

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 06/01/2023 and ending 05/31/2024	
A	This return/report is for: ☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 ROOFERS LOCAL 149 DEFINED CONTRIBUTION PENSION FUND
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 06/01/2021
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) ROOFERS LOCAL 149 DC PENSION PLAN 700 TOWER DRIVE SUITE 300 TROY, MI 48098-2808
2b	Employer Identification Number (EIN) 86-3826499
2c	Plan Sponsor's telephone number 248-813-9800
2d	Business code (see instructions) 238100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/07/2025	BRIAN GREGG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/07/2025	BRIAN MOORE
	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 1227
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 1227 6a(2) 1044 6b 6c 373 6d 1417 6e 0 6f 1417 6g(1) 1227 6g(2) 1417 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7 30

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

2A

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 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 06/01/2023 and ending 05/31/2024		
A Name of plan ROOFERS LOCAL 149 DEFINED CONTRIBUTION PENSION FUND	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ROOFERS LOCAL 149 DC PENSION PLAN	D Employer Identification Number (EIN) 86-3826499	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
MORGAN STANLEY	1585 BROADWAY AVE. NEW YORK, NY 10036

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
VANGUARD	P.O.BOX 2900 VALLEY FORGE, PA 19482-2900

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
BLACKROCK FUNDS	P.O.BOX 9819 PROVIDENCE, RI 02940

(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)

BENESYS, INC

38-6058023

(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 12 13 15 36 38 49 50	NONE KNOWN	48000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN STANLEY

1300 THAMES STREET WHARF
4TH FLOOR
BALTIMORE, MD 21231

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 50 51 70	NONE KNOWN	28688	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ASHER KELLY

25800 NORTHWESTERN HIGHWAY
SUITE 1100
SOUTHFIELD, MI 48075

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE KNOWN	10584	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)

WRUBEL, WESLEY & CO CPAS

38-2574238

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE KNOWN	5000	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 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 06/01/2023 and ending 05/31/2024		
A Name of plan ROOFERS LOCAL 149 DEFINED CONTRIBUTION PENSION FUND	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ROOFERS LOCAL 149 DC PENSION PLAN		
		D Employer Identification Number (EIN) 86-3826499

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	18672	17866
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	173578	224980
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	160542	75293
(2) U.S. Government securities	1c(2)		1374106
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		302318
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		1262649
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2601922	2002312
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e	2410	3026
f Total assets (add all amounts in lines 1a through 1e)	1f	2957124	5262550
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	5358	4477
i Acquisition indebtedness	1i		
j Other liabilities	1j	147275	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	152633	4477
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2804491	5258073

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)	2135016	
(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)		2135016
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	24923	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24923
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	31537	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	81041	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		112578
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	61055	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		61055
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	63864	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		158665
c Other income	2c		4258
d Total income. Add all income amounts in column (b) and enter total	2d		2560359

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13081	
(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)		13081
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	48000	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	5000	
(5) Investment advisory and investment management fees	2i(5)	28688	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	10584	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1424	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		93696
j Total expenses. Add all expense amounts in column (b) and enter total	2j		106777

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2453582
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: **WRUBEL WESLEY & CO CPAS**

(2) EIN: **38-2574238**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

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.	
For calendar plan year 2023 or fiscal plan year beginning 06/01/2023 and ending 05/31/2024					
A Name of plan ROOFERS LOCAL 149 DEFINED CONTRIBUTION PENSION FUND				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ROOFERS LOCAL 149 DC PENSION PLAN				D Employer Identification Number (EIN) 86-3826499	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	5
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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)

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)

14a**14b****14c**

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

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

☐ 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 _____.

ROOFERS LOCAL #149 DEFINED CONTRIBUTION PENSION PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

YEARS ENDED MAY 31, 2024 and 2023

Roofers Local #149 Defined Contribution Pension Plan

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Wrubel, Wesley & Company
CERTIFIED PUBLIC ACCOUNTANTS

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Board of Trustees
Roofers Local #149 Defined Contribution Pension Plan
P.O. Box 396
Troy, MI. 48099-0396

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees:

Opinion

We have audited the financial statements of Roofers Local #149 Defined Contribution Pension 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 May 31, 2024 and 2023 and statements of changes in net assets available for benefits for the years ended May 31, 2024 and 2023, 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 Roofers Local #149 Defined Contribution Pension Plan as of May 31, 2024 and 2023 and the changes in its net assets available for benefits for the years ended May 31, 2024 and 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Roofers Local #149 Defined Contribution Pension Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

Responsibilities of Management for the Financial Statements, continued

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 Roofers Local #149 Defined Contribution Pension Plan's ability to continue as a going concern for twelve months beyond the issuance of the financial statements.

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Roofers Local #149 Defined Contribution Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Roofers Local #149 Defined Contribution Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

Other Matter—Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment and transactions in excess of 5 percent of the current value of plan assets are presented for the purpose of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

Troy, MI

January 29, 2025

Wells, & Company

Roofers Local #149 Defined Contribution Pension Plan

Statements of Net Assets Available for Benefits

	<u>May 31,</u>	
	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Investments at fair value (notes 2 & 3)	<u>\$ 5 016 678</u>	<u>\$ 2 762 464</u>
Receivables		
Employer contributions	<u>224 980</u>	<u>173 578</u>
Prepaid items	<u>3 026</u>	<u>2 410</u>
Cash	<u>17 866</u>	<u>18 672</u>
Total assets	<u>5 262 550</u>	<u>2 957 124</u>
<u>LIABILITIES</u>		
Accounts payable	<u>4 477</u>	<u>5 358</u>
Due to broker for securities purchased	<u>-</u>	<u>147 275</u>
Total liabilities	<u>4 477</u>	<u>152 633</u>
Net assets available for benefits	<u>\$ 5 258 073</u>	<u>\$ 2 804 491</u>

Roofers Local #149 Defined Contribution Pension Plan

Statements of Changes in Net Assets Available For Benefits

	Years Ended May 31,	
	2024	2023
Additions:		
Investment income		
Net realized & unrealized appreciation in fair value of investments	\$ 283 584	\$ 32 549
Interest	24 923	3
Dividends	112 578	31 567
	421 085	64 119
Less: investment expenses	28 688	15 274
Net investment gain	392 397	48 845
Employer contributions	2 135 016	1 828 206
LD funding refund	4 258	-
Total additions	2 531 671	1 877 051
Deductions:		
Benefits Paid	13 081	4 708
Administrative expenses		
Third party administrative fees	48 000	25 500
Legal	10 584	17 815
Insurance	501	558
Office, postage, printing & copying	339	5 429
Liquidated damages funding	-	4 258
Audit fee	5 000	5 100
Cyber security review	584	-
Total administrative expenses	65 008	58 660
Total deductions	78 089	63 368
Net increase	2 453 582	1 813 683
Net assets available for benefits		
Beginning of year	2 804 491	990 808
End of year	\$ 5 258 073	\$ 2 804 491

1. Description of Plan

The following description of the Roofers Local #149 Defined Contribution Pension Plan, (Plan), provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a multi-employer defined contribution pension plan established effective June 1, 2021, covering all members of the union employed under the terms of the collective bargaining agreement which require employer contributions to the plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration of the plan is the responsibility of the Board of Trustees and is governed by a joint board consisting of equal representation from the participating employers and Local Union #149.

Contributions

The participating employers make monthly contributions to the plan on behalf of covered employees in amounts determined by the collective bargaining agreement. Hourly contribution rates at May 31, 2024 were \$1.69. Contributions by participants are not permitted under the plan. Participants may also contribute amounts representing distributions from other qualified defined contributions (rollover),

Participation and Participant Accounts

Any employee, on whose behalf contributions are required to be made under a collective bargaining agreement, shall be eligible to participate in accordance with the terms of the agreement. Any employee employed in covered employment, who has accrued one hour of service, will automatically participate.

Each participant's account is credited with employer contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the plan. Allocations are based on participant earnings, account balances, or specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their individual account balances.

Payment of Benefits

On termination of service due to death, disability, or retirement, at age 55 or a break in service, and upon written application, a participant will receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 3 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid by the Plan and charged directly to the participant's account. These expenses are recorded as deductions in the accompanying statement of changes in net assets available for benefits.

Employer Contributions Receivable

The plans policy is to recognize contributions based on the latest executed collective bargaining agreement on an individual employer basis. Contributions from participating employers are based on employees' hours worked payable to the Plan during the subsequent month. Contributions due but not paid prior to year-end are recorded as contributions receivable. Management of the Plan evaluates participating employers' contributions receivable periodically for potential uncollectible amounts based on the likelihood of collection. As of May 31, 2023 and 2024 all were deemed to be collectible

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditor's report, the date the financial statements were available to be issued.

3. Fair Value Measurements

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

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical 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 used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2024.

Cash equivalents

Valued at quoted market prices.

Corporate Bonds

Valued using quoted market pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Roofers Local #149 Defined Contribution Pension Plan

Notes to Financial Statements

3. Fair Value Measurements -continued

U.S. Government Securities

Valued using pricing models maximizing the use of observable inputs for similar securities.

Common Stocks

Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value.

Assets at Fair Value as of May 31, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash equivalents	\$ 75 293	\$ -	\$ 75 293
Corporate bonds & notes	-	302 318	302 318
U.S. Government & Agencies Obligations	-	1 374 106	1 374 106
Common Stocks	1 262 649	-	1 262 649
Mutual funds	<u>2 002 312</u>	<u>-</u>	<u>2 002 312</u>
	<u>\$ 3 340 254</u>	<u>\$ 1 676 424</u>	<u>\$ 5 016 678</u>

Assets at Fair Value as of May 31, 2023:

	<u>Level 1</u>
Cash equivalents	\$ 160 542
Mutual funds	<u>2 601 922</u>
	<u>\$ 2 762 464</u>

4. Party in Interest Transactions

As described in note 2, the Plan paid certain expenses related to plan operations, and investment activity to various service providers. These transactions are party in interest transactions under ERISA.

Roofers Local #149 Defined Contribution Pension Plan

Notes to Financial Statements

5. Plan Termination

Although it has not expressed any intent to do so, the Plan's Board of Trustees has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

6. Tax Status

Legal counsel has applied for a favorable tax determination letter from the Internal Revenue Service, however, it has not been received as of the audit date. However, the Plan sponsor and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and believes that the related trust, therefore, is not subject to tax under present income tax law.

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 (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service, 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.

7. Risks and Uncertainties

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

8. Reconciliation of Financial Statements To Form 5500

The following is a reconciliation of changes in net assets per the financial statements to the Form 5500.

	<u>Year Ended May 31, 2024</u>	
	<u>Per Financial Statement</u>	<u>Per Form 5500</u>
Realized appreciation in fair value of investments	<u>\$ 283 584</u>	<u>\$ 61 055</u>
Unrealized appreciation in fair value of investments	<u>\$ -</u>	<u>\$ 63 864</u>
Net investment gain from registered investment companies	<u>\$ -</u>	<u>\$ 158 665</u>

**8. Reconciliation
of Financial
Statements
To Form 5500**
-continued

The following is a reconciliation of changes in net assets per the financial statements to the Form 5500.

