

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here.▶ ☒
D	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan IUOE LOCAL 30 PENSION FUND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/1954
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND 16-16 WHITESTONE EXPRESSWAY WHITESTONE, NY 11357-3055
2b	Employer Identification Number (EIN) 51-6045848
2c	Plan Sponsor's telephone number 718-847-8484
2d	Business code (see instructions) 238900

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.	07/24/2024	DARREN TURTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 4580
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). 6a(1) Total number of active participants at the beginning of the plan year 6a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 2205 6a(2) 2396 6b 1006 6c 1080 6d 4482 6e 323 6f 4805 6g(1) 6g(2) 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 146

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

1B

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848	

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

(a) Name of insurance carrier
UNION LABOR LIFE INS. CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1423090	69744	GA00537		01/01/2023	12/31/2023

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	5383

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ULLICO INVESTMENT COMPANY 1625 EYE STREET,NW
WASHINGTON, DC 20006

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	5383	ASSET MANAGEMENT FEE	3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 1331940**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 1293268**c** Additions: (1) Contributions deposited during the year **7c(1)** 5218
(2) Dividends and credits **7c(2)**
(3) Interest credited during the year **7c(3)** 38837
(4) Transferred from separate account **7c(4)**
(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 44055**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1337323**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)** 5383(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 5383**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1331940

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848	

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

(a) Name of insurance carrier PRUDENTIAL INSURANCE COMPANY OF AMERICA
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
22-1211670	68241	030341		01/01/2023	12/31/2023

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
			2

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	13302336

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions.....

7c(6)

0

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions.....

7e(5)

0

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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.

A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848

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

1a Enter the valuation date: Month 01 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 276001615
(2) Actuarial value of assets for funding standard account	1b(2) 308214926
c (1) Accrued liability for plan using immediate gain methods	1c(1) 359832284
(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)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 359832284
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) 704105793
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 25217491
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 18678601
(3) Expected plan disbursements for the plan year	1d(3) 19578601

Statement by Enrolled Actuary

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

SIGN HERE	07/02/2024
Signature of actuary FRANK SANTASIERO, FSA, FCA, MAAA	Date 23-06798
Type or print name of actuary SEGAL	Most recent enrollment number 212-251-5000
Firm name 333 WEST 34TH STREET, NEW YORK, NY 10001-2402	Telephone number (including area code)
Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	276001615
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1329	229398881
(2) For terminated vested participants	1080	139414473
(3) For active participants:		
(a) Non-vested benefits		10876198
(b) Vested benefits		324416241
(c) Total active	2396	335292439
(4) Total	4805	704105793
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	39.20 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/15/2023	20622429				
			Totals ►	3(b)	20622429
				3(c)	
				3(d)	0

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

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	85.7 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

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

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability			6a	2.55 %
	Pre-retirement		Post-retirement	
b Rates specified in insurance or annuity contracts	☐ Yes	☐ No	☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:				
(1) Males	6c(1)	A	A	
(2) Females	6c(2)	A	A	
d Valuation liability interest rate	6d	7.00 %	7.00 %	
e Salary scale	6e	%	☒ N/A	
f Withdrawal liability interest rate:				
(1) Type of interest rate	6f(1)	☒ Single rate	☐ ERISA 4044	☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.00 %		
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.5 %		
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-12.4 %		
i Expense load included in normal cost reported in line 9b	6i	☐ N/A		
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%		
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b	6i(2)	867778		
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	7653347	785324
4	483593	49622

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date	9b	10037108

c Amortization charges as of valuation date:**(1)** All bases except funding waivers and certain bases for which the amortization period has been extended**(2)** Funding waivers**(3)** Certain bases for which the amortization period has been extended

	Outstanding balance	
9c(1)	81408815	10010531
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c**9d** 1403335**e** Total charges. Add lines 9a through 9d**9e** 21450974**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 16696614**g** Employer contributions. Total from column (b) of line 3**9g** 20622429**h** Amortization credits as of valuation date

Outstanding balance

9h 13094843 1621272**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 1943888**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**9j(1)** 118303898**(2)** "RPA '94" override (90% current liability FFL)**9j(2)** 346611369**(3)** FFL credit**9j(3)** 0**k (1)** Waived funding deficiency**9k(1)** 0**(2)** Other credits**9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 40884203**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 19433229**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**9o(1)** 0**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**9o(2)(a)** 0**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**9o(2)(b)** 0**(3)** Total as of valuation date**9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

X

Yes

No
- b

If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
WILLIAM BLAIR & COMPANY LLC	
36-2214610	
(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
THE VANGUARD GROUP INC	
23-1945930	
(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PGIM INC	
22-3468527	
(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BNY MELLON	
25-6078093	

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

POMONA CAPITAL

780 THIRD AVENUE, 46TH FLOOR
NEW YORK, NY 10017

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

PRUDENTIAL INSURANCE COMPANY OF AME

22-1211670

(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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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)

GROSVENOR CAPITAL MANAGEMENT LP

36-3795985

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	175875	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LORD ABBETT & CO.

13-5620131

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	160989	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE SEGAL COMPANY

06-0839113

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 16 50	NONE	136843	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

SS&C GLOBEOP

06-1169696

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	130133	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA BANK & TRUST, NA

42-1741646

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	123987	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WHITESTAR ADVISORS LLC

03-0496641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	NONE	93752	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GRAHAM CAPITAL MANAGEMENT LP

06-1398337

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	90943	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARSHALL & MOSS PAYROLL COMPLIANCE

04-3652965

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	79191	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LOOMIS SAYLES TRUST COMPANY

20-8080381

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	77534	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

DARREN TURTON

51-6045848

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	77048	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FRANK D. GREENBERG

51-6045848

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	67243	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELLINGTON TRUST COMPANY NA

04-2755549

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	62856	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

SEGAL ADVISORS INC

13-2646110

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	NONE	62833	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BARNES,IACCARINO & SHEPHERD,LLP

43-1995226

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	ATTORNEY	61750	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NOVAK FRANCELLA LLC

61-1436956

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	49000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

GAIL DISALVO

51-6045848

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	28145	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STARFIRE PRINTING

751 COATES AVE N 31
HOLBROOK, NY 11741

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
36 50	NONE	20665	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MARSHALL & MOSS, LLP

11-3360166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	19425	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

HEALTH PLAN SYSTEMS, INC.

2025 LINCOLN HIGHWAY, STATE RTE 27
EDISON, NJ 08817

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	NONE	10494	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2023** and ending **12/31/2023**

A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶ 001
--	--

C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **PGIM QUANT SOLUTIONS VALUE EQUITY**

b Name of sponsor of entity listed in (a): **PRUDENTIAL INSURANCE CO.**

c EIN-PN 22-1211670-009	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13302336
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a Name of MTIA, CCT, PSA, or 103-12 IE: **BOSTON PARTNERS LARGE CAP VALUE EQU**

b Name of sponsor of entity listed in (a): **BNY MELLON TRUST**

c EIN-PN 61-1603964-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17176865
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a Name of MTIA, CCT, PSA, or 103-12 IE: **LOOMIS SAYLES HIGH YIELD CONSERVATI**

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

c EIN-PN 84-6391546-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17593949
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a Name of MTIA, CCT, PSA, or 103-12 IE: **WEDGE SMALL CAP VALUE CIT**

b Name of sponsor of entity listed in (a): **COMERICA BANK & TRUST, NA**

c EIN-PN 81-6507188-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17649461
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a Name of MTIA, CCT, PSA, or 103-12 IE: **WILLIAM BLAIR GLOBAL LEADERS COLLEC**

b Name of sponsor of entity listed in (a): **GLOBAL TRUST COMPANY - WILLIAM BLAIR**

c EIN-PN 27-6331814-013	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30092874
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a Name of MTIA, CCT, PSA, or 103-12 IE: **WTC-CIF II GROWTH FUND**

b Name of sponsor of entity listed in (a): **WELLINGTON TRUST COMPANY NA**

c EIN-PN 04-6913417-183	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12686848
---------------------------------------	-------------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: **BNYM AFL-CIO CF SL STOCK INDEX FUND**

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

c EIN-PN 84-7064589-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12560148
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND		
		D Employer Identification Number (EIN) 51-6045848

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2493875	2832217
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	19015874	22415233
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	8208496	11562844
(2) U.S. Government securities	1c(2)	34746959	39033718
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	23966060	30463066
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)	41480610	12930992
(6) Real estate (other than employer real property)	1c(6)	43237708	43245350
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	101826325	107760145
(10) Value of interest in pooled separate accounts	1c(10)	16332794	13302336
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9786712	14453721
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1293268	1331940
(15) Other	1c(15)	444105	31752300

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e	26767	29812
f Total assets (add all amounts in lines 1a through 1e)	1f	302859553	331113674
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	321385	297132
i Acquisition indebtedness	1i		
j Other liabilities	1j	26536553	21808733
k Total liabilities (add all amounts in lines 1g through 1j)	1k	26857938	22105865
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	276001615	309007809

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	20622429	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		20622429
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	211624	
(B) U.S. Government securities	2b(1)(B)	950038	
(C) Corporate debt instruments	2b(1)(C)	1240126	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	55957	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2457745
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	93641	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		93641
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	389949189	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	387920077	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		2029112
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	7642	
(B) Other	2b(5)(B)	4334625	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		19047744
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		1502488
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2217370
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		52312796

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	17485055	
(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)		17485055
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	223740	
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	98616	
(4) IQPA audit fees.....	2i(4)	49000	
(5) Investment advisory and investment management fees	2i(5)	893097	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	136843	
(8) Legal fees	2i(8)	61750	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	358501	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1821547
j Total expenses. Add all expense amounts in column (b) and enter total	2j		19306602

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		33006194
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: **NOVAK FRANCELLE, LLC**

(2) EIN: **61-1436956**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☒		87928642
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 523777.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848	

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 51-6045848		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

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

4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☒ No
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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.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer JONES LANG LA SALLE

b EIN 36-3588029

c Dollar amount contributed by employer 1474174

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer CBRE INC

b EIN 52-1616016

c Dollar amount contributed by employer 735917

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer COVANTA ENERGY SERVICE INC

b EIN 13-3560729

c Dollar amount contributed by employer 778265

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer CUSHMAN & WAKEFIELD INC

b EIN 13-2625361

c Dollar amount contributed by employer 834693

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer ABLE ENGINEERING SERVICES

b EIN 94-3226677

c Dollar amount contributed by employer 593248

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer NAES CORPORATION

b EIN 91-1111672

c Dollar amount contributed by employer 651766

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☒ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 06 Day 30 Year 2025

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): HOURLY AND PERCENTAGE OF

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 LINCOLN CENTER

b EIN 13-1847137

c Dollar amount contributed by employer 475997

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 06 Day 30 Year 2025

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): 11.5% OF GROSS WAGES

a Name of contributing employer ABM ENGINEERING SERVICES INC

b EIN 94-1369354

c Dollar amount contributed by employer 594132

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer YUKON FIRE PROTECTION SERVICES, INC

b EIN 92-0102126

c Dollar amount contributed by employer 436663

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 12 Day 31 Year 2024

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer NEW YORK PRESBYTERIAN/QUEENS

b EIN 11-1839362

c Dollar amount contributed by employer 454423

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month 09 Day 30 Year 2024

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): 8.65% PER HOUR PAID

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

14a

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

14b

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

14c

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year

15a

1.01

b The corresponding number for the second preceding plan year

15b

1.05

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 4.7 % Private Equity: 43.8 % Investment-Grade Debt and Interest Rate Hedging Assets: 33.1 %

High-Yield Debt: 0.0 % Real Assets: 14.1 % Cash or Cash Equivalents: 3.8 % Other: 0.5 %

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

FINANCIAL STATEMENTS

DECEMBER 31, 2023

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION

DECEMBER 31, 2023 AND 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the
International Union of Operating Engineers
Local 30 Pension Fund

Opinion

We have audited the financial statements of the International Union of Operating Engineers Local 30 Pension Fund (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the International Union of Operating Engineers Local 30 Pension Fund as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the International Union of Operating Engineers Local 30 Pension Fund 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the International Union of Operating Engineers Local 30 Pension Fund's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 International Union of Operating Engineers Local 30 Pension Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the International Union of Operating Engineers Local 30 Pension Fund's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplemental Information

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

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

In our opinion, the 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.

