

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
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024	
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 IATSE LOCAL NO. 30 PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 09/01/1981
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) TRUSTEES OF IATSE LOCAL NO. 30 1407 E. RIVERSIDE DRIVE INDIANAPOLIS, IN 46202-2037
2b	Employer Identification Number (EIN) 35-1543615
2c	Plan Sponsor's telephone number 317-638-3226
2d	Business code (see instructions) 713900

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.	03/19/2025	QUENTIN QUINN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☐ Same as Plan Sponsor		3b Administrator's EIN 35-1543615	
TRUSTEES OF IATSE LOCAL NO. 30 1407 E. RIVERSIDE DRIVE INDIANAPOLIS, IN 46202-2037		3c Administrator's telephone number 317-638-3226	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4d PN	
c Plan Name			
5 Total number of participants at the beginning of the plan year		5	299
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	213
a(2) Total number of active participants at the end of the plan year		6a(2)	259
b Retired or separated participants receiving benefits.....		6b	45
c Other retired or separated participants entitled to future benefits.....		6c	28
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	332
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		6e	12
f Total. Add lines 6d and 6e		6f	344
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)		6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	17
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☒ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information) – Number Attached <u>0</u>	
(4) ☐ DCG (Individual Plan Information) – Number Attached _____		(4) ☒ C (Service Provider Information)	
(5) ☐ MEP (Multiple-Employer Retirement Plan 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 MB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
---	---	--

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

Round off amounts to nearest dollar.

Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan IATSE LOCAL NO. 30 PENSION PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TRUSTEES OF IATSE LOCAL NO. 30	D Employer Identification Number (EIN) 35-1543615

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

1a Enter the valuation date: Month 09 Day 01 Year 2023	
b Assets	
(1) Current value of assets	1b(1) 9870656
(2) Actuarial value of assets for funding standard account	1b(2) 10667060
c (1) Accrued liability for plan using immediate gain methods	1c(1) 9949240
(2) Information for plans using spread gain methods:	
(a) Unfunded liability for methods with bases	1c(2)(a)
(b) Accrued liability under entry age normal method	1c(2)(b)
(c) Normal cost under entry age normal method	1c(2)(c)
(3) Accrued liability under unit credit cost method	1c(3) 9949240
d Information on current liabilities of the plan:	
(1) Amount excluded from current liability attributable to pre-participation service (see instructions)	1d(1)
(2) "RPA '94" information:	
(a) Current liability	1d(2)(a) 15994960
(b) Expected increase in current liability due to benefits accruing during the plan year	1d(2)(b) 750880
(c) Expected release from "RPA '94" current liability for the plan year	1d(2)(c) 694884
(3) Expected plan disbursements for the plan year	1d(3) 703605

Statement by Enrolled Actuary

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

SIGN HERE	03/04/2025
Signature of actuary ERIKA L. CREAGER, EA, MAAA	Date 23-07288
Type or print name of actuary UNITED ACTUARIAL SERVICES, INC.	Most recent enrollment number 317-371-1530
Firm name 11590 N. MERIDIAN STREET, SUITE 610, CARMEL, IN 46032-4529	Telephone number (including area code)
Address of the firm	

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

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	9870656
b "RPA '94" current liability/participant count breakdown:	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	56	5562307
(2) For terminated vested participants	42	1824052
(3) For active participants:		
(a) Non-vested benefits		604301
(b) Vested benefits		8004300
(c) Total active	201	8608601
(4) Total	299	15994960
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	61.71 %

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/31/2023	967380	0			
Totals ▶			3(b)	967380	3(c) 0
(d) Total withdrawal liability amounts included in line 3(b) total				3(d)	0

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	107.2 %
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan?		☐ Yes ☐ No
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)?		☐ Yes ☐ No
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

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

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability			6a	2.51 %
	Pre-retirement		Post-retirement	
b Rates specified in insurance or annuity contracts	☐ Yes ☐ No ☒ N/A		☐ Yes ☐ No ☒ N/A	
c Mortality table code for valuation purposes:				
(1) Males	6c(1)	A	A	
(2) Females	6c(2)	A	A	
d Valuation liability interest rate	6d	7.00 %	7.00 %	
e Salary scale	6e	3.00 % ☐ N/A		
f Withdrawal liability interest rate:				
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A		
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.00 %		
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.4 %		
h Estimated investment return on current value of assets for year ending on the valuation date	6h	6.4 %		
i Expense load included in normal cost reported in line 9b	6i	☐ N/A		
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage	6i(1)	%		
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b	6i(2)	86957		
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐		

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	295783	30351
4	-153429	-15744

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	
b Employer's normal cost for plan year as of valuation date	9b	399002

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

	Outstanding balance	
9c(1)	2496442	356722
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c**9d** 52900**e** Total charges. Add lines 9a through 9d**9e** 808624**Credits to funding standard account:****f** Prior year credit balance, if any**9f** 1648826**g** Employer contributions. Total from column (b) of line 3**9g** 967380**h** Amortization credits as of valuation date**i** Interest as applicable to end of plan year on lines 9f, 9g, and 9h**9i** 164319**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)**(2)** "RPA '94" override (90% current liability FFL)**(3)** FFL credit

	Outstanding balance	
9h	1565436	214904
9j(1)	2275367	
9j(2)	4215980	

9j(3) 0**k (1)** Waived funding deficiency**9k(1)** 0**(2)** Other credits**9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2)**9l** 2995429**m** Credit balance: If line 9l is greater than line 9e, enter the difference**9m** 2186805**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference**9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year**9o(1)** 0**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date**9o(2)(a)** 0**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a))**9o(2)(b)** 0**(3)** Total as of valuation date**9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)**10****11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions☒ Yes ☐ No

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

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024		
A Name of plan IATSE LOCAL NO. 30 PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF IATSE LOCAL NO. 30	D Employer Identification Number (EIN) 35-1543615	

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
BLACKROCK STRATEGIC INCOME OPPS INST
26-1793451

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
DREYFUS GENERAL GOVERNMENT SECURITI
13-3138569

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
JP MORGAN EMERGING MARKETS
04-3194271

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PIMCO TOTAL RETURN INST
33-0239892

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

VANGUARD FTSE DEVELOPED MARKETS

23-3005522

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

VANGUARD REAL ESTATE

23-2834924

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

VANGUARD SHORT TERM BOND

23-2742352

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

BLUEROCK TOTAL INCOME+ REAL ESTATE

46-0724240

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

BAIRD AGGREGATE BOND INSTITUTIONAL

39-2002097

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

BLACKROCK HIGH YIELD BOND FUND

51-0383635

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

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

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)

RW BAIRD

39-6037917

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	72523	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UNITED ACTUARIAL SERVICES, INC.

35-2156428

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	32300	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CLIFTONLARSONALLEN, LLP

41-0746749

(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	25200	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)

LEDBETTER PARISI LLC

03-0599899

(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	8630	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
VANGUARD	52	0
(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.	
VANGUARD SHORT TERM BOND	.05%	
23-2742352		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
VANGUARD	52	0
(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.	
VANGUARD FTSE DEVELOPED MARKETS	.05%	
23-3005522		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
JP MORGAN	52	0
(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.	
JP MORGAN EMERGING MARKETS EQUITY	1.24%	
04-3194271		

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
VANGUARD	52	0
(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.	
VANGUARD REAL ESTATE 23-2834924	.12%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
BAIRD	52	0
(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.	
BAIRD AGGREGATE BOND INSTITUTIONAL 39-2002097	.30%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
BLUEROCK	52	0
(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.	
BLUEROCK TOTAL INCOME+ REAL ESTATE 46-0724240	1.7%	

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
BLACKROCK	52	0
(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.	
BLACKROCK STRATEGIC INCOME OPPS INS 26-1793451	.76%	
(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 09/01/2023 and ending 08/31/2024		
A Name of plan IATSE LOCAL NO. 30 PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF IATSE LOCAL NO. 30	D Employer Identification Number (EIN) 35-1543615	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	37220	4318
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	116786	143092
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	20333	2419
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4525221	4813566
(5) Partnership/joint venture interests	1c(5)	332685	375464
(6) Real estate (other than employer real property)	1c(6)	236000	325000
(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)	668356	1262373
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	3944682	4804102

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		
f Total assets (add all amounts in lines 1a through 1e)	1f	9881283	11730334
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	10627	12784
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	10627	12784
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	9870656	11717550

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)	967380	
(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)		967380
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	64910	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	204296	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		269206
(3) Rents	2b(3)		25272
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1507837	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1233687	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	89000	
(B) Other	2b(5)(B)	746159	
(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)		286790
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2657957

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	648407	
(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)		648407
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)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	25200	
(5) Investment advisory and investment management fees	2i(5)	72523	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	32300	
(8) Legal fees	2i(8)	8630	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	24003	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		162656
j Total expenses. Add all expense amounts in column (b) and enter total	2j		811063

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1846894
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: **CLIFTONLARSONALLEN LLP**

(2) EIN: **41-0746749**

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 541337.

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 09/01/2023 and ending 08/31/2024					
A Name of plan IATSE LOCAL NO. 30 PENSION PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF IATSE LOCAL NO. 30				D Employer Identification Number (EIN) 35-1543615	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
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 **CAPITAL IMPROVEMENT BOARD OF MANAGERS OF MARI**

b EIN **35-1272463**

c Dollar amount contributed by employer **348231**

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 **11** Day **30** Year **2024**

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

(1) Contribution rate (in dollars and cents) **0.00**

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): **5% OF GROSS WAGES**

a Name of contributing employer **PACERS BASKETBALL CORPORATION**

b EIN **35-1563785**

c Dollar amount contributed by employer **218637**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **06** Day **30** Year **2030**

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

(1) Contribution rate (in dollars and cents) **0.00**

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): **7% OF GROSS WAGES**

a Name of contributing employer **INDIANA STATE FAIR COMMISSION**

b EIN **35-6001665**

c Dollar amount contributed by employer **53378**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **12** Day **31** Year **2027**

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

(1) Contribution rate (in dollars and cents) **0.00**

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): **9% OF GROSS WAGES**

a Name of contributing employer **LIVE NATION**

b EIN **13-3977880**

c Dollar amount contributed by employer **106072**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **12** Day **31** Year **2025**

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

(1) Contribution rate (in dollars and cents) **0.00**

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): **5.5% OF GROSS WAGES**

a Name of contributing employer **TYLER SCENIC**

b EIN **92-3555745**

c Dollar amount contributed by employer **76539**

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month **12** Day **31** Year **2024**

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

(1) Contribution rate (in dollars and cents) **0.00**

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☒ Other (specify): **6.5% OF GROSS WAGES**

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☒ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	0
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	0
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	0
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 _____.

IATSE LOCAL NO. 30 PENSION PLAN
FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES
YEARS ENDED AUGUST 31, 2024 AND 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**IATSE LOCAL NO. 30 PENSION PLAN
TABLE OF CONTENTS
YEARS ENDED AUGUST 31, 2024 AND 2023**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	4
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	5
STATEMENT OF ACCUMULATED PLAN BENEFITS	6
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS	7
NOTES TO FINANCIAL STATEMENTS	8
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES (ATTACHMENTS TO FORM 5500)	
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)	17
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS	23



INDEPENDENT AUDITORS' REPORT

Board of Trustees
IATSE Local No. 30 Pension Plan
Indianapolis, Indiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of IATSE Local No. 30 Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of August 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, the statement of accumulated plan benefits as of August 31, 2023, and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of IATSE Local No. 30 Pension Plan as of August 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, and the accumulated plan benefits as of August 31, 2023, and the changes in its accumulated plan benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of IATSE Local No. 30 Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about IATSE Local No. 30 Pension Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of IATSE Local No. 30 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 IATSE Local No. 30 Pension Plan's ability to continue as a going concern for a reasonable period of time.

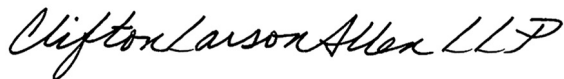
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) and schedule of reportable transactions as of and for the year ended August 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental 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.



CliftonLarsonAllen LLP

Indianapolis, Indiana
March 5, 2025

**IATSE LOCAL NO. 30 PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AUGUST 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
INVESTMENTS (at Fair Value)		
Cash and Cash Equivalents	\$ 2,419	\$ 20,333
Equity Investments	4,813,566	4,525,221
Mutual Funds	1,262,373	668,356
Exchange-Traded and Closed-End Funds	4,804,102	3,944,682
Limited Liability Company	375,464	332,685
Real Estate	<u>325,000</u>	<u>236,000</u>
Total Investments at Fair Value	11,582,924	9,727,277
NONINTEREST-BEARING CASH	4,318	37,220
RECEIVABLES		
Employer Contributions	143,092	116,786
Total Assets	11,730,334	9,881,283
LIABILITIES		
Accrued Expenses	<u>12,784</u>	<u>10,627</u>
Total Liabilities	<u>12,784</u>	<u>10,627</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 11,717,550</u></u>	<u><u>\$ 9,870,656</u></u>

See accompanying Notes to Financial Statements.

IATSE LOCAL NO. 30 PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED AUGUST 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ADDITIONS:		
INVESTMENT INCOME		
Net Appreciation in Fair Value of Investments	\$ 1,396,099	\$ 415,031
Interest and Dividends	269,206	210,599
Rental Income	<u>25,272</u>	<u>25,272</u>
Total Investment Income	1,690,577	650,902
Less: Investment Advisory Fees	<u>72,523</u>	<u>63,500</u>
Net Investment Income	1,618,054	587,402
EMPLOYER CONTRIBUTIONS	<u>967,380</u>	<u>717,739</u>
Total Additions	2,585,434	1,305,141
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	648,407	453,268
ADMINISTRATIVE EXPENSES		
Audit Fees	25,200	18,065
Actuarial Fees	32,300	41,600
Legal Fees	8,630	9,216
Office Services	8,683	8,264
Insurance and Office Expenses	13,540	13,991
Other Expenses	<u>1,780</u>	<u>1,111</u>
Total Administrative Expenses	<u>90,133</u>	<u>92,247</u>
Total Deductions	<u>738,540</u>	<u>545,515</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	1,846,894	759,626
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	<u>9,870,656</u>	<u>9,111,030</u>
End of Year	<u><u>\$ 11,717,550</u></u>	<u><u>\$ 9,870,656</u></u>

See accompanying Notes to Financial Statements.