	<u>Year Ended May 31, 2023</u>	
	<u>Per Financial Statement</u>	<u>Per Form 5500</u>
Realized & unrealized depreciation in fair value of investments	<u>\$ 32 549</u>	<u>\$ -</u>
Net investment loss from registered investment companies	<u>\$ -</u>	<u>\$ 32 549</u>

Roofers Local #149 Defined Contribution Pension Plan

Supplemental Information

EIN 86-3826499

Plan 002

Schedule H - line 4i - Schedule of Assets (Held at End of Year)

Schedule Attached

May 31, 2024

Roofers Local 149 Defined Contribution Pension Plan

EIN 86-3826499

Plan 002

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

May 31, 2025

a)	b & c)	d)	e)
Identity of issue, borrower, lessor, or similar party description of investment including maturity date, rate of interest, collateral, par or maturity value		Cost	Market Value
*	MORGAN STANLEY PRIVATE BANK NA	75,293.38	75,293.38
	UNITED STATES TREASURY NOTE Coupon Rate 4.000%; Matures 01/31/2031; Interest Paid Semi-Annually; Yield to	136,387.09	133,860.00
	UNITED STATES TREASURY BOND Coupon Rate 2.875%; Matures 05/15/2049; Interest Paid Semi-Annually May/Nov;	156,708.08	147,587.34
	UNITED STATES TREASURY BOND Coupon Rate 2.375%; Matures 02/15/2042; Interest Paid Semi-Annually Feb/Aug;	94,360.56	90,434.53
	UNITED STATES TREASURY BOND Coupon Rate 4.125%; Matures 08/15/2053; Interest Paid Semi-Annually Feb/Aug;	12,745.66	11,896.02
	UNITED STATES TREASURY NOTE Coupon Rate 4.625%; Matures 09/15/2026; Interest Paid Semi-Annually Mar/Sep;	25,080.08	24,888.67
	UNITED STATES TREASURY NOTE Coupon Rate 4.875%; Matures 10/31/2028; Interest Paid Semi-Annually Apr/Oct; Yield	52,619.69	51,611.60
	FEDERAL NATIONAL MTG ASSN POOL CB4212	56,061.46	54,861.93
	FEDERAL NATIONAL MTG ASSN POOL FP0044	32,014.03	31,401.57
	FEDERAL NATIONAL MTG ASSN POOL CB4555	16,489.02	16,496.31
	FEDERAL NATIONAL MTG ASSN POOL FS4346	366,794.85	343,029.91
	FEDERAL NATIONAL MTG ASSN POOL CB3760 Coupon Rate 3.500%; Matures 05/01/2052; Interest Paid Monthly; Yield to Maturity	21,676.13	20,355.58
	FHLMC 30 YR GOLD RA7779 Coupon Rate 4.500%; Matures 08/01/2052; Interest Paid Monthly; Yield to Maturity	38,907.28	37,651.80
	FHLMC 30 YR GOLD SD2563 Coupon Rate 4.500%; Matures 10/01/2052; Interest Paid Monthly; Yield to Maturity	392,002.69	371,760.72
	FHLMC 30 YR GOLD SD5196 Coupon Rate 3.500%; Matures 06/01/2052; Interest Paid Monthly; Yield to Maturity	31,297.30	31,386.58
	BANK OF AMERICA CORP FXD TO 072032 VAR THRAFR 5.0150% Coupon Rate 5.015%; Matures 07/22/2033; Interest Paid Semi-Annually Jan/Jul;	37,981.00	37,900.20
	CVS HEALTH CORP Coupon Rate 4.300%; Matures 03/25/2028; Interest Paid Semi-Annually Mar/Sep;	37,163.82	36,596.66
	DOMINION ENERGY INC Coupon Rate 3.375%; Matures 04/01/2030; Interest Paid Semi-Annually Apr/Oct;	57,238.79	56,534.31
	GOLDMAN SACHS GROUP INC/THE FX TO 022032 VAR THRAFR 3.102% Coupon Rate 3.102%; Matures 02/24/2033; Interest Paid Semi-Annually Feb;	42,329.82	42,330.00
	JPMORGAN CHASE & CO FXD TO 072032 VAR THRAFR 4.9120% Coupon Rate 4.912%; Matures 07/25/2033; Interest Paid Semi-Annually Jan/Jul;	49,609.49	49,255.80
	ORACLE CORP	33,945.33	33,505.74
	WELLS FARGO & CO FXD TO 032032 VAR THRAFR 3.35%	43,065.81	42,945.00
	A o SMITH CORP (AOS) Next Dividend Payable 08/2024; Asset Class: Equities	7,495.31	7,830.60

ACCENTURE PLC IRELAND CL A (ACN) Next Dividend Payable 08/2024; Asset Class: Equities	18,766.10	15,639.15
ADOBE INC (ADBE) Asset Class: Equities	19,294.37	15,454.52
AIA GROUP LTD SPON ADR (AAGIY) Next Dividend Payable 06/24/24; Asset Class: Equities	6,722.22	6,428.86
AKAMAI TECHNOLOGIES INC (AKAM) Asset Class: Equities	5,992.16	4,817.23
AKZO NOBEL NV ADR (AKZOY) Next Dividend Payable 11/2024; Asset Class: Equities	9,669.23	8,726.96
ALBANY INTL A NEW (AIN) Next Dividend Payable 07/2024; Asset Class: Equities	3,709.57	3,536.52
ALBEMARLE CORPORATION (ALB) Next Dividend Payable 07/2024; Asset Class: Equities	5,079.50	4,676.81
ALCON INC (ALC) Next Dividend Payable 05/2025; Asset Class: Equities	20,720.10	24,243.36
AMERICAN WATER WORKS CO (AWK) Next Dividend Payable 06/03/24; Asset Class: Equities	10,636.66	10,871.17
AMERIPRISE FINCL INC (AMP) Next Dividend Payable 08/2024; Asset Class: Equities	15,650.83	17,701.92
AMGEN INC (AMGN) Next Dividend Payable 06/07/24; Asset Class: Equities	14,379.42	14,555.40
ANSYS INC (ANSS) Asset Class: Equities	21,389.02	19,693.65
ARCHROCK INC (AROC) Next Dividend Payable 08/2024; Asset Class: Equities	6,015.60	7,893.60
ARROW ELECTRONICS (ARW) Asset Class: Equities	5,181.54	5,745.08
ASHTAD GROUP PLC ADR (ASHTY) Next Dividend Payable 08/2024; Asset Class: Equities	13,852.81	15,039.33
ASSA ABLOY AB UNSP ADR (ASAZY) Next Dividend Payable 11/2024; Asset Class: Equities	9,906.39	10,544.81
ATMOS ENERGY CP (ATO) Next Dividend Payable 06/10/24; Asset Class: Equities	12,470.49	12,287.52
AUTODESK INC DELAWARE (ADSK) Asset Class: Equities	12,804.99	11,440.40
BIO RAD LAB A (BIO) Asset Class: Equities	5,680.64	5,273.63
BLACKSTONE INC (BX) Next Dividend Payable 08/2024; Asset Class: Equities	13,049.50	12,893.50
BORG WARNER INC (BWA) Next Dividend Payable 06/17/24; Asset Class: Equities	4,685.85	4,849.76
BOSTON PROPERTIES INC (BXP) Next Dividend Payable 07/2024; Asset Class: Alt	4,798.93	4,440.68
BOX,INC. CL A (BOX) Asset Class: Equities	5,108.46	5,531.75
BROOKFIELD CORP CL A (BN) Next Dividend Payable 06/2024; Asset Class: Equities	15,887.32	17,874.39
CABOT CORP (CBT) Next Dividend Payable 06/14/24; Asset Class: Equities	4,737.08	6,053.19
CAMECO CORP (CCJ) Next Dividend Payable 12/2024; Asset Class: Equities	13,542.31	17,541.16
CAPITAL ONE FINANCIAL CORP (COF) Next Dividend Payable 08/2024; Asset Class: Equities	13,683.94	14,313.52
CBRE GROUP INC CL A (CBRE) Asset Class: Alt	7,059.51	7,058.55
CENTENE CORPORATION (CNC) Asset Class: Equities	4,125.18	3,845.96
CF INDUSTRIES HOLDINGS, INC (CF) Next Dividend Payable 08/2024; Asset Class: Equities	7,544.34	7,476.66
CHARLES RIVER LABS INTL INC (CRL) Asset Class: Equities	6,019.28	5,616.42
CIRRUS LOGIC INC (CRUS) Asset Class: Equities	4,558.10	6,476.08
COCA COLA CO (KO) Next Dividend Payable 07/2024; Asset Class: Equities	11,235.02	11,767.91
COCA-COLA EUROPACIFIC PARTNERS (CCEP) Next Dividend Payable 11/2024; Asset Class: Equities	10,954.59	11,965.48

COMMERCE BANCSHARES (CBSH) Next Dividend Payable 06/2024; Asset Class: Equities	5,335.53	5,564.00
CONMED CORP (CNMD) Next Dividend Payable 07/2024; Asset Class: Equities	5,937.08	4,779.18
CONSTELLATION BRANDS INC CL A (STZ) Next Dividend Payable 08/2024; Asset Class: Equities	9,568.83	9,815.27
COPT DEFENSE PROPERTIES SH BEN (CDP) Next Dividend Payable 07/2024; Asset Class: Alt	3,347.02	3,281.11
CORTEVA INC (CTVA) Next Dividend Payable 06/18/24; Asset Class: Equities	14,283.90	16,670.12
COTERRA ENERGY INC (CTRA) Next Dividend Payable 08/2024; Asset Class: Equities	10,945.42	12,235.08
CRACKER BARREL OLD CTRY STORE (CBRL) Next Dividend Payable 08/2024; Asset Class: Equities	3,473.19	2,348.17
CREDICORP LTD (BAP) Next Dividend Payable 06/14/24; Asset Class: Equities	9,848.57	11,036.60
CULLEN FROST BANKERS INC (CFR) Next Dividend Payable 06/14/24; Asset Class: Equities	8,092.57	7,725.97
D R HORTON INC (DHI) Next Dividend Payable 08/2024; Asset Class: Equities	6,169.23	6,122.91
DAIKIN INDS LTD UNSPON ADR (DKILY) Asset Class: Equities	10,298.35	9,519.85
DANAHER CORPORATION (DHR) Next Dividend Payable 07/2024; Asset Class: Equities	12,748.60	13,991.75
DARDEN RESTAURANTS (DRI) Next Dividend Payable 08/2024; Asset Class: Equities	5,141.26	4,817.29
DBS GROUP HOLDINGS LTD SP (DBSDY) Asset Class: Equities	10,127.90	11,928.34
DIODES INC (DIOD) Asset Class: Equities	4,300.28	4,291.83
DSM FIRMENICH AG ADR (DSFIY) Next Dividend Payable 05/2025; Asset Class: Equities	11,895.79	11,997.62
EASTMAN CHEMICAL COMPANY (EMN) Next Dividend Payable 07/2024; Asset Class: Equities	5,060.26	5,784.32
ECOLAB INC (ECL) Next Dividend Payable 07/2024; Asset Class: Equities	11,478.63	13,426.97
EQUITY LIFESTYLE PROPERTIES (ELS) Next Dividend Payable 07/2024; Asset Class: Alt	9,547.66	8,599.49
ERSTE GROUP BANK AG SPONS ADR (EBKDY) Next Dividend Payable 06/10/24; Asset Class: Equities	11,371.21	13,268.16
EXPERIAN GP LTD ADR (EXPGY) Next Dividend Payable 08/2024; Asset Class: Equities	8,995.34	10,654.60
FANUC CORPORATION UNSP ADR (FANUY) Asset Class: Equities	8,759.65	8,566.16
FIRSTCASH HLDGS INC (FCFS) Next Dividend Payable 08/2024; Asset Class: Equities	4,268.22	4,710.55
FORMFACTOR INC (FORM) Asset Class: Equities	3,408.17	4,796.86
GATX CORP (GATX) Next Dividend Payable 06/2024; Asset Class: Equities	7,290.44	8,378.86
GENL DYNAMICS CORP (GD) Next Dividend Payable 08/2024; Asset Class: Equities	10,509.19	12,067.54
GSK PLC ADR (GSK) Next Dividend Payable 07/11/24; Asset Class: Equities	10,400.12	11,819.28
HALEON PLC ADR (HLN) Next Dividend Payable 11/2024; Asset Class: Equities	10,930.96	10,963.56
HEINEKEN NV SPN ADR (HEINY) Next Dividend Payable 11/2024; Asset Class: Equities	9,142.72	9,226.32
HEXCEL CORP NEW (HXL) Next Dividend Payable 08/2024; Asset Class: Equities	6,115.55	5,951.68
HOLOGIC INC (HOLX) Asset Class: Equities	6,260.96	6,301.70
HONEYWELL INTL INC (HON) Next Dividend Payable 06/07/24; Asset Class: Equities	11,735.45	11,592.36
HOULIHAN LOKEY INC CL A (HLI) Next Dividend Payable 06/15/24; Asset Class: Equities	6,751.86	7,792.37
HUNTINGTON INGALLS INDUSTRIES (HII) Next Dividend Payable 06/14/24; Asset Class: Equities	4,876.09	4,759.80

