ESTATE FUND |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a): CHEVY CHASE TRUST            |                        |                                                                                                             |
| <b>c</b> EIN-PN 52-6257033-006                                                 | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2995689 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                 |                        |                                                                                                             |
| <b>b</b> Name of sponsor of entity listed in (a):                              |                        |                                                                                                             |
| <b>c</b> EIN-PN                                                                | <b>d</b> Entity code   | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)         |

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2022 or fiscal plan year beginning <b>07/01/2022</b> and ending <b>06/30/2023</b>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><b>LOCAL 309 WIREMANS PENSION TRUST</b>                                                                                                                                                                                                         | <b>B</b> Three-digit plan number (PN) <b>►</b>                                                                                                                                                                                                                               | <b>001</b>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST</b>                                                                                                                                            | <b>D</b> Employer Identification Number (EIN)<br><b>43-6142137</b>                                                                                                                                                                                                           |                                                                                           |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|--------------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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    |
| <b>a</b> Total noninterest-bearing cash.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               | <b>1a</b>             |                    |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                    |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | <b>1b(1)</b>          | 701152849175       |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | <b>1b(2)</b>          |                    |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                               | <b>1b(3)</b>          | 103019130870       |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                    |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               | <b>1c(1)</b>          | 11259411614986     |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | <b>1c(2)</b>          |                    |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                    |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(3)(A)</b>       |                    |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(3)(B)</b>       |                    |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                    |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(4)(A)</b>       |                    |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | <b>1c(4)(B)</b>       |                    |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | <b>1c(5)</b>          |                    |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               | <b>1c(6)</b>          |                    |
| <b>(7)</b> Loans (other than to participants).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               | <b>1c(7)</b>          |                    |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | <b>1c(8)</b>          |                    |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               | <b>1c(9)</b>          | 34452772995689     |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               | <b>1c(10)</b>         |                    |
| <b>(11)</b> Value of interest in master trust investment accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | <b>1c(11)</b>         |                    |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | <b>1c(12)</b>         | 213252840          |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(13)</b>         | 123387309157889655 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | <b>1c(14)</b>         |                    |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | <b>1c(15)</b>         |                    |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 150087982             | 163480375       |

**Liabilities**

|                                                                           |           |       |        |
|---------------------------------------------------------------------------|-----------|-------|--------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       |        |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 32768 | 123457 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |        |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 36709 | 385860 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 69477 | 509317 |

**Net Assets**

|                                                           |           |           |           |
|-----------------------------------------------------------|-----------|-----------|-----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 150018505 | 162971058 |
|-----------------------------------------------------------|-----------|-----------|-----------|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a</b> Contributions:                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 8552364    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 8552364   |
| <b>b</b> Earnings on investments:                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 69         |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 69        |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 3482592    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 3482592   |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 33279943   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 18016346   |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 15263597  |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | -449588   |
| (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)  |            | -12132726 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 9868144   |
| c Other income .....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 24584452  |
| <b>Expenses</b>                                                                                 |        |            |           |
| e Benefit payment and payments to provide benefits:                                             |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....                 | 2e(1)  | 11113984   |           |
| (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)  |            | 11113984  |
| f Corrective distributions (see instructions) .....                                             | 2f     |            |           |
| g Certain deemed distributions of participant loans (see instructions) .....                    | 2g     |            |           |
| h Interest expense .....                                                                        | 2h     |            |           |
| i Administrative expenses: (1) Professional fees .....                                          | 2i(1)  | 137947     |           |
| (2) Contract administrator fees .....                                                           | 2i(2)  | 104000     |           |
| (3) Investment advisory and management fees .....                                               | 2i(3)  | 171439     |           |
| (4) Other .....                                                                                 | 2i(4)  | 104529     |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                            | 2i(5)  |            | 517915    |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....            | 2j     |            | 11631899  |
| <b>Net Income and Reconciliation</b>                                                            |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d .....                                        | 2k     |            | 12952553  |
| l Transfers of assets:                                                                          |        |            |           |
| (1) To this plan .....                                                                          | 2l(1)  |            |           |
| (2) From this plan .....                                                                        | 2l(2)  |            |           |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MICHAEL CUMMINS, CPA, P.C.

(2) EIN: 43-1555780

**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:

**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.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |

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

**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 498903.

|                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                                       | <div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ►<br>001                                                         |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>43-6142137                                            |
| 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):<br><br>EIN(s): _____<br><br>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                               |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  | 3 1                                                                                             |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                  | 6a                                                                                              |
| b Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  | 6b                                                                                              |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  | 6c                                                                                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input checked="" type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock?..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                         |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2022 v. 220413                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**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 GUARANTEE ELECTRIC COMPANY

**b** EIN 43-1809002 **c** Dollar amount contributed by employer 1299731

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 03 Year 2023

**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) 0.27

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

**a** Name of contributing employer SACHS ELECTRIC CO.

**b** EIN 43-0911363 **c** Dollar amount contributed by employer 1146705

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 03 Year 2023

**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) 0.27

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

**a** Name of contributing employer J.F. ELECTRIC INC

**b** EIN 37-0913537 **c** Dollar amount contributed by employer 1045875

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 03 Year 2023

**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) 0.27

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

**a** Name of contributing employer LOWRY ELECTRIC COMPANY

**b** EIN 37-1207311 **c** Dollar amount contributed by employer 897144

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 03 Year 2023

**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) 0.27

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

**a** Name of contributing employer PYRAMID ELECTRIC COMPANY

**b** EIN 37-1319704 **c** Dollar amount contributed by employer 667591

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 03 Year 2023

**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) 0.27

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

**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                                                                                                   |              |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>14</b> | 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:                                                                                                                        |              |
| <b>a</b>  | The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input checked="" type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | <b>14a</b> 0 |
| <b>b</b>  | The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                           | <b>14b</b> 0 |
| <b>c</b>  | The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                                                      | <b>14c</b> 0 |
| <b>15</b> | 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:                                                                                                                                                      |              |
| <b>a</b>  | The corresponding number for the plan year immediately preceding the current plan year.....                                                                                                                                                                                                                                       | <b>15a</b>   |
| <b>b</b>  | The corresponding number for the second preceding plan year.....                                                                                                                                                                                                                                                                  | <b>15b</b>   |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                              |              |
| <b>a</b>  | Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                                   | <b>16a</b> 0 |
| <b>b</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.....                                                                                                                                                                      | <b>16b</b>   |
| <b>17</b> | If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ..... <input type="checkbox"/>                                                                              |              |

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

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

**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 \_\_\_\_\_

**LOCAL 309 WIREMAN'S PENSION TRUST**  
**FINANCIAL STATEMENTS WITH SUPPLEMENTARY INFORMATION**  
**AND ADDITIONAL INFORMATION AND**  
**INDEPENDENT AUDITORS' REPORT**  
**YEARS ENDED JUNE 30, 2023 AND 2022**

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## Independent Auditors' Report

Board of Trustees  
Local 309 Wireman's Pension Trust  
St. Louis, Missouri

### ***Opinion***

We have audited the accompanying financial statements of Local 309 Wireman's Pension Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of June 30, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of June 30, 2022, the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