**IATSE LOCAL NO. 30 PENSION PLAN
STATEMENT OF ACCUMULATED PLAN BENEFITS
AUGUST 31, 2023**

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Vested Benefits:

Participants Currently Receiving Payments	\$ 4,132,838
Other Vested Benefits	<u>6,651,989</u>
Total Vested Benefits	<u>10,784,827</u>

Nonvested Benefits	<u>283,702</u>
--------------------	----------------

TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u><u>\$ 11,068,529</u></u>
---	------------------------------------

See accompanying Notes to Financial Statements.

**IATSE LOCAL NO. 30 PENSION PLAN
STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
YEAR ENDED AUGUST 31, 2023**

ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	\$ 10,487,934
Increase (Decrease) During the Year Attributable to:	
Benefits Accumulated and Actuarial Experience (Gain) Loss	360,592
Change in Discount Period	734,155
Change in Actuarial Assumptions	31,363
Benefits Paid	(453,268)
Operational Expenses Paid	<u>(92,247)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	<u><u>\$ 11,068,529</u></u>

See accompanying Notes to Financial Statements.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of the International Alliance of Theatrical Stage Employees, Moving Picture Technicians, Artists, and Allied Crafts of the United States, its Territories and Canada (IATSE) Local No. 30 Pension Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory multiemployer defined benefit pension established September 1, 1981. The Plan was amended and restated throughout the years to comply with tax legislation. The plan was amended and restated in its entirety effective September 1, 2022 and was subsequently amended effective January 1, 2023.

The Plan is administered by a Board of Trustees comprised of an equal number of representatives from the participating union and the contributing employers. The Board of Trustees has overall responsibility for the operation and administration of the Plan. The Board of Trustees determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The Plan covers substantially all members of IATSE Local No. 30. Members may enter the Plan upon performing one hour of service for an employer who is required to make contributions to the Plan, generally as a result of the terms of a collective bargaining agreement or other written agreement. The Plan is subject to the provisions of ERISA, as amended.

Pension Benefits

Participants who have five or more years of vested service are entitled to monthly benefits beginning at the normal retirement age of 65. The benefit shall be a monthly pension payable in the normal form of benefit commencing on the first day of the next month following the participant's normal retirement date.

The Standard Retirement Benefit for each participant whose severance or retirement date was on or after September 1, 2001, shall be a monthly pension payable computed as follows:

- a. 1/12 of 3.10% of aggregate annual compensation earned from September 1, 1981 through August 31, 1991, plus;
- b. 1/12 of 1.40% of aggregate annual compensation earned from September 1, 1991 through August 31, 2001, plus; and,
- c. 1/12 of 1.00% of aggregate annual compensation earned on or after September 1, 2001.

Retirees before September 1, 2001 were subject to varying benefit calculations based on retirement date. The Plan document contains these detail computations.

A year of vesting service is earned for a Plan year in which a participant completes 500 or more hours of service.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Pension Benefits (Continued)

The Plan permits early retirement between the ages of 55 and 64 if the participant has completed at least five years of credited service. This benefit is equal to the computation mentioned above, reduced by 1/180 for each of the first 60 months and 1/360 for each of the next 60 months the early retirement age precedes the normal retirement age.

Participants may elect to receive their benefits in the form of a joint and surviving spouse annuity, life annuity (annual or monthly), or other certain forms of distribution. For benefits earned after September 1, 1998, the single sum benefit shall be available only if the actuarial equivalent of such benefits is \$10,000 or less. In the event the actuarial equivalent exceeds \$10,000, any remaining benefits accrued after September 1, 1998 shall be made in periodic payments.

Terminated employees eligible for benefits may receive benefits 60 days after termination. If a participant's service is permanently terminated before qualifying for a benefit, the participant forfeits the right to receive a benefit.

Death and Disability Benefits

In the event of a married participant's death prior to commencement of benefits, a qualified pre-retirement survivor annuity may be paid to the participant's beneficiary. Death benefits shall also be a monthly benefit payable to the surviving spouse for life pursuant to the retirement age of the participant equal to the amounts payable under the joint and surviving spouse annuity option. An unmarried participant's named beneficiary is eligible for death benefits and can receive a single sum payment equal to the greater of 1) the actuarial equivalent of the participant's normal retirement benefit, or 2) a single sum payment equal to \$250 per year of the participant's credited service earned after September 1, 1981, subject to a maximum benefit of \$7,500.

A participant who becomes disabled shall be entitled to their accrued benefit determined as of the disability retirement date which would be actuarially reduced for payment prior to age 65. A participant who ceases to be disabled and is reemployed by an employer shall have their benefit payments suspended.

Funding Policy

The Plan's funding policy is for employers to make contributions to the Plan in amounts such that all participants' benefits will be fully provided by the time they retire. The employers' minimum finding contributions as of August 31, 2024 and 2023, have met the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Plan's Board of Trustees has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Plan Amendments

The Plan's Board of Trustees executed the eighth amendment to the Plan on November 17, 2021, with multiple effective dates. Effective January 1, 2020, this amendment updated the qualification for benefits for the designated beneficiary by modifying the date distributions are required to begin, which shall not be later than the date which the participant would have attained age 72, and, if the spouse dies before payments begin, subsequent distributions shall be made as if the spouse had been the participant. Effective September 1, 2021, this amendment added provisions regarding retroactive annuity start date. In no event may the distribution of a participant's benefits commence prior to the benefit application date, unless the participant's retirement date is after the participant's required distribution date.

The Plan's Board of Trustees executed a restatement of the Plan document on November 9, 2022, with an effective date of September 1, 2022. This restatement incorporated all amendments since the prior restatement.

The Plan's Board of Trustees executed the first amendment to the restated Plan document on May 10, 2023, with an effective date of January 1, 2023. This amendment incorporated various modifications required by the SECURE 2.0 Act of 2022, including modifying the age distributions are required to begin and modifying the Plan's policies for recoupment of overpayments of benefits to participants or beneficiaries.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Change in Accounting Policy

The Plan has adopted FASB ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, effective September 1, 2023, utilizing the modified retrospective transition method. The accounting standard modifies the method for estimating credit losses on financial assets from probable or incurred credit losses to lifetime expected future credit losses (CECL). No cumulative effect adjustment to net assets available for benefits as of September 1, 2023, was necessary upon adoption.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The Plan's Board of Trustees determines the Plan's valuation policies utilizing information provided by the investment adviser and custodian. See Note 4 for discussion of fair value measurements.

Investment Valuation and Income Recognition (Continued)

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

Contributions Receivable

Contributions due but not paid prior to year-end are recorded as contributions receivable. Contributions are due from employers and employees as specified in the collective bargaining and/or participation agreements. Delinquent contributions are individually analyzed for collectability. The estimate for expected credit losses considers historical loss experience, current economic conditions, and forward-looking information, including factors such as payment history, employer financial condition, and labor trends. As of August 31, 2024 and 2023, the allowance for credit losses was insignificant.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid by the Plan as provided by the Plan document. Expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through March 5, 2025, the date the financial statements were available to be issued.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a. retired or terminated participants or their beneficiaries;
- b. beneficiaries of employed participants who have died;
- c. present participants or their beneficiaries; and
- d. terminated participants.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

Benefits under the Plan are accumulated based on the participants' credited years of service and compensation. Benefits payable under all circumstances – retirement, disability, and death – are included, to the extent they are deemed attributable to employment service rendered to the valuation date.

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

The significant actuarial assumptions used in the valuation as of August 31, 2023 were:

- a. Life expectancy of Participants (105% for males and 110% for females of the PRI-2012 Blue Collar Mortality Tables for employees and healthy annuitants projected forward using the MP-2021 projection scale).
- b. Retirement Age Assumptions (Normal retirement age of 65 years, based on the Plan's experience).
- c. Investment Return (the assumed average rate of return was 7.00% per annum, compounded annually, which is net of investment expenses).
- d. Operating Expenses (11.25% of accumulated plan benefits).

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The computation of the actuarial present value of accumulated plan benefits was made as of September 1, 2023. Had the valuations been performed as of August 31, there would be no material differences.

Assumption changes from September 1, 2022 relate to the modification of mortality rate tables used, lump-sum payment expectations, and an increase in the assumed annual operating expenses from 9.25% to 11.25% of accumulated plan benefits.

NOTE 4 FAIR VALUE OF INVESTMENTS

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.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 4 FAIR VALUE OF INVESTMENTS (CONTINUED)

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 market value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques 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 valuation methodologies used at August 31, 2024 and 2023.

Cash and Cash Equivalents: Valued at the daily closing price or amount held on deposit by the custodian bank.

Equity Investments: Consist of publicly traded common stock of valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds and Exchange-Traded and Closed-End Funds: Valued at the daily closing price as reported by the fund. Funds held by the Plan may be open-end or closed-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

Limited Liability Company: Valued at NAV per unit (or its equivalent) based upon the fair value of the underlying investments. NAV is used as a practical expedient to estimate fair value. The objective of this investment is to seek long-term capital appreciation by investing primarily in private equity investments, including primary and secondary investments in private equity, infrastructure, and other private asset funds and co-investments in portfolio companies. The Plan can initiate redemptions on a quarterly basis with 75 days' notice. There are no unfunded commitments related to this investment.

Real Estate: Valued based upon appraisal by an outside company. The valuation is not based on market and is not easily observable. The Plan's policy is to have it appraised every five years. The latest valuation was performed in May 2024.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 4 FAIR VALUE OF INVESTMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2024:

	2024			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ 2,419	\$ -	\$ -	\$ 2,419
Equity Investments	4,813,566	-	-	4,813,566
Mutual Funds	1,262,373	-	-	1,262,373
Exchange-Traded and Closed-End Funds	4,804,102	-	-	4,804,102
Real Estate	-	-	325,000	325,000
Total Investments in the Fair Value Hierarchy	<u>\$ 10,882,460</u>	<u>\$ -</u>	<u>\$ 325,000</u>	11,207,460
Investments Measured at Net Asset Value				<u>375,464</u>
Total Investments at Fair Value				<u><u>\$ 11,582,924</u></u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of August 31, 2023:

	2023			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ 20,333	\$ -	\$ -	\$ 20,333
Equity Investments	4,525,221	-	-	4,525,221
Mutual Funds	668,356	-	-	668,356
Exchange-Traded and Closed-End Funds	3,944,682	-	-	3,944,682
Real Estate	-	-	236,000	236,000
Total Investments in the Fair Value Hierarchy	<u>\$ 9,158,592</u>	<u>\$ -</u>	<u>\$ 236,000</u>	<u>\$ 9,394,592</u>
Investments Measured at Net Asset Value				<u>332,685</u>
Total Investments at Fair Value				<u><u>\$ 9,727,277</u></u>

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 4 FAIR VALUE OF INVESTMENTS (CONTINUED)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs:

Instrument	Fair Value August 31,		Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
	2024	2023				
Real Estate	\$ 325,000	\$ 236,000	Cost, Comparable Sales, and Income Approach	Discount for Type of Property, Condition of Property, and Size/Location.	\$56.30 - \$86.10 per Square Foot	\$79.66 per Square Foot

The significant unobservable inputs used in the fair value measurement of the Plan's investment in real estate are adjustments for the type of property, the condition of the property, and the size and location of the property. Significant increases (decreases) in any of those inputs in isolation would have resulted in a significantly higher (lower) fair value measurement. Generally, a change in any one assumption would not result in a change to any other assumption.

NOTE 5 PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits payable as an annuity;
2. Benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC);
3. Distribution will be made to satisfy all other nonforfeitable benefits; and
4. All other benefits under the Plan.

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and the level of benefits guaranteed by the PBGC.

**IATSE LOCAL NO. 30 PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024 AND 2023**

NOTE 6 PLAN TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Plan's Board of Trustees by a letter dated August 13, 2015, that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified, and the related trust is tax-exempt.

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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 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 the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

NOTE 8 PARTY-IN-INTEREST TRANSACTIONS

The Plan leases office space to IATSE Local Union No. 30 (the Union), who is a contributing Employer and employs certain individuals who are trustees of the Plan and, therefore, qualifies as a party-in-interest. The operating lease expired on October 31, 2019 and was maintained on a month-to-month basis until December 31, 2021 with no change in terms from the prior agreement, producing rental income at \$1,825 per month. The lease agreement was renewed effective January 1, 2022 for a term of five years at a rate of \$2,106 per month.

The Union also provides the Plan with administrative services, data processing services, and the use of office equipment. During the years ended August 31, 2024 and 2023, respectively, the Plan incurred expenses of \$10,178 and \$8,974 relating to such services, a portion of which are included in accrued expenses at year-end. These transactions are exempt party-in-interest transactions under ERISA.