ING GROEP NV ADR (ING) Next Dividend Payable 11/2024; Asset Class: Equities	15,487.23	18,891.84
INSPERITY INC COM (NSP) Next Dividend Payable 06/2024; Asset Class: Equities	6,277.17	5,188.76
KDDI CORP UNSPON ADR (KDDIY) Asset Class: Equities	9,330.35	8,238.00
KEYCORP NEW (KEY) Next Dividend Payable 06/14/24; Asset Class: Equities	3,330.08	3,319.47
KUBOTA CP ADR (KUBTY) Asset Class: Equities	8,616.86	8,126.71
LENNAR CORPORATION (LEN) Next Dividend Payable 08/2024; Asset Class: Equities	18,009.32	19,562.70
LOWES COMPANIES INC (LOW) Next Dividend Payable 08/2024; Asset Class: Equities	10,966.85	11,267.42
LVMH MOET HENNESSY LOUIS VUITT (LVMUY) Next Dividend Payable 11/2024; Asset Class: Equities	11,368.99	11,740.66
MAGNA INTERNATIONAL INC (MGA) Next Dividend Payable 08/2024; Asset Class: Equities	8,328.33	6,781.50
MARTIN MARIETTA MATERIALS (MLM) Next Dividend Payable 06/28/24; Asset Class: Equities	16,974.10	19,271.09
MEDTRONIC PLC SHS (MDT) Next Dividend Payable 07/2024; Asset Class: Equities	8,382.51	8,137.00
MERCK & CO INC NEW COM (MRK) Next Dividend Payable 07/2024; Asset Class: Equities	13,146.91	13,934.94
MICHELIN COMPAGNIE GENERALE DE (MGDDY) Next Dividend Payable 06/10/24; Asset Class: Equities	22,170.91	25,468.44
MICROCHIP TECHNOLOGY INC (MCHP) Next Dividend Payable 06/05/24; Asset Class: Equities	14,064.03	16,237.41
MICROSOFT CORP (MSFT) Next Dividend Payable 06/13/24; Asset Class: Equities	22,580.47	25,023.21
MITSUBISHI UFJ FINCL GRP ADS (MUFG) Asset Class: Equities	7,735.27	9,373.84
MONOLITHIC PWR SYSTEMS INC (MPWR) Next Dividend Payable 07/2024; Asset Class: Equities	5,542.62	7,067.93
MOOG INC CL A (MOG'A) Next Dividend Payable 08/2024; Asset Class: Equities	6,703.29	7,939.32
MUENCHENER RUECK-UNSPONS ADR (MURGY) Next Dividend Payable 05/2025; Asset Class: Equities	15,811.07	18,541.83
MYRIAD GENETIC INC (MYGN) Asset Class: Equities	3,404.05	4,233.36
NIDEC CORP (NIDCY) Asset Class: Equities	4,887.15	6,076.30
ON SEMICONDUCTOR CORP (ON) Asset Class: Equities	5,757.32	5,553.30
OSHKOSH CORP (OSK) Next Dividend Payable 08/2024; Asset Class: Equities	8,175.70	8,779.96
OTSUKA HOLDINGS CO LTD UNS ADR (OTSKY) Asset Class: Equities	9,467.93	10,196.51
PAN PAC INTL HLDGS CORP ADR (DQJCY) Asset Class: Equities	13,312.74	14,489.16
PAPA JOHNS INTL INC (PZZA) Next Dividend Payable 08/2024; Asset Class: Equities	6,219.39	4,364.08
PARKER HANNIFIN CORP (PH) Next Dividend Payable 06/07/24; Asset Class: Equities	19,433.03	22,142.06
PENN ENTERTAINMENT INC (PENN) Asset Class: Equities	4,046.48	2,992.50
PNC FINL SVCS GP (PNC) Next Dividend Payable 08/2024; Asset Class: Equities	10,003.55	10,236.02
PROCTER & GAMBLE (PG) Next Dividend Payable 08/2024; Asset Class: Equities	10,561.52	11,566.50
QIAGEN NV NEW (QGEN) Asset Class: Equities	4,660.95	4,499.04
QUALCOMM INC (QCOM) Next Dividend Payable 06/20/24; Asset Class: Equities	12,402.66	17,862.13
R P M INC (RPM) Next Dividend Payable 07/2024; Asset Class: Equities	11,429.58	12,555.20
RAYMOND JAMES FINCL INC (RJF) Next Dividend Payable 07/2024; Asset Class: Equities	6,343.42	6,948.02

REINSURANCE GROUP OF AMERICA (RGA) Next Dividend Payable 08/2024; Asset Class: Equities	7,545.66	9,465.76
RENTOKIL INITIAL PLC ADR (RTO) Next Dividend Payable 11/2024; Asset Class: Equities	7,536.97	7,608.36
REPUBLIC SERVICES INC. (RSG) Next Dividend Payable 07/2024; Asset Class: Equities	5,257.33	5,815.89
ROCHE HOLDINGS ADR (RHHBY) Asset Class: Equities	11,557.54	11,587.62
RYDER SYSTEMS INC (R) Next Dividend Payable 06/21/24; Asset Class: Equities	6,287.48	6,768.92
SAFRAN SA (SAFRY) Next Dividend Payable 06/17/24; Asset Class: Equities	12,603.33	16,386.17
SBA COMMUNICATNS CORP NEW CL A (SBAC) Next Dividend Payable 06/19/24; Asset Class: Alt	5,420.42	4,368.07
SNAP-ON INC (SNA) Next Dividend Payable 06/10/24; Asset Class: Equities	6,563.18	6,320.80
SONOCO PRODUCTS CO (SON) Next Dividend Payable 06/10/24; Asset Class: Equities	5,203.64	5,603.33
SONY GROUP CORPORATION ADR (SONY) Asset Class: Equities	26,937.20	24,454.98
SPIRIT AEROSYSTEMS HLD CLA A (SPR) Asset Class: Equities	4,088.66	3,941.60
STERICYCLE INC (SRCL) Asset Class: Equities	3,818.99	4,109.03
SYMRSE AG UNSPONS ADR (SYIEY) Next Dividend Payable 06/05/24; Asset Class: Equities	9,865.60	10,951.18
TELEDYNE TECH INC (TDY) Asset Class: Equities	19,224.92	17,617.83
TOTALENERGIES SE SPONSORED ADS (TTE) Asset Class: Equities	22,828.27	24,933.92
US BANCORP COM NEW (USB) Next Dividend Payable 07/2024; Asset Class: Equities	13,175.14	12,367.75
UNILEVER PLC (NEW) ADS (UL) Next Dividend Payable 06/07/24; Asset Class: Equities	7,351.58	8,212.50
WEBSTER FINCL CORP (WBS) Next Dividend Payable 08/2024; Asset Class: Equities	5,104.79	4,510.44
WEC ENERGY GROUP INC COM (WEC) Next Dividend Payable 06/01/24; Asset Class: Equities	4,440.06	4,312.82
WOODWARD INC COM (WWD) Next Dividend Payable 06/05/24; Asset Class: Equities	6,085.19	8,319.77
XCEL ENERGY INC (XEL) Next Dividend Payable 07/2024; Asset Class: Equities	10,833.44	9,481.95
XYLEM INC COM (XYL) Next Dividend Payable 06/27/24; Asset Class: Equities	11,301.64	14,012.73
ISHARES CORE MSCI EAFE ETF (IEFA) Next Dividend Payable 06/2024; Asset Class: Equities	387,589.36	475,863.15
ISHARES CORE S&P 500 ETF (IVV) Next Dividend Payable 06/2024; Asset Class: Equities	301,190.82	397,999.96
GQG PARTNERS EMRG MKTS EQ INS (GQGIX) Dividend Cash; Capital Gains Cash; Asset Class:	307,895.95	345,410.73
JH MGD ACCTSH INV GD CRPBD SMA (JMABX) Total Purchases VS Market Value Cumulative Cash Distributions Net Value increase/(Decrease) Dividen	500,319.27	497,628.85
JH MGD ACCTSH SEC DBT SMA (JMAEX)	282,370.25	285,409.75
Total		5,016,678.98

*party in interest

Roofers Local #149 Defined Contribution Pension Plan

Supplemental Information

EIN 86-3826499

Plan 002

Schedule H - line 4j - Schedule of Reportable Transactions

Schedule attached

May 31, 2024

Roofers Local 149 Defined Contribution Pension Fund
EIN 86-3826499
PLAN 002
Schedule H – Line 4j – Schedule of Reportable Transactions
MAY 31, 2023