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

### ***Basis for Opinion***

We conducted our 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

### ***Supplemental Schedules Required by ERISA***

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

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

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

### ***Report on Additional Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Investment Expenses and Administrative Expenses for June 30, 2023 and 2022 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

*Anders Mickelson-Huber & Helms LLP*

March 1, 2024

**Local 309 Wireman's Pension Trust**  
**Statements of Net Assets Available for Benefits**  
**June 30, 2023 and 2022**

| <b>Assets</b>                     |  | <u>2023</u>          | <u>2022</u>          |
|-----------------------------------|--|----------------------|----------------------|
| Investments, at Fair Value        |  | <u>\$162,500,330</u> | <u>\$149,283,811</u> |
| Receivables                       |  |                      |                      |
| Employer contributions            |  | 693,644              | 600,130              |
| Reciprocity                       |  | 155,531              | 101,022              |
| Accrued interest and dividends    |  | <u>130,870</u>       | <u>103,019</u>       |
| Total Receivables                 |  | <u>980,045</u>       | <u>804,171</u>       |
| Total Assets                      |  | <u>163,480,375</u>   | <u>150,087,982</u>   |
| <b>Liabilities</b>                |  |                      |                      |
| Accounts Payable                  |  | 123,457              | 32,768               |
| Reciprocity Payable               |  | <u>385,860</u>       | <u>36,709</u>        |
| Total Liabilities                 |  | <u>509,317</u>       | <u>69,477</u>        |
| Net Assets Available for Benefits |  | <u>\$162,971,058</u> | <u>\$150,018,505</u> |

**Local 309 Wireman's Pension Trust**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended June 30, 2023 and 2022**

|                                                              | <u>2023</u>          | <u>2022</u>          |
|--------------------------------------------------------------|----------------------|----------------------|
| Additions (Reductions) to Net Assets Attributed To:          |                      |                      |
| Investment Income (Loss)                                     |                      |                      |
| Interest income                                              | \$ 69                | \$ 1,355             |
| Dividend income                                              | 3,482,592            | 4,305,150            |
| Net appreciation (depreciation) in fair value of investments | <u>12,549,427</u>    | <u>(27,897,113)</u>  |
|                                                              | 16,032,088           | (23,590,608)         |
| Less: investment expense                                     | <u>(171,439)</u>     | <u>(205,020)</u>     |
| Net Investment Income (Loss)                                 | <u>15,860,649</u>    | <u>(23,795,628)</u>  |
| Contributions                                                |                      |                      |
| Employer contributions                                       | 8,308,814            | 7,218,520            |
| Reciprocity contributions in                                 | 1,186,958            | 1,130,655            |
| Reciprocity contributions out                                | <u>(943,408)</u>     | <u>(490,856)</u>     |
| Total Contributions                                          | <u>8,552,364</u>     | <u>7,858,319</u>     |
| Other income                                                 | <u>-</u>             | <u>122</u>           |
| Total Additions (Reductions)                                 | <u>24,413,013</u>    | <u>(15,937,187)</u>  |
| Deductions From Net Assets:                                  |                      |                      |
| Benefits Paid Directly to Participants                       | 11,113,984           | 11,141,609           |
| Administrative Expenses                                      | <u>346,476</u>       | <u>217,284</u>       |
| Total Deductions                                             | <u>11,460,460</u>    | <u>11,358,893</u>    |
| Net Increase (Decrease) in Net Assets Available for Benefits | 12,952,553           | (27,296,080)         |
| Net Assets Available for Benefits, Beginning of Year         | <u>150,018,505</u>   | <u>177,314,585</u>   |
| Net Assets Available for Benefits, End of Year               | <u>\$162,971,058</u> | <u>\$150,018,505</u> |

**Local 309 Wireman's Pension Trust**  
**Statement of Accumulated Plan Benefits**  
**June 30, 2022**

|                                                               |                      |
|---------------------------------------------------------------|----------------------|
|                                                               | <u>2022</u>          |
| Actuarial Present Value of<br>Accumulated Plan Benefits       |                      |
| Vested benefits                                               |                      |
| Participants currently receiving payments                     | \$107,729,780        |
| Other participants                                            | <u>74,542,416</u>    |
| Total Vested Benefits                                         | 182,272,196          |
| Nonvested benefits                                            | <u>1,508,595</u>     |
| Total Actuarial Present Value of<br>Accumulated Plan Benefits | <u>\$183,780,791</u> |

**Local 309 Wireman's Pension Trust**  
**Statement of Changes in Accumulated Plan Benefits**  
**Year Ended June 30, 2022**

|                                                                                |                      |
|--------------------------------------------------------------------------------|----------------------|
|                                                                                | <u>2022</u>          |
| Actuarial Present Value of<br>Accumulated Plan Benefits<br>at June 30, 2021    | <u>\$177,733,010</u> |
| Increase (Decrease) During the Year<br>Attributable to:                        |                      |
| Discount period                                                                | 12,481,760           |
| Benefits accumulated                                                           | 4,707,630            |
| Benefits paid, net                                                             | <u>(11,141,609)</u>  |
| Total Increase                                                                 | <u>6,047,781</u>     |
| Total Actuarial Present Value of Accumulated<br>Plan Benefits at June 30, 2022 | <u>\$183,780,791</u> |

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

**1. Plan Description**

The following description of the Local 309 Wireman's Pension Trust (the "Plan") provides only general information. Participants of the Plan should refer to the plan document and summary plan description for a more complete description of the Plan's provisions.

**General**

The Plan is a multiemployer defined benefit pension plan. The Plan was established July 16, 1966 and covers employees who are governed by collective bargaining agreements ("CBAs") or such other agreements entered into by participating employers (the "Employers") and the International Brotherhood of Electrical Workers ("IBEW") Local 309 (the "Union") and the National Electrical Contractors Association ("NECA") to provide pension benefits to eligible participants and beneficiaries. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Administration of the Plan is the responsibility of the Board of Trustees ("Trustees") and is governed by a Joint Board consisting of equal representation from the Employers and the Union.

**Eligibility**

An employee becomes a participant in the Plan by working under a CBA or other written Employer agreement requiring Employer contributions to the Plan for hours worked.

**Funding Policy**

The Employers are required to make monthly contributions to the Plan on behalf of covered employees in amounts determined by the CBA or such other agreements and is subject to minimum funding requirements of ERISA and maximum deductibility of contributions by Employers under the Internal Revenue Code ("IRC"). Contributions are based on various hourly contribution rates for each participant's hours of service or a percentage of wages paid to each participant under the CBAs. Contributions by participants are not permitted under the Plan. The Trustees design the benefit structure based on information from the actuarial consultants. The Plan's actuary has certified that the minimum funding requirements of ERISA have been met as of June 30, 2023 and 2022.

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

**Pension Protection Act Funding Status**

As required by ERISA under the Pension Protection Act of 2006 ("PPA"), the Plan's actuary has completed the Plan's actuarial funding certification as of September 19, 2023 in accordance with generally accepted actuarial principles and practices. The certification was based on projections using the actuarial present value of accumulated benefit obligations as of July 1, 2022 and unaudited financial information as of June 30, 2022, as well as other information, including estimated cash flows for the year ended June 30, 2023, and the rate of market value return as reported by investment consultants. The funded (zone) status provides an indication of the financial health of the Plan.