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AUGUST 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	Current Value
		<u>Cash and Cash Equivalents:</u>		
*	ROBERT W. BAIRD	Bank Deposit	\$ 2,419	\$ 2,419
		<u>Equity Investments:</u>		
	ADYEN N V ADR	1694 shares	30,047	24,953
	AGILENT TECHNOLOGIES INC	93 shares	13,766	13,292
	AKAMAI TECHNOLOGIES INC	50 shares	3,884	5,092
	ARCHROCK INC	381 shares	2,970	7,708
	AT&T INC	890 shares	22,104	17,711
	ACADIA HEALTHCARE	78 shares	2,557	6,391
	CHAMPIONX CORP	60 shares	1,398	1,868
	ADVANCED ENERGY	45 shares	4,013	4,774
	AGREE REALTY CORP	40 shares	2,749	2,920
	ALBANY INTL CORP	53 shares	3,954	4,990
	ALPHABET INC	506 shares	30,550	83,546
	ALPHABET INC	271 shares	36,491	44,276
	ALTRIA GROUP INC	256 shares	13,417	13,765
	AMAZON.COM INC	261 shares	4,829	46,589
	API GROUP CORP	117 shares	4,579	4,159
	AMETEK INC NEW	78 shares	10,934	13,342
	AMPHENOL CORP	256 shares	16,386	17,267
	ANSYS INC	19 shares	3,470	6,107
	AON PLC	61 shares	11,956	20,967
	APPLE INC	510 shares	27,646	116,790
	APTARGROUP INC	22 shares	2,490	3,370
	ARCH CAPITAL GROUP LTD	333 shares	17,988	37,659
	ARES MANAGEMENT CORP	17 shares	842	2,489
	ASM INTERNATIONAL N V	34 shares	10,919	22,995
	ASML HOLDING NV	48 shares	11,316	43,386
	ASTRAZENCA PLC	205 shares	13,627	17,962
	ATLANTIC UNION	77 shares	2,636	3,055
	ATLASSIAN CORP	96 shares	16,313	15,898
	AUTODESK INC	35 shares	622	9,044
	BCE INC	441 shares	19,972	15,435
	BJS WHOLESALE CLUB	120 shares	3,131	9,595
	BAE SYSTEMS PLC	347 shares	17,631	24,817
	BANK OF AMERICA CORP	1012 shares	24,706	41,239
	BERKLEY W R CORP	30 shares	1,568	1,791
	BERKSHIRE HATHAWAY INC	174 shares	30,262	82,810
	BIO RAD LABS INC CL A	28 shares	8,260	9,445
	BOOZ ALLEN HAMILTON	98 shares	6,078	15,560
	BOSTON SCIENTIFIC CORP	247 shares	10,117	20,202
	BROADCOM INC	270 shares	8,863	43,961
	BRIGHT HORIZONS FAMILY	19 shares	2,241	2,674
	BROOKFIELD ASSET MGMT	90 shares	2,150	3,668
	BROOKFIELD RENEWABLE	9 shares	296	256
	BROOKFIELD CORP	361 shares	9,078	18,151
	BROOKFIELD	63 shares	1,608	2,564
	AZENTA INC	41 shares	3,642	2,030
	BROWN & BROWN INC	115 shares	3,663	12,090
	BURLINGTON STORES INC	21 shares	3,247	5,633
	CCC INTELLIGENT	233 shares	2,772	2,512
	DOW INC	448 shares	23,566	24,004
	CBRE GROUP INC CL A	110 shares	5,327	12,665

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 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	Current Value
		<u>Equity Investments (Continued):</u>		
	CABOT CORP	49 shares	\$ 2,028	\$ 5,150
	CADENCE DESIGN	62 shares	11,083	16,674
	CANADIAN NATURAL RES LTD	376 shares	12,281	13,615
	CANADIAN PACIFIC KANSAS	347 shares	15,530	28,780
	CARMAX INC	539 shares	43,180	45,572
	CARTERS INC	33 shares	2,949	2,175
	CAVCO INDS INC DEL	20 shares	3,142	8,266
	CHART INDUSTRIES INC	13 shares	2,235	1,591
	CHEVRON CORP	175 shares	15,327	25,891
	CHURCHILL DOWNS INC	27 shares	3,332	3,752
	CHUBB LTD	135 shares	19,925	38,364
	CISCO SYSTEMS INC	696 shares	18,539	35,176
	CITIGROUP INC	284 shares	21,686	17,790
	CIRRUS LOGIC INC	132 shares	7,058	19,231
	COGNEX CORP	96 shares	4,084	3,876
	COLGATE-PALMOLIVE	113 shares	9,259	12,035
	COLUMBUS MCKINNON CORP	54 shares	2,726	1,847
	COMCAST CORP CL A NEW	392 shares	15,906	15,511
	COMFORT SYSTEMS USA INC	42 shares	3,588	14,848
	COMPASS GROUP PLC	594 shares	16,795	18,978
	CONNECTONE BANCORP INC	121 shares	4,061	3,025
	CONOCOPHILLIPS	197 shares	11,646	22,417
	COPART INC	364 shares	6,486	19,277
	COSTAR GROUP INC	334 shares	23,341	25,818
	COUPANG INC	745 shares	16,600	16,502
	CROWN CASTLE INC	131 shares	12,100	14,675
	CYBER ARK SOFTWARE LTD	17 shares	2,639	4,875
	DANAHER CORP	19 shares	4,635	5,117
	DARLING INGREDIENTS INC	197 shares	3,826	8,221
	DENNYS CORP	412 shares	5,349	2,694
	DIAGEO PLC NEW	90 shares	15,309	11,768
	DIGI INTL INC	219 shares	4,790	6,452
	DIODES INC	103 shares	4,684	7,178
	WALT DISNEY CO	294 shares	34,468	26,572
	DOMINOS PIZZA INC	14 shares	3,971	5,799
	DORMAN PRODUCTS INC	48 shares	3,930	5,444
	DUKE ENERGY CORP	249 shares	21,202	28,374
	EVERQUOTE INC	308 shares	4,947	7,608
	EAGLE MATERIALS INC	34 shares	2,963	8,764
	EASTGROUP PROPERTIES	49 shares	5,550	9,134
	EATON CORP PLC	27 shares	4,690	8,287
	ELEMENT SOLUTIONS INC	269 shares	4,883	7,193
	UNITED FIRE GRP INC	59 shares	2,813	1,208
	ENERSYS	56 shares	3,399	5,674
	ENTEGRIS INC	160 shares	6,626	18,539
	EPAM SYSTEMS INC	27 shares	7,608	5,421
	EXPERIAN PLC	562 shares	16,700	27,313
	EXPEDITORS INTL WASH INC	188 shares	13,380	23,201
	EXPONENT INC	105 shares	5,896	11,368
	EXXON MOBIL CORP	347 shares	17,305	40,925
	FB FINANCIAL CORP	159 shares	5,679	7,667
	META PLATFORMS INC	179 shares	45,614	93,314
	FAIR ISAAC CORP	5 shares	6,529	8,651
	FASTENAL CO	712 shares	31,008	48,615
	FEDERAL SIGNAL CORP	92 shares	2,896	8,693
	FERGUSON ENTERPRISES INC	131 shares	20,128	26,948

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	FERRARI NV	72 shares	\$ 10,821	\$ 35,769
	FORMFACTOR INC	113 shares	1,659	5,511
	FOUR CORNERS PROPERTY	197 shares	4,750	5,585
	FRANKLIN ELECTRIC CO INC	99 shares	4,421	10,282
	ARTHUR J GALLAGHER &	8 shares	2,178	2,341
	GATES INDUSTRIAL CORP	169 shares	2,708	3,069
	GARTNER INC	45 shares	6,944	22,138
	GE VERNOVA LLC	195 shares	17,813	39,195
	GENERAL DYNAMICS CORP	115 shares	18,108	34,426
	GE AEROSPACE	454 shares	29,545	79,277
	GENTHERM INC	26 shares	2,045	1,314
	GENUINE PARTS CO	154 shares	13,061	22,062
	GIBRALTAR INDUSTRIES	63 shares	2,915	4,389
	GLACIER BANCORP INC	64 shares	2,591	3,027
	GLOBANT S A	17 shares	4,604	3,438
	GLOBUS MEDICAL INC	64 shares	2,963	4,653
	GOLDMAN SACHS GROUP INC	9 shares	3,629	4,592
	GRACO INC	8 shares	655	667
	GRAND CANYON EDUCATION	26 shares	3,085	3,770
	GROUP ONE AUTOMOTIVE INC	12 shares	3,229	4,521
	HACKETT GROUP INC	191 shares	3,109	5,062
	HALOZYME THERAPEUTICS	63 shares	2,559	4,023
	HEALTHPEAK PPTYS INC	847 shares	25,416	18,871
	HEICO CORP NEW CL A	96 shares	10,438	19,209
	HEXCEL CORP NEW	147 shares	10,899	9,304
	HOLOGIC INC	39 shares	2,665	3,168
	HOME DEPOT INC	186 shares	32,726	68,541
	HORACE MANN EDUCATORS	67 shares	2,790	2,386
	HOWMET AEROSPACE INC	111 shares	4,525	10,729
	HYATT HOTELS CORP	31 shares	2,311	4,710
	ICICI BANK LIMITED	635 shares	14,369	18,612
	ITT INC	21 shares	1,873	2,924
	ICON PLC	83 shares	13,753	26,731
	IDACORP INC	35 shares	3,113	3,567
	IDEX CORP	17 shares	3,598	3,510
	IDEXX LABORATORIES INC	12 shares	3,082	5,776
	INSMED INC	39 shares	2,921	2,982
	INSPERITY INC	38 shares	4,642	3,572
	INTEGER HLDGS CORP	27 shares	2,061	3,512
	INTRA-CELLULAR THERAPIES	53 shares	3,127	3,884
	INTUIT INC	17 shares	10,332	10,714
	JAZZ PHARMACEUTICALS PLC	19 shares	2,593	2,204
	JPMORGAN CHASE & CO	552 shares	37,894	124,090
	JACK IN THE BOX INC	137 shares	4,801	6,762
	JOHNSON CONTROLS INTL	420 shares	9,498	30,597
	JOHNSON & JOHNSON	453 shares	65,112	75,135
	KKR & CO INC	266 shares	14,470	32,923
	KENVUE INC	1008 shares	21,181	22,126
	KIMBALL ELECTRONICS INC	168 shares	4,282	3,100
	KINSALE CAPITAL GROUP	11 shares	1,227	5,402
	L OREAL COMPANY ADR	222 shares	20,545	19,443
	LAM RESEARCH CORP	22 shares	11,804	18,062
	LANCASTER COLONY CORP	25 shares	4,009	4,269
	LENNAR CORP	65 shares	819	11,834
	LIBERTY MEDIA CORP	9 shares	343	636
	LIBERTY MEDIA CORP	56 shares	104	4,371

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	ELI LILLY & CO	15 shares	\$ 6,520	\$ 14,400
	LINCOLN ELECTRIC	14 shares	1,983	2,711
	LINDE PLC NEW	54 shares	18,132	25,826
	LITTELFUSE INC	26 shares	4,374	7,077
	LIVE NATION	11 shares	553	1,074
	LOWES COMPANIES INC	70 shares	6,357	17,395
	LUXFER HOLDINGS PLC	193 shares	2,792	2,165
	MACOM TECHNOLOGY	50 shares	2,840	5,462
	MGP INGREDIENTS INC NEW	52 shares	5,379	4,659
	MSCI INC CLASS A	10 shares	2,184	5,806
	MAGNOLIA OIL & GAS CORP	70 shares	1,946	1,793
	HILTON WORLDWIDE	123 shares	13,609	27,016
	MANHATTAN	29 shares	3,731	7,668
	MARKEL GROUP INC	8 shares	8,469	12,805
	MARKETAXESS HOLDINGS INC	11 shares	2,566	2,666
	MATADOR RESOURCES	29 shares	1,902	1,645
	MARTIN MARIETTA	9 shares	1,910	4,807
	MASTERCARD INC	44 shares	15,235	21,267
	MEDTRONIC PLC	273 shares	26,641	24,182
	MERCADOLIBRE INC	14 shares	20,063	28,863
	MERCK & COMPANY INC	204 shares	10,677	24,164
	MERITAGE HOMES CORP	64 shares	3,292	12,676
	MICROSOFT CORP	473 shares	59,239	197,307
	MICROCHIP TECHNOLOGY INC	94 shares	3,824	7,723
	MITSUBISHI HEAVY	691 shares	16,736	18,464
	MONDAY COM LTD	45 shares	9,770	11,965
	MONOLITHIC POWER SYSTEM	8 shares	963	7,477
	MOODYS CORP	15 shares	2,774	7,316
	MOOG INC CLASS A	39 shares	3,314	7,699
	MORGAN STANLEY	253 shares	9,354	26,213
	NVIDIA CORP	461 shares	11,599	55,030
	NATERA INC	29 shares	2,914	3,430
	NATIONAL STORAGE	51 shares	2,776	2,384
	NEUROCRINE BIOSNCNS INC	33 shares	2,635	4,193
	NEXTERA ENERGY INC	392 shares	19,986	31,560
	NORDSON CORP	25 shares	3,200	6,414
	NOV INC	406 shares	7,022	7,215
	NU HOLDINGS LTD	1324 shares	14,662	19,820
	NOVARTIS AG	313 shares	24,846	37,839
	NOVO NORDISK AS	328 shares	16,695	45,644
	O REILLY AUTOMOTIVE INC	60 shares	23,308	67,798
	OMNICOM GROUP INC	299 shares	15,378	30,029
	OVINTIV INC	52 shares	2,623	2,227
	OXFORD INDUSTRIES INC	42 shares	4,456	3,653
	PHILIP MORRIS INTL INC	353 shares	31,536	43,521
	PAYLOCITY HOLDING CORP	18 shares	3,598	2,905
	PEBBLEBROOK HOTEL TRUST	135 shares	3,953	1,796
	PAPA JOHNS INTL INC	71 shares	5,741	3,363
	PARKER-HANNIFIN CORP	86 shares	25,368	51,617
	PENN ENTERTAINMENT INC	188 shares	3,985	3,501
	PERFORMANCE FOOD GROUP	30 shares	1,371	2,239
	PERIMETER SOLUTIONS SA	60 shares	722	703
	PERMIAN RESOURCES CORP	209 shares	3,373	2,976
	PFIZER INC	641 shares	22,653	18,595
	PINNACLE FINANCIAL	66 shares	3,624	6,572
	PIPER SANDLER COS	39 shares	2,968	10,635