Novak Francella LLC

New York, New York
July 8, 2024

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
INVESTMENTS - at fair value		
Common collective trusts	\$ 107,760,145	\$ 101,826,325
U.S. Government and Government		
Agency obligations	39,033,718	34,746,959
Real estate partnership	43,245,350	43,237,708
Corporate obligations	30,463,066	23,966,060
Pooled separate account	13,302,336	16,332,794
Mutual fund	14,453,721	9,786,712
Short-term investments	11,562,844	8,208,496
Limited partnership	12,930,992	10,866,021
Hedge funds of funds	31,752,300	30,614,589
Investment contract with insurance company	1,331,940	1,293,268
Municipal obligations	-	444,105
Total investments	<u>305,836,412</u>	<u>281,323,037</u>
RECEIVABLES		
Employer contributions	2,832,217	2,493,875
Accrued investment income	595,021	377,142
Due from related funds and entities	134,654	61,409
Due from related Union	-	318
Securities sold and not settled	21,580,951	18,466,144
Total receivables	<u>25,142,843</u>	<u>21,398,888</u>
OTHER		
Property and equipment - net	29,812	26,767
Prepaid expenses	104,607	110,861
Total other	<u>134,419</u>	<u>137,628</u>
Total assets	<u>331,113,674</u>	<u>302,859,553</u>

See accompanying notes to financial statements.

	<u>2023</u>	<u>2022</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accrued administrative expenses	\$ 297,132	\$ 321,385
Due to related Union	2,743	-
Due to related funds and entities	17,561	-
Securities purchased and not settled	<u>21,788,429</u>	<u>26,536,553</u>
Total liabilities	<u>22,105,865</u>	<u>26,857,938</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 309,007,809</u></u>	<u><u>\$ 276,001,615</u></u>

See accompanying notes to financial statements.

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ADDITIONS		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 28,611,337	\$ (40,201,535)
Interest and dividends	<u>3,079,030</u>	<u>2,031,358</u>
	31,690,367	(38,170,177)
Less investment expenses	<u>(893,097)</u>	<u>(979,286)</u>
Investment income (loss) - net	30,797,270	(39,149,463)
 Employer contributions	 <u>20,622,429</u>	 <u>18,286,236</u>
Total additions	<u>51,419,699</u>	<u>(20,863,227)</u>
DEDUCTIONS		
Retirement benefits	17,485,055	16,901,446
Administrative expenses	<u>928,450</u>	<u>866,428</u>
Total deductions	<u>18,413,505</u>	<u>17,767,874</u>
NET INCREASE (DECREASE)	33,006,194	(38,631,101)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>276,001,615</u>	<u>314,632,716</u>
End of year	<u><u>\$ 309,007,809</u></u>	<u><u>\$ 276,001,615</u></u>

See accompanying notes to financial statements.

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

NOTE 1. DESCRIPTION OF THE PLAN

The following brief description of the International Union of Operating Engineers Local 30 Pension Fund (the Plan) provides only general information. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General - The Plan is a defined benefit pension plan maintained under the terms of the Agreement and Declaration of Trust entered into as of July 29, 1954. The Plan covers employees of employers having collective bargaining agreements with International Union of Operating Engineers Local 30 who are required to make contributions to the Plan pursuant to those agreements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits - In general, participants with five or more years vesting service are entitled to monthly pension benefits beginning at age 65. The Plan permits early retirement at age 55 and other forms of retirement based on age and years of credited service (pension credits). Pension credits are based on hours, days, weeks or months worked in covered employment. A participant may accumulate up to a maximum of 1 credit per year at 1/25 credit increments. Monthly pension benefits are based on the amount of pension credits earned. Pre-retirement and post-retirement death benefits are also available.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting - The financial statements are prepared using the accrual basis of accounting.

Investments and Income Recognition - Investments in U.S. Treasuries and mutual funds are based on quoted market prices or the net asset value of the fund as of the last business day of the year as provided by the custodian. Government agency obligations, corporate obligations and municipal obligations are valued using pricing models that maximize the use of observable inputs of similar securities, including yields, credit ratings and broker quotes, if available. Investments in the common collective trusts are carried at fair value as estimated by the Trusts. The investment in the pooled separate account is carried at fair value as estimated by the insurance company. The investment in the real estate partnership is valued at fair value. The investment contract with insurance company is carried at estimated fair value as reported by the insurance company. The limited partnerships and hedge funds of funds are carried at fair value as determined by the partnerships. Short-term investments are stated at cost, which approximate fair value.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Purchases and sales are recorded on the trade date basis. Interest and dividends are recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Employer Contributions - Employer contributions due and not paid prior to year end are recorded as contributions receivable. Allowance for uncollectible accounts is considered unnecessary and is not provided. Contributions are accounted for as exchange transactions.

Property and Equipment - Property and equipment are carried at cost. Major additions are capitalized, while replacements, maintenance, and repairs which do not improve or extend the lives of the respective assets are expensed currently. Depreciation is computed over the estimated useful lives for furniture and fixtures of five to ten years by the straight-line method. Depreciation expense totaled \$14,516 and \$16,715 for the years ended December 31, 2023 and 2022, respectively.

Securities Sold or Purchased and not Settled - This represents the amounts due from or to the custodian bank for the sale or purchase of securities with trade dates prior to year end and settlement dates after year end.

Actuarial Present Value of Accrued Vested Benefits - Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service which 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.

The Plan is presenting the actuarial present value of accumulated plan benefits and the changes therein in the notes to the financial statements.

Payment of Benefits - Benefit payments to participants are recorded when paid.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

NOTE 3. FUNDING POLICY

The participating employers contribute such amounts as are specified in the applicable collective bargaining agreements.

NOTE 4. PRIORITIES UPON TERMINATION

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

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

NOTE 5. TAX STATUS

The Plan obtained its latest determination letter on November 18, 2015 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements under Section 401(a) and was, therefore, exempt from Federal income taxes under the provisions of Section 501(a). The Plan has been amended since the last submission for determination. The Plan Trustees and Plan Counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management 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 U.S. Federal, state, or local taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Typically, plan tax years will remain open for three years; however, this may differ depending upon the circumstances of the Plan.

NOTE 6. FAIR VALUE MEASUREMENTS

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

NOTE 6. FAIR VALUE MEASUREMENTS (continued)

Basis of Fair Value Measurement:

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

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

For the years ended December 31, 2023 and 2022, there were no transfers in or out of levels 1, 2, or 3.

The following tables set forth by level the fair value hierarchy, the major categories of investments measured at fair value at December 31, 2023 and 2022:

Fair Value Measurements at December 31, 2023				
	Total	Level 1	Level 2	Level 3
U.S. Government and Government				
Agency obligations:				
United States Treasuries	\$ 22,325,324	\$ 22,325,324	\$ -	\$ -
Government Agencies	16,708,394	-	16,708,394	-
Mutual fund	14,453,721	14,453,721	-	-
Corporate obligations	30,463,066	-	30,463,066	-
Short-term investments	11,562,844	11,562,844	-	-
Total assets in the fair value hierarchy	95,513,349	\$ 48,341,889	\$ 47,171,460	\$ -
Investments measured at NAV*	210,323,063			
Total investments	\$ 305,836,412			

NOTE 6. FAIR VALUE MEASUREMENTS (continued)

Fair Value Measurements at December 31, 2022				
	Total	Level 1	Level 2	Level 3
U.S. Government and Government Agency obligations:				
United States Treasuries	\$ 17,928,827	\$ 17,928,827	\$ -	\$ -
Government Agencies	16,818,132	-	16,818,132	-
Mutual fund	9,786,712	9,786,712	-	-
Corporate obligations	23,966,060	-	23,966,060	-
Short-term investments	8,208,496	8,208,496	-	-
Municipal obligations	444,105	-	444,105	-
Total assets in the fair value hierarchy	77,152,332	\$ 35,924,035	\$ 41,228,297	\$ -
Investments measured at NAV*	204,170,705			
Total investments	\$ 281,323,037			

* In accordance with subtopic 820-10, investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The unfunded commitments and redemption information and redemption period are as follows at December 31, 2023 and 2022:

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts:				
Loomis Sayles High Yield Conservative Trust	\$ 17,593,949	\$ -	Daily	3 days
Boston Partners Large Cap Value Fund	17,176,865	-	Daily	5 days
Wedge Capital Small Cap Value CIT	17,649,461	-	Monthly	10 days
WTC-CIF II Growth Fund	12,686,848	-	Daily	1 day
William Blair Global Leaders CIT	30,092,874	-	Daily	1 day
BNYM Stock Index	12,560,148	-	Daily	1 day
Real estate partnership	43,245,350	-	(a)	(a)
Pooled separate account:				
Prudential Value Equity Fund	13,302,336	-	Daily	15 days
Investment contract with insurance company:				
Union Labor Life Insurance Company	1,331,940	-	Monthly	90 days
Limited partnership:				
Pomona Capital IX, LP	3,277,445	7,602,044	(b)	(b)
Pomona Capital X, LP	3,672,937	7,466,012	(c)	(c)
GCM Grosvenor Multi-Asset Class Fund III	5,980,610	-	(f)	(f)
Hedge fund of funds:				
Graham Global Investment Fund II	17,687,134	-	(d)	(d)
Select Equity SEGP	14,065,166	-	(e)	(e)
	<u>\$ 210,323,063</u>	<u>\$ 15,068,056</u>		

NOTE 6. FAIR VALUE MEASUREMENTS (continued)

December 31, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts:				
Loomis Sayles High Yield Conservative Trust	\$ 15,945,764	\$ -	Daily	3 days
Boston Partners Large Cap Value Fund	17,236,127	-	Daily	5 days
Wedge Capital Small Cap Value CIT	14,613,328	-	Monthly	10 days
WTC-CIF II Growth Fund	11,581,978	-	Daily	1 day
William Blair Global Leaders CIT	28,363,689	-	Daily	1 day
BNYM Stock Index	14,085,439	-	Daily	1 day
Real estate partnership	43,237,708	-	(a)	(a)
Pooled separate account:				
Prudential Value Equity Fund	16,332,794	-	Daily	15 days
Investment contract with insurance company:				
Union Labor Life Insurance Company	1,293,268	-	Monthly	90 days
Limited partnerships:				
Pomona Capital IX, LP	2,124,550	7,602,044	(b)	(b)
Pomona Capital X, LP	4,668,158	8,367,166	(c)	(c)
GCM Grosvenor Multi-Asset Class Fund III	4,073,313	-	(f)	(f)
Hedge funds of funds:				
Graham Global Investment Fund II	17,301,581	-	(d)	(d)
Select Equity SEGP	13,313,008	-	(e)	(e)
	<u>\$ 204,170,705</u>	<u>\$ 15,969,210</u>		

(a) The Plan has a 75% interest in the 1616 WSE, LLC (formerly 5225, LLC) real estate partnership. 1616 WSE, LLC owns a building located at 16-16 Whitestone Expressway in Whitestone, NY which was last valued by an independent appraiser as of December 31, 2023 with a market value of \$57,200,000. The Plan's proportionate interest in the appraised value is included in the determination of the Plan's partnership interest. The IUOE Local 30 Benefits Fund owns the remaining 25% interest in 1616 WSE, LLC. The 1616 WSE, LLC real estate partnership is measured at estimated fair value by the investment advisor and reported on the Schedule K-1, without adjustment by the Plan. As of December 31, 2023 and 2022, the estimated fair value of the Plan's interest was \$43,245,350 and \$43,237,708, respectively.