The Plan was certified as neither endangered nor critical (that is, the Green zone). The Plan's funding status at July 1, 2023 and 2022 was 85.69% and 81.67%, respectively.

**Vesting**

Participants earn one year of vesting of credited service for any calendar year in which they have 870 hours of service. A participant is fully vested once they acquire three years of service.

**Pension Benefits**

- **Normal Retirement**

Eligibility: Age 62

Benefit: Based on employer contributions made on a Participant's behalf under Union Agreement

- **Early Retirement**

Eligibility: Age 55 with 3 years of service.

Benefit: For retirement benefits accrued prior to June 30, 2009, the monthly benefit is equal to the participant's normal retirement benefit reduced by 1/12th of 2% for each month that the early retirement date precedes the normal retirement date.

Retirement benefits accrued on or after June 30, 2009, the monthly benefit is equal to the participant's normal retirement benefit reduced by 1/12th of 2% for each month prior to age 60 and back to age 60; 1/12th of 5% for each month prior to age 60 back to age 57; and 1/12th of 8% for each month prior to age 57 and back to age 55..

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

- **Disability Retirement**

Eligibility: 3 years of service and totally and permanently disabled or disabled at the trade.

Benefit: Total Disability benefits are calculated on the same basis as Normal Retirement benefits and disabled at the trade, benefits are calculated on the same basis as Early Retirement benefits.

- **Death Benefit**

Eligibility: Death of a married vested participant.

Benefit: The surviving beneficiary may elect to receive a lump sum payment or pre-retirement death benefit equal to the amount the spouse would have received.

## **2. Summary of Significant Accounting Policies**

### **Basis of Presentation**

The financial statements of the Plan have been prepared in accordance with the provisions of the Financial Accounting Standards Board ("FASB"), Accounting Standards Codification (the "FASB ASC"), which is the source of authoritative, non-governmental accounting principles generally accepted in the United States of America ("GAAP"). All references to authoritative accounting guidance contained in our disclosures are based on the general accounting topics within the FASB ASC.

### **Use of Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Accordingly, actual results could differ from those estimates.

### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

**Fair Value Measurements**

The Plan follows guidance issued by the FASB on fair value measurements, which establishes a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. The three general valuation techniques used to measure fair value are the market approach, cost approach, and income approach.

**Contributions Receivable**

Employer contributions receivable are determined at June 30, 2023 and 2022, based on hours worked reports submitted by Employers. An allowance for doubtful accounts is based on a specific reserve for delinquent employers, if determined to be necessary.

The Plan's management writes off contributions receivable when collection enforcement efforts have failed to produce payments and additional efforts are not warranted. The Plan does charge interest on past due accounts. The Plan's management considers all receivables to be fully collectible; accordingly, no allowance for doubtful accounts is deemed necessary.

**Employers' Withdrawal Liability Assessment**

The Plan is a multiemployer collectively bargained plan subject to the provisions of the Multiemployer Pension Plan Amendments Act of 1980 (the "Act"). Under the Act, an Employer that withdraws from the Plan after April 28, 1980, in either a complete or partial withdrawal, shall owe and pay a withdrawal liability to the Plan, determined by a formula adopted by the Trustees in accordance with the Act. The actuary has determined there may be a withdrawal liability assessed against any Employer that would terminate its participation in the Plan after June 30, 2023. The Plan's policy is to recognize a receivable at its present value, net of any allowance for collectibility, once a withdrawal liability has been actuarially determined and formally assessed by the Plan.

**Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

**Administrative Expenses**

The Plan permits the payment of Plan expenses from Plan assets.

**Subsequent Events**

The Plan has evaluated subsequent events through March 1, 2024, the date the financial statements were available to be issued.

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

**3. Fair Value Measurements**

The framework for measuring fair value establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value into Levels 1, 2, and 3. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical instruments in active markets.

Level 2 Inputs to the valuation methodology to include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in inactive markets, inputs other than quoted prices that are observable for the instrument, or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

Following is a description of the valuation methodologies used for instruments measured at fair value:

Level 1 investments consist of interest bearing cash and publicly traded mutual funds. The interest bearing cash account is valued at the reconciled balance of the account. Mutual funds are recorded at the closing price recorded by the fund. These are open ended mutual funds and are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Investments also include a common collective trust fund and a limited liability company which are directly invested in mutual fund, equity securities, or fixed maturity securities. These securities are valued at the NAV based on the observable underlying investments. The NAV is used as a practical expedient to estimate fair value.

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

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

The fair value of investments is measured as of June 30, as follows:

|                                      | 2023                 |                         |         |         |
|--------------------------------------|----------------------|-------------------------|---------|---------|
|                                      | Total                | Fair Value Measurements |         |         |
|                                      |                      | Level 1                 | Level 2 | Level 3 |
| Mutual funds                         | \$157,889,655        | \$ 157,889,655          | \$ -    | \$ -    |
| Interest bearing cash                | 1,614,986            | 1,614,986               | -       | -       |
| Total assets in fair value hierarchy | 159,504,641          | \$ 159,504,641          | \$ -    | \$ -    |
| Investments measured at NAV          | 2,995,689            |                         |         |         |
|                                      | <u>\$162,500,330</u> |                         |         |         |

  

|                                      | 2022                 |                         |         |         |
|--------------------------------------|----------------------|-------------------------|---------|---------|
|                                      | Total                | Fair Value Measurements |         |         |
|                                      |                      | Level 1                 | Level 2 | Level 3 |
| Mutual funds                         | \$123,387,309        | \$ 123,387,309          | \$ -    | \$ -    |
| Interest bearing cash                | 1,125,941            | 1,125,941               | -       | -       |
| Total assets in fair value hierarchy | 124,513,250          | \$ 124,513,250          | \$ -    | \$ -    |
| Investments measured at NAV          | 24,770,561           |                         |         |         |
|                                      | <u>\$149,283,811</u> |                         |         |         |

In accordance with Subtopic 820-10, certain investments that were measured at NAV per share have not been classified in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Investments measured at fair value based on NAV per share as a practical expedient as of June 30, are as follows:

| 2023                    | Fair Value   | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|-------------------------|--------------|----------------------|----------------------|--------------------------|
| Common Collective Trust |              |                      |                      |                          |
| DFE-ASB Allegiance      |              |                      |                      |                          |
| Real Estate Fund        | \$ 2,995,689 | N/A                  | Quarterly            | 60 days                  |

  

| 2022                    | Fair Value   | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|-------------------------|--------------|----------------------|----------------------|--------------------------|
| Common Collective Trust |              |                      |                      |                          |
| DFE-ASB Allegiance      |              |                      |                      |                          |
| Real Estate Fund        | \$ 3,445,277 | N/A                  | Quarterly            | 60 days                  |
| Limited Partnership     |              |                      |                      |                          |
| DFE-Intech Enhanced     |              |                      |                      |                          |
| Plus Fund LLC           | \$21,325,284 | N/A                  | Daily                | N/A                      |

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

**4. Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those future periodic payments including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date, (the "valuation date"). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent that they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary as of July 1, 2022, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

**5. Significant Actuarial Assumptions**

The significant actuarial assumptions underlying the actuarial computations are:

Assumed rate of Interest

Investment earnings for July 1, 2022 assumed to be 7.25% for pre-retirement and post-retirement.