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	PORTLAND GENERAL	64 shares	\$ 3,432	\$ 3,079
	PROCORE TECHNOLOGIES INC	71 shares	4,201	4,208
	PROGRESSIVE CORP OH	497 shares	41,263	125,343
	QUAKER HOUGHTON	21 shares	3,987	3,555
	QUALCOMM INC	86 shares	14,681	15,076
	RBC BEARINGS INC	33 shares	4,826	9,829
	RPM INTERNATIONAL INC	101 shares	5,530	11,741
	RAYMOND JAMES	37 shares	1,799	4,424
	RTX CORP	280 shares	16,775	34,535
	ROPER TECHNOLOGIES INC	14 shares	4,918	7,762
	ROSS STORES INC	26 shares	2,743	3,916
	S&T BANCORP INC	120 shares	4,288	5,156
	SBA COMMUNICATIONS CORP	38 shares	4,473	8,613
	SAFRAN S A SPON ADR	342 shares	15,046	18,725
	SANMINA CORP	187 shares	5,282	12,974
	SCHWAB CHARLES CORP NEW	774 shares	30,986	50,387
	SEA LTD	257 shares	17,637	20,126
	SERVICENOW INC	9 shares	5,600	7,695
	SHERWIN WILLIAMS CO	9 shares	2,309	3,324
	SIEMENS A G SPON ADR	312 shares	19,062	29,384
	SILICON LABORATORIES	31 shares	2,911	3,669
	SIMPSON MANUFACTURING CO	17 shares	2,875	3,112
	SITEONE LANDSCAPE	18 shares	2,963	2,553
	SCHNEIDER ELECTRIC SE	273 shares	9,100	13,857
	SCHNEIDER NATL INC WI	108 shares	1,944	2,928
	SPOTIFY TECHNOLOGY SA	88 shares	20,047	30,173
	STEELCASE INC	265 shares	4,431	3,747
	STERIS PLC	81 shares	10,939	19,529
	STIFEL FINANCIAL CORP	42 shares	2,508	3,702
	SUMMIT MATERIALS INC	72 shares	1,125	2,916
	SUN COMMUNITIES INC	38 shares	4,606	5,139
	VERALTO CORP	7 shares	694	787
	SYNOPSIS INC	11 shares	5,464	5,715
	TE CONNECTIVITY LTD	272 shares	20,469	41,779
	TJX COS INC NEW	277 shares	14,763	32,484
	TRAVELERS COS INC	113 shares	16,654	25,772
	TAIWAN SEMICONDUCTOR	187 shares	27,011	32,108
	TANDEM DIABETES CARE INC	127 shares	3,026	5,525
	TARGET CORP	122 shares	9,401	18,742
	TECHTARGET INC	125 shares	2,486	3,331
	TELEDYNE TECHNOLOGIES	22 shares	5,292	9,522
	TEXAS ROADHOUSE INC	56 shares	2,999	9,450
	THERMO FISHER	6 shares	3,608	3,691
	3I GROUP PLC ADR	895 shares	18,525	18,920
	TORO CO	75 shares	4,906	6,945
	TRANSDIGM GROUP INC	17 shares	7,297	23,345
	TRI POINTE HOMES INC	61 shares	2,245	2,711
	TRIUMPH FINANCIAL INC	77 shares	4,315	6,466
	TRUIST FINANCIAL CORP	306 shares	14,695	13,605
	TYLER TECHNOLOGIES INC	13 shares	2,805	7,642
	UBER TECHNOLOGIES INC	189 shares	11,502	13,822
	UBS GROUP AG	409 shares	12,609	12,581
	UMB FINANCIAL CORP	34 shares	3,165	3,522
	UNILEVER PLC	269 shares	16,217	17,429
	UNION PACIFIC CORP	117 shares	19,123	29,963
	UNITED PARCEL SERVICE	114 shares	12,063	14,655

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	U S BANCORP DE NEW	400 shares	\$ 12,920	\$ 18,892
	VAIL RESORTS INC	36 shares	7,730	6,541
	VEEVA SYSTEMS INC	24 shares	4,813	5,195
	VERICEL CORP	64 shares	2,594	3,306
	VERISIGN INC	34 shares	6,635	6,253
	VERISK ANALYTICS INC	75 shares	13,269	20,462
	VERTEX PHARMACEUTICALS	37 shares	9,803	18,348
	VIAVI SOLUTIONS INC	573 shares	5,845	4,934
	VICI PROPERTIES INC	821 shares	25,731	27,487
	VISA INC	54 shares	2,672	14,924
	VOYA FINANCIAL INC	66 shares	4,118	4,675
	VULCAN MATERIALS COMPANY	106 shares	14,867	25,992
	WSFS FINANCIAL CORP	105 shares	4,385	5,748
	WASTE CONNECTIONS INC	114 shares	15,127	21,261
	WATERS CORP	6 shares	1,631	2,078
	WELLS FARGO & CO	249 shares	6,011	14,559
	WESBANCO INC	81 shares	3,020	2,609
	WINTRUST FINANCIAL CORP	39 shares	2,840	4,243
	WIX LTD	33 shares	4,461	5,498
	ZEBRA TECHNOLOGIES CORP	14 shares	2,438	4,835
		Total Equity Investments	2,820,302	4,813,566
		<u>Mutual Funds:</u>		
	DREYFUS GENERAL GOVERNMENT SECURITIES FUND	484,354 Shares	1,097,654	1,097,654
	BLUEROCK TOTAL INCOME PLUS REAL ESTATE CLASS I	5,879 Shares	209,686	164,719
		Total Mutual Funds	1,307,340	1,262,373
		<u>Exchange-Traded and Closed-End Funds:</u>		
	JPMORGAN EMERGING MARKETS EQUITY	15086.704 shares	448,276	475,684
	VANGUARD FTSE DEVELOPED MKTS ETF	9305 shares	385,320	487,489
	VANGUARD REAL ESTATE INDEX ETF	9400 shares	875,808	894,222
*	BAIRD AGGREGATE BOND INST CL	102798.675 shares	1,140,397	1,023,874
	BLACKROCK STRATEGIC INCOME OPPTY S CL K	107721.726 shares	1,060,842	1,030,897
	VANGUARD SHORT TERM BOND ETF	11400 shares	906,426	891,936
		Total Exchange-Traded and Closed-End Funds	4,817,069	4,804,102
		<u>Limited Liability Company:</u>		
	AMG PANTHEON FUND LLC CL 1	15394 Shares	300,000	375,464
		<u>Real Estate:</u>		
	1407 E. RIVERSIDE DRIVE, INDIANAPOLIS, IN 46202	Single-Tenant Office/Warehouse Building	165,626	325,000
			<u>\$ 9,412,756</u>	<u>\$ 11,582,924</u>

* Indicates party-in-interest

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED AUGUST 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset/Transaction	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain (Loss)
<u>Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets</u>						
DREYFUS	GENERAL GOVERNMENT SECURITIES FUND					
	205 Purchases	\$ 1,615,492	\$ -	\$ 1,615,492	\$ 1,615,492	\$ -
	112 Sales	-	1,648,010	1,648,010	1,648,010	-

Columns (e) and (f) are omitted as they are not applicable.

There were no category (i) (ii) or (iv) reportable transactions for the year ended August 31, 2024.

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 8B
STATEMENT BY ENROLLED ACTUARY

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

Attached is the required Schedule of Active Participant Data from the most recent actuarial valuation.

Schedule MB, Line 8b(2) - Schedule of Active Participant Data
I.A.T.S.E. Local No. 30 Pension Plan EIN: 35-1543615/PN: 001
September 1, 2023

Attained age	Years of Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	0	9	0	0	0	0	0	0	0	0
25 to 29	0	14	6	0	0	0	0	0	0	0
30 to 34	0	21	8	2	0	0	0	0	0	0
35 to 39	0	16	4	4	0	0	0	0	0	0
40 to 44	0	10	3	5	0	0	0	0	0	0
45 to 49	0	4	6	2	0	1	0	0	0	0
50 to 54	0	5	8	2	3	2	2	0	0	0
55 to 59	0	7	3	0	1	2	2	1	0	0
60 to 64	0	10	7	2	3	3	1	1	1	5
65 to 69	0	2	2	0	0	2	4	1	0	1
70 & up	0	0	2	1	0	0	0	0	0	0

May contain values based on estimated data

I.A.T.S.E. LOCAL No. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 6
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 6 - Summary of Plan Provisions

Attached is a summary of the plan provisions valued. The plan provisions are the same as those valued in the preceding year.

Schedule MB, line 6 - Statement of Actuarial Assumptions/Methods

Attached is a summary of the actuarial assumptions and methods used to perform the most recent valuation.

ACTUARIAL ASSUMPTIONS

Valuation date	September 1, 2023
Interest rates	
<i>ERISA rate of return used to value liabilities</i>	7.00% per year after investment expenses
<i>Unfunded vested benefits</i>	7.00% per year after investment expenses
<i>Current liability</i>	2.51% (in accordance with Section 431(c)(6) of the Internal Revenue Code)
Operational expenses	
<i>Funding</i>	\$90,000 in the 2023-24 plan year excluding investment expenses, increasing 3% per year
<i>ASC 960</i>	A 11.25% load was applied to the accrued liabilities for 2023 (9.25% for 2022).
Mortality	
<i>Assumed plan mortality</i>	105% for males and 110% for females of the PRI-2012 Blue Collar Mortality Tables employees and healthy annuitants projected forward using the MP-2021 projection scale.
<i>Current liability</i>	Separate annuitant and non-annuitant rates based on the RP-2000 Mortality Tables Report developed for males and females as prescribed by Section 431(c)(6) of the Internal Revenue Code.
Withdrawal	No withdrawal rates assumed prior to retirement.
Disability	No disability rates assumed prior to retirement.
Retirement Age	
<i>Active lives</i>	Age 65, or current age, if older.
<i>Inactive vested lives</i>	Age 65, or current age, if older.
Decrement Timing	Middle of the year
Salary Scale	Compensation and contributions increased annually by 3.0%.

ACTUARIAL ASSUMPTIONS (CONT.)

Future annual compensation per active participant	Salary scale applied to average of actual compensation for prior plan year increased by the salary scale and actual compensation for second prior plan year increased by the salary scale for two years.
Estimated future annual contributions for total group of active participants	Average of actual contributions for prior plan year increased by the salary scale and actual contributions for second prior plan year increased by the salary scale for two years.
Age of participants with unrecorded birth dates	Based on average age of participants with recorded birth dates and same vesting status.
Marriage assumptions	100% assumed married with the male spouse 3 years older than his wife.
Inactive vested lives over age 74	Continuing inactive vested participants age nearest 74 and older are assumed deceased and are not valued. Participants assumed deceased under age 74 prior to September 1, 2020 are still assumed to be deceased.
Optional form/Lump sum benefit assumptions <i>Inactive vested participants</i>	45% of benefits paid to inactive vested participants are assumed to be paid as a lump sum. Remaining benefits are assumed to be paid as a life with five years certain form of benefit.
<i>Active participants</i>	The following percent of benefits paid to active participants are assumed to be paid as a lump sum: 40% in years 0-4 35% in years 5-9 25% in years 10-14 20% in years 15 and later Remaining benefits are assumed to be paid as a life with five years certain form of benefit.

ACTUARIAL ASSUMPTIONS (CONT.)

Optional form/Lump sum benefit assumptions (cont.) <i>Mortality and interest</i>	The actuarial assumptions used to convert to lump sums are those required by IRC 417(e) as of July 1, 2023: First Segment: 5.35% Second Segment: 5.28% Third Segment: 5.10% Mortality: IRS 2023
QDRO benefits	Benefits to alternate payee included with participant's benefit until payment commences
Section 415 limit assumptions <i>Dollar limit</i> <i>Assumed form of payment for those limited by Section 415</i>	\$265,000 per year. Qualified joint and 50% survivor annuity with a five year certain
Benefits not valued	None
Benefits vested	No death benefits are vested.

RATIONALE FOR SELECTION OF ACTUARIAL ASSUMPTIONS

The non-prescribed actuarial assumptions were selected to provide a reasonable long term estimate of developing experience. The assumptions are reviewed annually, including a comparison to actual experience. The following describes our rationale for the selection of each non-prescribed assumption that has a significant effect on the valuation results.

**ERISA rate of return used
to value liabilities**

Future rates of return were modeled based on the Plan's current investment policy asset allocation and composite, long-term capital market assumptions taken from Horizon Actuarial's 2023 survey of investment consultants.

Based on this analysis along with consultation of the investment consultant, we selected a final assumed rate of 7.00%, which we feel is reasonable. This rate may not be appropriate for other purposes such as settlement of liabilities.

Mortality

The PRI-2012 Blue Collar Mortality Tables for employees and healthy annuitants projected forward using the MP-2021 projection scale was chosen as the base table for this population.

The blue collar table was chosen based on the industry of plan participants.

Finally, a 105% multiplier for males and 110% multiplier for females was applied. This was based on a study of data from larger plans in similar industries. Based on information from the CDC on COVID-19 deaths through June 7, 2023, this study was adjusted to reflect an ongoing expectation of slightly higher deaths due to COVID-19 by 1) including an increase in deaths due to COVID-19 for the study period prior to March 15, 2020 and 2) excluding the high increase in deaths due to COVID-19 for the study period March 15, 2020 to March 15, 2022.

Retirement

Due to industry experience and unsubsidized early retirement, participants are assumed to retire at age 65. The average retirement age over the 10-year period ending August 31, 2022 is age 66. No adjustments were deemed necessary at this time.

RATIONALE FOR SELECTION OF ACTUARIAL ASSUMPTIONS (CONT.)

Withdrawal	No withdrawal rates are assumed due to the large number of part-time employees resulting in minimal turnover among full time employees earning a benefit. In addition, unsubsidized early retirement benefits would have little impact on liabilities.
Salary Scale	Variations in hours worked make plan experience difficult to judge. The salary scale was set to approximate long term inflation and work productivity.