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>	<u>f</u>	<u>g</u>	<u>h</u>	<u>i</u>
IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET (INCLUDE INTEREST RATE AND MATURITY IN CASE OF A LOAN	PURCHASE PRICE	SELLING PRICE	LEASE RENTAL	Expense INCURRED WITH TRANSACTION	COST OF ASSET	CURRENT VALUE OF ASSET ON TRANSACTION DATE	NET GAIN OR (LOSS)
<u>SINGLE TRANSACTION</u>								
VANGUARD	VANGUARD EXTENDED MKT 1 SALE	\$ -	\$253,740.94	-	-	\$ 231,783.63	\$ 253,740.94	\$21,957.31
ISHARES	ISHARES CORE S & P 500 1 SALE	\$ -	\$462,035.35	-	-	\$ 431,431.10	\$ 462,035.35	\$ 30,604.25
ISHARES	ISHARES MSCI EMERGING 1 SALE	\$-	\$293,615.86	-	-	\$ 325,900.53	\$ 293,615.86	\$(32,284.67)
ISHARES	ISHARES INTM GOV/CR BD 1 SALE	\$-	\$2,120,964.25	-	-	\$ 2,109,637.31	\$ 2,120,964.25	\$11,326.94
ISHARES	ISHARES MSCI EAFE 1 SALE	\$-	\$355,084.49	-	-	\$ 352,783.95	\$ 355,084.49	\$(2,300.54)
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$144,624.82	\$	-	-	\$ 144,624.82	\$ 144,624.82	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$152,637.93	\$-	-	-	\$ 152,637.93	\$ 152,637.93	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$133,869.44	\$-	-	-	\$ 133,869.44	\$ 133,869.44	-
GQG	GQG PARTNERS EMRG MKTS 1 PURCHASE	\$ 295,684.99	\$-	-	-	\$ 295,684.99	\$ 295,684.99	-
UNITED STATES TREASURY	UNITED STATES TREASURY BOND 1 PURCHASE	\$ 133,159.05	\$-	-	-	\$ 133,159.95	\$ 133,159.05	-
JH MGD	JH MGD ACCTSH SEC DBT SMA 1 PURCHASE	\$ 254,333.04	\$-	-	-	\$ 254,333.04	\$ 254,333.04	-
JH MGD	JH MGD ACCTSH INV GD CRPBD SMAEC DBT SMA 1 PURCHASE	\$ 402,670.62	\$-	-	-	\$ 402,670.62	\$ 402,670.62	-
FHLMC	FHLMC 30 YR GOLD SD 1 PURCHASE	\$ 371,767.61	\$-	-	-	\$ 371,767.61	\$ 371,767.61	-
FNMA	FNMA POOL FS4346 3500 1 PURCHASE	\$ 370,528.65	\$-	-	-	\$ 370,528.65	\$ 370,528.65	-

ROOFERS LOCAL #149 DEFINED CONTRIBUTION PENSION PLAN

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

YEARS ENDED MAY 31, 2024 and 2023

Roofers Local #149 Defined Contribution Pension Plan

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Board of Trustees
Roofers Local #149 Defined Contribution Pension Plan
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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees:

Opinion

We have audited the financial statements of Roofers Local #149 Defined Contribution Pension 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 May 31, 2024 and 2023 and statements of changes in net assets available for benefits for the years ended May 31, 2024 and 2023, 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 Roofers Local #149 Defined Contribution Pension Plan as of May 31, 2024 and 2023 and the changes in its net assets available for benefits for the years ended May 31, 2024 and 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 Roofers Local #149 Defined Contribution Pension Plan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

Responsibilities of Management for the Financial Statements, continued

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 Roofers Local #149 Defined Contribution Pension Plan's ability to continue as a going concern for twelve months beyond the issuance of the financial statements.

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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Roofers Local #149 Defined Contribution Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Roofers Local #149 Defined Contribution Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

Other Matter—Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held for investment and transactions in excess of 5 percent of the current value of plan assets are presented for the purpose of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

Troy, MI

January 29, 2025

Wells, & Company

Roofers Local #149 Defined Contribution Pension Plan

Statements of Net Assets Available for Benefits

	<u>May 31,</u>	
	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Investments at fair value (notes 2 & 3)	<u>\$ 5 016 678</u>	<u>\$ 2 762 464</u>
Receivables		
Employer contributions	<u>224 980</u>	<u>173 578</u>
Prepaid items	<u>3 026</u>	<u>2 410</u>
Cash	<u>17 866</u>	<u>18 672</u>
Total assets	<u>5 262 550</u>	<u>2 957 124</u>
<u>LIABILITIES</u>		
Accounts payable	<u>4 477</u>	<u>5 358</u>
Due to broker for securities purchased	<u>-</u>	<u>147 275</u>
Total liabilities	<u>4 477</u>	<u>152 633</u>
Net assets available for benefits	<u>\$ 5 258 073</u>	<u>\$ 2 804 491</u>

Roofers Local #149 Defined Contribution Pension Plan

Statements of Changes in Net Assets Available For Benefits

	Years Ended May 31,	
	2024	2023
Additions:		
Investment income		
Net realized & unrealized appreciation in fair value of investments	\$ 283 584	\$ 32 549
Interest	24 923	3
Dividends	112 578	31 567
	421 085	64 119
Less: investment expenses	28 688	15 274
Net investment gain	392 397	48 845
Employer contributions	2 135 016	1 828 206
LD funding refund	4 258	-
Total additions	2 531 671	1 877 051
Deductions:		
Benefits Paid	13 081	4 708
Administrative expenses		
Third party administrative fees	48 000	25 500
Legal	10 584	17 815
Insurance	501	558
Office, postage, printing & copying	339	5 429
Liquidated damages funding	-	4 258
Audit fee	5 000	5 100
Cyber security review	584	-
Total administrative expenses	65 008	58 660
Total deductions	78 089	63 368
Net increase	2 453 582	1 813 683
Net assets available for benefits		
Beginning of year	2 804 491	990 808
End of year	\$ 5 258 073	\$ 2 804 491

1. Description of Plan

The following description of the Roofers Local #149 Defined Contribution Pension Plan, (Plan), provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a multi-employer defined contribution pension plan established effective June 1, 2021, covering all members of the union employed under the terms of the collective bargaining agreement which require employer contributions to the plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Administration of the plan is the responsibility of the Board of Trustees and is governed by a joint board consisting of equal representation from the participating employers and Local Union #149.

Contributions

The participating employers make monthly contributions to the plan on behalf of covered employees in amounts determined by the collective bargaining agreement. Hourly contribution rates at May 31, 2024 were \$1.69. Contributions by participants are not permitted under the plan. Participants may also contribute amounts representing distributions from other qualified defined contributions (rollover),

Participation and Participant Accounts

Any employee, on whose behalf contributions are required to be made under a collective bargaining agreement, shall be eligible to participate in accordance with the terms of the agreement. Any employee employed in covered employment, who has accrued one hour of service, will automatically participate.

Each participant's account is credited with employer contributions and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the plan. Allocations are based on participant earnings, account balances, or specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their individual account balances.

Payment of Benefits

On termination of service due to death, disability, or retirement, at age 55 or a break in service, and upon written application, a participant will receive a lump sum amount equal to the value of the participant's vested interest in his or her account.

2. Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 3 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid by the Plan and charged directly to the participant's account. These expenses are recorded as deductions in the accompanying statement of changes in net assets available for benefits.

Employer Contributions Receivable

The plans policy is to recognize contributions based on the latest executed collective bargaining agreement on an individual employer basis. Contributions from participating employers are based on employees' hours worked payable to the Plan during the subsequent month. Contributions due but not paid prior to year-end are recorded as contributions receivable. Management of the Plan evaluates participating employers' contributions receivable periodically for potential uncollectible amounts based on the likelihood of collection. As of May 31, 2023 and 2024 all were deemed to be collectible

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditor's report, the date the financial statements were available to be issued.

3. Fair Value Measurements

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

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical 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 used need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2024.

Cash equivalents

Valued at quoted market prices.

Corporate Bonds

Valued using quoted market pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

Roofers Local #149 Defined Contribution Pension Plan

Notes to Financial Statements

3. Fair Value Measurements -continued

U.S. Government Securities

Valued using pricing models maximizing the use of observable inputs for similar securities.

Common Stocks

Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value.

Assets at Fair Value as of May 31, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash equivalents	\$ 75 293	\$ -	\$ 75 293
Corporate bonds & notes	-	302 318	302 318
U.S. Government & Agencies Obligations	-	1 374 106	1 374 106
Common Stocks	1 262 649	-	1 262 649
Mutual funds	<u>2 002 312</u>	<u>-</u>	<u>2 002 312</u>
	<u>\$ 3 340 254</u>	<u>\$ 1 676 424</u>	<u>\$ 5 016 678</u>

Assets at Fair Value as of May 31, 2023:

	<u>Level 1</u>
Cash equivalents	\$ 160 542
Mutual funds	<u>2 601 922</u>
	<u>\$ 2 762 464</u>

4. Party in Interest Transactions

As described in note 2, the Plan paid certain expenses related to plan operations, and investment activity to various service providers. These transactions are party in interest transactions under ERISA.

Roofers Local #149 Defined Contribution Pension Plan

Notes to Financial Statements

5. Plan Termination

Although it has not expressed any intent to do so, the Plan's Board of Trustees has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

6. Tax Status

Legal counsel has applied for a favorable tax determination letter from the Internal Revenue Service, however, it has not been received as of the audit date. However, the Plan sponsor and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and believes that the related trust, therefore, is not subject to tax under present income tax law.

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 (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service, 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.

7. Risks and Uncertainties

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

8. Reconciliation of Financial Statements To Form 5500

The following is a reconciliation of changes in net assets per the financial statements to the Form 5500.

	<u>Year Ended May 31, 2024</u>	
	<u>Per Financial Statement</u>	<u>Per Form 5500</u>
Realized appreciation in fair value of investments	<u>\$ 283 584</u>	<u>\$ 61 055</u>
Unrealized appreciation in fair value of investments	<u>\$ -</u>	<u>\$ 63 864</u>
Net investment gain from registered investment companies	<u>\$ -</u>	<u>\$ 158 665</u>

8. Reconciliation
of Financial
Statements
To Form 5500
-continued

The following is a reconciliation of changes in net assets per the financial statements to the Form 5500.