The investment with insurance company is in the Union Labor Life insurance Company (ULLICO) Accumulation Account, an experience-rated group annuity contract offered by ULLICO. Through this investment, the Plan participates in the investment results of ULLICO's general account, a large, professionally managed and diversified investment portfolio. The amount in the account at any time will be equal to the contributions and earnings credited to the account less the withdrawals and expenses deducted from the account. The rate of return before expenses was 3.04% for the year ended December 31, 2023 and 2.00% for 2022.

(b) The Pomona Capital Fund is a limited partnership specializing in secondaries investing. The Fund's approach is to buy high quality assets at better than market prices. The partnership investment has its own termination agreement and generally may extend the termination date if approved in accordance with the respective Partnership Agreement.

NOTE 6. FAIR VALUE MEASUREMENTS (continued)

(c) The Pomona Capital X,L.P (the “Fund”) was formed for the purpose of building a diversified portfolio of investments. The Fund was formed to purchase secondary interests in high-quality buyout, growth equity, venture capital and secondary direct portfolios. The Fund has a ten-year life.

(d) Graham Global Investment Fund II SPC Ltd. (the “Fund” or “GGIF II”) commenced as an open-ended limited liability investment company. GGIF I enables investors to invest in various master trading entities through its sixteen different share classes (“Segregated Portfolios”). The investment objective of each Segregated Portfolio of the Fund is to achieve long-term capital appreciation through professionally managed trading in various financial markets using derivative contracts and other financial instruments. As a Segregated Portfolio Company, each series of the Quant Macro Segregated Portfolios are legally segregated, and the assets associated with each series of the Quant Macro Segregated Portfolios are held separately and accounted for in separate and distinct records from the assets of any other Segregated Portfolio of the Fund.

(e) All of the investable assets of SEG Partners Offshore Ltd (the “Feeder Fund”) shall be invested in SEG Partners Offshore Master Fund, Ltd (the “Master Fund”). The Master Fund’s investment objective is to achieve maximum total return by investing primarily in equity securities. The Investment Manager will attempt to realize this objective by selecting long term individual portfolio securities on the basis of research and fundamental analysis, and seeking to take opportunistic advantage of the market inefficiencies by trading securities with a shorter time horizon. The Master Fund may also invest in the other types of securities to achieve its investment objective.

(f) GCM Grosvenor Multi-Asset Class Master Fund III, L.P. (the Fund) was formed to provide attractive risk-adjusted returns through intermediate-term liquidity investment opportunities. The Fund seeks to achieve its investment objective by investing broadly across alternative asset classes, including in hedge funds and in private equity, real estate, and infrastructure investments and may implement its investments through funds/accounts acquired on both a primary and a secondary basis, seed investments, co-investments and direct investments.

NOTE 7. RISKS AND UNCERTAINTIES

The Plan invests in various investments. Investments are exposed to various risks such as economic, interest rate, market and sector risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values if investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and participant 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.

NOTE 8. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at cost, as of December 31, 2023 and 2022:

	2023	2022
Furniture and fixtures	\$ 120,490	\$ 102,928
Computer equipment	106,338	106,338
Computer system	127,060	127,060
	353,888	336,326
Less: accumulated depreciation and amortization	(324,076)	(309,559)
Property and equipment - net	<u>\$ 29,812</u>	<u>\$ 26,767</u>

NOTE 9. RELATED PARTY TRANSACTIONS**Identification of Related Organizations**

The Plan has the following related entities with which it has transactions:

- IUOE Local 30 Union (Union)
- IUOE Local 30 Benefits Fund (Benefits Fund)
- IUOE Local 30 Annuity Fund
- IUOE Local 30 Group Legal Services Fund
- IUOE Local 30 Apprentice Training and Skill Improvement Fund
- IUOE Local 30 City Employees Annuity Fund
- Engineers Charitable Trust
- Local 30 Municipal Employees Welfare Trust Fund
- Stationary Engineers Industry Stabilization Fund, Inc. (ISF)
- Northeastern Operating Engineers Federal Credit Union

All of the above entities qualify as tax-exempt organizations. The entities above share common Trustees or officers with the Plan.

Administrative Expenses

The Plan shares facilities and staff with related organizations. The Plan reimburses the Benefits Fund and the Union for its portion of shared administrative expenses, which includes salaries, payroll taxes and employee benefits. The shared administrative expenses are allocated on a basis approved by the Board of Trustees. The Plan's share of allocated expenses from the Benefits Fund totaled \$489,001 for the year ended December 31, 2023 and \$411,811 for 2022.

The Plan's share of allocated expenses from the Union totaled \$16,261 for the year ended December 31, 2023 and \$15,685 for 2022.

The Plan's share of building improvements paid for by the ISF was \$17,561 for the year ended December 31, 2023.

NOTE 9. RELATED PARTY TRANSACTIONS (continued)

As of December 31, 2023 and 2022, the amounts due to (from) the Plan for each of the related entities were as follows:

	<u>2023</u>	<u>2022</u>
IUOE Local 30 Union	\$ (2,743)	\$ 318
IUOE Local 30 Benefits Fund	134,654	48,808
Stationary Engineers Industry Stabilization Fund, Inc.	<u>(17,561)</u>	<u>12,600</u>
	<u>\$ 114,350</u>	<u>\$ 61,726</u>

Master Lease

On August 17, 2010, 5225, LLC (the Company) was formed to acquire, develop, finance, construct, maintain, own, operate, manage, lease, rent, renovate, improve, and sell the company. As the sole member of the Company, the Pension Fund executed the Operating Agreement. On June 1, 2012, the existing agreement was amended and restated to admit the Benefits Fund as a member of the Company. The WhiteStar Advisors, LLC were appointed the initial manager and responsible for day-to-day management of the Company.

In October 2011, the Company purchased the 16-16 Whitestone Expressway property located in Whitestone, NY and the Benefits Fund and Pension Fund entered into a lease agreement with the Company for the entire building. The building was completed during 2015 and the Benefits Fund and Pension Fund moved into the property in December 2015.

On February 1, 2016, as part of the Company the Fund obtained a term loan from the Northeastern Engineers Federal Credit Union for the principal amount of \$2,700,000 to be paid in full not later than December 31, 2025. Interest on the outstanding principal amount will accrue at the Base Lending Rate in effect the first day of the period not to exceed 3.25% per annum. As of December 22, 2022 the loan was fully paid off.

On September 13, 2016, the Company's name was changed from 5225, LLC to 1616 WSE, LLC. On March 1, 2016, a limited liability company operating agreement was entered into between 16-16 MT, LLC and the Benefits Fund and Pension Fund. The WhiteStar Advisors, LLC were appointed the manager of the Company and responsible for day-to-day management, which includes subleasing space within the Whitestone property to affiliated and non-affiliated entities. The sub-lessees are invoiced monthly and make payments to 16-16 MT, LLC. The payments from the sublease cover a portion of the amount owed to 1616 WSE, LLC for the monthly Master Tenant lease payment so the two Master Tenant members (Pension Fund and Benefits Fund) transfer money for the shortage into 16-16 MT, LLC.

NOTE 9. RELATED PARTY TRANSACTIONS (continued)

The minimum annual future rental payments under the above lease are summarized as follows:

<u>Year ending December 31,</u>	
2024	\$ 2,536,391
2025	2,595,773
2026	2,656,936
2027	2,719,881
2028	2,784,645
Thereafter	<u>21,202,269</u>
Total	<u>\$ 34,495,895</u>

The Plan made payments of \$1,164,200 and \$1,225,465, in accordance with the master lease during the year ended December 31, 2023 and 2022, respectively.

Office Space Lease

On November 19, 2015, the Plan entered into a twenty year lease with 16-16 MT, LLC. Effective September 1, 2021, the lease was amended and extended to November 30, 2042. 16-16 MT, LLC is 75% owned by the Plan and 25% owned by the Benefits Fund. The lease has a base rent with provisions for additional rent that is proportionately paid by the Plan. Rent expense totaled \$50,678 and \$49,357 for the years ended December 31, 2023 and 2022, respectively.

The minimum annual future rental payments under the above lease are summarized as follows:

<u>Year Ending December 31,</u>	
2024	\$ 9,634
2025	9,923
2026	10,221
2027	10,527
2028	10,843
Thereafter	<u>189,432</u>
Total	<u>\$ 240,580</u>

Benefits

Contributions are made to related benefit plans on behalf of all employee groups. Contributions are generally at fixed hourly rates or a percentage of salary. Contributions for the years ended December 31, 2023 and 2022 are as follows:

NOTE 9. RELATED PARTY TRANSACTIONS (continued)

	<u>2023</u>	<u>2022</u>
IUOE Local 30 Pension Fund	\$ 10,277	\$ 10,505
The General Pension Plan International		
Union of Operating Engineers	22,410	19,001
IUOE Local 30 Benefits Fund	20,719	18,352
IUOE Local 30 Annuity Fund	19,555	19,448
Stationary Engineers Industry Stabilization Fund, Inc.	-	6
IUOE Local 30 Apprentice Training and Skill		
Improvement Fund	<u>-</u>	<u>10</u>
	<u>\$ 72,961</u>	<u>\$ 67,322</u>

Certain plan investments are shares of a common collective trust fund managed by Amalgamated Bank, the Trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. These transactions have been denoted as such on the supplemental schedule of assets held at end of year.

The transactions above qualify as party-in-interest transactions which are exempt from the prohibited transaction rules of ERISA.

NOTE 10. ACTUARIAL INFORMATION

An actuarial valuation of the Plan was made by the consulting actuary as of January 1, 2023. Information shown in the report included the following:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefits	\$ 153,196,211
Other vested benefits	<u>203,169,109</u>
	356,365,320

Nonvested benefits

Total actuarial present value of	<u>3,466,964</u>
accumulated plan benefits	<u>\$ 359,832,284</u>

NOTE 10. ACTUARIAL INFORMATION (continued)

As reported by the actuary, the changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2022 were as follows:

Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 343,783,831</u>
Increase (decrease) during the year attributable to:	
Benefit accumulated, net experience gain or loss, changes in data	9,042,284
Interest	23,424,022
Benefits paid	(16,901,446)
Changes in actuarial assumptions	<u>483,593</u>
Net increase	<u>16,048,453</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 359,832,284</u></u>

The actuarial cost method used in the valuations is the Unit Credit Cost Method. Some of the more significant actuarial assumptions used in the January 1, 2023 valuations were:

- Mortality rates:
 - Non-Annuitant:
RP-2006 Blue Collar Employee Mortality Table.
 - Healthy participants:
RP-2006 Blue Collar Healthy Annuitant Mortality.
 - Disabled participants:
RP-2006 Disabled Retiree Mortality Table.
- Retirement age assumption:

The Plan was valued assuming active participants will retire according to the following rates for January 1, 2023:

<u>Age</u>	<u>Probability</u>
55-61	1%
62-64	10%
65	25%
66-69	20%
70+	100%

NOTE 10. ACTUARIAL INFORMATION (continued)

- Administrative expenses - \$900,000 for 2023.
- Investment rate of return: 7.0%

Based on past experience and future expectations, the following actuarial assumptions were changed with this valuation:

- The mortality assumption was updated to use the MP-2021 improvement scale.
- The retirement resumptions for inactive vested participants were updated.
- Administrative expenses, previously \$1,000,000

For purposes of determining current liability, the current liability interest rate was changed from 2.22% to 2.55% due to a change in the permissible range and recognizing that any rate within the permissible range satisfies the requirements of IRC Sections 431(c)(6)(E) and the mortality tables and mortality improvement scales were changed in accordance with IRS Regulations 1.431(c)(6)-1 and 1.430(h)(3)-1.

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

Since the information on the actuarial present value of accumulated plan benefits as of December 31, 2023 and the changes therein for the year then ended are not included above, these financial statements do not purport to present a complete presentation of the financial status of the Plan as of December 31, 2023 and the changes in its financial status for the year then ended, only a presentation of the net assets available for benefits and changes therein as of and for the year ended December 31, 2023. The complete financial status is presented as of December 31, 2022.

As of January 1, 2024, the actuary reported that Plan was in neither endangered nor critical status as identified under the Pension Protection Act of 2006.