ACTUARIAL METHODS

Funding method <i>ERISA Funding</i>	Traditional unit credit cost method, effective September 1, 2011.
<i>Funding Period</i>	Individual entry age normal with costs spread as a level dollar amount over service
Population Valued <i>Actives</i>	Eligible employees with at least 500 hours during the preceding plan year and eligible employees with at least 1 hour during the preceding plan year who have reached or are expected to reach normal retirement age within 5 years
<i>Inactive vested</i>	Vested participants with less than 500 hours during the preceding plan year.
<i>Retirees</i>	Participants and beneficiaries in pay status as of the valuation date.
Asset valuation method <i>Actuarial value</i>	Smoothed market value with phase-in effective September 1, 2001. Gains and losses determined by comparing actual experience with expected experience are amortized over a period of 5 years. The actuarial value is limited to not less than 80% and not more than 120% of the actual market value of assets in any plan year.
<i>Unfunded vested benefits</i>	For the presumptive method, actuarial value, as described above, is used.

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED AUGUST 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset/Transaction	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain (Loss)
<u>Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets</u>						
DREYFUS	GENERAL GOVERNMENT SECURITIES FUND					
	205 Purchases	\$ 1,615,492	\$ -	\$ 1,615,492	\$ 1,615,492	\$ -
	112 Sales	-	1,648,010	1,648,010	1,648,010	-

Columns (e) and (f) are omitted as they are not applicable.

There were no category (i) (ii) or (iv) reportable transactions for the year ended August 31, 2024.

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

For calendar plan year 2023 or fiscal plan year beginning 09/01/2023 and ending 08/31/2024

▶ **Round off amounts to nearest dollar.**

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

A Name of plan IATSE Local No. 30 Pension Plan	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Trustees of IATSE Local No. 30	D Employer Identification Number (EIN) 35-1543615

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

1a Enter the valuation date: Month 9 Day 1 Year 2023

b Assets

(1) Current value of assets.....	1b(1)	9,870,656
(2) Actuarial value of assets for funding standard account.....	1b(2)	10,667,060
c (1) Accrued liability for plan using immediate gain methods.....	1c(1)	9,949,240
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases.....	1c(2)(a)	
(b) Accrued liability under entry age normal method.....	1c(2)(b)	
(c) Normal cost under entry age normal method.....	1c(2)(c)	
(3) Accrued liability under unit credit cost method.....	1c(3)	9,949,240
d Information on current liabilities of the plan:		
(1) Amount excluded from current liability attributable to pre-participation service (see instructions).....	1d(1)	
(2) "RPA '94" information:		
(a) Current liability.....	1d(2)(a)	15,994,960
(b) Expected increase in current liability due to benefits accruing during the plan year.....	1d(2)(b)	750,880
(c) Expected release from "RPA '94" current liability for the plan year.....	1d(2)(c)	694,884
(3) Expected plan disbursements for the plan year.....	1d(3)	703,605

Statement by Enrolled Actuary

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

SIGN HERE Erika L. Creager, EA, MAAA Type or print name of actuary United Actuarial Services, Inc. Firm name 11590 N. Meridian Street, Suite 610 Carmel IN 46032-4529 Address of the firm	 3/4/2025 Date 23-07288 Most recent enrollment number (317) 371-1530 Telephone number (including area code)
---	---

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

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

Schedule MB (Form 5500) 2023
v. 230728

2 Operational information as of beginning of this plan year:

a Current value of assets (see instructions)	2a	9,870,656
b "RPA '94" current liability/participant count breakdown:		
	(1) Number of participants	(2) Current liability
(1) For retired participants and beneficiaries receiving payment	56	5,562,307
(2) For terminated vested participants	42	1,824,052
(3) For active participants:		
(a) Non-vested benefits		604,301
(b) Vested benefits		8,004,300
(c) Total active	201	8,608,601
(4) Total	299	15,994,960
c If the percentage resulting from dividing line 2a by line 2b(4), column (2), is less than 70%, enter such percentage	2c	61.71%

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

(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM/DD/YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/31/2024	967,380				
Totals ▶			3(b)	967,380	3(c)
(d) Total withdrawal liability amounts included in line 3(b) total					3(d)

4 Information on plan status:

a Funded percentage for monitoring plan's status (line 1b(2) divided by line 1c(3))	4a	107.2%
b Enter code to indicate plan's status (see instructions for attachment of supporting evidence of plan's status). If entered code is "N," go to line 5	4b	N
c Is the plan making the scheduled progress under any applicable funding improvement or rehabilitation plan? ☐ Yes ☐ No		
d If the plan is in critical status or critical and declining status, does line 1(c) reflect any benefit reductions for the first time (see instructions)? ☐ Yes ☐ No		
e If line d is "Yes," enter the reduction in liability resulting from the reduction in benefits (see instructions), measured as of the valuation date	4e	
f If the plan is in critical status or critical and declining status, and is:	4f	
• Projected to emerge from critical status within 30 years, enter the plan year in which it is projected to emerge;		
• Projected to become insolvent within 30 years, enter the plan year in which insolvency is expected and check here. ☐		
• Neither projected to emerge from critical status nor become insolvent within 30 years, enter "9999."		

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

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

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

6 Checklist of certain actuarial assumptions:

a Interest rate for "RPA '94" current liability	6a	2.51 %
	Pre-retirement	Post-retirement
b Rates specified in insurance or annuity contracts.....	☐ Yes ☐ No ☒ N/A	☐ Yes ☐ No ☒ N/A
c Mortality table code for valuation purposes:		
(1) Males	6c(1)	A
(2) Females	6c(2)	A
d Valuation liability interest rate	6d	7.00 %
e Salary scale	6e	3.00 % ☐ N/A
f Withdrawal liability interest rate:		
(1) Type of interest rate	6f(1)	☒ Single rate ☐ ERISA 4044 ☐ Other ☐ N/A
(2) If "Single rate" is checked in (1), enter applicable single rate	6f(2)	7.00%
g Estimated investment return on actuarial value of assets for year ending on the valuation date	6g	4.4%
h Estimated investment return on current value of assets for year ending on the valuation date	6h	6.4%
i Expense load included in normal cost reported in line 9b	6i	☐ N/A
(1) If expense load is described as a percentage of normal cost, enter the assumed percentage.....	6i(1)	%
(2) If expense load is a dollar amount that varies from year to year, enter the dollar amount included in line 9b.....	6i(2)	86,957
(3) If neither (1) nor (2) describes the expense load, check the box	6i(3)	☐

7 New amortization bases established in the current plan year:

(1) Type of base	(2) Initial balance	(3) Amortization Charge/Credit
1	295,783	30,351
4	-153,429	-15,744

8 Miscellaneous information:

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

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

a Prior year funding deficiency, if any	9a	0
b Employer's normal cost for plan year as of valuation date.....	9b	399,002

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

	Outstanding balance	
9c(1)	2,496,442	356,722
9c(2)	0	0
9c(3)	0	0

d Interest as applicable on lines 9a, 9b, and 9c..... **9d** 52,900**e** Total charges. Add lines 9a through 9d..... **9e** 808,624**Credits to funding standard account:****f** Prior year credit balance, if any..... **9f** 1,648,826**g** Employer contributions. Total from column (b) of line 3..... **9g** 967,380

	Outstanding balance	
h Amortization credits as of valuation date..... 9h	1,565,436	214,904

i Interest as applicable to end of plan year on lines 9f, 9g, and 9h..... **9i** 164,319**j** Full funding limitation (FFL) and credits:**(1)** ERISA FFL (accrued liability FFL)..... **9j(1)** 2,275,367**(2)** "RPA '94" override (90% current liability FFL) **9j(2)** 4,215,980**(3)** FFL credit

9j(3)	0
--------------	---

k (1) Waived funding deficiency **9k(1)** 0**(2)** Other credits **9k(2)** 0**l** Total credits. Add lines 9f through 9i, 9j(3), 9k(1), and 9k(2) **9l** 2,995,429**m** Credit balance: If line 9l is greater than line 9e, enter the difference **9m** 2,186,805**n** Funding deficiency: If line 9e is greater than line 9l, enter the difference **9n****o** Current year's accumulated reconciliation account:**(1)** Due to waived funding deficiency accumulated prior to the current plan year **9o(1)** 0**(2)** Due to amortization bases extended and amortized using the interest rate under section 6621(b) of the Code:**(a)** Reconciliation outstanding balance as of valuation date **9o(2)(a)** 0**(b)** Reconciliation amount (line 9c(3) balance minus line 9o(2)(a)) **9o(2)(b)** 0**(3)** Total as of valuation date **9o(3)** 0**10** Contribution necessary to avoid an accumulated funding deficiency. (see instructions.)..... **10** 0**11** Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions ☒ Yes ☐ No

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 3
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 3 Employer Contributions

The employer contributions shown in line 3 of the Schedule MB were contributed or accrued throughout the plan year for work performed during the plan year.

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 6
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 6 - Summary of Plan Provisions

Attached is a summary of the plan provisions valued. The plan provisions are the same as those valued in the preceding year.

Schedule MB, line 6 - Statement of Actuarial Assumptions/Methods

Attached is a summary of the actuarial assumptions and methods used to perform the most recent valuation.

PLAN HISTORY

Origins/Purpose

The Employee Pension Benefit Plan of I. A. T. S. E. Local No. 30 was established effective September 1, 1981, as a result of a Collective Bargaining Agreement between participating employers and Local No. 30 of the Motion Picture Projectionists International Alliance of Theatrical Stage Employees and Motion Picture Machine Operators of the United States and Canada, also known as Local No. 30 of the International Alliance of Theatrical Stage Employees and Moving Picture Machine Operators of the United States and Canada.

The Pension Plan is managed under the provisions of the Labor Management Relations Act by a Board of Trustees consisting of an equal number of representatives from Labor and from Management.

The purpose of the Pension Plan is to provide Normal and Early Retirement Benefits, Qualified Joint and 50% Survivor Benefits, Disability Benefits, Severance and Death Benefits.

The Pension Plan and the Trust Agreement were initially filed with and approved by the District Director, Internal Revenue Service, as qualified and exempt from taxation. It is the intention of the Trustees to maintain the Pension Plan and the Trust Agreement as qualified and exempt from taxation under the appropriate provisions of the Internal Revenue Code and the Rules and Regulations issued hereunder, as amended from time to time.

Employer Contributions

The Pension Plan is financed entirely by employer contributions as specified in the Collective Bargaining Agreement. Employers are making monthly contributions to the fund in the form of a percentage of gross pay. The percentage ranges from 4.0% to 13.0%.

SUMMARY OF PLAN PROVISIONS

Participation	An employee becomes a plan participant on the first day of the plan year following the employment commence date.
Year of service <i>Vesting and pension eligibility</i>	A year of service is granted for each plan year in which the employee completes at least 500 hours of service.
<i>Pension calculation</i>	A year of service is granted for each plan year subsequent to the effective date of the plan in which the employee completes at least 500 hours of service.
Break in service	Plan year during which a participant does not work at least 500 hours.
Normal retirement benefit <i>Eligibility</i>	Age 65.
<i>Monthly amount</i>	1/12 of 3.10% of aggregate annual compensation for each year of service earned from September 1, 1981 through August 31, 1991 plus 1/12 of 1.40% of aggregate annual compensation for each year of service earned from September 1, 1991 through August 31, 2001 plus 1/12 of 1.00% of aggregate annual compensation for each year of service earned on or after September 1, 2001. Payable as a five year certain and life.
Early retirement benefit <i>Eligibility</i>	Age 55 and 5 years of credited service.
<i>Monthly amount</i>	Normal, reduced by 1/180 for each of the first 60 months and 1/360 for each of the next 60 months that early retirement age precedes normal retirement age. Payable same as normal.
Disability benefit <i>Eligibility</i>	Receiving social security disability benefits.
<i>Monthly amount</i>	Normal accrued, reduced by 1/180 for each of the first 60 months and 1/360 for each of the next 60 months preceding normal retirement age and actuarially reduced for each additional month preceding normal retirement age. Payable for life.

SUMMARY OF PLAN PROVISIONS (CONT.)

Optional forms of Payment	• Joint and surviving spouse annuity • Life annuity (annual or monthly) • Life annuity with guarantee number of payments • Joint and survivor annuity (annual or monthly) • Single sum (subject to a \$10,000 maximum on benefits earned after September 1, 1998) • Partial Single sum (maximum 50% of benefits earned prior to September 1, 1998 and up to \$10,000 maximum on benefits earned after September 1, 1998) • Installments at regular intervals
Deferred vested benefit	
<i>Eligibility</i>	5 years of service, termination of employment.
<i>Amount</i>	Normal deferred to normal retirement date, or early deferred to early retirement date, as elected.
Pre-retirement death benefit (married)	
<i>Eligibility</i>	Death of vested participant with eligible spouse (including same-sex spouse)
<i>Amount</i>	Survivor portion of 50% joint & survivor annuity as if participant retired on earliest eligible retirement age, payable at earliest retirement age. OR Payable in one of the following options, if equal or greater in actuarially equivalent value to annuity described above: a) Single sum benefit of above annuity, payable immediately. b) Single Sum benefit, payable immediately, which is actuarially equivalent to 60 monthly payments of the normal retirement benefit. c) Single sum payment equal to \$500 x years of service, up to \$15,000, payable immediately.

SUMMARY OF PLAN PROVISIONS (CONT.)

**Pre-retirement death
benefit (not married)**

Eligibility

Death of vested participant with eligible dependent.

Amount

60 monthly payments equal to the normal retirement benefit, payable immediately OR options b) or c) above, if equal or greater in actuarially equivalent value to the 60 monthly payments of the normal retirement benefit.

OR

Eligibility

Death of vested participant with eligible non-dependent beneficiary.

Amount

Single sum payment equal to \$250 x years of service, up to \$7,500, payable immediately.