	<u>Year Ended May 31, 2023</u>	
	<u>Per Financial Statement</u>	<u>Per Form 5500</u>
Realized & unrealized depreciation in fair value of investments	<u>\$ 32 549</u>	<u>\$ -</u>
Net investment loss from registered investment companies	<u>\$ -</u>	<u>\$ 32 549</u>

Roofers Local #149 Defined Contribution Pension Plan

Supplemental Information

EIN 86-3826499

Plan 002

Schedule H - line 4i - Schedule of Assets (Held at End of Year)

Schedule Attached

May 31, 2024

Roofers Local 149 Defined Contribution Pension Plan

EIN 86-3826499

Plan 002

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

May 31, 2025

a)	b & c)	d)	e)
Identity of issue, borrower, lessor, or similar party description of investment including maturity date, rate of interest, collateral, par or maturity value		Cost	Market Value
*	MORGAN STANLEY PRIVATE BANK NA	75,293.38	75,293.38
	UNITED STATES TREASURY NOTE Coupon Rate 4.000%; Matures 01/31/2031; Interest Paid Semi-Annually; Yield to	136,387.09	133,860.00
	UNITED STATES TREASURY BOND Coupon Rate 2.875%; Matures 05/15/2049; Interest Paid Semi-Annually May/Nov;	156,708.08	147,587.34
	UNITED STATES TREASURY BOND Coupon Rate 2.375%; Matures 02/15/2042; Interest Paid Semi-Annually Feb/Aug;	94,360.56	90,434.53
	UNITED STATES TREASURY BOND Coupon Rate 4.125%; Matures 08/15/2053; Interest Paid Semi-Annually Feb/Aug;	12,745.66	11,896.02
	UNITED STATES TREASURY NOTE Coupon Rate 4.625%; Matures 09/15/2026; Interest Paid Semi-Annually Mar/Sep;	25,080.08	24,888.67
	UNITED STATES TREASURY NOTE Coupon Rate 4.875%; Matures 10/31/2028; Interest Paid Semi-Annually Apr/Oct; Yield	52,619.69	51,611.60
	FEDERAL NATIONAL MTG ASSN POOL CB4212	56,061.46	54,861.93
	FEDERAL NATIONAL MTG ASSN POOL FP0044	32,014.03	31,401.57
	FEDERAL NATIONAL MTG ASSN POOL CB4555	16,489.02	16,496.31
	FEDERAL NATIONAL MTG ASSN POOL FS4346	366,794.85	343,029.91
	FEDERAL NATIONAL MTG ASSN POOL CB3760 Coupon Rate 3.500%; Matures 05/01/2052; Interest Paid Monthly; Yield to Maturity	21,676.13	20,355.58
	FHLMC 30 YR GOLD RA7779 Coupon Rate 4.500%; Matures 08/01/2052; Interest Paid Monthly; Yield to Maturity	38,907.28	37,651.80
	FHLMC 30 YR GOLD SD2563 Coupon Rate 4.500%; Matures 10/01/2052; Interest Paid Monthly; Yield to Maturity	392,002.69	371,760.72
	FHLMC 30 YR GOLD SD5196 Coupon Rate 3.500%; Matures 06/01/2052; Interest Paid Monthly; Yield to Maturity	31,297.30	31,386.58
	BANK OF AMERICA CORP FXD TO 072032 VAR THRAFR 5.0150% Coupon Rate 5.015%; Matures 07/22/2033; Interest Paid Semi-Annually Jan/Jul;	37,981.00	37,900.20
	CVS HEALTH CORP Coupon Rate 4.300%; Matures 03/25/2028; Interest Paid Semi-Annually Mar/Sep;	37,163.82	36,596.66
	DOMINION ENERGY INC Coupon Rate 3.375%; Matures 04/01/2030; Interest Paid Semi-Annually Apr/Oct;	57,238.79	56,534.31
	GOLDMAN SACHS GROUP INC/THE FX TO 022032 VAR THRAFR 3.102% Coupon Rate 3.102%; Matures 02/24/2033; Interest Paid Semi-Annually Feb;	42,329.82	42,330.00
	JPMORGAN CHASE & CO FXD TO 072032 VAR THRAFR 4.9120% Coupon Rate 4.912%; Matures 07/25/2033; Interest Paid Semi-Annually Jan/Jul;	49,609.49	49,255.80
	ORACLE CORP	33,945.33	33,505.74
	WELLS FARGO & CO FXD TO 032032 VAR THRAFR 3.35%	43,065.81	42,945.00
	A o SMITH CORP (AOS) Next Dividend Payable 08/2024; Asset Class: Equities	7,495.31	7,830.60

ACCENTURE PLC IRELAND CL A (ACN) Next Dividend Payable 08/2024; Asset Class: Equities	18,766.10	15,639.15
ADOBE INC (ADBE) Asset Class: Equities	19,294.37	15,454.52
AIA GROUP LTD SPON ADR (AAGIY) Next Dividend Payable 06/24/24; Asset Class: Equities	6,722.22	6,428.86
AKAMAI TECHNOLOGIES INC (AKAM) Asset Class: Equities	5,992.16	4,817.23
AKZO NOBEL NV ADR (AKZOY) Next Dividend Payable 11/2024; Asset Class: Equities	9,669.23	8,726.96
ALBANY INTL A NEW (AIN) Next Dividend Payable 07/2024; Asset Class: Equities	3,709.57	3,536.52
ALBEMARLE CORPORATION (ALB) Next Dividend Payable 07/2024; Asset Class: Equities	5,079.50	4,676.81
ALCON INC (ALC) Next Dividend Payable 05/2025; Asset Class: Equities	20,720.10	24,243.36
AMERICAN WATER WORKS CO (AWK) Next Dividend Payable 06/03/24; Asset Class: Equities	10,636.66	10,871.17
AMERIPRISE FINCL INC (AMP) Next Dividend Payable 08/2024; Asset Class: Equities	15,650.83	17,701.92
AMGEN INC (AMGN) Next Dividend Payable 06/07/24; Asset Class: Equities	14,379.42	14,555.40
ANSYS INC (ANSS) Asset Class: Equities	21,389.02	19,693.65
ARCHROCK INC (AROC) Next Dividend Payable 08/2024; Asset Class: Equities	6,015.60	7,893.60
ARROW ELECTRONICS (ARW) Asset Class: Equities	5,181.54	5,745.08
ASHTAD GROUP PLC ADR (ASHTY) Next Dividend Payable 08/2024; Asset Class: Equities	13,852.81	15,039.33
ASSA ABLOY AB UNSP ADR (ASAZY) Next Dividend Payable 11/2024; Asset Class: Equities	9,906.39	10,544.81
ATMOS ENERGY CP (ATO) Next Dividend Payable 06/10/24; Asset Class: Equities	12,470.49	12,287.52
AUTODESK INC DELAWARE (ADSK) Asset Class: Equities	12,804.99	11,440.40
BIO RAD LAB A (BIO) Asset Class: Equities	5,680.64	5,273.63
BLACKSTONE INC (BX) Next Dividend Payable 08/2024; Asset Class: Equities	13,049.50	12,893.50
BORG WARNER INC (BWA) Next Dividend Payable 06/17/24; Asset Class: Equities	4,685.85	4,849.76
BOSTON PROPERTIES INC (BXP) Next Dividend Payable 07/2024; Asset Class: Alt	4,798.93	4,440.68
BOX,INC. CL A (BOX) Asset Class: Equities	5,108.46	5,531.75
BROOKFIELD CORP CL A (BN) Next Dividend Payable 06/2024; Asset Class: Equities	15,887.32	17,874.39
CABOT CORP (CBT) Next Dividend Payable 06/14/24; Asset Class: Equities	4,737.08	6,053.19
CAMECO CORP (CCJ) Next Dividend Payable 12/2024; Asset Class: Equities	13,542.31	17,541.16
CAPITAL ONE FINANCIAL CORP (COF) Next Dividend Payable 08/2024; Asset Class: Equities	13,683.94	14,313.52
CBRE GROUP INC CL A (CBRE) Asset Class: Alt	7,059.51	7,058.55
CENTENE CORPORATION (CNC) Asset Class: Equities	4,125.18	3,845.96
CF INDUSTRIES HOLDINGS, INC (CF) Next Dividend Payable 08/2024; Asset Class: Equities	7,544.34	7,476.66
CHARLES RIVER LABS INTL INC (CRL) Asset Class: Equities	6,019.28	5,616.42
CIRRUS LOGIC INC (CRUS) Asset Class: Equities	4,558.10	6,476.08
COCA COLA CO (KO) Next Dividend Payable 07/2024; Asset Class: Equities	11,235.02	11,767.91
COCA-COLA EUROPACIFIC PARTNERS (CCEP) Next Dividend Payable 11/2024; Asset Class: Equities	10,954.59	11,965.48

COMMERCE BANCSHARES (CBSH) Next Dividend Payable 06/2024; Asset Class: Equities	5,335.53	5,564.00
CONMED CORP (CNMD) Next Dividend Payable 07/2024; Asset Class: Equities	5,937.08	4,779.18
CONSTELLATION BRANDS INC CL A (STZ) Next Dividend Payable 08/2024; Asset Class: Equities	9,568.83	9,815.27
COPT DEFENSE PROPERTIES SH BEN (CDP) Next Dividend Payable 07/2024; Asset Class: Alt	3,347.02	3,281.11
CORTEVA INC (CTVA) Next Dividend Payable 06/18/24; Asset Class: Equities	14,283.90	16,670.12
COTERRA ENERGY INC (CTRA) Next Dividend Payable 08/2024; Asset Class: Equities	10,945.42	12,235.08
CRACKER BARREL OLD CTRY STORE (CBRL) Next Dividend Payable 08/2024; Asset Class: Equities	3,473.19	2,348.17
CREDICORP LTD (BAP) Next Dividend Payable 06/14/24; Asset Class: Equities	9,848.57	11,036.60
CULLEN FROST BANKERS INC (CFR) Next Dividend Payable 06/14/24; Asset Class: Equities	8,092.57	7,725.97
D R HORTON INC (DHI) Next Dividend Payable 08/2024; Asset Class: Equities	6,169.23	6,122.91
DAIKIN INDS LTD UNSPON ADR (DKILY) Asset Class: Equities	10,298.35	9,519.85
DANAHER CORPORATION (DHR) Next Dividend Payable 07/2024; Asset Class: Equities	12,748.60	13,991.75
DARDEN RESTAURANTS (DRI) Next Dividend Payable 08/2024; Asset Class: Equities	5,141.26	4,817.29
DBS GROUP HOLDINGS LTD SP (DBSDY) Asset Class: Equities	10,127.90	11,928.34
DIODES INC (DIOD) Asset Class: Equities	4,300.28	4,291.83
DSM FIRMENICH AG ADR (DSFIY) Next Dividend Payable 05/2025; Asset Class: Equities	11,895.79	11,997.62
EASTMAN CHEMICAL COMPANY (EMN) Next Dividend Payable 07/2024; Asset Class: Equities	5,060.26	5,784.32
ECOLAB INC (ECL) Next Dividend Payable 07/2024; Asset Class: Equities	11,478.63	13,426.97
EQUITY LIFESTYLE PROPERTIES (ELS) Next Dividend Payable 07/2024; Asset Class: Alt	9,547.66	8,599.49
ERSTE GROUP BANK AG SPONS ADR (EBKDY) Next Dividend Payable 06/10/24; Asset Class: Equities	11,371.21	13,268.16
EXPERIAN GP LTD ADR (EXPGY) Next Dividend Payable 08/2024; Asset Class: Equities	8,995.34	10,654.60
FANUC CORPORATION UNSP ADR (FANUY) Asset Class: Equities	8,759.65	8,566.16
FIRSTCASH HLDGS INC (FCFS) Next Dividend Payable 08/2024; Asset Class: Equities	4,268.22	4,710.55
FORMFACTOR INC (FORM) Asset Class: Equities	3,408.17	4,796.86
GATX CORP (GATX) Next Dividend Payable 06/2024; Asset Class: Equities	7,290.44	8,378.86
GENL DYNAMICS CORP (GD) Next Dividend Payable 08/2024; Asset Class: Equities	10,509.19	12,067.54
GSK PLC ADR (GSK) Next Dividend Payable 07/11/24; Asset Class: Equities	10,400.12	11,819.28
HALEON PLC ADR (HLN) Next Dividend Payable 11/2024; Asset Class: Equities	10,930.96	10,963.56
HEINEKEN NV SPN ADR (HEINY) Next Dividend Payable 11/2024; Asset Class: Equities	9,142.72	9,226.32
HEXCEL CORP NEW (HXL) Next Dividend Payable 08/2024; Asset Class: Equities	6,115.55	5,951.68
HOLOGIC INC (HOLX) Asset Class: Equities	6,260.96	6,301.70
HONEYWELL INTL INC (HON) Next Dividend Payable 06/07/24; Asset Class: Equities	11,735.45	11,592.36
HOULIHAN LOKEY INC CL A (HLI) Next Dividend Payable 06/15/24; Asset Class: Equities	6,751.86	7,792.37
HUNTINGTON INGALLS INDUSTRIES (HII) Next Dividend Payable 06/14/24; Asset Class: Equities	4,876.09	4,759.80