NOTE 11. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through July 8, 2024, the date the financial statements were available to be issued, and they have been evaluated in accordance with relevant accounting standards.

SUPPLEMENTAL INFORMATION

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

SCHEDULES OF ADMINISTRATIVE EXPENSES

YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
PBGC	\$ 160,300	\$ 144,352
Payroll	150,724	150,229
Actuary	136,843	108,183
Payroll audits	79,191	57,659
Employee benefits	73,016	67,322
Legal	61,750	56,135
Insurance	55,229	19,401
Conference and meetings	19,791	37,213
Rent	42,431	49,357
Audit	49,000	47,500
Office	15,541	18,526
Printing	20,665	48,180
Accounting	19,425	17,558
Computer	18,139	17,457
Payroll taxes	11,889	10,641
Depreciation and amortization	<u>14,516</u>	<u>16,715</u>
Total administrative expenses	<u><u>\$ 928,450</u></u>	<u><u>\$ 866,428</u></u>

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2023

Form 5500, Schedule H, Line 4i

E.I.N. 51-6045848

Plan No. 001

(a)	(b)	(c)				(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
Identity of Issuer, Borrower, Lessor or Similar Party			Maturity	Rate of	Par / Maturity Value or		Current
		Type	Date	Interest	Shares	Cost	Value
<u>Interest bearing cash:</u>							
*	Amalgamated Bank	MMA	Demand	Variable %	155,681	\$ 155,681	\$ 155,681
*	Northeastern Engineers Federal Credit Union	Cash	Demand	Variable	9,836,248	9,836,248	9,836,248
	JP Morgan Prime Money Market Fund	MMA	Demand	Variable	1,570,915	1,570,915	1,570,915
Total interest bearing cash						<u>11,562,844</u>	<u>11,562,844</u>
<u>United States Government and Government Agency obligations:</u>							
	Federal Home Loan Mortgage	Pool	07/01/52	5.000	104,613	108,241	104,923
	Federal Home Loan Mortgage	Pool	08/01/52	5.000	159,254	167,118	159,230
	Federal Home Loan Mortgage	Pool	08/01/52	4.500	233,631	241,654	228,338
	Federal Home Loan Mortgage	Pool	08/01/52	5.000	238,976	246,621	238,752
	Federal Home Loan Mortgage	Pool	03/01/51	2.000	300,039	246,126	247,064
	Federal Home Loan Mortgage	Pool	02/01/46	3.500	91,017	88,390	85,855
	Federal Home Loan Mortgage UMBS	Pool	11/01/50	2.500	131,185	121,797	113,024
	Federal Home Loan Mortgage UMBS	Pool	01/15/53	2.500	59,765	50,987	51,930
	Federal Home Loan Mortgage UMBS	Pool	02/15/53	2.000	138,327	116,389	113,190
	Federal Home Loan Mortgage UMBS	Pool	01/15/54	2.000	260,123	219,571	215,577
	Federal Home Loan Mortgage UMBS	Pool	02/15/54	2.500	177,211	151,100	152,512
	Federal Home Loan Mortgage UMBS	Pool	01/15/39	3.000	96,244	86,619	86,544
	Federal Home Loan Mortgage UMBS	Pool	02/15/39	5.000	54,673	50,163	54,187
	Federal National Mortgage Association	Pool	11/01/50	2.000	68,322	50,941	56,195
	Federal National Mortgage Association	Pool	08/01/50	2.500	568,379	526,283	492,536
	Federal National Mortgage Association	Pool	09/01/50	2.500	509,322	475,659	441,279
	Federal National Mortgage Association	Pool	12/01/51	2.500	190,592	175,151	164,266
	Federal National Mortgage Association	Pool	05/01/52	4.000	106,402	107,254	101,963
	Federal National Mortgage Association	Pool	05/01/52	4.000	79,687	80,079	76,487
	Federal National Mortgage Association	Pool	08/01/50	2.500	351,987	327,788	306,834
	Federal National Mortgage Association	Pool	08/01/50	2.500	80,277	75,022	70,230
	Federal National Mortgage Association	Pool	06/01/51	2.500	187,658	155,111	161,386
	Federal National Mortgage Association	Pool	09/01/51	2.500	79,618	73,261	68,633
	Federal National Mortgage Association	Pool	09/01/51	3.500	43,182	43,283	40,321
	Federal National Mortgage Association	Pool	12/01/51	2.500	118,333	109,171	102,543
	Federal National Mortgage Association	Pool	12/01/48	3.000	526,312	509,988	476,559
	Federal National Mortgage Association	Pool	06/01/52	4.000	205,924	207,565	196,561
	Federal National Mortgage Association	Pool	04/01/52	3.500	188,663	181,013	175,368
	Federal National Mortgage Association	Pool	07/01/52	5.000	62,569	64,649	62,637
	Federal National Mortgage Association	Pool	07/01/52	5.000	78,025	80,993	78,524
	Federal National Mortgage Association	Pool	01/01/51	2.500	226,284	210,232	195,736
	Federal National Mortgage Association	Pool	08/01/52	5.000	215,461	222,699	215,394
	Federal National Mortgage Association	Pool	05/01/52	2.500	108,836	92,255	93,140
	Federal National Mortgage Association	Pool	04/01/52	3.500	133,302	112,379	123,950
	Federal National Mortgage Association	Pool	07/01/51	2.000	287,319	235,691	236,320
	Federal National Mortgage Association	Pool	11/01/51	2.500	213,890	166,542	183,076
	Federal National Mortgage Association	Pool	09/01/51	2.000	52,173	42,753	42,864

(a)	(b)	(c)			(d)	(e)	
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
Identity of Issuer, Borrower, Lessor or Similar Party		Type	Maturity Date	Rate of Interest	Par / Maturity Value or Shares	Cost	Current Value
United States Government and Government Agency obligations (continued):							
Federal National Mortgage Association	Pool	06/01/51	2.000	%	134,859	\$ 107,782	\$ 110,563
Federal National Mortgage Association	Pool	07/01/45	3.500		105,249	102,898	98,225
Federal National Mortgage Association 30 Year TBA	Bond	02/13/36	6.000		545,000	551,301	553,366
Federal National Mortgage Association 30 Year TBA	Bond	02/15/41	3.500		369,000	327,992	338,845
Federal National Mortgage Association 30 Year TBA	Bond	02/12/38	5.000		161,000	158,946	159,353
Federal National Mortgage Association 30 Year TBA	Bond	02/10/41	6.500		356,000	364,569	364,776
Federal National Mortgage Association TBA	Bond	02/15/38	5.000		547,000	545,720	550,419
Federal National Mortgage Association TBA	Bond	02/15/36	7.000		338,000	348,011	348,312
GNMA-II 30 Year TBA	Bond	02/19/39	5.000		264,000	262,340	262,311
GNMA-II 30 Year TBA	Bond	01/22/37	5.500		325,000	322,479	327,337
GNMA-II 30 Year TBA	Bond	01/21/39	4.500		846,000	804,769	825,645
GNMA-II 30 Year TBA	Bond	01/21/39	5.000		500,000	486,788	496,485
GNMA-II 30 Year TBA	Bond	01/20/40	3.000		258,000	241,522	246,310
GNMA-II 30 Year TBA	Bond	02/19/43	3.000		900,000	813,188	815,346
GNMA-II 30 Year TBA	Bond	01/23/41	3.500		422,000	373,856	392,988
GNMA-II 30 Year TBA	Bond	02/17/41	4.000		198,000	189,059	189,215
GNMA-II Jumbo TBA	Bond	01/15/53	6.000		382,000	386,326	388,402
GNMA-II Jumbo TBA	Bond	02/15/53	6.000		784,000	796,403	796,771
GNMA-II Jumbo TBA	Bond	01/15/54	6.500		352,000	356,647	360,318
GNMA-II Jumbo TBA	Bond	02/15/54	6.500		1,109,000	1,132,179	1,133,819
GNMA-II TBA	Bond	02/20/37	5.500		628,000	631,533	632,220
U.S. Treasury	Bill	03/12/24	0.000		290,000	285,871	287,068
U.S. Treasury	Bond	08/15/40	1.125		1,328,000	823,037	847,636
U.S. Treasury	Bond	11/15/51	1.875		807,000	481,294	510,177
U.S. Treasury	Bond	05/15/41	2.250		612,000	475,495	466,148
U.S. Treasury	Note	11/15/33	4.500		734,000	764,851	770,583
U.S. Treasury	Note	09/30/25	5.000		666,100	669,027	672,894
U.S. Treasury	Note	04/30/25	0.875		7,719,000	7,640,226	7,649,683
U.S. Treasury	Bond	11/15/43	4.750		875,800	877,398	939,436
U.S. Treasury	Note	12/15/25	4.000		1,444,000	1,436,160	1,436,275
U.S. Treasury	Bond	08/15/53	4.125		1,604,400	1,542,243	1,621,695
U.S. Treasury	Bond	05/15/53	3.625		886,000	850,376	819,134
U.S. Treasury	Bond	08/15/43	4.375		3,248,800	3,176,240	3,316,310
U.S. Treasury	Note	10/31/28	4.875		2,431,700	2,505,943	2,538,281
U.S. Treasury	Note	08/15/26	4.375		447,000	440,724	450,004
Uniform Mortgage Backed Securities TBA	Bond	02/15/39	5.500		507,000	511,687	514,032
Uniform Mortgage Backed Securities TBA	Bond	01/15/39	6.000		228,000	230,718	233,121
Uniform Mortgage Backed Securities TBA 30YR	Bond	01/15/39	5.500		158,000	158,260	160,240
Uniform Mortgage Backed Securities TBA 30YR	Bond	02/15/39	6.000		388,000	394,699	396,047
Total United States Government and Government Agency obligations						38,789,095	39,033,718
Corporate obligations:							
7-Eleven Inc.	Bond	02/10/24	0.800		181,000	172,238	179,974
ABN Amro Bank	Bond	03/13/37	VAR		200,000	200,000	159,694
Aercap Ireland Capital	Bond	10/29/24	1.750		150,000	142,880	144,837
Aes Corpoeration	Bond	07/15/30	3.950		150,000	133,215	138,495
Affirm Asset Securtiy	ABS	05/17/27	4.300		130,000	126,700	127,947
Aircastle Ltd	Bond	01/26/28	2.850		105,000	106,092	93,662
Amazon Com	Bond	12/01/32	4.700		395,000	396,171	405,878
American Electric Power, Inc	Bond	06/01/33	5.400		144,000	142,476	146,195
American Express Credit	ABS	08/16/27	3.750		340,000	327,532	334,205
American Tower Corporation	Bond	08/15/29	3.800		190,000	175,008	180,375
American Tower Corporation	Bond	07/15/33	5.550		69,000	68,759	71,389
American Transmission	Bond	01/15/32	2.650		206,000	191,600	174,284