Mortality Rates

July 1, 2022:

Funding Liability:

Pre-Retirement: RP-2012 Blue Collar Employee Male and Female Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021).

Post-Retirement: RP-2012 Blue Collar Annuitant Male and Female Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021).

Current Liability: IRS Applicable Mortality Tables; 2.33% per annum, compounded annually

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

Assumed Retirement Age

Assumed retirement ages ranged from 2% at age 55 and 100% at age 65 and over at July 1, 2022.

Salary Appreciation

Salary appreciation is assumed to be 3% per annum, compounded annually.

Termination Prior to Retirement Other than Death

Assumed termination rates at July 1, 2022 ranged from 5.4% at age 20 to 0% at age 50 and up.

Administrative Expenses

Expenses are assumed to be prior year administrative expenses added to the normal cost for July 1, 2022.

Marriage

It is assumed that 85% of active participants are married and wives are assumed to be three years younger than husbands.

Death Benefit Load

Assumed to be 2% of active and terminated vested liabilities at July 1, 2022.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of July 1, 2022. Had the valuations been performed as of June 30, there would be no material differences.

**6. Plan Amendments**

During the year ended June 30, 2023, the Trustees approved two amendments to comply with the SECURE Act 2.0 age requirements for required minimum distributions for participants and their surviving spouses.

**7. Termination of the Plan**

It is the intent of the Trustees to continue the Plan in full force and effect; however, the right to discontinue the Plan is reserved by the Trustees. During termination, the Plan's assets should not be used for or diverted to purposes other than the exclusive benefit of the pensioners, beneficiaries, and participants. In the event of termination, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated.

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

1. Monthly benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of payment under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All non-vested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan and the level of benefits guaranteed by the PBGC. For multiemployer plans, the PBGC provides financial assistance to plans that are unable to pay basic PBGC guaranteed benefits when due.

**8. Tax Status of Plan**

The Internal Revenue Service ("IRS") has determined and informed the Plan's Trustees by a letter dated May 7, 2015, that the Plan and the related trust, as then designed, was in compliance with the applicable sections of the IRC. The Plan has been amended since receiving the determination letter, and is currently awaiting an updated letter from the IRS. The Trustees believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust tax exempt.

**Local 309 Wireman's Pension Trust**  
**Notes to Financial Statements**  
**June 30, 2023 and 2022**

In accordance with GAAP, management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. Management has analyzed the tax positions taken by the Plan and has concluded that as of June 30, 2023 and 2022, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. Management believes the Plan is no longer subject to income tax examinations for years prior to 2019. The Plan is also subject to routine audits by the DOL, generally for six years after the statutory due date of the annual information return. There are currently no audits in progress for any tax periods.

**9. Risks and Uncertainties**

**Concentration of Credit Risk**

Financial instruments that subject the Plan to concentrations of credit and market risk consist of investments and receivables.

**Investments**

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 the amounts reported in the statements of net assets available for benefits.

**Plan Employer Concentrations**

The majority of the receivables are from Employers concentrated in the operating electrical industries. The Plan generally does not require collateral, but in some cases can require a performance bond.

Contributions from four and two Employers were approximately 51 and 31 percent of the Plan's contributions for the years ended June 30, 2023 and 2022, respectively. In the event these Employers were to suspend contributions, the Plan would retain the risk of meeting its current obligations until the appropriate adjustments were made.

**Actuarial Present Value of Accumulated Plan Benefits**

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

**Local 309 Wireman's Pension Trust**  
**EIN: 43-6142137 Plan Number: 001**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**June 30, 2023**

| (a) | (b)                                                        | (c)                   | (d)            | (e)            |
|-----|------------------------------------------------------------|-----------------------|----------------|----------------|
|     | Identity of Issuer, Borrower, Lessor or Similar Party      | Description of Assets | Cost           | Fair Value     |
| *   | Common Collective Trust Fund                               |                       |                |                |
|     | DFE-ASB Allegiance Real Estate Fund                        | 1,605 units           | \$ 2,000,000   | \$ 2,995,689   |
| *   | Mutual Funds                                               |                       |                |                |
|     | IBEW-NECA Equity Index Fund                                | 259,209.340 shares    | 3,301,946      | 24,967,355     |
|     | Federated Hermes Government Fund                           | 152,814.820 shares    | 152,815        | 152,815        |
|     | Ishares Ishares Tips Bond ETF                              | 10,702.000 shares     | 1,257,018      | 1,151,749      |
|     | DWS REEF Real Assets Fund - Class R6                       | 318,195.740 shares    | 3,442,635      | 3,500,153      |
|     | Pimco All Asset Fund Inst Cl                               | 191,367.100 shares    | 2,263,706      | 2,070,592      |
|     | Principal Funds High Yield Fund Class R6                   | 727,665.250 shares    | 5,032,775      | 4,678,888      |
|     | Vanguard Total Bond Market Index Fund Institutional Shares | 4,266,994.380 shares  | 46,075,804     | 40,749,796     |
|     | Invesco Oppenheimer Developing Markets Fund Class R6       | 303,162.480 shares    | 10,880,552     | 11,762,704     |
|     | DWS Enhanced Commodity Strategy Fund Class R6              | 203,078.140 shares    | 1,566,782      | 1,155,515      |
|     | Vanguard Developed Markets Index Fund Institutional Shares | 1,643,530.960 shares  | 19,463,223     | 24,406,435     |
|     | Vanguard Mega Cap Growth                                   | 54,244.000 shares     | 10,627,743     | 12,764,698     |
|     | Vanguard Mega Cap Value                                    | 116,475.000 shares    | 12,073,318     | 12,085,446     |
|     | Vanguard Small Cap Index Instl                             | 193,510.750 shares    | 8,655,937      | 18,443,509     |
|     | Total Mutual Funds                                         |                       | 124,794,254    | 157,889,655    |
|     | Interest Bearing Cash                                      |                       |                |                |
|     | PNC Bank - Operating Account                               |                       | 944,490        | 944,490        |
|     | PNC Bank - Checking Account                                |                       | 670,496        | 670,496        |
|     | Total Interest Bearing Cash                                |                       | 1,614,986      | 1,614,986      |
|     | Total Assets Held at End of Year                           |                       | \$ 128,409,240 | \$ 162,500,330 |

\* A party-in-interest as defined by ERISA.