ING GROEP NV ADR (ING) Next Dividend Payable 11/2024; Asset Class: Equities	15,487.23	18,891.84
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KDDI CORP UNSPON ADR (KDDIY) Asset Class: Equities	9,330.35	8,238.00
KEYCORP NEW (KEY) Next Dividend Payable 06/14/24; Asset Class: Equities	3,330.08	3,319.47
KUBOTA CP ADR (KUBTY) Asset Class: Equities	8,616.86	8,126.71
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LOWES COMPANIES INC (LOW) Next Dividend Payable 08/2024; Asset Class: Equities	10,966.85	11,267.42
LVMH MOET HENNESSY LOUIS VUITT (LVMUY) Next Dividend Payable 11/2024; Asset Class: Equities	11,368.99	11,740.66
MAGNA INTERNATIONAL INC (MGA) Next Dividend Payable 08/2024; Asset Class: Equities	8,328.33	6,781.50
MARTIN MARIETTA MATERIALS (MLM) Next Dividend Payable 06/28/24; Asset Class: Equities	16,974.10	19,271.09
MEDTRONIC PLC SHS (MDT) Next Dividend Payable 07/2024; Asset Class: Equities	8,382.51	8,137.00
MERCK & CO INC NEW COM (MRK) Next Dividend Payable 07/2024; Asset Class: Equities	13,146.91	13,934.94
MICHELIN COMPAGNIE GENERALE DE (MGDDY) Next Dividend Payable 06/10/24; Asset Class: Equities	22,170.91	25,468.44
MICROCHIP TECHNOLOGY INC (MCHP) Next Dividend Payable 06/05/24; Asset Class: Equities	14,064.03	16,237.41
MICROSOFT CORP (MSFT) Next Dividend Payable 06/13/24; Asset Class: Equities	22,580.47	25,023.21
MITSUBISHI UFJ FINCL GRP ADS (MUFG) Asset Class: Equities	7,735.27	9,373.84
MONOLITHIC PWR SYSTEMS INC (MPWR) Next Dividend Payable 07/2024; Asset Class: Equities	5,542.62	7,067.93
MOOG INC CL A (MOG'A) Next Dividend Payable 08/2024; Asset Class: Equities	6,703.29	7,939.32
MUENCHENER RUECK-UNSPONS ADR (MURGY) Next Dividend Payable 05/2025; Asset Class: Equities	15,811.07	18,541.83
MYRIAD GENETIC INC (MYGN) Asset Class: Equities	3,404.05	4,233.36
NIDEC CORP (NIDCY) Asset Class: Equities	4,887.15	6,076.30
ON SEMICONDUCTOR CORP (ON) Asset Class: Equities	5,757.32	5,553.30
OSHKOSH CORP (OSK) Next Dividend Payable 08/2024; Asset Class: Equities	8,175.70	8,779.96
OTSUKA HOLDINGS CO LTD UNS ADR (OTSKY) Asset Class: Equities	9,467.93	10,196.51
PAN PAC INTL HLDGS CORP ADR (DQJCY) Asset Class: Equities	13,312.74	14,489.16
PAPA JOHNS INTL INC (PZZA) Next Dividend Payable 08/2024; Asset Class: Equities	6,219.39	4,364.08
PARKER HANNIFIN CORP (PH) Next Dividend Payable 06/07/24; Asset Class: Equities	19,433.03	22,142.06
PENN ENTERTAINMENT INC (PENN) Asset Class: Equities	4,046.48	2,992.50
PNC FINL SVCS GP (PNC) Next Dividend Payable 08/2024; Asset Class: Equities	10,003.55	10,236.02
PROCTER & GAMBLE (PG) Next Dividend Payable 08/2024; Asset Class: Equities	10,561.52	11,566.50
QIAGEN NV NEW (QGEN) Asset Class: Equities	4,660.95	4,499.04
QUALCOMM INC (QCOM) Next Dividend Payable 06/20/24; Asset Class: Equities	12,402.66	17,862.13
R P M INC (RPM) Next Dividend Payable 07/2024; Asset Class: Equities	11,429.58	12,555.20
RAYMOND JAMES FINCL INC (RJF) Next Dividend Payable 07/2024; Asset Class: Equities	6,343.42	6,948.02

REINSURANCE GROUP OF AMERICA (RGA) Next Dividend Payable 08/2024; Asset Class: Equities	7,545.66	9,465.76
RENTOKIL INITIAL PLC ADR (RTO) Next Dividend Payable 11/2024; Asset Class: Equities	7,536.97	7,608.36
REPUBLIC SERVICES INC. (RSG) Next Dividend Payable 07/2024; Asset Class: Equities	5,257.33	5,815.89
ROCHE HOLDINGS ADR (RHHBY) Asset Class: Equities	11,557.54	11,587.62
RYDER SYSTEMS INC (R) Next Dividend Payable 06/21/24; Asset Class: Equities	6,287.48	6,768.92
SAFRAN SA (SAFRY) Next Dividend Payable 06/17/24; Asset Class: Equities	12,603.33	16,386.17
SBA COMMUNICATNS CORP NEW CL A (SBAC) Next Dividend Payable 06/19/24; Asset Class: Alt	5,420.42	4,368.07
SNAP-ON INC (SNA) Next Dividend Payable 06/10/24; Asset Class: Equities	6,563.18	6,320.80
SONOCO PRODUCTS CO (SON) Next Dividend Payable 06/10/24; Asset Class: Equities	5,203.64	5,603.33
SONY GROUP CORPORATION ADR (SONY) Asset Class: Equities	26,937.20	24,454.98
SPIRIT AEROSYSTEMS HLD CLA A (SPR) Asset Class: Equities	4,088.66	3,941.60
STERICYCLE INC (SRCL) Asset Class: Equities	3,818.99	4,109.03
SYMRISE AG UNSPONS ADR (SYIEY) Next Dividend Payable 06/05/24; Asset Class: Equities	9,865.60	10,951.18
TELEDYNE TECH INC (TDY) Asset Class: Equities	19,224.92	17,617.83
TOTALENERGIES SE SPONSORED ADS (TTE) Asset Class: Equities	22,828.27	24,933.92
US BANCORP COM NEW (USB) Next Dividend Payable 07/2024; Asset Class: Equities	13,175.14	12,367.75
UNILEVER PLC (NEW) ADS (UL) Next Dividend Payable 06/07/24; Asset Class: Equities	7,351.58	8,212.50
WEBSTER FINCL CORP (WBS) Next Dividend Payable 08/2024; Asset Class: Equities	5,104.79	4,510.44
WEC ENERGY GROUP INC COM (WEC) Next Dividend Payable 06/01/24; Asset Class: Equities	4,440.06	4,312.82
WOODWARD INC COM (WWD) Next Dividend Payable 06/05/24; Asset Class: Equities	6,085.19	8,319.77
XCEL ENERGY INC (XEL) Next Dividend Payable 07/2024; Asset Class: Equities	10,833.44	9,481.95
XYLEM INC COM (XYL) Next Dividend Payable 06/27/24; Asset Class: Equities	11,301.64	14,012.73
ISHARES CORE MSCI EAFE ETF (IEFA) Next Dividend Payable 06/2024; Asset Class: Equities	387,589.36	475,863.15
ISHARES CORE S&P 500 ETF (IVV) Next Dividend Payable 06/2024; Asset Class: Equities	301,190.82	397,999.96
GQG PARTNERS EMRG MKTS EQ INS (GQGIX) Dividend Cash; Capital Gains Cash; Asset Class:	307,895.95	345,410.73
JH MGD ACCTSH INV GD CRPBD SMA (JMABX) Total Purchases VS Market Value Cumulative Cash Distributions Net Value increase/(Decrease) Dividen	500,319.27	497,628.85
JH MGD ACCTSH SEC DBT SMA (JMAEX)	282,370.25	285,409.75
Total		5,016,678.98

*party in interest

Roofers Local #149 Defined Contribution Pension Plan

Supplemental Information

EIN 86-3826499

Plan 002

Schedule H - line 4j - Schedule of Reportable Transactions

Schedule attached

May 31, 2024

Roofers Local 149 Defined Contribution Pension Fund
EIN 86-3826499
PLAN 002
Schedule H – Line 4j – Schedule of Reportable Transactions
MAY 31, 2023

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>	<u>f</u>	<u>g</u>	<u>h</u>	<u>i</u>
IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET (INCLUDE INTEREST RATE AND MATURITY IN CASE OF A LOAN)	PURCHASE PRICE	SELLING PRICE	LEASE RENTAL	Expense INCURRED WITH TRANSACTION	COST OF ASSET	CURRENT VALUE OF ASSET ON TRANSACTION DATE	NET GAIN OR (LOSS)
<u>SINGLE TRANSACTION</u>								
VANGUARD	VANGUARD EXTENDED MKT 1 SALE	\$ -	\$253,740.94	-	-	\$ 231,783.63	\$ 253,740.94	\$21,957.31
ISHARES	ISHARES CORE S & P 500 1 SALE	\$ -	\$462,035.35	-	-	\$ 431,431.10	\$ 462,035.35	\$ 30,604.25
ISHARES	ISHARES MSCI EMERGING 1 SALE	\$-	\$293,615.86	-	-	\$ 325,900.53	\$ 293,615.86	\$(32,284.67)
ISHARES	ISHARES INTM GOV/CR BD 1 SALE	\$-	\$2,120,964.25	-	-	\$ 2,109,637.31	\$ 2,120,964.25	\$11,326.94
ISHARES	ISHARES MSCI EAFE 1 SALE	\$-	\$355,084.49	-	-	\$ 352,783.95	\$ 355,084.49	\$(2,300.54)
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$144,624.82	\$	-	-	\$ 144,624.82	\$ 144,624.82	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$152,637.93	\$-	-	-	\$ 152,637.93	\$ 152,637.93	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$133,869.44	\$-	-	-	\$ 133,869.44	\$ 133,869.44	-
GQG	GQG PARTNERS EMRG MKTS 1 PURCHASE	\$ 295,684.99	\$-	-	-	\$ 295,684.99	\$ 295,684.99	-
UNITED STATES TREASURY	UNITED STATES TREASURY BOND 1 PURCHASE	\$ 133,159.05	\$-	-	-	\$ 133,159.95	\$ 133,159.05	-
JH MGD	JH MGD ACCTSH SEC DBT SMA 1 PURCHASE	\$ 254,333.04	\$-	-	-	\$ 254,333.04	\$ 254,333.04	-
JH MGD	JH MGD ACCTSH INV GD CRPBD SMAEC DBT SMA 1 PURCHASE	\$ 402,670.62	\$-	-	-	\$ 402,670.62	\$ 402,670.62	-
FHLMC	FHLMC 30 YR GOLD SD 1 PURCHASE	\$ 371,767.61	\$-	-	-	\$ 371,767.61	\$ 371,767.61	-
FNMA	FNMA POOL FS4346 3500 1 PURCHASE	\$ 370,528.65	\$-	-	-	\$ 370,528.65	\$ 370,528.65	-