(a)	(b)	(c)				(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
	Identity of Issuer, Borrower, Lessor or Similar Party		Maturity	Rate of	Par / Maturity		Current
		Type	Date	Interest	Value or Shares	Cost	Value
	<u>Corporate obligations (continued):</u>						
	Amgen Inc	Bond	03/02/30	5.250	% 124,000	\$ 123,714	\$ 127,472
	Angel Oak Mortgage	ABS	05/25/65	VAR	62,695	60,286	54,281
	Anthem Inc	Bond	05/15/30	2.250	200,000	165,770	173,160
	Apache Corp	Bond	04/15/43	4.750	298,000	245,420	234,535
	Apidos CLO	ABS	07/16/31	VAR	250,000	245,000	249,605
	Apple Inc	Bond	08/08/29	3.250	476,000	457,082	454,528
	Assurant Inc	Bond	01/15/32	2.650	52,000	51,918	41,989
	AT&T Inc	Bond	09/15/53	3.500	236,000	146,421	171,268
	AT&T Inc	Bond	02/15/34	5.400	206,000	201,369	212,454
	Aviation Cap Group LLC	Bond	01/30/26	1.950	115,000	114,450	106,587
	Avolon Holdings FDG Ltd	Bond	05/15/24	5.250	171,000	183,383	170,063
	Avolon Holdings Ltd	ABS	02/21/26	2.125	197,000	185,047	182,544
	Bain Capital Credit	Bond	10/17/32	VAR	250,000	250,000	249,978
	Bank of America Corp	Bond	07/21/28	3.593	268,000	288,653	254,198
	Bank of America Corp	Bond	01/22/25	4.000	108,000	110,677	106,545
	Bank of America Corp	Bond	03/05/29	FLTG	181,000	211,003	172,875
	Bank of America Corp	Bond	03/11/27	1.658	96,000	88,266	88,811
	Bank of America Corp	Bond	04/22/32	VAR	219,000	209,275	184,930
	Bank of Montreal Corp	Bond	12/15/32	FLTG	200,000	218,344	183,984
	Bank of New York Mellon Corp	Bond	07/26/30	VAR	107,000	107,448	106,257
	Bank of New York Mellon Corp	Bond	04/26/34	VAR	95,000	95,000	94,531
	Barings CLO LTD	ABS	01/20/32	VAR	250,000	246,000	248,633
	BAT Capital Corp	Bond	08/15/24	3.222	173,000	166,309	170,182
	BAT Capital Corp	Bond	08/02/30	6.343	230,000	228,499	241,477
	Bayer Corp	Bond	02/15/28	6.650	61,000	71,489	63,790
	Blackrock Inc	Bond	05/25/33	4.750	234,000	231,669	236,066
	BMWLT	ABS	09/25/26	5.990	285,000	284,994	289,098
	British Airways PLC	ABS	05/15/34	4.250	91,539	96,654	85,222
	Broadcom Inc	Bond	04/15/32	4.150	88,000	87,807	82,955
	Capital One Prime	ABS	06/16/25	2.670	81,743	81,735	81,453
	Cargill Inc	Bond	06/22/32	4.000	133,000	132,121	126,436
	Carlyle Global	ABS	05/15/31	VAR	229,347	227,513	229,177
	Carlyle Global	ABS	01/14/32	VAR	248,556	245,698	248,449
	CDP Financial Inc	Bond	07/25/28	4.250	591,000	581,397	589,771
	Cellnex Financial Co	Bond	07/07/41	3.875	200,000	142,460	154,914
	Centene Corp	Bond	02/15/30	3.375	440,000	379,955	394,781
	Centerpoint Energy Resources	Bond	10/01/28	5.200	205,000	204,770	211,476
	Cigna Corp	Bond	03/15/30	2.400	131,000	111,992	114,704
	Citigroup Inc	Bond	01/10/28	3.887	365,000	402,607	352,951
	Citigroup Inc	Bond	01/29/31	FLTG	231,000	234,514	200,374
	Citigroup Inc	Bond	03/20/30	FLTG	222,000	251,650	210,660
	Citigroup Inc	Bond	05/24/25	VAR	54,000	54,000	53,673
	Cleveland Electric Illuminating	Bond	04/01/28	3.500	64,000	63,325	59,910
	CME Group Inc	Bond	03/15/32	2.650	199,000	198,357	176,903
	Columbia Pipeline Group	Bond	06/01/25	4.500	78,000	75,965	76,998
	Continental Resources Inc	Bond	01/15/31	5.750	148,000	159,221	147,328
	Continental Resources Inc	Bond	06/01/44	4.900	147,000	151,226	118,794
	Credit Suisse Mortgage	ABS	05/25/65	VAR	93,955	88,963	80,105
	Credit Suisse Mortgage	Bond	08/11/28	VAR	250,000	250,070	259,625
	Crown Castle International Corp	Bond	04/01/31	2.100	156,000	125,838	127,056
	Crown Castle International Corp	Bond	07/01/30	3.300	159,000	139,647	142,551
	CVS Health Corp	Bond	08/15/29	3.250	225,000	199,638	209,664
	CVS Health Corp	Bond	03/25/48	5.050	100,000	95,579	93,531
	Danske Bank	Bond	03/28/25	VAR	200,000	200,000	198,958
	Danske Bank	Bond	09/22/26	VAR	288,000	288,000	292,945
	Deep Haven Residential	Bond	08/25/66	VAR	97,501	97,501	82,857

(a)	(b)	(c)				(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
		Par / Maturity					
Identity of Issuer, Borrower, Lessor or Similar Party		Maturity	Rate of	Value or		Current	
	Type	Date	Interest	Shares	Cost	Value	
<u>Corporate obligations (continued):</u>							
Diamondback Energy Inc	Bond	12/01/29	3.500	% 184,000	\$ 172,332	\$ 170,884	
DTE Energy Corp	Bond	11/01/24	VAR	49,000	49,003	48,428	
Duke Energy Corp	Bond	08/15/32	4.500	194,000	182,958	187,782	
Duke Energy Corp	Bond	04/01/53	5.400	64,000	63,942	65,162	
Duke Energy Corp	Bond	03/15/33	5.250	161,000	160,961	165,938	
East Ohio Gas Co	Bond	06/15/25	1.300	204,000	185,900	192,827	
Eastern Gas Transmission	Bond	11/15/29	3.000	134,000	143,395	119,390	
Eastern Gas Transmission	Bond	12/15/44	4.600	134,000	164,406	113,840	
EIG Pearl Holdings	Bond	08/31/36	3.545	200,000	200,000	174,000	
Electricite De France	Bond	05/23/33	6.250	200,000	199,794	216,438	
Elevance Health Inc	Bond	10/15/32	5.500	201,000	204,121	210,182	
Encana Corp	Bond	02/01/38	6.500	88,000	88,728	90,765	
ENI Spa	Bond	10/01/40	5.700	135,000	136,257	131,009	
EQT Corp	Bond	02/01/30	VAR	212,000	247,591	227,528	
Evergy Metro Inc	Bond	04/15/33	4.950	218,000	217,723	217,893	
Exelon Generation	Bond	10/01/39	6.250	98,000	125,139	104,776	
F&G Global Funding	Bond	04/11/27	2.300	98,000	87,914	88,090	
Factset Research Systems	Bond	03/01/32	3.450	210,000	196,867	188,061	
First Union Corp	Bond	08/01/26	7.540	399,000	504,931	420,985	
Florida PWR & LT Co	Bond	05/15/30	4.625	323,000	322,868	325,100	
GA Global Funding Trust	Bond	04/11/25	3.850	150,000	148,224	146,952	
Galaxy Pipeline Assets	ABS	09/30/40	3.250	200,000	200,000	156,530	
GE Healthcare Holding LLC	Bond	11/15/27	5.650	225,000	224,098	232,886	
Goldman Sachs Group Inc	Bond	07/21/32	VAR	157,000	148,938	128,996	
GS Mtg Secruity	Bond	01/25/53	VAR	310,257	310,257	318,800	
GSK Consumer Health Cap	Bond	03/24/32	3.625	250,000	249,625	230,600	
HEICO Corp	Bond	08/01/33	5.350	145,000	140,960	148,445	
HPEFS Equipment Trust	ABS	01/21/31	6.040	215,000	214,983	216,548	
Humana Inc	Bond	02/03/27	1.350	175,000	153,344	157,827	
Humana Inc	Bond	03/01/33	5.875	157,000	160,935	167,251	
Hyundai Capital America	Bond	06/26/25	5.800	66,000	66,237	66,351	
Hyundai Capital America	Bond	10/15/25	1.800	94,000	86,331	88,325	
Ingersoll Rand Inc	Bond	08/14/33	5.700	260,000	252,103	275,080	
International	Bond	10/01/25	1.250	195,000	168,284	180,500	
IPALCO Enterprises	Bond	05/01/30	4.250	120,000	137,704	110,870	
JP Morgan Mortgage	Bond	08/25/52	VAR	68,962	68,962	75,206	
JP Morgan Mortgage	Bond	10/25/52	VAR	70,496	70,495	76,713	
JP Morgan Mortgage	Bond	07/25/52	VAR	107,467	107,467	112,498	
JP Morgan Mortgage	Bond	06/25/52	3.000	256,225	256,225	255,885	
JPMorgan Chase & Co	Bond	02/01/28	3.782	744,000	787,869	718,615	
JPMorgan Chase & Co	Bond	06/14/25	VAR	202,000	198,102	200,358	
JPMorgan Chase & Co	Bond	04/22/32	VAR	152,000	155,361	128,568	
Kayne CLO	Bond	04/23/34	VAR	250,000	250,000	250,329	
Kentucky Utility Co	Bond	04/15/33	5.450	329,000	336,436	341,739	
Kinder Morgan Energy Part	Bond	09/01/24	4.250	126,000	126,224	124,829	
L3Harris Technologies	Bond	07/31/53	5.600	58,000	57,816	61,725	
Logan CLO I LTD	Bond	07/20/34	VAR	25,000	250,000	250,460	
M & T Bank Corp	Bond	01/27/34	VAR	90,000	90,060	85,275	
Macquarie BK LTD	Bond	03/03/36	3.052	200,000	200,000	160,950	
Macquarie Group LTD	Bond	03/27/29	VAR	110,000	109,256	106,619	
Madison Park FDG	ABS	04/19/33	VAR	250,000	248,250	249,856	
Magnetite VII LTD	ABS	01/18/28	VAR	134,911	132,483	134,790	
Merk & Co Inc	Bond	12/10/31	2.150	290,000	234,068	247,588	
Met Life Global Funding	Bond	08/25/25	4.050	150,000	144,783	147,828	
Midamerican Energy	Bond	09/15/54	5.850	86,000	85,900	95,142	