Local 309 Wireman's Pension Trust  
 EIN: 43-6142137 Plan Number: 001  
 Schedule H, Line 4j - Schedule of Reportable Transactions  
 Year Ended June 30, 2023

| (a)<br>Identity<br>of Party<br>Involved | (b)                                                        | (c)            | (d)           | (g)           | (h)<br>Current<br>Value of<br>Asset on<br>Transaction<br>Date | (i)                   |
|-----------------------------------------|------------------------------------------------------------|----------------|---------------|---------------|---------------------------------------------------------------|-----------------------|
|                                         | Description of Asset<br>Single Transaction in Excess of 5% | Purchase Price | Selling Price | Cost of Asset |                                                               | Net Gain or<br>(Loss) |
|                                         | Vanguard Mega Cap Growth                                   | \$ 12,047,022  | \$ -          | \$ 12,047,022 | \$ 12,047,022                                                 | \$ -                  |
|                                         | Vanguard Mega Cap Value                                    | 12,118,941     | -             | 12,118,941    | 12,118,941                                                    | -                     |
|                                         | Janus Intech Enhanced Plus                                 | -              | 24,060,406    | 9,585,810     | -                                                             | 14,474,596            |

**Local 309 Wireman's Pension Trust**  
**Schedules of Investment Expenses and Administrative Expenses**  
**Years Ended June 30, 2023 and 2022**

|                               | <u>2023</u>       | <u>2022</u>       |
|-------------------------------|-------------------|-------------------|
| Investment Expenses           |                   |                   |
| Investment manager fees       | \$ 92,600         | \$ 117,853        |
| Custodians                    | 21,173            | 13,406            |
| Investment consultants        | 57,666            | 73,761            |
| Total Investment Expenses     | <u>\$ 171,439</u> | <u>\$ 205,020</u> |
| Administrative Expenses       |                   |                   |
| Actuarial fees                | \$ 28,250         | \$ 27,750         |
| Administrative fees           | 104,000           | 103,945           |
| Auditing fees                 | 49,299            | 5,650             |
| Bank charges                  | 5,013             | 5,481             |
| Disability evaluations        | 2,700             | 2,050             |
| Field audit fees              | 14,085            | -                 |
| Insurance                     | 25,086            | 23,862            |
| Legal fees                    | 46,313            | 3,933             |
| Reciprocity fees              | 3,164             | 2,480             |
| Special Project expense       | 21,590            | -                 |
| Trustee expenses              | 14,732            | 2,889             |
| Miscellaneous                 | 1,146             | 1,444             |
| Pension Benefit Guaranty      | 28,192            | 29,078            |
| Postage/delivery expense      | 284               | 1,622             |
| Stationery and printing       | <u>2,622</u>      | <u>7,100</u>      |
| Total Administrative Expenses | <u>\$ 346,476</u> | <u>\$ 217,284</u> |

# LOCAL 309 WIREMAN'S PENSION PLAN

EIN: 43-6142137    PN: 001

## Schedule MB, line 8B - Schedule of Active Participant Data

| Attained<br>Age | Years of Credited Service |       |       |         |         |         |         |         |         |      | Total |
|-----------------|---------------------------|-------|-------|---------|---------|---------|---------|---------|---------|------|-------|
|                 | < 1                       | 1 - 4 | 5 - 9 | 10 - 14 | 15 - 19 | 20 - 24 | 25 - 29 | 30 - 34 | 35 - 39 | 40 + |       |
| Under 25        | 2                         | 14    | 1     | -       | -       | -       | -       | -       | -       | -    | 17    |
| 25 - 29         | 4                         | 12    | 8     | -       | -       | -       | -       | -       | -       | -    | 24    |
| 30 - 34         | -                         | 13    | 17    | 6       | -       | -       | -       | -       | -       | -    | 36    |
| 35 - 39         | -                         | 8     | 19    | 19      | 25      | -       | -       | -       | -       | -    | 71    |
| 40 - 44         | -                         | 4     | 3     | 8       | 23      | 30      | 1       | -       | -       | -    | 69    |
| 45 - 49         | -                         | 1     | 2     | 9       | 13      | 23      | 11      | 1       | -       | -    | 60    |
| 50 - 54         | 1                         | 1     | 1     | 6       | 7       | 20      | 19      | 8       | -       | -    | 63    |
| 55 - 59         | -                         | 2     | 2     | 1       | 2       | 6       | 12      | 18      | -       | -    | 43    |
| 60 - 64         | -                         | -     | 1     | -       | 2       | 3       | -       | -       | -       | -    | 6     |
| 65 - 69         | -                         | -     | -     | -       | -       | -       | -       | -       | -       | -    | -     |
| 70 +            | -                         | -     | -     | -       | -       | -       | -       | -       | -       | -    | -     |
|                 | 7                         | 55    | 54    | 49      | 72      | 82      | 43      | 27      | -       | -    | 389   |

**LOCAL 309 WIREMAN'S PENSION PLAN**  
**EIN: 43-6142137 PN: 001**

**Schedule MB, Line 6 - Statement of Actuarial Methods and Assumptions**

**Funding Method:**

Aggregate Funding Method - Under this method, the Present Value of Future Normal Costs equals the Present Value of Benefits reduced by Plan Assets. These future costs are spread as a level percentage over current and future expected pay. The portion attributable to current pay is the current year Normal Cost.

**Valuation of Assets**

Market Value of Assets

**Mortality Rates**

Pre-Retirement:                      Males: PRI-2012 Blue Collar Employee Male Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021)

Females: PRI-2012 Blue Collar Employee Female Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021)

Post-Retirement:                      Males: PRI-2012 Blue Collar Annuitant Male Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021)

Females: PRI-2012 Blue Collar Annuitant Female Table, with projected mortality improvement based on most recent Society of Actuaries Scales (Scale MP 2021)

**Investment Earnings**

Pre-Retirement:                      7.25% per annum: compounded annually

Post-Retirement:                      7.25% per annum: compounded annually

**Current Liability**

Interest Rate:                          2.27% per annum: compounded annually

**Salary Appreciation**

Increase Rate:                          3.00% per annum: compounded annually

**Administrative Expenses**

Prior year's administrative expenses added to the Normal Cost

**LOCAL 309 WIREMAN'S PENSION PLAN**  
**EIN: 43-6142137 PN: 001**

**Schedule MB, Line 6 - Statement of Actuarial Methods and Assumptions**  
**(continued)**

**Assumed Retirement Age**

| <u>Age</u> | <u>Probability of Retirement</u> |
|------------|----------------------------------|
| 55         | 2%                               |
| 56         | 2%                               |
| 57         | 7%                               |
| 58         | 10%                              |
| 59         | 10%                              |
| 60         | 25%                              |
| 61         | 10%                              |
| 62         | 60%                              |
| 63         | 25%                              |
| 64         | 25%                              |
| 65+        | 100%                             |

**Termination prior to Retirement other than Death**

T-1 Actuaries Table

| <u>Age</u> | <u>Probability of Termination</u> |
|------------|-----------------------------------|
| 20         | 0.05441                           |
| 30         | 0.03705                           |
| 40         | 0.01130                           |
| 50 & over  | 0.00000                           |

**Marital Status**

85% of Active Participants assumed to be married  
Wives assumed to be 3 years younger than husbands

**Post-retirement Death Benefit Load**

2% of active and terminated vested liabilities

**Amortization Methods for Contribution Alternatives**

The Minimum Required Contribution and the Maximum Deductible Contribution are based on the Aggregate Cost Method, in which there is by definition no Unfunded Accrued Liability and no amortization bases. The Recommended Contribution is based on the Aggregate Cost Method without subtracting the Credit Balance from the Assets, but substituting the Market Value of Assets for the Actuarial Value of Assets.