Roofers Local 149 Defined Contribution Pension Plan
 EIN 86-3826499
 Plan 002
 Schedule H, Line 4: Schedule of Assets (Held at End of Year)
 May 31, 2024

a)	b & c)	d)	e)
Identity of issue, borrower, lessor, or similar party description of investment including maturity date, rate of interest, collateral, par or maturity value,	Cost	Market Value	
MORGAN STANLEY PRIVATE BANK NA	75,293.38	75,293.38	
UNITED STATES TREASURY NOTE Coupon Rate 4.000%; Matures 01/31/2031; Interest Paid Semi-Annually; Yield to	136,387.09	133,860.00	
UNITED STATES TREASURY BOND Coupon Rate 2.875%; Matures 05/15/2049; Interest Paid Semi-Annually May/Nov;	156,708.08	147,587.34	
UNITED STATES TREASURY BOND Coupon Rate 2.375%; Matures 02/15/2042; Interest Paid Semi-Annually Feb/Aug,	94,360.56	90,434.53	
UNITED STATES TREASURY BOND Coupon Rate 4.125%; Matures 08/15/2053; Interest Paid Semi-Annually Feb/Aug;	12,745.66	11,896.02	
UNITED STATES TREASURY NOTE Coupon Rate 4.625%; Matures 09/15/2026; Interest Paid Semi-Annually Mar/Sep;	25,080.08	24,888.67	
UNITED STATES TREASURY NOTE Coupon Rate 4.875%; Matures 10/31/2028; Interest Paid Semi-Annually Apr/Oct; Yield	52,619.69	51,611.60	
FEDERAL NATIONAL MTG ASSN POOL CB4217	56,061.46	54,861.93	
FEDERAL NATIONAL MTG ASSN POOL FP0044	32,014.03	31,401.57	
FEDERAL NATIONAL MTG ASSN POOL CD4555	16,489.02	16,496.31	
FEDERAL NATIONAL MTG ASSN POOL FS4346	366,794.85	343,029.91	
FEDERAL NATIONAL MTG ASSN POOL C63760 Coupon Rate 3.500%; Matures 06/01/2052; Interest Paid Monthly; Yield to Maturity	21,676.13	20,355.58	
FHLMC 30YR GOLD D RA7779 Coupon Rate 4.500%; Matures 08/01/2052; Interest Paid Monthly; Yield to Maturity	38,907.28	37,651.80	
FHLMC 30YR GOLD SD2563 Coupon Rate 4.500%; Matures 10/01/2052; Interest Paid Monthly; Yield to Maturity	392,002.69	371,760.72	
FHLMC 30YR GOLD SD5196 Coupon Rate 3.500%; Matures 06/01/2052; Interest Paid Monthly; Yield to Maturity	31,297.30	31,186.59	
BANK OF AMERICA CORP FXD TO C72032 VAR THRAFT 5.0150% Coupon Rate 5.015%; Matures 07/22/2033; Interest Paid Semi-Annually Jan/Jul;	37,981.00	37,900.20	
CVS HEALTH CORP Coupon Rate 4.300%; Matures 03/25/2028; Interest Paid Semi-Annually Mar/Sep,	37,163.82	36,596.66	
DOMINION ENERGY INC Coupon Rate 3.375%; Matures 04/01/2030; Interest Paid Semi-Annually Apr/Oct;	57,238.79	56,534.31	
GOLDMAN SACHS GROUP INC/FHC FX TO 022032 VAR THRAFT 3.102% Coupon Rate 3.102%; Matures 02/24/2033; Interest Paid Semi-Annually Feb,	42,329.82	42,330.00	
JPMORGAN CHASE & CO FXD TO 072032 VAR THRAFT 4.9120% Coupon Rate 4.912%; Matures 07/25/2033; Interest Paid Semi-Annually Jan/Jul;	49,609.49	49,255.80	
ORACLE CORP	33,945.33	33,505.74	
WELLS FARGO & CO FXD TO 032032 VAR THRAFT 3.35%	43,065.81	42,945.00	
Ac SMITH CORP (AQS) Next Dividend Payable 08/2024; Asset Class: Equities	7,495.31	7,830.63	

ACCENTURE PLC IRELAND CL A (ACN) Next Dividend Payable 08/2024; Asset Class: Equities	18,766.10	15,639.15
ADOBE INC (ADBE) Asset Class: Equities	19,294.37	15,454.52
AIA GROUP LTD SPON ADR (AAGIY) Next Dividend Payable 06/24/24; Asset Class: Equities	6,722.22	6,428.86
AKAMAI TECHNOLOGIES INC (AKAM) Asset Class: Equities	5,992.16	4,817.23
AKZO NOBEL NV ADR (AKZOY) Next Dividend Payable 11/2024; Asset Class: Equities	9,669.23	8,726.96
ALBANY INTL A NEW (AIN) Next Dividend Payable 07/2024; Asset Class: Equities	3,709.57	3,536.52
ALBEMARLE CORPORATION (ALB) Next Dividend Payable 07/2024; Asset Class: Equities	5,079.50	4,676.81
ALCON INC (ALC) Next Dividend Payable 05/2025; Asset Class: Equities	20,720.10	24,243.36
AMERICAN WATER WORKS CO (AWK) Next Dividend Payable 06/03/24; Asset Class: Equities	10,636.66	10,871.17
AMERIPRISE FINCL INC (AMP) Next Dividend Payable 08/2024; Asset Class: Equities	15,650.83	17,701.92
AMGEN INC (AMGN) Next Dividend Payable 06/07/24; Asset Class: Equities	14,379.42	14,555.40
ANSYS INC (ANSS) Asset Class: Equities	21,389.02	19,693.65
ARCHROCK INC (AROC) Next Dividend Payable 08/2024; Asset Class: Equities	6,015.60	7,893.60
ARROW ELECTRONICS (ARW) Asset Class: Equities	5,181.54	5,745.08
ASHTAD GROUP PLC ADR (ASHTY) Next Dividend Payable 08/2024; Asset Class: Equities	13,852.81	15,039.33
ASSA ABLOY AB UNSP ADR (ASAZY) Next Dividend Payable 11/2024; Asset Class: Equities	9,906.39	10,544.81
ATMOS ENERGY CP (ATO) Next Dividend Payable 06/10/24; Asset Class: Equities	12,470.49	12,287.52
AUTODESK INC DELAWARE (ADSK) Asset Class: Equities	12,804.99	11,440.40
BIO RAD LAB A (BIO) Asset Class: Equities	5,680.64	5,273.63
BLACKSTONE INC (BX) Next Dividend Payable 08/2024; Asset Class: Equities	13,049.50	12,893.50
BORG WARNER INC (BWA) Next Dividend Payable 06/17/24; Asset Class: Equities	4,685.85	4,849.76
BOSTON PROPERTIES INC (BXP) Next Dividend Payable 07/2024; Asset Class: Alt	4,798.93	4,440.68
BOX, INC. CL A (BOX) Asset Class: Equities	5,108.46	5,531.75
BROOKFIELD CORP CL A (BN) Next Dividend Payable 06/2024; Asset Class: Equities	15,887.32	17,874.39
CABOT CORP (CBT) Next Dividend Payable 06/14/24; Asset Class: Equities	4,737.08	6,053.19
CAMECO CORP (CCJ) Next Dividend Payable 12/2024; Asset Class: Equities	13,542.31	17,541.16
CAPITAL ONE FINANCIAL CORP (COF) Next Dividend Payable 08/2024; Asset Class: Equities	13,683.94	14,313.52
CBRE GROUP INC CL A (CBRE) Asset Class: Alt	7,059.51	7,058.55
CENTENE CORPORATION (CNC) Asset Class: Equities	4,125.18	3,845.96
CF INDUSTRIES HOLDINGS, INC (CF) Next Dividend Payable 08/2024; Asset Class: Equities	7,544.34	7,476.68
CHARLES RIVER LABS INTL INC (CRL) Asset Class: Equities	6,019.28	5,616.42
CIRRUS LOGIC INC (CRUS) Asset Class: Equities	4,558.10	6,476.08
COCA COLA CO (KO) Next Dividend Payable 07/2024; Asset Class: Equities	11,235.02	11,767.91
COCA-COLA EUROPACIFIC PARTNERS (CCEP) Next Dividend Payable 11/2024; Asset Class: Equities	10,954.59	11,965.48