(a)	(b)	(c)				(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
	Identity of Issuer, Borrower, Lessor or Similar Party		Maturity	Rate of	Par / Maturity Value or		Current
		Type	Date	Interest	Shares	Cost	Value
	<u>Corporate obligations (continued):</u>						
	Minejesa Capital Bv	Bond	08/10/30	4.625 %	200,000	\$ 208,900	\$ 189,750
	Morgan Stanley	Bond	04/20/28	VAR	82,000	78,999	80,148
	Morgan Stanley	Bond	01/23/30	VAR	203,000	214,139	197,718
	National Fuel Gas Company	Bond	09/15/27	3.950	27,000	281,822	256,972
	National Grid Place	Bond	06/12/33	5.809	174,000	174,000	182,832
	National Oilwell Varco	Bond	12/01/29	3.600	119,000	123,322	110,019
	Natwest Group Place	Bond	11/10/26	VAR	200,000	204,766	206,964
	Netflix Inc	Bond	11/15/28	5.875	179,000	179,313	188,448
	Neuberger Berman Group	Bond	04/15/45	4.875	29,000	28,072	23,937
	Neuberger Berman Group	Bond	03/15/27	4.500	87,000	85,588	83,373
	New York Life Global	Bond	01/28/33	4.550	109,000	108,801	107,430
	Nextra Energy Cap	Bond	03/02/24	VAR	189,000	187,248	189,072
	NGPL Pipeco LLC	Bond	07/15/31	3.250	122,000	122,572	105,930
	NiSource Inc	Bond	09/01/29	2.950	92,000	80,639	84,023
	NVent Finance SARL	Bond	04/15/28	4.550	203,000	205,184	197,198
	Occidental Petroleum Corp	Bond	09/15/36	6.450	87,000	88,305	92,046
	OCP CLO LTD	ABS	07/20/29	VAR	157,271	156,249	157,340
	Oglethorpe Power Corp	Bond	11/01/39	5.950	250,000	328,417	255,420
	Ohio Edison Co	Bond	10/15/38	8.250	33,000	48,916	41,761
	Oklahoma Gas & Electric Corp	Bond	01/15/33	5.400	72,000	71,778	74,856
	Oracle Corp	Bond	07/15/40	5.375	96,000	102,366	94,326
	Oracle Corp	Bond	07/08/39	6.125	104,000	150,292	110,555
	Oracle Corp	Bond	11/09/32	6.250	104,000	109,331	113,141
	Oracle Corp	Bond	11/09/52	6.900	55,000	56,596	64,552
	Oracle Corp	Bond	03/25/31	2.875	183,000	190,227	162,111
	Palmer Square	ABS	04/20/29	VAR	84,149	82,819	84,038
	Park Aerospace Holdings	Bond	02/15/24	5.500	142,000	153,506	141,736
	Pennsylvania Electric Co	Bond	06/01/29	3.600	61,000	61,875	56,574
	Perkinelmer Inc	Bond	09/15/24	0.850	149,000	138,975	143,839
	Philip Morris Intl Inc	Bond	11/17/29	5.625	121,000	122,859	126,882
	Royal Bank of Canada	Bond	11/01/27	6.000	135,000	135,321	141,434
	Servicenow Inc	Bond	09/01/30	1.400	219,000	170,542	180,038
	Smucker J M Co	Bond	11/15/53	6.500	84,000	83,402	96,872
	Southern Co	Bond	08/01/24	4.475	214,000	215,155	212,226
	Southwest Gas Corp	Bond	03/15/32	4.050	87,000	81,436	81,518
	Sprint Cap Corp	Bond	03/15/32	8.750	341,000	396,692	420,882
	StarWood Mtg	Bond	05/25/65	VAR	164,290	164,290	156,028
	State Street Corp	Bond	08/04/33	VAR	91,000	89,421	85,785
	TCI-Flatiron CLO	ABS	11/18/30	VAR	173,091	173,091	172,769
	Teachers Insurance & Annuity	Bond	09/15/44	4.900	240,000	278,179	226,526
	T-Mobile USA Inc	Bond	04/15/25	3.500	100,000	96,486	97,886
	T-Mobile USA Inc	Bond	04/15/30	3.875	193,000	176,981	183,022
	Toronto Dominion Bank	Bond	06/08/32	4.456	32,000	32,000	31,093
	UBS AG	Bond	05/15/24	5.125	200,000	196,750	199,000
	UBS AG	Bond	08/05/33	VAR	200,000	183,910	193,366
	United Health Group Inc	Bond	05/15/29	4.000	113,000	112,592	111,339
	US Bancorp	Bond	02/01/34	VAR	81,000	81,000	77,585
	US Bancorp	Bond	07/22/33	VAR	207,000	210,309	196,178
	Verlato Corp	Bond	09/18/33	5.450	92,000	91,719	95,291
	Verus Securitization	Bond	02/25/64	VAR	127,537	127,537	123,325
	VOYA CLO	ABS	07/15/31	VAR	232,642	230,396	232,505
	Wachovia Bank	Bond	02/01/37	5.850	34,000	44,593	35,672
	Warnermedia Holdings Inc	Bond	03/15/25	3.788	90,000	86,953	88,195
	Wells Fargo & Company	Bond	03/02/33	VAR	121,000	121,000	105,684
	Wells Fargo & Company	Bond	04/30/26	VAR	132,000	119,699	126,505

(a)	(b)	(c)				(d)	(e)
		Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value					
	Identity of Issuer, Borrower, Lessor or Similar Party	Type	Maturity Date	Rate of Interest	Par / Maturity Value or Shares	Cost	Current Value
	<u>Corporate obligations (continued):</u>						
	Wells Fargo & Company	Bond	10/30/25	FLTG %	290,000	\$ 277,407	\$ 282,103
	Wells Fargo & Company	Bond	06/02/28	VAR	264,000	277,199	241,805
	Westlake Auto Rec	ABS	01/18/28	6.020	205,000	204,990	204,434
	Total corporate obligations					<u>31,369,896</u>	<u>30,463,066</u>
	<u>Common collective trusts:</u>						
	BNYM AFL SL Stock Index Fund				790,941	9,625,756	12,560,148
	CIF II Growth Fund				462,686	7,111,553	12,686,848
	Comerica- Wedge Capital Small Cap Value CIT				966,035	11,698,529	17,649,461
	Loomis Sayles High Yield Conservative Trust				633,104	12,808,191	17,593,949
	RCIT RCT Large Cap Value Fund Class B				466,890	14,596,320	17,176,865
	William Blair				1,963,607	16,316,380	30,092,874
	Total common collective trusts					<u>72,156,729</u>	<u>107,760,145</u>
	<u>Mutual funds:</u>						
	Vanguard S-C Grow Index Fund				212,367	8,639,651	14,453,721
	<u>Pooled separate account:</u>						
	Prudential Value Equity Fund				102,162	7,499,460	13,302,336
	<u>Partnerships:</u>						
	Pomona Capital IX, L.P.					3,277,445	3,277,445
	Pomona Capital X, L.P.					3,672,937	3,672,937
	GCM Grosvenor MAC Fund III					5,980,610	5,980,610
	Total partnerships					<u>12,930,992</u>	<u>12,930,992</u>
	<u>Hedge funds of funds:</u>						
	Select Equity SEGP Offshore LP				19,297	14,065,166	14,065,166
	Graham Global Investment Fund II SPC Ltd				101,326	17,687,134	17,687,134
	Total hedge funds of funds					<u>31,752,300</u>	<u>31,752,300</u>
	<u>Investment contract with insurance company:</u>						
	Union Labor Life Insurance Company				1,331,940	1,331,940	1,331,940
	<u>Real estate partnership:</u>						
	1616 WSE, LLC				43,245,350	43,245,350	43,245,350
	Total investments					\$ 259,278,257	\$ 305,836,412

**INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 30 PENSION FUND**

SCHEDULE OF REPORTABLE TRANSACTIONS

YEAR ENDED DECEMBER 31, 2023

Form 5500, Schedule H, Item 4j

E.I.N. 51-6045848
Plan No. 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain or (Loss)
	JP Morgan Prime Money Market	\$ 38,918,090	N/A	\$ 38,476,469	\$ 38,918,090	\$ 441,621
	JP Morgan Prime Money Market	N/A	\$ 38,476,303	N/A	38,476,303	N/A
	U.S. Treasury Bill	9,900,594	N/A	9,900,594	9,900,594	-
	7/5/2023	N/A	9,900,596	9,900,594	9,900,596	2

Section 3: Certificate of Actuarial Valuation

Exhibit K: Summary of Plan Provisions

(Schedule MB, Line 6)

This exhibit summarizes the major provisions of the Plan included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Plan Year	January 1 through December 31
Pension Credit Year	January 1 through December 31
Plan Status	Ongoing plan
Regular Pension	• Age Requirement: 65 • Service Requirement: 10 pension credits (five of which must have been earned during the period while the employer was contributing to the Fund) • Amount: A monthly benefit equal to the sum of the following: ➤ 1.3% of contributions received on a participant's behalf on or after January 1, 2016 ➤ 1.15% of contributions received on a participant's behalf from July 1, 2009 through December 31, 2015 ➤ 3.0% of contributions received on a participant's behalf from January 1, 2008 through June 30, 2009 ➤ 3.3% of contributions received on a participant's behalf from January 1, 2006 through December 31, 2007 ➤ 3.8% of contributions received on a participant's behalf during the period from March 1, 1991 through December 31, 2005 ➤ An amount equal to the average benefit accrual rate (based on the highest contribution rates in effect for a 12 consecutive month period consisting of the last ten calendar years prior to March 1, 1991), times the number of pension credits earned prior to March 1, 1991
Early Retirement	• Age Requirement: 55 • Service Requirement: 15 pension credits (five of which must have been earned during the period while the employer was contributing to the Fund) • Amount: If participant leaves covered employment after age 55: Regular pension accrued reduced by 3% for each year between ages 62 and 65 and then 6% further per year between ages 55 and 62. • If participant leaves covered employment before age 55: Regular pension accrued reduced by 3% for each year for retirement date after age 62 or reduced 6% per year for retirement date between ages 55 and 62.

Section 3: Certificate of Actuarial Valuation

Disability	• Age Requirement: None • Service Requirement: 10 pension credits • Amount: Regular or early pension accrued, but not reduced below age 55.
Deferred Pension	• Age Requirement: None • Service Requirement: Five years of vesting service. • Amount: Regular or early pension accrued based on plan in effect when last active • <i>Normal Retirement Age</i>: 65, or fifth anniversary of plan participation
Pro Rata and Reciprocal Pension	• <i>Age Requirement</i>: Same as for any of the preceding pension types. • <i>Service Requirement</i>: Combined pension credits, i.e., Local 30 pension credits plus related pension credits should equal the requirements indicated above (except a Deferred pension requires 15 combined pension credits) • <i>Amount</i>: The benefit amount payable is determined based on the years of pension credits and employer contributions under this plan or in the ratio of the years that Local 30 pension credits bear to the years of the combined pension credits.
Spouse's Pre-Retirement Death Benefit	• Age Requirement: None • Service Requirement: Five years of vesting service. • Amount: 50% of the benefit employee would have received had he or she retired the day before he or she died and elected the joint and survivor option. If the participant died prior to age 55, the benefit is calculated as if the participant had reached age 55. The benefit is payable immediately following the employee's death. • <i>Charge for Coverage</i>: None
Post-Retirement Death Benefit	• <i>Husband and Wife</i>: If married, pension benefits are paid in the form of a 50% joint and survivor annuity unless this form is rejected by the participant and spouse. If not rejected and the spouse predeceases the employee and the employee retired May 1, 1992 or later, the employee's benefit amount will subsequently be increased to the unreduced amount payable had the joint and survivor coverage been rejected. If rejected, or if not married, benefits are payable for the life of the employee with five years of payment guaranteed, without reduction for benefits accrued as of December 31, 2005 and for the life of the employee for benefits accrued after December 31, 2005, or in any other available optional form elected by the employee in an actuarially equivalent amount.
Optional Forms of Benefits	For participant with a Qualified Spouse: 75% and 100% Husband-and-Wife Pop-up Pension
Pension Credit	For employment during the contribution period, 1/25 th of a pension credit for each 5 days of covered employment to maximum of one pension credit after completion of 120 days, if days are basis on which contributions are made.
Vesting Credit	One year of vesting service for each credit year during the contribution period in which the employee works at least 1,000 hours, 100 days, 22 weeks or 5 months of covered employment, whichever is the basis on which contributions are made.

Section 3: Certificate of Actuarial Valuation

Contribution Rate	Varies by employer
Changes in Plan Provisions	There were no changes in plan provisions reflected in this actuarial valuation.

9783952v3/01589.001

THE FINANCIAL STATEMENTS WILL BE PLACED IN THE
ATTACHMENT FOR THE ACCOUNTANT'S OPINION

SEE ACCOUNTANT'S OPINION FOR SCHEDULE
OF ASSETS HELD

Schedule MB, line 8b(2) - Schedule of Active Participant Data

The participant data is for the year ended December 31, 2022

Age	Total	Pension Credits								
		1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 & over
Under 25	75	71	4	-	-	-	-	-	-	-
	\$138	\$128	-	-	-	-	-	-	-	-
25 - 29	173	121	51	1	-	-	-	-	-	-
	\$259	\$167	\$472	-	-	-	-	-	-	-
30 - 34	233	105	96	30	2	-	-	-	-	-
	\$427	\$183	\$523	\$904	-	-	-	-	-	-
35 - 39	226	88	60	49	27	2	-	-	-	-
	\$585	\$199	\$491	\$919	\$1,357	-	-	-	-	-
40 - 44	240	83	58	42	44	13	-	-	-	-
	\$733	\$177	\$515	\$935	\$1,540	-	-	-	-	-
45 - 49	261	69	47	46	51	35	13	-	-	-
	\$995	\$159	\$501	\$915	\$1,344	\$2,142	-	-	-	-
50 - 54	324	70	55	41	57	51	25	22	3	-
	\$1,258	\$155	\$455	\$787	\$1,321	\$2,022	\$2,899	\$3,492	-	-
55 - 59	381	52	54	60	57	43	36	43	36	-
	\$1,608	\$172	\$525	\$883	\$1,383	\$2,030	\$2,617	\$3,180	\$3,479	-
60 - 64	333	50	36	36	63	38	28	36	33	13
	\$1,658	\$169	\$482	\$849	\$1,444	\$1,820	\$2,477	\$3,173	\$3,235	-
65 - 69	123	16	15	15	22	16	4	15	8	12
	\$1,585	-	-	-	\$1,002	-	-	-	-	-
70 & over	27	5	4	2	5	2	-	3	1	5
	\$1,642	-	-	-	-	-	-	-	-	-
Total	2,396	730	480	322	328	200	106	119	81	30
	\$1,058	\$168	\$493	\$874	\$1,378	\$1,978	\$2,687	\$3,216	\$3,365	\$3,545