ACTUARIAL ASSUMPTIONS

Valuation date	September 1, 2023
Interest rates	
<i>ERISA rate of return used to value liabilities</i>	7.00% per year after investment expenses
<i>Unfunded vested benefits</i>	7.00% per year after investment expenses
<i>Current liability</i>	2.51% (in accordance with Section 431(c)(6) of the Internal Revenue Code)
Operational expenses	
<i>Funding</i>	\$90,000 in the 2023-24 plan year excluding investment expenses, increasing 3% per year
<i>ASC 960</i>	A 11.25% load was applied to the accrued liabilities for 2023 (9.25% for 2022).
Mortality	
<i>Assumed plan mortality</i>	105% for males and 110% for females of the PRI-2012 Blue Collar Mortality Tables employees and healthy annuitants projected forward using the MP-2021 projection scale.
<i>Current liability</i>	Separate annuitant and non-annuitant rates based on the RP-2000 Mortality Tables Report developed for males and females as prescribed by Section 431(c)(6) of the Internal Revenue Code.
Withdrawal	No withdrawal rates assumed prior to retirement.
Disability	No disability rates assumed prior to retirement.
Retirement Age	
<i>Active lives</i>	Age 65, or current age, if older.
<i>Inactive vested lives</i>	Age 65, or current age, if older.
Decrement Timing	Middle of the year
Salary Scale	Compensation and contributions increased annually by 3.0%.

ACTUARIAL ASSUMPTIONS (CONT.)

Future annual compensation per active participant	Salary scale applied to average of actual compensation for prior plan year increased by the salary scale and actual compensation for second prior plan year increased by the salary scale for two years.
Estimated future annual contributions for total group of active participants	Average of actual contributions for prior plan year increased by the salary scale and actual contributions for second prior plan year increased by the salary scale for two years.
Age of participants with unrecorded birth dates	Based on average age of participants with recorded birth dates and same vesting status.
Marriage assumptions	100% assumed married with the male spouse 3 years older than his wife.
Inactive vested lives over age 74	Continuing inactive vested participants age nearest 74 and older are assumed deceased and are not valued. Participants assumed deceased under age 74 prior to September 1, 2020 are still assumed to be deceased.
Optional form/Lump sum benefit assumptions <i>Inactive vested participants</i>	45% of benefits paid to inactive vested participants are assumed to be paid as a lump sum. Remaining benefits are assumed to be paid as a life with five years certain form of benefit.
<i>Active participants</i>	The following percent of benefits paid to active participants are assumed to be paid as a lump sum: 40% in years 0-4 35% in years 5-9 25% in years 10-14 20% in years 15 and later Remaining benefits are assumed to be paid as a life with five years certain form of benefit.

ACTUARIAL ASSUMPTIONS (CONT.)

Optional form/Lump sum benefit assumptions (cont.) <i>Mortality and interest</i>	The actuarial assumptions used to convert to lump sums are those required by IRC 417(e) as of July 1, 2023: First Segment: 5.35% Second Segment: 5.28% Third Segment: 5.10% Mortality: IRS 2023
QDRO benefits	Benefits to alternate payee included with participant's benefit until payment commences
Section 415 limit assumptions <i>Dollar limit</i> <i>Assumed form of payment for those limited by Section 415</i>	\$265,000 per year. Qualified joint and 50% survivor annuity with a five year certain
Benefits not valued	None
Benefits vested	No death benefits are vested.

RATIONALE FOR SELECTION OF ACTUARIAL ASSUMPTIONS

The non-prescribed actuarial assumptions were selected to provide a reasonable long term estimate of developing experience. The assumptions are reviewed annually, including a comparison to actual experience. The following describes our rationale for the selection of each non-prescribed assumption that has a significant effect on the valuation results.

**ERISA rate of return used
to value liabilities**

Future rates of return were modeled based on the Plan's current investment policy asset allocation and composite, long-term capital market assumptions taken from Horizon Actuarial's 2023 survey of investment consultants.

Based on this analysis along with consultation of the investment consultant, we selected a final assumed rate of 7.00%, which we feel is reasonable. This rate may not be appropriate for other purposes such as settlement of liabilities.

Mortality

The PRI-2012 Blue Collar Mortality Tables for employees and healthy annuitants projected forward using the MP-2021 projection scale was chosen as the base table for this population.

The blue collar table was chosen based on the industry of plan participants.

Finally, a 105% multiplier for males and 110% multiplier for females was applied. This was based on a study of data from larger plans in similar industries. Based on information from the CDC on COVID-19 deaths through June 7, 2023, this study was adjusted to reflect an ongoing expectation of slightly higher deaths due to COVID-19 by 1) including an increase in deaths due to COVID-19 for the study period prior to March 15, 2020 and 2) excluding the high increase in deaths due to COVID-19 for the study period March 15, 2020 to March 15, 2022.

Retirement

Due to industry experience and unsubsidized early retirement, participants are assumed to retire at age 65. The average retirement age over the 10-year period ending August 31, 2022 is age 66. No adjustments were deemed necessary at this time.

RATIONALE FOR SELECTION OF ACTUARIAL ASSUMPTIONS (CONT.)

Withdrawal	No withdrawal rates are assumed due to the large number of part-time employees resulting in minimal turnover among full time employees earning a benefit. In addition, unsubsidized early retirement benefits would have little impact on liabilities.
Salary Scale	Variations in hours worked make plan experience difficult to judge. The salary scale was set to approximate long term inflation and work productivity.

ACTUARIAL METHODS

Funding method <i>ERISA Funding</i>	Traditional unit credit cost method, effective September 1, 2011.
<i>Funding Period</i>	Individual entry age normal with costs spread as a level dollar amount over service
Population Valued <i>Actives</i>	Eligible employees with at least 500 hours during the preceding plan year and eligible employees with at least 1 hour during the preceding plan year who have reached or are expected to reach normal retirement age within 5 years
<i>Inactive vested</i>	Vested participants with less than 500 hours during the preceding plan year.
<i>Retirees</i>	Participants and beneficiaries in pay status as of the valuation date.
Asset valuation method <i>Actuarial value</i>	Smoothed market value with phase-in effective September 1, 2001. Gains and losses determined by comparing actual experience with expected experience are amortized over a period of 5 years. The actuarial value is limited to not less than 80% and not more than 120% of the actual market value of assets in any plan year.
<i>Unfunded vested benefits</i>	For the presumptive method, actuarial value, as described above, is used.

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 8B
STATEMENT BY ENROLLED ACTUARY

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

Attached is the required Schedule of Active Participant Data from the most recent actuarial valuation.

Schedule MB, Line 8b(2) - Schedule of Active Participant Data
I.A.T.S.E. Local No. 30 Pension Plan EIN: 35-1543615/PN: 001
September 1, 2023

Attained age	Years of Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	0	9	0	0	0	0	0	0	0	0
25 to 29	0	14	6	0	0	0	0	0	0	0
30 to 34	0	21	8	2	0	0	0	0	0	0
35 to 39	0	16	4	4	0	0	0	0	0	0
40 to 44	0	10	3	5	0	0	0	0	0	0
45 to 49	0	4	6	2	0	1	0	0	0	0
50 to 54	0	5	8	2	3	2	2	0	0	0
55 to 59	0	7	3	0	1	2	2	1	0	0
60 to 64	0	10	7	2	3	3	1	1	1	5
65 to 69	0	2	2	0	0	2	4	1	0	1
70 & up	0	0	2	1	0	0	0	0	0	0

May contain values based on estimated data

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 9
STATEMENT BY ENROLLED ACTUARY

Schedule MB, lines 9c and 9h - Schedule of Funding Standard Account Bases

Attached is a schedule of minimum funding amortization bases maintained pursuant to IRC Section 431.

I.A.T.S.E. Local No. 30 Pension Plan
EIN: 35-1543615/PN: 001
Attachment to 2023 Schedule MB: Lines 9c and 9h
Schedule of Funding Standard Account Bases

Date Established	Source of Change in Unfunded Liability	Original Amount	Original Period	Remaining Period		9/1/2023 Outstanding Balance	9/1/2023 Amortization Payment
				Years	Months		
Charges							
9/1/1995	Amendment	22,478	30	2	0	3,414	1,765
9/1/1997	Amendment	65,810	30	4	0	18,610	5,136
9/1/1998	Amendment	74,857	30	5	0	25,547	5,823
9/1/1999	Amendment	75,915	30	6	0	30,026	5,887
9/1/2000	Assumptions	19,532	30	7	0	8,717	1,512
9/1/2001	Amendment	133,920	30	8	0	66,019	10,333
9/1/2005	Assumptions	22,635	30	12	0	14,708	1,730
9/1/2007	Assumptions	188,807	30	14	0	134,736	14,399
9/1/2009	Relief 09 Asset Loss	139,410	29	15	0	104,478	10,720
9/1/2010	Relief 09 Asset Loss	50,778	28	15	0	38,458	3,946
9/1/2010	Relief 10 Asset Loss	3,895	29	16	0	3,024	299
9/1/2011	Assumptions	305,304	15	3	0	89,047	31,712
9/1/2011	Experience Loss	30,310	15	3	0	8,842	3,149
9/1/2011	Relief 09 Asset Loss	124,919	27	15	0	95,708	9,820
9/1/2011	Relief 10 Asset Loss	6,816	28	16	0	5,343	529
9/1/2012	Experience Loss	127,282	15	4	0	47,828	13,196
9/1/2013	Experience Loss	28,038	15	5	0	12,727	2,901
9/1/2014	Amendment	31,673	15	6	0	16,689	3,272
9/1/2014	Assumptions	135,987	15	6	0	71,646	14,048
9/1/2015	Experience Loss	195,280	15	7	0	116,127	20,139
9/1/2016	Assumptions	284,516	15	8	0	187,154	29,292
9/1/2016	Experience Loss	36,210	15	8	0	23,817	3,728
9/1/2017	Experience Loss	194,872	15	9	0	139,741	20,045
9/1/2018	Experience Loss	359,668	15	10	0	277,804	36,965
9/1/2019	Assumptions	259,096	15	11	0	213,488	26,607
9/1/2020	Assumptions	175,591	15	12	0	153,126	18,018
9/1/2022	Experience Loss	306,012	15	14	0	293,835	31,400
9/1/2023	Experience Loss	295,783	15	15	0	295,783	30,351
Total Charges:						2,496,442	356,722

*I.A.T.S.E. Local No. 30 Pension Plan
 EIN: 35-1543615/PN: 001
 Attachment to 2023 Schedule MB: Lines 9c and 9h
 Schedule of Funding Standard Account Bases*

Date Established	Source of Change in Unfunded Liability	Original Amount	Original Period	Remaining Period		9/1/2023 Outstanding Balance	9/1/2023 Amortization Payment
				Years	Months		

Credits

9/1/2009	Experience Gain	95,485	15	1	0	9,955	9,955
9/1/2010	Experience Gain	276,356	15	2	0	55,641	28,760
9/1/2014	Experience Gain	3,723	15	6	0	1,961	385
9/1/2015	Assumptions	58,083	15	7	0	34,541	5,990
9/1/2017	Assumptions	87,651	15	9	0	62,856	9,016
9/1/2018	Amendment	106,347	15	10	0	82,140	10,930
9/1/2018	Assumptions	173,321	15	10	0	133,871	17,813
9/1/2019	Experience Gain	74,609	15	11	0	61,475	7,662
9/1/2020	Experience Gain	358,142	15	12	0	312,320	36,750
9/1/2021	Assumptions	50,185	15	13	0	46,049	5,150
9/1/2021	Experience Gain	314,953	15	13	0	289,009	32,318
9/1/2022	Assumptions	335,542	15	14	0	322,189	34,431
9/1/2023	Assumptions	153,429	15	15	0	153,429	15,744
Total Credits:						1,565,436	214,904

Net Charges: 931,006 141,818

Less Credit Balance: 1,648,826

Less Reconciliation Balance: 0

Unfunded Actuarial Liability: -717,820

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 11
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 11 - Justification for Change in Actuarial Assumptions

The assumptions and methods differ from those used the preceding year in the following respects:

- The assumed mortality rates were adjusted from 100% of the PRI-2012 Blue Collar Mortality Table to 110% of the PRI-2012 Blue Collar Mortality Table for females. The assumed mortality rates for males remains at 105% of the PRI-2012 Blue Collar Mortality Table. The mortality projection scale remains MP-2021.
- The lump sum assumptions were changed to the IRS 2023 mortality table and July 1, 2023 segment rates of 5.35%, 5.28%, and 5.10%. These changes were made to reflect the 417(e) mortality and interest rates in effect on the valuation date.
- The assumed operational expenses were increased from \$72,141 to \$90,000 for the 2023-24 plan year. The annual increase assumption remains at 3.0%. This change was made to reflect our best estimate of future expenses based on recent plan experience.
- The expense load on ASC 960 liabilities was changed from 9.25% to 11.25% based on recent plan experience.
- The current liability interest rate was changed from 2.00% to 2.51%. The new rate is within established statutory guidelines.

Actuary's Statement of Reliance

In completing this Schedule MB, the enrolled actuary has relied upon the correctness of the financial information presented in the pension fund audit and upon the accuracy and completeness of participant census data provided by the plan administrator.

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 6
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 6 - Summary of Plan Provisions

Attached is a summary of the plan provisions valued. The plan provisions are the same as those valued in the preceding year.

Schedule MB, line 6 - Statement of Actuarial Assumptions/Methods

Attached is a summary of the actuarial assumptions and methods used to perform the most recent valuation.

PLAN HISTORY

Origins/Purpose

The Employee Pension Benefit Plan of I. A. T. S. E. Local No. 30 was established effective September 1, 1981, as a result of a Collective Bargaining Agreement between participating employers and Local No. 30 of the Motion Picture Projectionists International Alliance of Theatrical Stage Employees and Motion Picture Machine Operators of the United States and Canada, also known as Local No. 30 of the International Alliance of Theatrical Stage Employees and Moving Picture Machine Operators of the United States and Canada.

The Pension Plan is managed under the provisions of the Labor Management Relations Act by a Board of Trustees consisting of an equal number of representatives from Labor and from Management.

The purpose of the Pension Plan is to provide Normal and Early Retirement Benefits, Qualified Joint and 50% Survivor Benefits, Disability Benefits, Severance and Death Benefits.