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em;"><b>2022</b></div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| For calendar plan year 2022 or fiscal plan year beginning <u>07/01/2022</u> and ending <u>06/30/2023</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| A This return/report is for:                                                                             | <input checked="" type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____<br>B This return/report is: <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)<br>C If the plan is a collectively-bargained plan, check here. .... <input checked="" type="checkbox"/><br>D Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)<br>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... <input type="checkbox"/> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-----|------------------------------------------------|--|--------------------------------------------------------------|--|-----------------------------------------------------------|--|------------------------------------------------------|--|
| <b>Part II Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>1a</b> Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST<br><br><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST<br><br>EKON BENEFITS<br>4940 WASHINGTON AVENUE<br><br>ST. LOUIS                      MO 63108 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 50%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/>07/16/1966</td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/>43-6142137</td> </tr> <tr> <td colspan="2"><b>2c</b> Plan Sponsor's telephone number<br/>314-367-6555</td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/>238210</td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | 001 | <b>1c</b> Effective date of plan<br>07/16/1966 |  | <b>2b</b> Employer Identification Number (EIN)<br>43-6142137 |  | <b>2c</b> Plan Sponsor's telephone number<br>314-367-6555 |  | <b>2d</b> Business code (see instructions)<br>238210 |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                                                                                                                               | 001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>1c</b> Effective date of plan<br>07/16/1966                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2b</b> Employer Identification Number (EIN)<br>43-6142137                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2c</b> Plan Sponsor's telephone number<br>314-367-6555                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |
| <b>2d</b> Business code (see instructions)<br>238210                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |     |                                                |  |                                                              |  |                                                           |  |                                                      |  |

**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.

|                  |                                    |                  |                                                              |
|------------------|------------------------------------|------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> |                                    | <u>3-25-2024</u> | CHRIS HANKINS                                                |
|                  | Signature of plan administrator    | Date             | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                    | <u>3/25/2024</u> | ROBERT SNELL                                                 |
|                  | Signature of employer/plan sponsor | Date             | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                    |                  |                                                              |
|                  | Signature of DFE                   | Date             | Enter name of individual signing as DFE                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                              |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                       |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                |  | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                               |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 917 |
| <b>6</b> 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).                                                                                                                                                                                                                                                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                                                                                                                                                                                               |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 389 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 401 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                                   |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 317 |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                                    |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 131 |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c .....                                                                                                                                                                                                                                                                                                                                                                                  |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 849 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                            |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 80  |
| <b>f</b> Total. Add lines 6d and 6e .....                                                                                                                                                                                                                                                                                                                                                                                             |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 929 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                       |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                            |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                  |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 88  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input checked="" type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_



Local 309 Wireman's Pension Trust  
 EIN: 43-6142137 Plan Number: 001  
 Schedule H, Line 4j - Schedule of Reportable Transactions  
 Year Ended June 30, 2023

| (a)                              | (b)                                | (c)            | (d)           | (g)           | (h)<br>Current<br>Value of<br>Asset on<br>Transaction<br>Date | (i)                   |
|----------------------------------|------------------------------------|----------------|---------------|---------------|---------------------------------------------------------------|-----------------------|
| Identity<br>of Party<br>Involved | Description of Asset               | Purchase Price | Selling Price | Cost of Asset |                                                               | Net Gain or<br>(Loss) |
|                                  | Single Transaction in Excess of 5% |                |               |               |                                                               |                       |
|                                  | Vanguard Mega Cap Growth           | \$ 12,047,022  | \$ -          | \$ 12,047,022 | \$ 12,047,022                                                 | \$ -                  |
|                                  | Vanguard Mega Cap Value            | 12,118,941     | -             | 12,118,941    | 12,118,941                                                    | -                     |
|                                  | Janus Intech Enhanced Plus         | -              | 24,060,406    | 9,585,810     | -                                                             | 14,474,596            |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <div style="text-align: center;"><b>SCHEDULE MB</b><br/><b>(Form 5500)</b></div> <div style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</div> <div style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</div> <div style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</div>                                                                                                                                                             | <div style="text-align: center;"><b>Multiemployer Defined Benefit Plan and Certain<br/>Money Purchase Plan Actuarial Information</b></div> <div style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div style="text-align: center; font-size: small;">▶ <b>File as an attachment to Form 5500 or 5500-SF.</b></div> | <div style="font-size: small;">OMB No. 1210-0110</div> <div style="font-size: large; font-weight: bold; margin: 10px 0;">2022</div> <div style="font-size: small;">This Form is Open to Public Inspection</div> |
| <div style="font-size: small;">For calendar plan year 2022 or fiscal plan year beginning 07/01/2022 and ending 06/30/2023</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <div style="font-size: small;">▶ <b>Round off amounts to nearest dollar.</b></div> <div style="font-size: small;">▶ <b>Caution:</b> A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.</div>                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <b>A</b> Name of plan<br>LOCAL 309 WIREMANS PENSION TRUST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>B</b> Three-digit plan number (PN) ▶ 001                                                                                                                                                                     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>BOARD OF TRUSTEES OF LOCAL 309 WIREMANS PENSION TRUST                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>D</b> Employer Identification Number (EIN)<br>43-6142137                                                                                                                                                     |
| <b>E</b> Type of plan: (1) <input checked="" type="checkbox"/> Multiemployer Defined Benefit (2) <input type="checkbox"/> Money Purchase (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <b>1a</b> Enter the valuation date: Month 07 Day 01 Year 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <b>b</b> Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| (1) Current value of assets .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1b(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 150,087,983                                                                                                                                                                                                     |
| (2) Actuarial value of assets for funding standard account.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1b(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 150,087,983                                                                                                                                                                                                     |
| <b>c</b> (1) Accrued liability for plan using immediate gain methods .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                 |
| (2) Information for plans using spread gain methods:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| (a) Unfunded liability for methods with bases .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(2)(a)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| (b) Accrued liability under entry age normal method.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)(b)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 210,805,906                                                                                                                                                                                                     |
| (c) Normal cost under entry age normal method .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(2)(c)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 3,113,197                                                                                                                                                                                                       |
| (3) Accrued liability under unit credit cost method.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(3)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 183,780,791                                                                                                                                                                                                     |
| <b>d</b> Information on current liabilities of the plan:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| (1) Amount excluded from current liability attributable to pre-participation service (see instructions).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1d(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                 |
| (2) "RPA '94" information:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| (a) Current liability .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1d(2)(a)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 352,491,014                                                                                                                                                                                                     |
| (b) Expected increase in current liability due to benefits accruing during the plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1d(2)(b)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 12,448,714                                                                                                                                                                                                      |
| (c) Expected release from "RPA '94" current liability for the plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1d(2)(c)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 10,831,064                                                                                                                                                                                                      |
| (3) Expected plan disbursements for the plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1d(3)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 10,831,064                                                                                                                                                                                                      |
| <b>Statement by Enrolled Actuary</b><br><div style="font-size: x-small;">To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.</div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <div style="border: 1px solid black; padding: 2px; font-weight: bold;">SIGN<br/>HERE</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <br>Signature of actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 02/19/2024<br>Date                                                                                                                                                                                              |
| KEITH KOWALCZYK<br>Type or print name of actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2302812<br>Most recent enrollment number                                                                                                                                                                        |
| EKON BENEFITS<br>Firm name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 314-367-6555<br>Telephone number (including area code)                                                                                                                                                          |
| 4940 WASHINGTON BLVD<br>ST. LOUIS MO 63108<br>Address of the firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <div style="font-size: x-small;">If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions <input type="checkbox"/></div>                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                 |
| <div style="font-size: x-small;">For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.</div>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <div style="font-size: x-small;">Schedule MB (Form 5500) 2022<br/>v. 220413</div>                                                                                                                               |