Note: Excludes 209 participants with less than one pension credit

Section 3: Certificate of Actuarial Valuation

Schedule of FSA Bases (Charges) (Schedule MB, Line 9c)

Type of Base	Date Established	Outstanding Balance	Years Remaining	Amortization Amount
Change in assumptions	01/01/2000	\$391,164	7	\$67,833
Plan amendment	01/01/2000	2,094,872	7	363,281
Plan amendment	01/01/2001	156,477	8	24,491
Change in assumptions	01/01/2002	665,270	9	95,430
Change in assumptions	01/01/2005	514,973	12	60,595
Change in assumptions	01/01/2006	116,095	13	12,982
Actuarial loss	01/01/2009	74,482	1	74,482
Investment loss subject to relief	01/01/2009	15,267,603	15	1,566,636
Investment loss subject to relief	01/01/2010	92,901	15	9,533
Change in assumptions	01/01/2011	401,967	3	143,150
Investment loss subject to relief	01/01/2011	841,653	15	86,364
Investment loss subject to relief	01/01/2012	2,428,423	15	249,185
Investment loss subject to relief	01/01/2013	5,847,180	15	599,990
Actuarial loss	01/01/2014	286,223	6	56,120
Actuarial loss	01/01/2015	1,729,215	7	299,870
Change in assumptions	01/01/2015	3,738,024	7	648,227
Actuarial loss	01/01/2016	4,365,448	8	683,245
Actuarial loss	01/01/2017	6,342,691	9	909,829
Actuarial loss	01/01/2018	3,744,578	10	498,265
Change in assumptions	01/01/2019	371,793	11	46,338
Actuarial loss	01/01/2019	1,752,892	11	218,468
Actuarial loss	01/01/2020	1,978,735	12	232,829
Change in assumptions	01/01/2021	16,890,691	13	1,888,771
Plan amendment	01/01/2022	3,178,525	14	339,671

Section 3: Certificate of Actuarial Valuation

Type of Base	Date Established	Outstanding Balance	Years Remaining	Amortization Amount
Change in assumptions	01/01/2023	483,593	15	49,622
Actuarial loss	01/01/2023	7,653,347	15	785,324
Total		\$81,408,815		\$10,010,531

Section 3: Certificate of Actuarial Valuation

Schedule of FSA Bases (Credits) (Schedule MB, Line 9h)

Type of Base	Date Established	Outstanding Balance	Years Remaining	Amortization Amount
Actuarial gain	01/01/2012	\$83,927	4	\$23,157
Actuarial gain	01/01/2013	937,637	5	213,721
Change in assumptions	01/01/2017	1,774,662	9	254,567
Change in assumptions	01/01/2020	987,432	12	116,187
Actuarial gain	01/01/2021	3,752,015	13	419,562
Actuarial gain	01/01/2022	5,559,170	14	594,078
Total		\$13,094,843		\$1,621,272

Section 3: Certificate of Actuarial Valuation

Estimated Rate of Investment Return	<i>On actuarial value of assets (Schedule MB, line 6g): 4.5%, for the Plan Year ending December 31, 2022</i> <i>On current (market) value of assets (Schedule MB, line 6h): -12.4%, for the Plan Year ending December 31, 2022</i>												
FSA Contribution Timing (Schedule MB, line 3a)	Unless otherwise noted, contributions are paid periodically throughout the year pursuant to collective bargaining agreements. The interest credited in the FSA is therefore assumed to be equivalent to a July 15 contribution date.												
Actuarial Models	Segal valuation results are based on proprietary actuarial modeling software. The actuarial valuation models generate a comprehensive set of liability and cost calculations that are prepared to meet regulatory, legislative and client requirements. Deterministic cost projections are based on a proprietary forecasting model. Our Actuarial Technology and Systems unit, comprised of both actuaries and programmers, is responsible for the initial development and maintenance of these models. The models have a modular structure that allows for a high degree of accuracy, flexibility and user control. The client team programs the assumptions and the plan provisions, validates the models, and reviews test lives and results, under the supervision of the responsible Enrolled Actuary.												
Justification for Change in Actuarial Assumptions (Schedule MB, line 11)	For purposes of determining current liability, the current liability interest rate was changed from 2.22% to 2.55% due to a change in the permissible range and recognizing that any rate within the permissible range satisfies the requirements of IRC Section 431(c)(6)(E) and the mortality tables and mortality improvement scales were changed in accordance with IRS Regulations 1.431(c)(6)-1 and 1.430(h)(3)-1. Based on past experience and future expectations, the following actuarial assumptions were changed with this valuation: • Administrative expenses, previously \$1,000,000. • Mortality improvement scale for healthy and disabled lives, previously MP-2020 Scale. • Inactive Vested Retirement Rates, previously: <table data-bbox="997 958 1417 1242"> <thead> <tr> <th>Age</th><th>Annual Retirement Rates</th></tr> </thead> <tbody> <tr> <td>55 – 60</td><td>5%</td></tr> <tr> <td>61 – 64</td><td>15%</td></tr> <tr> <td>65</td><td>50%</td></tr> <tr> <td>66 – 69</td><td>15%</td></tr> <tr> <td>70 and above</td><td>100%</td></tr> </tbody> </table>	Age	Annual Retirement Rates	55 – 60	5%	61 – 64	15%	65	50%	66 – 69	15%	70 and above	100%
Age	Annual Retirement Rates												
55 – 60	5%												
61 – 64	15%												
65	50%												
66 – 69	15%												
70 and above	100%												

Section 3: Certificate of Actuarial Valuation

Exhibit J: Statement of Actuarial Assumptions, Methods and Models

(Schedule MB, Line 6)

Mortality Rates

Non-Annuitant: RP-2006 Blue Collar Employee Mortality Tables

Healthy Annuitant: RP-2006 Blue Collar Healthy Annuitant Mortality Tables

Disabled Annuitant: RP-2006 Disabled Retiree Mortality Table

The underlying tables with the generational projection using Scale MP-2021 to the ages of participants as of the measurement date reasonably reflect the mortality experience of the Plan as of the measurement date. These mortality tables were then adjusted to future years with generational projection to reflect future mortality improvement between the measurement date and those years.

The mortality rates were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of deaths and the projected number based on the prior year assumption over the past several years.

Termination Rates

Age	Rate (%)			
	Mortality ¹		Disability	Withdrawal ²
	Male	Female		
20	0.07	0.02	0.03	7.94
25	0.07	0.02	0.03	7.72
30	0.06	0.02	0.03	7.22
35	0.07	0.03	0.03	6.28
40	0.10	0.05	0.05	5.15
45	0.16	0.09	0.09	3.98
50	0.26	0.13	0.20	2.56
55	0.38	0.19	0.43	0.94
60	0.64	0.31	0.87	0.09

¹ Mortality rates shown for base table.

² Withdrawal rates do not apply at or beyond early retirement age.

The termination rates and disability rates were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of terminations and disability retirements by age and the projected number based on the prior year's assumption over the past several years.

Section 3: Certificate of Actuarial Valuation

Retirement Rates for Active Participants

Age	Annual Retirement Rates
55 – 61	1%
62 – 64	10%
65	25%
66 – 69	20%
70 and above	100%

The retirement rates were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of retirements by age and the projected number based on the prior year's assumption over the past several years.

Description of Weighted Average Retirement Age

Age 66, determined as follows: The weighted average retirement age for each participant is calculated as the sum of the product of each potential current or future retirement age times the probability of surviving from current age to that age and then retiring at that age, assuming no other decrements. The overall weighted retirement age is the average of the individual retirement ages based on all the active participants included in the January 1, 2023 actuarial valuation.

Retirement Rates for Inactive Vested Participants

Age	Annual Retirement Rates
55 – 60	3%
61 – 64	15%
65	50%
66 – 72	15%
73 and above	100%

The retirement rates for inactive vested participants were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the actual number of retirements by age and the projected number based on the prior year's assumption over the past several years.

Future Benefit Accruals

Contribution received on a participant's behalf for all future years are assumed to be equal to the participant's annualized contribution in the prior year.

The future benefit accruals were based on historical and current demographic data, adjusted to reflect estimated future experience and professional judgment. As part of the analysis, a comparison was made between the assumed and the actual benefit accruals over the past several years.

Section 3: Certificate of Actuarial Valuation

Unknown Data for Participants	Same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.
Definition of Active Participants	Those who were credited with contributions during the year and also had at least one pension credit by the end of the year.
Percent Married	75%
Age of Spouse	Spouses of male participants are three years younger and spouses of female participants are three years older.
Benefit Election	55% of participants are assumed to elect the 50% husband-and-wife pop-up pension and 45% of participants are assumed to elect the single life annuity. The benefit elections were based on historical and current demographic data, adjusted to reflect the plan design, estimated future experience and professional judgment. As part of the analysis, a comparison was made between the assumed and the actual option election patterns over the past several years.
Delayed Retirement Factors	Inactive vested participants who are assumed to commence receipt of benefits after attaining normal retirement age qualify for delayed retirement increases.
Net Investment Return	7.00% The net investment return assumption is a long-term estimate derived from historical data, current and recent market expectations, and professional judgment. As part of the analysis, a building block approach was used that reflects inflation expectations and anticipated risk premiums for each of the portfolio's asset classes as provided by Segal Marco Advisors, as well as the Plan's target asset allocation.
Annual Administrative Expenses	\$900,000 for the year beginning January 1, 2023 (equivalent to \$867,778 payable at the beginning of the year). This is equivalent to a 9.5% load on normal cost as of January 1, 2023. The annual administrative expenses were based on historical and current data, adjusted to reflect estimated future experience and professional judgment.
Actuarial Value of Assets	The market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the projected return on the market value, and is recognized over a five year period. The actuarial value is further adjusted, if necessary, to be within 20% of the market value.
Actuarial Cost Method	Unit Credit Actuarial Cost Method. Normal Cost and Actuarial Accrued Liability are calculated on an individual basis and are allocated by service.
Benefits Valued	Unless otherwise indicated, includes all benefits summarized in Exhibit K.
Current Liability Assumptions	<i>Interest:</i> 2.55%, within the permissible range prescribed under IRC Section 431(c)(6)(E) <i>Mortality:</i> Mortality prescribed under IRS Regulations 1.431(c)(6)-1 and 1.430(h)(3)-1(a)(2): RP-2014 employee and annuitant mortality tables, adjusted backward to the base year (2006) using Scale MP-2014, projected generationally using scale MP-2021 (previously, MP-2020).

Section 3: Certificate of Actuarial Valuation

Estimated Rate of Investment Return	<i>On actuarial value of assets (Schedule MB, line 6g): 4.5%, for the Plan Year ending December 31, 2022</i> <i>On current (market) value of assets (Schedule MB, line 6h): -12.4%, for the Plan Year ending December 31, 2022</i>												
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Age	Annual Retirement Rates												
55 – 60	5%												
61 – 64	15%												
65	50%												
66 – 69	15%												
70 and above	100%												

Schedule MB, Line 8b(1) - Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries	Total
2023	\$1,573,499	\$516,970	\$16,572,576	\$18,663,045
2024	2,714,922	1,001,942	16,224,220	19,941,084
2025	3,823,830	1,418,119	15,835,077	21,077,026
2026	5,051,939	1,846,314	15,446,076	22,344,329
2027	6,242,617	2,358,296	15,013,953	23,614,866
2028	7,461,508	2,855,491	14,568,964	24,885,963
2029	8,688,315	3,350,998	14,103,063	26,142,376
2030	9,849,815	3,851,561	13,611,445	27,312,821
2031	10,913,890	4,321,224	13,095,924	28,331,038
2032	11,969,998	4,780,562	12,558,578	29,309,138
2033	12,948,685	5,216,320	12,001,723	30,166,728
2034	13,770,526	5,579,242	11,427,922	30,777,690
2035	14,587,118	5,973,383	10,839,987	31,400,488
2036	15,173,239	6,302,008	10,240,921	31,716,168
2037	15,735,535	6,607,356	9,633,855	31,976,746
2038	16,143,443	6,881,572	9,021,964	32,046,979
2039	16,425,823	7,128,149	8,408,445	31,962,417
2040	16,683,450	7,277,969	7,796,618	31,758,037

This assumes the following:

- No additional benefits will be accrued.
- Experience is in line with valuation assumptions.
- No new entrants are converted by the Plan.
- Benefits are paid in the form assumed with valuation.