The Pension Plan and the Trust Agreement were initially filed with and approved by the District Director, Internal Revenue Service, as qualified and exempt from taxation. It is the intention of the Trustees to maintain the Pension Plan and the Trust Agreement as qualified and exempt from taxation under the appropriate provisions of the Internal Revenue Code and the Rules and Regulations issued hereunder, as amended from time to time.

Employer Contributions

The Pension Plan is financed entirely by employer contributions as specified in the Collective Bargaining Agreement. Employers are making monthly contributions to the fund in the form of a percentage of gross pay. The percentage ranges from 4.0% to 13.0%.

SUMMARY OF PLAN PROVISIONS

Participation	An employee becomes a plan participant on the first day of the plan year following the employment commence date.
Year of service	
<i>Vesting and pension eligibility</i>	A year of service is granted for each plan year in which the employee completes at least 500 hours of service.
<i>Pension calculation</i>	A year of service is granted for each plan year subsequent to the effective date of the plan in which the employee completes at least 500 hours of service.
Break in service	Plan year during which a participant does not work at least 500 hours.
Normal retirement benefit	
<i>Eligibility</i>	Age 65.
<i>Monthly amount</i>	1/12 of 3.10% of aggregate annual compensation for each year of service earned from September 1, 1981 through August 31, 1991 plus 1/12 of 1.40% of aggregate annual compensation for each year of service earned from September 1, 1991 through August 31, 2001 plus 1/12 of 1.00% of aggregate annual compensation for each year of service earned on or after September 1, 2001. Payable as a five year certain and life.
Early retirement benefit	
<i>Eligibility</i>	Age 55 and 5 years of credited service.
<i>Monthly amount</i>	Normal, reduced by 1/180 for each of the first 60 months and 1/360 for each of the next 60 months that early retirement age precedes normal retirement age. Payable same as normal.
Disability benefit	
<i>Eligibility</i>	Receiving social security disability benefits.
<i>Monthly amount</i>	Normal accrued, reduced by 1/180 for each of the first 60 months and 1/360 for each of the next 60 months preceding normal retirement age and actuarially reduced for each additional month preceding normal retirement age. Payable for life.

SUMMARY OF PLAN PROVISIONS (CONT.)

Optional forms of Payment	• Joint and surviving spouse annuity • Life annuity (annual or monthly) • Life annuity with guarantee number of payments • Joint and survivor annuity (annual or monthly) • Single sum (subject to a \$10,000 maximum on benefits earned after September 1, 1998) • Partial Single sum (maximum 50% of benefits earned prior to September 1, 1998 and up to \$10,000 maximum on benefits earned after September 1, 1998) • Installments at regular intervals
Deferred vested benefit	
<i>Eligibility</i>	5 years of service, termination of employment.
<i>Amount</i>	Normal deferred to normal retirement date, or early deferred to early retirement date, as elected.
Pre-retirement death benefit (married)	
<i>Eligibility</i>	Death of vested participant with eligible spouse (including same-sex spouse)
<i>Amount</i>	Survivor portion of 50% joint & survivor annuity as if participant retired on earliest eligible retirement age, payable at earliest retirement age. OR Payable in one of the following options, if equal or greater in actuarially equivalent value to annuity described above: a) Single sum benefit of above annuity, payable immediately. b) Single Sum benefit, payable immediately, which is actuarially equivalent to 60 monthly payments of the normal retirement benefit. c) Single sum payment equal to \$500 x years of service, up to \$15,000, payable immediately.

SUMMARY OF PLAN PROVISIONS (CONT.)

**Pre-retirement death
benefit (not married)**

Eligibility

Death of vested participant with eligible dependent.

Amount

60 monthly payments equal to the normal retirement benefit, payable immediately OR options b) or c) above, if equal or greater in actuarially equivalent value to the 60 monthly payments of the normal retirement benefit.

OR

Eligibility

Death of vested participant with eligible non-dependent beneficiary.

Amount

Single sum payment equal to \$250 x years of service, up to \$7,500, payable immediately.

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AUGUST 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	Current Value
		<u>Cash and Cash Equivalents:</u>		
*	ROBERT W. BAIRD	Bank Deposit	\$ 2,419	\$ 2,419
		<u>Equity Investments:</u>		
	ADYEN N V ADR	1694 shares	30,047	24,953
	AGILENT TECHNOLOGIES INC	93 shares	13,766	13,292
	AKAMAI TECHNOLOGIES INC	50 shares	3,884	5,092
	ARCHROCK INC	381 shares	2,970	7,708
	AT&T INC	890 shares	22,104	17,711
	ACADIA HEALTHCARE	78 shares	2,557	6,391
	CHAMPIONX CORP	60 shares	1,398	1,868
	ADVANCED ENERGY	45 shares	4,013	4,774
	AGREE REALTY CORP	40 shares	2,749	2,920
	ALBANY INTL CORP	53 shares	3,954	4,990
	ALPHABET INC	506 shares	30,550	83,546
	ALPHABET INC	271 shares	36,491	44,276
	ALTRIA GROUP INC	256 shares	13,417	13,765
	AMAZON.COM INC	261 shares	4,829	46,589
	API GROUP CORP	117 shares	4,579	4,159
	AMETEK INC NEW	78 shares	10,934	13,342
	AMPHENOL CORP	256 shares	16,386	17,267
	ANSYS INC	19 shares	3,470	6,107
	AON PLC	61 shares	11,956	20,967
	APPLE INC	510 shares	27,646	116,790
	APTARGROUP INC	22 shares	2,490	3,370
	ARCH CAPITAL GROUP LTD	333 shares	17,988	37,659
	ARES MANAGEMENT CORP	17 shares	842	2,489
	ASM INTERNATIONAL N V	34 shares	10,919	22,995
	ASML HOLDING NV	48 shares	11,316	43,386
	ASTRAZENCA PLC	205 shares	13,627	17,962
	ATLANTIC UNION	77 shares	2,636	3,055
	ATLASSIAN CORP	96 shares	16,313	15,898
	AUTODESK INC	35 shares	622	9,044
	BCE INC	441 shares	19,972	15,435
	BJS WHOLESALE CLUB	120 shares	3,131	9,595
	BAE SYSTEMS PLC	347 shares	17,631	24,817
	BANK OF AMERICA CORP	1012 shares	24,706	41,239
	BERKLEY W R CORP	30 shares	1,568	1,791
	BERKSHIRE HATHAWAY INC	174 shares	30,262	82,810
	BIO RAD LABS INC CL A	28 shares	8,260	9,445
	BOOZ ALLEN HAMILTON	98 shares	6,078	15,560
	BOSTON SCIENTIFIC CORP	247 shares	10,117	20,202
	BROADCOM INC	270 shares	8,863	43,961
	BRIGHT HORIZONS FAMILY	19 shares	2,241	2,674
	BROOKFIELD ASSET MGMT	90 shares	2,150	3,668
	BROOKFIELD RENEWABLE	9 shares	296	256
	BROOKFIELD CORP	361 shares	9,078	18,151
	BROOKFIELD	63 shares	1,608	2,564
	AZENTA INC	41 shares	3,642	2,030
	BROWN & BROWN INC	115 shares	3,663	12,090
	BURLINGTON STORES INC	21 shares	3,247	5,633
	CCC INTELLIGENT	233 shares	2,772	2,512
	DOW INC	448 shares	23,566	24,004
	CBRE GROUP INC CL A	110 shares	5,327	12,665

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 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	Current Value
		<u>Equity Investments (Continued):</u>		
	CABOT CORP	49 shares	\$ 2,028	\$ 5,150
	CADENCE DESIGN	62 shares	11,083	16,674
	CANADIAN NATURAL RES LTD	376 shares	12,281	13,615
	CANADIAN PACIFIC KANSAS	347 shares	15,530	28,780
	CARMAX INC	539 shares	43,180	45,572
	CARTERS INC	33 shares	2,949	2,175
	CAVCO INDS INC DEL	20 shares	3,142	8,266
	CHART INDUSTRIES INC	13 shares	2,235	1,591
	CHEVRON CORP	175 shares	15,327	25,891
	CHURCHILL DOWNS INC	27 shares	3,332	3,752
	CHUBB LTD	135 shares	19,925	38,364
	CISCO SYSTEMS INC	696 shares	18,539	35,176
	CITIGROUP INC	284 shares	21,686	17,790
	CIRRUS LOGIC INC	132 shares	7,058	19,231
	COGNEX CORP	96 shares	4,084	3,876
	COLGATE-PALMOLIVE	113 shares	9,259	12,035
	COLUMBUS MCKINNON CORP	54 shares	2,726	1,847
	COMCAST CORP CL A NEW	392 shares	15,906	15,511
	COMFORT SYSTEMS USA INC	42 shares	3,588	14,848
	COMPASS GROUP PLC	594 shares	16,795	18,978
	CONNECTONE BANCORP INC	121 shares	4,061	3,025
	CONOCOPHILLIPS	197 shares	11,646	22,417
	COPART INC	364 shares	6,486	19,277
	COSTAR GROUP INC	334 shares	23,341	25,818
	COUPANG INC	745 shares	16,600	16,502
	CROWN CASTLE INC	131 shares	12,100	14,675
	CYBER ARK SOFTWARE LTD	17 shares	2,639	4,875
	DANAHER CORP	19 shares	4,635	5,117
	DARLING INGREDIENTS INC	197 shares	3,826	8,221
	DENNYS CORP	412 shares	5,349	2,694
	DIAGEO PLC NEW	90 shares	15,309	11,768
	DIGI INTL INC	219 shares	4,790	6,452
	DIODES INC	103 shares	4,684	7,178
	WALT DISNEY CO	294 shares	34,468	26,572
	DOMINOS PIZZA INC	14 shares	3,971	5,799
	DORMAN PRODUCTS INC	48 shares	3,930	5,444
	DUKE ENERGY CORP	249 shares	21,202	28,374
	EVERQUOTE INC	308 shares	4,947	7,608
	EAGLE MATERIALS INC	34 shares	2,963	8,764
	EASTGROUP PROPERTIES	49 shares	5,550	9,134
	EATON CORP PLC	27 shares	4,690	8,287
	ELEMENT SOLUTIONS INC	269 shares	4,883	7,193
	UNITED FIRE GRP INC	59 shares	2,813	1,208
	ENERSYS	56 shares	3,399	5,674
	ENTEGRIS INC	160 shares	6,626	18,539
	EPAM SYSTEMS INC	27 shares	7,608	5,421
	EXPERIAN PLC	562 shares	16,700	27,313
	EXPEDITORS INTL WASH INC	188 shares	13,380	23,201
	EXPONENT INC	105 shares	5,896	11,368
	EXXON MOBIL CORP	347 shares	17,305	40,925
	FB FINANCIAL CORP	159 shares	5,679	7,667
	META PLATFORMS INC	179 shares	45,614	93,314
	FAIR ISAAC CORP	5 shares	6,529	8,651
	FASTENAL CO	712 shares	31,008	48,615
	FEDERAL SIGNAL CORP	92 shares	2,896	8,693
	FERGUSON ENTERPRISES INC	131 shares	20,128	26,948

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 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	Current Value
		<u>Equity Investments (Continued):</u>		
	FERRARI NV	72 shares	\$ 10,821	\$ 35,769
	FORMFACTOR INC	113 shares	1,659	5,511
	FOUR CORNERS PROPERTY	197 shares	4,750	5,585
	FRANKLIN ELECTRIC CO INC	99 shares	4,421	10,282
	ARTHUR J GALLAGHER &	8 shares	2,178	2,341
	GATES INDUSTRIAL CORP	169 shares	2,708	3,069
	GARTNER INC	45 shares	6,944	22,138
	GE VERNOVA LLC	195 shares	17,813	39,195
	GENERAL DYNAMICS CORP	115 shares	18,108	34,426
	GE AEROSPACE	454 shares	29,545	79,277
	GENTHERM INC	26 shares	2,045	1,314
	GENUINE PARTS CO	154 shares	13,061	22,062
	GIBRALTAR INDUSTRIES	63 shares	2,915	4,389
	GLACIER BANCORP INC	64 shares	2,591	3,027
	GLOBANT S A	17 shares	4,604	3,438
	GLOBUS MEDICAL INC	64 shares	2,963	4,653
	GOLDMAN SACHS GROUP INC	9 shares	3,629	4,592
	GRACO INC	8 shares	655	667
	GRAND CANYON EDUCATION	26 shares	3,085	3,770
	GROUP ONE AUTOMOTIVE INC	12 shares	3,229	4,521
	HACKETT GROUP INC	191 shares	3,109	5,062
	HALOZYME THERAPEUTICS	63 shares	2,559	4,023
	HEALTHPEAK PPTYS INC	847 shares	25,416	18,871
	HEICO CORP NEW CL A	96 shares	10,438	19,209
	HEXCEL CORP NEW	147 shares	10,899	9,304
	HOLOGIC INC	39 shares	2,665	3,168
	HOME DEPOT INC	186 shares	32,726	68,541
	HORACE MANN EDUCATORS	67 shares	2,790	2,386
	HOWMET AEROSPACE INC	111 shares	4,525	10,729
	HYATT HOTELS CORP	31 shares	2,311	4,710
	ICICI BANK LIMITED	635 shares	14,369	18,612
	ITT INC	21 shares	1,873	2,924
	ICON PLC	83 shares	13,753	26,731
	IDACORP INC	35 shares	3,113	3,567
	IDEX CORP	17 shares	3,598	3,510
	IDEXX LABORATORIES INC	12 shares	3,082	5,776
	INSMED INC	39 shares	2,921	2,982
	INSPERITY INC	38 shares	4,642	3,572
	INTEGER HLDGS CORP	27 shares	2,061	3,512
	INTRA-CELLULAR THERAPIES	53 shares	3,127	3,884
	INTUIT INC	17 shares	10,332	10,714
	JAZZ PHARMACEUTICALS PLC	19 shares	2,593	2,204
	JPMORGAN CHASE & CO	552 shares	37,894	124,090
	JACK IN THE BOX INC	137 shares	4,801	6,762
	JOHNSON CONTROLS INTL	420 shares	9,498	30,597
	JOHNSON & JOHNSON	453 shares	65,112	75,135
	KKR & CO INC	266 shares	14,470	32,923
	KENVUE INC	1008 shares	21,181	22,126
	KIMBALL ELECTRONICS INC	168 shares	4,282	3,100
	KINSALE CAPITAL GROUP	11 shares	1,227	5,402
	L OREAL COMPANY ADR	222 shares	20,545	19,443
	LAM RESEARCH CORP	22 shares	11,804	18,062
	LANCASTER COLONY CORP	25 shares	4,009	4,269
	LENNAR CORP	65 shares	819	11,834
	LIBERTY MEDIA CORP	9 shares	343	636
	LIBERTY MEDIA CORP	56 shares	104	4,371