COMMERCE BANCSHARES (CBSH) Next Dividend Payable 06/2024; Asset Class: Equities	5,335.53	5,564.00
CONMED CORP (CNMD) Next Dividend Payable 07/2024; Asset Class: Equities	5,937.08	4,779.18
CONSTELLATION BRANDS INC CL A (STZ) Next Dividend Payable 08/2024; Asset Class: Equities	9,568.83	9,815.27
COPT DEFENSE PROPERTIES SH BEN (CDP) Next Dividend Payable 07/2024; Asset Class: Alt	3,347.02	3,281.11
CORTEVA INC (CTVA) Next Dividend Payable 06/18/24; Asset Class: Equities	14,283.90	16,670.12
COTERRA ENERGY INC (CTRA) Next Dividend Payable 08/2024; Asset Class: Equities	10,945.42	12,235.08
CRACKER BARREL OLD CTRY STORE (CBRL) Next Dividend Payable 08/2024; Asset Class: Equities	3,473.19	2,348.17
CREDICORP LTD (BAP) Next Dividend Payable 06/14/24; Asset Class: Equities	9,848.57	11,036.60
CULLEN FROST BANKERS INC (CFR) Next Dividend Payable 06/14/24; Asset Class: Equities	8,092.57	7,725.97
D R HORTON INC (DHI) Next Dividend Payable 08/2024; Asset Class: Equities	6,169.23	6,122.91
DAIKIN INDS LTD UNSPON ADR (DKILY) Asset Class: Equities	10,298.35	9,519.85
DANAHER CORPORATION (DHR) Next Dividend Payable 07/2024; Asset Class: Equities	12,748.60	13,991.75
DARDEN RESTAURANTS (DRI) Next Dividend Payable 08/2024; Asset Class: Equities	5,141.26	4,817.29
DBS GROUP HOLDINGS LTD SP (DBSDY) Asset Class: Equities	10,127.90	11,928.34
DIODES INC (DIOD) Asset Class: Equities	4,300.28	4,291.83
DSM FIRMENICH AG ADR (DSFIY) Next Dividend Payable 05/2025; Asset Class: Equities	11,895.79	11,997.62
EASTMAN CHEMICAL COMPANY (EMN) Next Dividend Payable 07/2024; Asset Class: Equities	5,060.26	5,784.32
ECOLAB INC (ECL) Next Dividend Payable 07/2024; Asset Class: Equities	11,478.63	13,426.97
EQUITY LIFESTYLE PROPERTIES (ELS) Next Dividend Payable 07/2024; Asset Class: Alt	9,547.66	8,599.49
ERSTE GROUP BANK AG SPONS ADR (EBKDY) Next Dividend Payable 06/10/24; Asset Class: Equities	11,371.21	13,268.16
EXPERIAN GP LTD ADR (EXPGY) Next Dividend Payable 08/2024; Asset Class: Equities	8,995.34	10,654.60
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MAGNA INTERNATIONAL INC (MGA) Next Dividend Payable 08/2024; Asset Class: Equities	8,328.33	6,781.50
MARTIN MARIETTA MATERIALS (MLM) Next Dividend Payable 06/28/24; Asset Class: Equities	16,974.10	19,271.09
MEDTRONIC PLC SHS (MDT) Next Dividend Payable 07/2024; Asset Class: Equities	8,382.51	8,137.00
MERCK & CO INC NEW COM (MRK) Next Dividend Payable 07/2024; Asset Class: Equities	13,146.91	13,934.94
MICHELIN COMPAGNIE GENERALE DE (MGDDY) Next Dividend Payable 06/10/24; Asset Class: Equities	22,170.91	25,468.44
MICROCHIP TECHNOLOGY INC (MCHP) Next Dividend Payable 06/05/24; Asset Class: Equities	14,064.03	16,237.41
MICROSOFT CORP (MSFT) Next Dividend Payable 06/13/24; Asset Class: Equities	22,580.47	25,023.21
MITSUBISHI UFJ FINCL GRP ADS (MUFG) Asset Class: Equities	7,735.27	9,373.84
MONOLITHIC PWR SYSTEMS INC (MPWR) Next Dividend Payable 07/2024; Asset Class: Equities	5,542.62	7,067.93
MOOG INC CL A (MOG'A) Next Dividend Payable 08/2024; Asset Class: Equities	6,703.29	7,939.32
MUENCHENER RUECK-UNSPONS ADR (MURGY) Next Dividend Payable 05/2025; Asset Class: Equities	15,811.07	18,541.83
MYRIAD GENETIC INC (MYGN) Asset Class: Equities	3,404.05	4,233.36
NIDEC CORP (NIDCY) Asset Class: Equities	4,887.15	6,076.30
ON SEMICONDUCTOR CORP (ON) Asset Class: Equities	5,757.32	5,553.30
OSHKOSH CORP (OSK) Next Dividend Payable 08/2024; Asset Class: Equities	8,175.70	8,779.96
OTSUKA HOLDINGS CO LTD UNS ADR (OTSKY) Asset Class: Equities	9,467.93	10,196.51
PAN PAC INTL HLDGS CORP ADR (DQJCY) Asset Class: Equities	13,312.74	14,489.16
PAPA JOHNS INTL INC (PZZA) Next Dividend Payable 08/2024; Asset Class: Equities	6,219.39	4,364.08
PARKER HANNIFIN CORP (PH) Next Dividend Payable 06/07/24; Asset Class: Equities	19,433.03	22,142.06
PENN ENTERTAINMENT INC (PENN) Asset Class: Equities	4,046.48	2,992.50
PNC FINL SVCS GP (PNC) Next Dividend Payable 08/2024; Asset Class: Equities	10,003.55	10,236.02
PROCTER & GAMBLE (PG) Next Dividend Payable 08/2024; Asset Class: Equities	10,561.52	11,566.50
QIAGEN NV NEW (QGEN) Asset Class: Equities	4,660.95	4,499.04
QUALCOMM INC (QCOM) Next Dividend Payable 06/20/24; Asset Class: Equities	12,402.66	17,862.13
R P M INC (RPM) Next Dividend Payable 07/2024; Asset Class: Equities	11,429.58	12,555.20
RAYMOND JAMES FINCL INC (RJF) Next Dividend Payable 07/2024; Asset Class: Equities	6,343.42	6,948.02

REINSURANCE GROUP OF AMERICA (RGA) Next Dividend Payable 08/2024; Asset Class: Equities	7,545.66	9,465.76
RENTOKIL INITIAL PLC ADR (RTO) Next Dividend Payable 11/2024; Asset Class: Equities	7,536.97	7,608.36
REPUBLIC SERVICES INC (RSG) Next Dividend Payable 07/2024; Asset Class: Equities	5,257.33	5,815.89
ROCHE HOLDINGS ADR (RHHBY) Asset Class: Equities	11,557.54	11,587.62
RYDER SYSTEMS INC (R) Next Dividend Payable 06/21/24; Asset Class: Equities	6,287.48	6,768.92
SAFRAN SA (SAFRY) Next Dividend Payable 06/17/24; Asset Class: Equities	12,603.33	16,386.17
SBA COMMUNICATNS CORP NEW CL A (SBAC) Next Dividend Payable 06/19/24; Asset Class: Alt	5,420.42	4,368.07
SNAP-ON INC (SNA) Next Dividend Payable 06/10/24; Asset Class: Equities	6,563.18	6,320.80
SONOCO PRODUCTS CO (SON) Next Dividend Payable 06/10/24; Asset Class: Equities	5,203.64	5,603.33
SONY GROUP CORPORATION ADR (SONY) Asset Class: Equities	26,937.20	24,454.98
SPIRIT AEROSYSTEMS HLD CL A (SPR) Asset Class: Equities	4,088.66	3,941.60
STERICYCLE INC (SRCL) Asset Class: Equities	3,818.99	4,109.03
SYMRISE AG UNSPONS ADR (SYIEY) Next Dividend Payable 06/05/24; Asset Class: Equities	9,855.60	10,951.18
TELEDYNE TECH INC (TDY) Asset Class: Equities	19,224.92	17,617.83
TOTALENERGIES SE SPONSORED ADS (TTE) Asset Class: Equities	22,828.27	24,933.92
US BANCORP COM NEW (USB) Next Dividend Payable 07/2024; Asset Class: Equities	13,175.14	12,367.75
UNILEVER PLC (NEW) ADS (UL) Next Dividend Payable 06/07/24; Asset Class: Equities	7,351.58	8,212.50
WEBSTER FINCL CORP (WBS) Next Dividend Payable 08/2024; Asset Class: Equities	5,104.79	4,510.44
WEC ENERGY GROUP INC COM (WEC) Next Dividend Payable 06/01/24; Asset Class: Equities	4,440.06	4,312.82
WOODWARD INC COM (WWD) Next Dividend Payable 06/05/24; Asset Class: Equities	6,085.19	8,319.77
XCEL ENERGY INC (XEL) Next Dividend Payable 07/2024; Asset Class: Equities	10,833.44	9,481.95
XYLEM INC COM (XYL) Next Dividend Payable 06/27/24; Asset Class: Equities	11,301.64	14,012.73
ISHARES CORE MSCI EAFE ETF (IEFA) Next Dividend Payable 06/2024; Asset Class: Equities	387,589.36	475,863.15
ISHARES CORE S&P 500 ETF (IVV) Next Dividend Payable 06/2024; Asset Class: Equities	301,190.82	397,999.96
GQG PARTNERS EMRG MKTS EQ INS (GQGIX) Dividend Cash; Capital Gains Cash; Asset Class:	307,895.95	345,410.73
JH MGD ACCTSH INV GD CRPBD SMA (JMABX) Total Purchases VS Market Value Cumulative Cash Distributions Net Value increase/(Decrease) Dividen	500,319.27	497,628.85
JH MGD ACCTSH SEC DBT SMA (JMAEX)	282,370.25	285,409.75
Total		<u>5,016,678.98</u>

*party in interest

Roofers Local 149 Defined Contribution Pension Fund
 EIN 86-3826499
 PLAN 002
 Schedule H – Line 4j – Schedule of Reportable Transactions
 MAY 31, 2024

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>	<u>f</u>	<u>g</u>	<u>h</u>	<u>i</u>
IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET (INCLUDE INTEREST RATE AND MATURITY IN CASE OF A LOAN	PURCHASE PRICE	SELLING PRICE	LEASE RENTAL	Expense INCURRED WITH TRANSACTION	COST OF ASSET	CURRENT VALUE OF ASSET ON TRANSACTION DATE	NET GAIN OR (LOSS)
<u>SINGLE TRANSACTION</u>								
VANGUARD	VANGUARD EXTENDED MKT 1 SALE	\$ -	\$253,740.94	-	-	\$ 231,783.63	\$ 253,740.94	\$21,957.31
ISHARES	ISHARES CORE S & P 500 1 SALE	\$ -	\$462,035.35	-	-	\$ 431,431.10	\$ 462,035.35	\$ 30,604.25
ISHARES	ISHARES MSCI EMERGING 1 SALE	\$ -	\$293,615.86	-	-	\$ 325,900.53	\$ 293,615.86	\$(32,284.67)
ISHARES	ISHARES INTM GOV/CR BD 1 SALE	\$ -	\$2,120,964.25	-	-	\$ 2,109,637.31	\$ 2,120,964.25	\$11,326.94
ISHARES	ISHARES MSCI EAFE 1 SALE	\$ -	\$355,084.49	-	-	\$ 352,783.95	\$ 355,084.49	\$(2,300.54)
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$144,624.82	\$	-	-	\$ 144,624.82	\$ 144,624.82	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$152,637.93	\$ -	-	-	\$ 152,637.93	\$ 152,637.93	-
ISHARES	ISHARES GOC/CR BF 1 PURCHASE	\$133,869.44	\$ -	-	-	\$ 133,869.44	\$ 133,869.44	-
GQG	GQG PARTNERS EMRG MKTS 1 PURCHASE	\$ 295,684.99	\$ -	-	-	\$ 295,684.99	\$ 295,684.99	-
UNITED STATES TREASURY	UNITED STATES TREASURY BOND 1 PURCHASE	\$ 133,159.05	\$ -	-	-	\$ 133,159.95	\$ 133,159.05	-
JH MGD	JH MGD ACCTSH SEC DBT SMA 1 PURCHASE	\$ 254,333.04	\$ -	-	-	\$ 254,333.04	\$ 254,333.04	-
JH MGD	JH MGD ACCTSH INV GD CRPBD SMAEC DBT SMA 1 PURCHASE	\$ 402,670.62	\$ -	-	-	\$ 402,670.62	\$ 402,670.62	-
FHLMC	FHLMC 30 YR GOLD SD 1 PURCHASE	\$ 371,767.61	\$ -	-	-	\$ 371,767.61	\$ 371,767.61	-
FNMA	FNMA POOL FS4346 3500 1 PURCHASE	\$ 370,528.65	\$ -	-	-	\$ 370,528.65	\$ 370,528.65	-

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		06/01/2023	and ending
		05/31/2024	
A This return/report is for:	☒ a multiemployer plan	☐ a multiple-employer plan (filers checking this box must provide participating employer information in accordance with the form instructions.)	
	☐ a single-employer plan	☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ the DFVC program
	☐ special extension (enter description) _____		
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐		

Part II Basic Plan Information—enter all requested information			
1a Name of plan Roofers Local 149 Defined Contribution Pension Fund		1b Three-digit plan number (PN) ▶	002
		1c Effective date of plan 06/01/2021	
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) Roofers Local 149 DC Pension Plan 700 Tower Drive Suite 300 Troy MI 48098-2808		2b Employer Identification Number (EIN) 86-3826499	
		2c Plan Sponsor's telephone number (248) 813-9800	
		2d Business code (see instructions) 238100	

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		10/08/24	Brian Gregg
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/08/24	Brian Moore
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)
v. 230728