OtherAttachment_SchMB_Line8b(1)

Page 1 of 3

Schedule MB, Line 8b(1) - Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries	Total
2041	\$16,836,805	\$7,406,149	\$7,189,939	\$31,432,893
2042	16,872,538	7,479,405	6,591,955	30,943,898
2043	16,832,273	7,525,729	6,006,221	30,364,223
2044	16,717,511	7,508,031	5,436,238	29,661,780
2045	16,588,882	7,475,511	4,885,450	28,949,843
2046	16,389,891	7,411,722	4,357,264	28,158,877
2047	16,126,548	7,310,575	3,855,049	27,292,172
2048	15,803,153	7,156,576	3,382,102	26,341,831
2049	15,426,111	6,972,537	2,941,415	25,340,063
2050	15,022,557	6,803,593	2,535,451	24,361,601
2051	14,578,747	6,568,265	2,165,963	23,312,975
2052	14,093,018	6,326,094	1,833,780	22,252,892
2053	13,572,093	6,056,480	1,538,780	21,167,353
2054	13,051,111	5,783,719	1,279,986	20,114,816
2055	12,495,298	5,485,370	1,055,673	19,036,341
2056	11,913,676	5,176,927	863,542	17,954,145
2057	11,319,049	4,858,102	700,913	16,878,064
2058	10,720,043	4,552,580	564,856	15,837,479

This assumes the following:

- No additional benefits will be accrued.
- Experience is in line with valuation assumptions.
- No new entrants are converted by the Plan.
- Benefits are paid in the form assumed with valuation.

OtherAttachment_SchMB_Line8b(1)

Page 2 of 3

Schedule MB, Line 8b(1) - Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries	Total
2059	\$10,122,621	\$4,229,267	\$452,318	\$14,804,206
2060	9,528,059	3,915,401	360,226	13,803,686
2061	8,942,603	3,600,918	285,593	12,829,114
2062	8,383,918	3,307,150	225,625	11,916,693
2063	7,827,397	3,018,045	177,792	11,023,234
2064	7,289,820	2,741,731	139,864	10,171,415
2065	6,769,453	2,478,946	109,914	9,358,313
2066	6,277,021	2,232,796	86,325	8,596,142
2067	5,805,750	2,003,103	67,773	7,876,626
2068	5,358,421	1,789,554	53,187	7,201,162
2069	4,940,837	1,594,422	41,710	6,576,969
2070	4,545,502	1,416,010	32,665	5,994,177
2071	4,169,771	1,252,502	25,520	5,447,793
2072	3,820,243	1,103,384	19,864	4,943,491

This assumes the following:

- No additional benefits will be accrued.
- Experience is in line with valuation assumptions.
- No new entrants are converted by the Plan.
- Benefits are paid in the form assumed with valuation.

OtherAttachment_SchMB_Line8b(1)

Page 3 of 3

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

Plan Year	Employer Contributions	Withdrawal Liability Payments	Total
2023	\$18,248,167	-	\$18,248,167
2024	\$18,364,955	-	\$18,364,955
2025	\$18,453,107	-	\$18,453,107
2026	\$18,495,549	-	\$18,495,549
2027	\$18,495,549	-	\$18,495,549
2028	\$18,495,549	-	\$18,495,549
2029	\$18,495,549	-	\$18,495,549
2030	\$18,495,549	-	\$18,495,549
2031	\$18,495,549	-	\$18,495,549
2032	\$18,495,549	-	\$18,495,549

IUOE LOCAL 30 PENSION FUND
EIN: 51-6045848, PLAN NO. 001
FORM 5500, SCHEDULE R ATTACHMENT FOR MULTIEMPLOYER
SCHEDULE R, LINE 13E - INFORMATION ON CONTRIBUTION RATES AND BASE UNITS
YEAR ENDED DECEMBER 31, 2023

[illegible]

IUOE LOCAL 30 PENSION FUND
EIN: 51-6045848, PLAN NO. 001
FORM 5500, SCHEDULE R ATTACHMENT FOR MULTIEMPLOYER
SCHEDULE R, LINE 13E - INFORMATION ON CONTRIBUTION RATES AND BASE UNITS
YEAR ENDED DECEMBER 31, 2023

[illegible]

YEAR ENDED DECEMBER 31, 2023

[illegible]

YEAR ENDED DECEMBER 31, 2023

[illegible]

YEAR ENDED DECEMBER 31, 2023[illegible]

IUOE LOCAL 30 PENSION FUND
EIN: 51-6045848, PLAN NO. 001
FORM 5500, SCHEDULE R ATTACHMENT FOR MULTIEMPLOYER
SCHEDULE R, LINE 13E - INFORMATION ON CONTRIBUTION RATES AND BASE UNITS
YEAR ENDED DECEMBER 31, 2023

LOCATION (JONES LANG LA SALLE)	PENSION RATE	OT PENSION RATE	CONTRACT EXP DATE
120 LONG RIDGE ROAD	\$ 3.95	\$ 5.93	12/31/2023
424 FIFTH AVENUE	\$ 5.18	\$ 5.18	12/31/2024
600 STEAMBOAT ROAD	\$ 5.72	\$ 8.58	12/31/2023
CONNECTICUT/WESTCHESTER TRAVELING CREW	\$ 3.73	\$ 3.73	9/30/2025
CYRUS ONE	\$ 2.00	\$ 3.00	12/31/2024
DELTA TERMINAL LAGUARDIA AIRPORT	\$ 3.58	\$ 3.58	8/31/2027
GARTNER FACILITIES INC	\$ 2.20	\$ 3.30	12/31/2025
GRAND CENTRAL TERMINAL	\$ 4.85	\$ 7.28	12/31/2025
GREENWICH AMERICAN CENTER	\$ 4.70	\$ 7.06	7/31/2026
IBM HEADQUARTERS	\$ 4.73	\$ 7.09	12/31/2024
IBM LEARNING CENTER	\$ 2.93	\$ 4.39	12/31/2024
IBM NORTH CASTLE	\$ 7.17	\$ 10.76	12/31/2024
YORKTOWN	\$ 2.14	\$ 3.21	12/31/2024
LANDMARK AT EASTVIEW	\$ 4.54	\$ 6.81	5/31/2026
LONG ISLAND TRAVELING CREW	\$ 4.10	\$ 4.10	9/30/2025
REGENERON	\$ 4.54	\$ 6.81	5/31/2026
SWISS RE CORPORATE HEADQUARTERS	\$ 4.10	\$ 6.15	12/31/2025
JP MORGAN CHASE DATA CENTER	\$ 5.27	\$ 7.91	1/31/2026

YEAR ENDED DECEMBER 31, 2023

[illegible]

IUOE LOCAL 30 PENSION FUND
EIN: 51-6045848, PLAN NO. 001
FORM 5500, SCHEDULE R ATTACHMENT FOR MULTIEMPLOYER
SCHEDULE R, LINE 13E - INFORMATION ON CONTRIBUTION RATES AND BASE UNITS
YEAR ENDED DECEMBER 31, 2023

[illegible]

SEE ACCOUNTANT'S OPINION FOR SCHEDULE
OF FIVE PERCENT TRANSACTIONS

SCHEDULE MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

▶ 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.

A Name of plan IUOE LOCAL 30 PENSION FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BOARD OF TRUSTEES IUOE LOCAL 30 PENSION FUND	D Employer Identification Number (EIN) 51-6045848

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

1a Enter the valuation date: Month 01 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 276,001,615
(2) Actuarial value of assets for funding standard account.....	1b(2) 308,214,926
c (1) Accrued liability for plan using immediate gain methods	1c(1) 359,832,284
(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)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method.....	1c(3) 359,832,284
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) 704,105,793
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 25,217,491
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 18,678,601
(3) Expected plan disbursements for the plan year	1d(3) 19,578,601

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

SIGN HERE Frank Santasiero FS Signature of actuary FRANK SANTASIERO, FSA, FCA, MAAA Type or print name of actuary SEGal Firm name 333 WEST 34TH STREET NEW YORK NY 10001-2402 Address of the firm	07/02/2024 Date 2306798 Most recent enrollment number 212-251-5000 Telephone number (including area code)
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a Current value of assets (see instructions)	2a	276,001,615
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	1,329	229,398,881
(2) For terminated vested participants	1,080	139,414,473
(3) For active participants:		
(a) Non-vested benefits		10,876,198
(b) Vested benefits		324,416,241
(c) Total active.....	2,396	335,292,439
(4) Total.....	4,805	704,105,793
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage.....	2c	39.19 %

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
07/15/2023	20,622,429					
			Totals ►	3(b)	20,622,429	
(d) Total withdrawal liability amounts included in line 3(b) total					3(c)	0

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))		4a	85.6 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5		4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? ☐ Yes ☐ No			
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? ☐ Yes ☐ No			
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date		4e	
f If the plan is in critical status or critical and declining status, and is: • Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge; • Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here..... ☐ • Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		4f	

a	☐ Attained age normal	b	☐ Entry age normal	c	☒ Accrued benefit (unit credit)	d	☐ Aggregate
e	☐ Frozen initial liability	f	☐ Individual level premium	g	☐ Individual aggregate	h	☐ Shortfall
i	☐ Other (specify):						
j If box h is checked, enter period of use of shortfall method						5j	

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a	2.55 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:		
(1) Males.....	6c(1)	A A
(2) Females	6c(2)	A A
d Valuation liability interest rate	6d	7.00 % 7.00 %
e Salary scale	6e	% ☒ N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.00 %
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.5 %
h Estimated investment return on current value of assets for year ending on the valuation date	6h	-12.4 %
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	867,778
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	7,653,347	785,324
4	483,593	49,622

8 Miscellaneous information:

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

e If box 5h is checked or 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)

8e**9** Funding standard account statement for this plan year:**Charges to funding standard account:**

a Prior year funding deficiency, if any

9a

0

b Employer's normal cost for plan year as of valuation date

9b

10,037,108

c Amortization charges as of valuation date:

Outstanding balance

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

9c(1)

81,408,815

10,010,531

(2) Funding waivers

9c(2)

0

0

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

9c(3)

0

0

d Interest as applicable on lines 9a, 9b, and 9c

9d

1,403,335

e Total charges. Add lines 9a through 9d

9e

21,450,974

Credits to funding standard account:

f Prior year credit balance, if any

9f

16,696,614

g Employer contributions. Total from column (b) of line 3

9g

20,622,429

Outstanding balance

h Amortization credits as of valuation date

9h

13,094,843

1,621,272

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h

9i

1,943,888

j Full funding limitation (FFL) and credits:

(1) ERISA FFL (accrued liability FFL)

9j(1)

118,303,898

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

9j(2)

346,611,369

(3) FFL credit

9j(3)

0

k (1) Waived funding deficiency

9k(1)

0

(2) Other credits

9k(2)

0

l Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)

9l

40,884,203

m Credit balance: If line 9l is greater than line 9e, enter the difference

9m

19,433,229

n Funding deficiency: If line 9e is greater than line 9l, enter the difference

9n**o** Current year's accumulated reconciliation account:

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

9o(1)

0

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

(a) Reconciliation outstanding balance as of valuation date

9o(2)(a)

0

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

9o(2)(b)

0

(3) Total as of valuation date

9o(3)

0

10 Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)

10

11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions



Yes



No