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

**6** Checklist of certain actuarial assumptions:

- a** Interest rate for "RPA '94" current liability ..... **6a** 2.27 %
- |                                                                                                                                | Pre-retirement               |                                                                                                                                                 | Post-retirement              |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------------------------------------|
|                                                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A                                                                             | <input type="checkbox"/> Yes | <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A |
| <b>b</b> Rates specified in insurance or annuity contracts .....                                                               |                              |                                                                                                                                                 |                              |                                                                     |
| <b>c</b> Mortality table code for valuation purposes:                                                                          |                              |                                                                                                                                                 |                              |                                                                     |
| <b>(1)</b> Males .....                                                                                                         | <b>6c(1)</b>                 | 9P21                                                                                                                                            |                              | 9P21                                                                |
| <b>(2)</b> Females .....                                                                                                       | <b>6c(2)</b>                 | 9FP21                                                                                                                                           |                              | 9FP21                                                               |
| <b>d</b> Valuation liability interest rate .....                                                                               | <b>6d</b>                    | 7.25 %                                                                                                                                          |                              | 7.25 %                                                              |
| <b>e</b> Salary scale .....                                                                                                    | <b>6e</b>                    | 3.00 % <input type="checkbox"/> N/A                                                                                                             |                              |                                                                     |
| <b>f</b> Withdrawal liability interest rate:                                                                                   |                              |                                                                                                                                                 |                              |                                                                     |
| <b>(1)</b> Type of interest rate .....                                                                                         | <b>6f(1)</b>                 | <input type="checkbox"/> Single rate <input type="checkbox"/> ERISA 4044 <input type="checkbox"/> Other <input checked="" type="checkbox"/> N/A |                              |                                                                     |
| <b>(2)</b> If "Single rate" is checked in (1), enter applicable single rate .....                                              | <b>6f(2)</b>                 |                                                                                                                                                 |                              | %                                                                   |
| <b>g</b> Estimated investment return on actuarial value of assets for year ending on the valuation date .....                  | <b>6g</b>                    |                                                                                                                                                 |                              | -13.6 %                                                             |
| <b>h</b> Estimated investment return on current value of assets for year ending on the valuation date .....                    | <b>6h</b>                    |                                                                                                                                                 |                              | -13.6 %                                                             |
| <b>i</b> Expense load included in normal cost reported in line 9b .....                                                        | <b>6i</b>                    |                                                                                                                                                 |                              | <input type="checkbox"/> N/A                                        |
| <b>(1)</b> If expense load is described as a percentage of normal cost, enter the assumed percentage .....                     | <b>6i(1)</b>                 |                                                                                                                                                 |                              | %                                                                   |
| <b>(2)</b> If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b ..... | <b>6i(2)</b>                 |                                                                                                                                                 |                              |                                                                     |
| <b>(3)</b> If neither (1) nor (2) describes the expense load, check the box .....                                              | <b>6i(3)</b>                 |                                                                                                                                                 |                              | <input type="checkbox"/>                                            |

**7** New amortization bases established in the current plan year:

| (1) Type of base | (2) Initial balance | (3) Amortization Charge/Credit |
|------------------|---------------------|--------------------------------|
|                  |                     |                                |
|                  |                     |                                |
|                  |                     |                                |
|                  |                     |                                |
|                  |                     |                                |
|                  |                     |                                |

**8** Miscellaneous information:

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

|                                                                                                                                                                                                                                                             |                 |                     |                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|---------------------------------------------------------------------|
| <b>e</b> If box 5h is checked or line 8c is "Yes," enter the difference between the minimum required contribution for the year and the minimum that would have been required without using the shortfall method or extending the amortization base(s) ..... |                 | <b>8e</b>           |                                                                     |
| <b>9</b> Funding standard account statement for this plan year:                                                                                                                                                                                             |                 |                     |                                                                     |
| <b>Charges to funding standard account:</b>                                                                                                                                                                                                                 |                 |                     |                                                                     |
| <b>a</b> Prior year funding deficiency, if any .....                                                                                                                                                                                                        |                 | <b>9a</b>           |                                                                     |
| <b>b</b> Employer's normal cost for plan year as of valuation date .....                                                                                                                                                                                    |                 | <b>9b</b>           | 9,054,068                                                           |
| <b>c</b> Amortization charges as of valuation date:                                                                                                                                                                                                         |                 | Outstanding balance |                                                                     |
| <b>(1)</b> All bases except funding waivers and certain bases for which the amortization period has been extended .....                                                                                                                                     | <b>9c(1)</b>    |                     |                                                                     |
| <b>(2)</b> Funding waivers .....                                                                                                                                                                                                                            | <b>9c(2)</b>    |                     |                                                                     |
| <b>(3)</b> Certain bases for which the amortization period has been extended .....                                                                                                                                                                          | <b>9c(3)</b>    |                     |                                                                     |
| <b>d</b> Interest as applicable on lines 9a, 9b, and 9c .....                                                                                                                                                                                               |                 | <b>9d</b>           | 656,420                                                             |
| <b>e</b> Total charges. Add lines 9a through 9d .....                                                                                                                                                                                                       |                 | <b>9e</b>           | 9,710,488                                                           |
| <b>Credits to funding standard account:</b>                                                                                                                                                                                                                 |                 |                     |                                                                     |
| <b>f</b> Prior year credit balance, if any .....                                                                                                                                                                                                            |                 | <b>9f</b>           | 5,233,560                                                           |
| <b>g</b> Employer contributions. Total from column (b) of line 3 .....                                                                                                                                                                                      |                 | <b>9g</b>           | 8,546,635                                                           |
|                                                                                                                                                                                                                                                             |                 | Outstanding balance |                                                                     |
| <b>h</b> Amortization credits as of valuation date .....                                                                                                                                                                                                    |                 | <b>9h</b>           |                                                                     |
| <b>i</b> Interest as applicable to end of plan year on lines 9f, 9g, and 9h .....                                                                                                                                                                           |                 | <b>9i</b>           | 634,076                                                             |
| <b>j</b> Full funding limitation (FFL) and credits:                                                                                                                                                                                                         |                 |                     |                                                                     |
| <b>(1)</b> ERISA FFL (accrued liability FFL) .....                                                                                                                                                                                                          | <b>9j(1)</b>    |                     |                                                                     |
| <b>(2)</b> "RPA '94" override (90% current liability FFL) .....                                                                                                                                                                                             | <b>9j(2)</b>    |                     |                                                                     |
| <b>(3)</b> FFL credit .....                                                                                                                                                                                                                                 | <b>9j(3)</b>    |                     |                                                                     |
| <b>k (1)</b> Waived funding deficiency .....                                                                                                                                                                                                                | <b>9k(1)</b>    |                     |                                                                     |
| <b>(2)</b> Other credits .....                                                                                                                                                                                                                              | <b>9k(2)</b>    |                     |                                                                     |
| <b>l</b> Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) .....                                                                                                                                                                              |                 | <b>9l</b>           | 14,414,271                                                          |
| <b>m</b> Credit balance: If line 9l is greater than line 9e, enter the difference .....                                                                                                                                                                     |                 | <b>9m</b>           | 4,703,783                                                           |
| <b>n</b> Funding deficiency: If line 9e is greater than line 9l, enter the difference .....                                                                                                                                                                 |                 | <b>9n</b>           |                                                                     |
| <b>o</b> Current year's accumulated reconciliation account:                                                                                                                                                                                                 |                 |                     |                                                                     |
| <b>(1)</b> Due to waived funding deficiency accumulated prior to the 2022 plan year .....                                                                                                                                                                   |                 | <b>9o(1)</b>        |                                                                     |
| <b>(2)</b> Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:                                                                                                                                      |                 |                     |                                                                     |
| <b>(a)</b> Reconciliation outstanding balance as of valuation date .....                                                                                                                                                                                    | <b>9o(2)(a)</b> |                     |                                                                     |
| <b>(b)</b> Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)) .....                                                                                                                                                                             | <b>9o(2)(b)</b> |                     | 0                                                                   |
| <b>(3)</b> Total as of valuation date .....                                                                                                                                                                                                                 | <b>9o(3)</b>    |                     | 0                                                                   |
| <b>10</b> Contribution necessary to avoid an accumulated funding deficiency. (see instructions.) .....                                                                                                                                                      |                 | <b>10</b>           |                                                                     |
| <b>11</b> Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions .....                                                                                                                                   |                 |                     | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |



**LOCAL 309 WIREMAN'S PENSION PLAN**  
**EIN: 43-6142137    PN: 001**

**Schedule MB, Line 6 - Summary of Plan Provisions**  
**(continued)**

**Pre-Retirement Death Benefit  
Not Vested or No Spouse**

- a) Eligibility requirement: Death prior to retirement with less than 3 Years of Service or with no eligible spouse
- b) Benefit: Lump Sum equal to the greater of contributions paid into the Plan on the Participant's behalf and 60 times the Participant's monthly Accrued Benefit.

**Pre-Retirement Death Benefit  
Vested with Spouse**

- a) Eligibility requirement: Death prior to retirement with at least 3 Years of Service and with an eligible spouse
- b) Benefit:
  - 1) Less than 15 Years of Service: Survivor portion of equivalent 50% Joint and Survivor Annuity, payable at retiree's earliest retirement date
  - 2) 15 or more Years of Service: Survivor portion of equivalent 100% Joint and Survivor Annuity, payable at retiree's earliest retirement date

Spouse may alternatively elect payment of an actuarially equivalent Lump Sum. Total minimum payment equal to the Pre-Retirement Death Benefit for Participants without a Spouse.

**Social Security Supplement**

- a) Eligibility requirement: Retirement between Age 55 and Age 62 prior to 2/1/2009
- b) Benefit: Additional Benefit based on Career Hours, payable from retirement for 7 years or until attainment of Social Security Normal Retirement Age.

| <u>Career Hours</u> | <u>Additional Benefit</u>             |
|---------------------|---------------------------------------|
| 25,000 to 40,000    | Lesser of \$7,200 or Accrued Benefit  |
| 40,000 or more      | Lesser of \$14,400 or Accrued Benefit |

**Optional Forms of Payment**

Life Only Annuity  
50% Joint and Survivor Annuity  
75% Joint and Survivor Annuity  
100% Joint and Survivor Annuity  
Social Security Level Income

**Local 309 Wireman's Pension Trust**  
**EIN: 43-6142137 Plan Number: 001**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**June 30, 2023**

| (a) | (b)                                                        | (c)                   | (d)            | (e)            |
|-----|------------------------------------------------------------|-----------------------|----------------|----------------|
|     | Identity of Issuer, Borrower, Lessor or Similar Party      | Description of Assets | Cost           | Fair Value     |
| *   | Common Collective Trust Fund                               |                       |                |                |
|     | DFE-ASB Allegiance Real Estate Fund                        | 1,605 units           | \$ 2,000,000   | \$ 2,995,689   |
| *   | <u>Mutual Funds</u>                                        |                       |                |                |
|     | IBEW-NECA Equity Index Fund                                | 259,209.340 shares    | 3,301,946      | 24,967,355     |
|     | Federated Hermes Government Fund                           | 152,814.820 shares    | 152,815        | 152,815        |
|     | Ishares Ishares Tips Bond ETF                              | 10,702.000 shares     | 1,257,018      | 1,151,749      |
|     | DWS REEF Real Assets Fund - Class R6                       | 318,195.740 shares    | 3,442,635      | 3,500,153      |
|     | Pimco All Asset Fund Inst Cl                               | 191,367.100 shares    | 2,263,706      | 2,070,592      |
|     | Principal Funds High Yield Fund Class R6                   | 727,665.250 shares    | 5,032,775      | 4,678,888      |
|     | Vanguard Total Bond Market Index Fund Institutional Shares | 4,266,994.380 shares  | 46,075,804     | 40,749,796     |
|     | Invesco Oppenheimer Developing Markets Fund Class R6       | 303,162.480 shares    | 10,880,552     | 11,762,704     |
|     | DWS Enhanced Commodity Strategy Fund Class R6              | 203,078.140 shares    | 1,566,782      | 1,155,515      |
|     | Vanguard Developed Markets Index Fund Institutional Shares | 1,643,530.960 shares  | 19,463,223     | 24,406,435     |
|     | Vanguard Mega Cap Growth                                   | 54,244.000 shares     | 10,627,743     | 12,764,698     |
|     | Vanguard Mega Cap Value                                    | 116,475.000 shares    | 12,073,318     | 12,085,446     |
|     | Vanguard Small Cap Index Instl                             | 193,510.750 shares    | 8,655,937      | 18,443,509     |
|     | Total Mutual Funds                                         |                       | 124,794,254    | 157,889,655    |
|     | <u>Interest Bearing Cash</u>                               |                       |                |                |
|     | PNC Bank - Operating Account                               |                       | 944,490        | 944,490        |
|     | PNC Bank - Checking Account                                |                       | 670,496        | 670,496        |
|     | Total Interest Bearing Cash                                |                       | 1,614,986      | 1,614,986      |
|     | Total Assets Held at End of Year                           |                       | \$ 128,409,240 | \$ 162,500,330 |

\* A party-in-interest as defined by ERISA.