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 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	Current Value
		<u>Equity Investments (Continued):</u>		
	ELI LILLY & CO	15 shares	\$ 6,520	\$ 14,400
	LINCOLN ELECTRIC	14 shares	1,983	2,711
	LINDE PLC NEW	54 shares	18,132	25,826
	LITTELFUSE INC	26 shares	4,374	7,077
	LIVE NATION	11 shares	553	1,074
	LOWES COMPANIES INC	70 shares	6,357	17,395
	LUXFER HOLDINGS PLC	193 shares	2,792	2,165
	MACOM TECHNOLOGY	50 shares	2,840	5,462
	MGP INGREDIENTS INC NEW	52 shares	5,379	4,659
	MSCI INC CLASS A	10 shares	2,184	5,806
	MAGNOLIA OIL & GAS CORP	70 shares	1,946	1,793
	HILTON WORLDWIDE	123 shares	13,609	27,016
	MANHATTAN	29 shares	3,731	7,668
	MARKEL GROUP INC	8 shares	8,469	12,805
	MARKETAXESS HOLDINGS INC	11 shares	2,566	2,666
	MATADOR RESOURCES	29 shares	1,902	1,645
	MARTIN MARIETTA	9 shares	1,910	4,807
	MASTERCARD INC	44 shares	15,235	21,267
	MEDTRONIC PLC	273 shares	26,641	24,182
	MERCADOLIBRE INC	14 shares	20,063	28,863
	MERCK & COMPANY INC	204 shares	10,677	24,164
	MERITAGE HOMES CORP	64 shares	3,292	12,676
	MICROSOFT CORP	473 shares	59,239	197,307
	MICROCHIP TECHNOLOGY INC	94 shares	3,824	7,723
	MITSUBISHI HEAVY	691 shares	16,736	18,464
	MONDAY COM LTD	45 shares	9,770	11,965
	MONOLITHIC POWER SYSTEM	8 shares	963	7,477
	MOODYS CORP	15 shares	2,774	7,316
	MOOG INC CLASS A	39 shares	3,314	7,699
	MORGAN STANLEY	253 shares	9,354	26,213
	NVIDIA CORP	461 shares	11,599	55,030
	NATERA INC	29 shares	2,914	3,430
	NATIONAL STORAGE	51 shares	2,776	2,384
	NEUROCRINE BIOSCNCNS INC	33 shares	2,635	4,193
	NEXTERA ENERGY INC	392 shares	19,986	31,560
	NORDSON CORP	25 shares	3,200	6,414
	NOV INC	406 shares	7,022	7,215
	NU HOLDINGS LTD	1324 shares	14,662	19,820
	NOVARTIS AG	313 shares	24,846	37,839
	NOVO NORDISK AS	328 shares	16,695	45,644
	O REILLY AUTOMOTIVE INC	60 shares	23,308	67,798
	OMNICOM GROUP INC	299 shares	15,378	30,029
	OVINTIV INC	52 shares	2,623	2,227
	OXFORD INDUSTRIES INC	42 shares	4,456	3,653
	PHILIP MORRIS INTL INC	353 shares	31,536	43,521
	PAYLOCITY HOLDING CORP	18 shares	3,598	2,905
	PEBBLEBROOK HOTEL TRUST	135 shares	3,953	1,796
	PAPA JOHNS INTL INC	71 shares	5,741	3,363
	PARKER-HANNIFIN CORP	86 shares	25,368	51,617
	PENN ENTERTAINMENT INC	188 shares	3,985	3,501
	PERFORMANCE FOOD GROUP	30 shares	1,371	2,239
	PERIMETER SOLUTIONS SA	60 shares	722	703
	PERMIAN RESOURCES CORP	209 shares	3,373	2,976
	PFIZER INC	641 shares	22,653	18,595
	PINNACLE FINANCIAL	66 shares	3,624	6,572
	PIPER SANDLER COS	39 shares	2,968	10,635

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	PORTLAND GENERAL	64 shares	\$ 3,432	\$ 3,079
	PROCORE TECHNOLOGIES INC	71 shares	4,201	4,208
	PROGRESSIVE CORP OH	497 shares	41,263	125,343
	QUAKER HOUGHTON	21 shares	3,987	3,555
	QUALCOMM INC	86 shares	14,681	15,076
	RBC BEARINGS INC	33 shares	4,826	9,829
	RPM INTERNATIONAL INC	101 shares	5,530	11,741
	RAYMOND JAMES	37 shares	1,799	4,424
	RTX CORP	280 shares	16,775	34,535
	ROPER TECHNOLOGIES INC	14 shares	4,918	7,762
	ROSS STORES INC	26 shares	2,743	3,916
	S&T BANCORP INC	120 shares	4,288	5,156
	SBA COMMUNICATIONS CORP	38 shares	4,473	8,613
	SAFRAN S A SPON ADR	342 shares	15,046	18,725
	SANMINA CORP	187 shares	5,282	12,974
	SCHWAB CHARLES CORP NEW	774 shares	30,986	50,387
	SEA LTD	257 shares	17,637	20,126
	SERVICENOW INC	9 shares	5,600	7,695
	SHERWIN WILLIAMS CO	9 shares	2,309	3,324
	SIEMENS A G SPON ADR	312 shares	19,062	29,384
	SILICON LABORATORIES	31 shares	2,911	3,669
	SIMPSON MANUFACTURING CO	17 shares	2,875	3,112
	SITEONE LANDSCAPE	18 shares	2,963	2,553
	SCHNEIDER ELECTRIC SE	273 shares	9,100	13,857
	SCHNEIDER NATL INC WI	108 shares	1,944	2,928
	SPOTIFY TECHNOLOGY SA	88 shares	20,047	30,173
	STEELCASE INC	265 shares	4,431	3,747
	STERIS PLC	81 shares	10,939	19,529
	STIFEL FINANCIAL CORP	42 shares	2,508	3,702
	SUMMIT MATERIALS INC	72 shares	1,125	2,916
	SUN COMMUNITIES INC	38 shares	4,606	5,139
	VERALTO CORP	7 shares	694	787
	SYNOPSIS INC	11 shares	5,464	5,715
	TE CONNECTIVITY LTD	272 shares	20,469	41,779
	TJX COS INC NEW	277 shares	14,763	32,484
	TRAVELERS COS INC	113 shares	16,654	25,772
	TAIWAN SEMICONDUCTOR	187 shares	27,011	32,108
	TANDEM DIABETES CARE INC	127 shares	3,026	5,525
	TARGET CORP	122 shares	9,401	18,742
	TECHTARGET INC	125 shares	2,486	3,331
	TELEDYNE TECHNOLOGIES	22 shares	5,292	9,522
	TEXAS ROADHOUSE INC	56 shares	2,999	9,450
	THERMO FISHER	6 shares	3,608	3,691
	3I GROUP PLC ADR	895 shares	18,525	18,920
	TORO CO	75 shares	4,906	6,945
	TRANSDIGM GROUP INC	17 shares	7,297	23,345
	TRI POINTE HOMES INC	61 shares	2,245	2,711
	TRIUMPH FINANCIAL INC	77 shares	4,315	6,466
	TRUIST FINANCIAL CORP	306 shares	14,695	13,605
	TYLER TECHNOLOGIES INC	13 shares	2,805	7,642
	UBER TECHNOLOGIES INC	189 shares	11,502	13,822
	UBS GROUP AG	409 shares	12,609	12,581
	UMB FINANCIAL CORP	34 shares	3,165	3,522
	UNILEVER PLC	269 shares	16,217	17,429
	UNION PACIFIC CORP	117 shares	19,123	29,963
	UNITED PARCEL SERVICE	114 shares	12,063	14,655

IATSE LOCAL NO. 30 PENSION PLAN
E.I.N. 35-1543615 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
AUGUST 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		<u>Equity Investments (Continued):</u>		
	U S BANCORP DE NEW	400 shares	\$ 12,920	\$ 18,892
	VAIL RESORTS INC	36 shares	7,730	6,541
	VEEVA SYSTEMS INC	24 shares	4,813	5,195
	VERICEL CORP	64 shares	2,594	3,306
	VERISIGN INC	34 shares	6,635	6,253
	VERISK ANALYTICS INC	75 shares	13,269	20,462
	VERTEX PHARMACEUTICALS	37 shares	9,803	18,348
	VIAVI SOLUTIONS INC	573 shares	5,845	4,934
	VICI PROPERTIES INC	821 shares	25,731	27,487
	VISA INC	54 shares	2,672	14,924
	VOYA FINANCIAL INC	66 shares	4,118	4,675
	VULCAN MATERIALS COMPANY	106 shares	14,867	25,992
	WSFS FINANCIAL CORP	105 shares	4,385	5,748
	WASTE CONNECTIONS INC	114 shares	15,127	21,261
	WATERS CORP	6 shares	1,631	2,078
	WELLS FARGO & CO	249 shares	6,011	14,559
	WESBANCO INC	81 shares	3,020	2,609
	WINTRUST FINANCIAL CORP	39 shares	2,840	4,243
	WIX LTD	33 shares	4,461	5,498
	ZEBRA TECHNOLOGIES CORP	14 shares	2,438	4,835
		Total Equity Investments	2,820,302	4,813,566
		<u>Mutual Funds:</u>		
	DREYFUS GENERAL GOVERNMENT SECURITIES FUND	484,354 Shares	1,097,654	1,097,654
	BLUEROCK TOTAL INCOME PLUS REAL ESTATE CLASS I	5,879 Shares	209,686	164,719
		Total Mutual Funds	1,307,340	1,262,373
		<u>Exchange-Traded and Closed-End Funds:</u>		
	JPMORGAN EMERGING MARKETS EQUITY	15086.704 shares	448,276	475,684
	VANGUARD FTSE DEVELOPED MKTS ETF	9305 shares	385,320	487,489
	VANGUARD REAL ESTATE INDEX ETF	9400 shares	875,808	894,222
*	BAIRD AGGREGATE BOND INST CL	102798.675 shares	1,140,397	1,023,874
	BLACKROCK STRATEGIC INCOME OPPTY S CL K	107721.726 shares	1,060,842	1,030,897
	VANGUARD SHORT TERM BOND ETF	11400 shares	906,426	891,936
		Total Exchange-Traded and Closed-End Funds	4,817,069	4,804,102
		<u>Limited Liability Company:</u>		
	AMG PANTHEON FUND LLC CL 1	15394 Shares	300,000	375,464
		<u>Real Estate:</u>		
	1407 E. RIVERSIDE DRIVE, INDIANAPOLIS, IN 46202	Single-Tenant Office/Warehouse Building	165,626	325,000
			<u>\$ 9,412,756</u>	<u>\$ 11,582,924</u>

* Indicates party-in-interest

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 3
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 3 Employer Contributions

The employer contributions shown in line 3 of the Schedule MB were contributed or accrued throughout the plan year for work performed during the plan year.

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 9
STATEMENT BY ENROLLED ACTUARY

Schedule MB, lines 9c and 9h - Schedule of Funding Standard Account Bases

Attached is a schedule of minimum funding amortization bases maintained pursuant to IRC Section 431.

I.A.T.S.E. Local No. 30 Pension Plan
EIN: 35-1543615/PN: 001
Attachment to 2023 Schedule MB: Lines 9c and 9h
Schedule of Funding Standard Account Bases

Date Established	Source of Change in Unfunded Liability	Original Amount	Original Period	Remaining Period		9/1/2023 Outstanding Balance	9/1/2023 Amortization Payment
				Years	Months		
Charges							
9/1/1995	Amendment	22,478	30	2	0	3,414	1,765
9/1/1997	Amendment	65,810	30	4	0	18,610	5,136
9/1/1998	Amendment	74,857	30	5	0	25,547	5,823
9/1/1999	Amendment	75,915	30	6	0	30,026	5,887
9/1/2000	Assumptions	19,532	30	7	0	8,717	1,512
9/1/2001	Amendment	133,920	30	8	0	66,019	10,333
9/1/2005	Assumptions	22,635	30	12	0	14,708	1,730
9/1/2007	Assumptions	188,807	30	14	0	134,736	14,399
9/1/2009	Relief 09 Asset Loss	139,410	29	15	0	104,478	10,720
9/1/2010	Relief 09 Asset Loss	50,778	28	15	0	38,458	3,946
9/1/2010	Relief 10 Asset Loss	3,895	29	16	0	3,024	299
9/1/2011	Assumptions	305,304	15	3	0	89,047	31,712
9/1/2011	Experience Loss	30,310	15	3	0	8,842	3,149
9/1/2011	Relief 09 Asset Loss	124,919	27	15	0	95,708	9,820
9/1/2011	Relief 10 Asset Loss	6,816	28	16	0	5,343	529
9/1/2012	Experience Loss	127,282	15	4	0	47,828	13,196
9/1/2013	Experience Loss	28,038	15	5	0	12,727	2,901
9/1/2014	Amendment	31,673	15	6	0	16,689	3,272
9/1/2014	Assumptions	135,987	15	6	0	71,646	14,048
9/1/2015	Experience Loss	195,280	15	7	0	116,127	20,139
9/1/2016	Assumptions	284,516	15	8	0	187,154	29,292
9/1/2016	Experience Loss	36,210	15	8	0	23,817	3,728
9/1/2017	Experience Loss	194,872	15	9	0	139,741	20,045
9/1/2018	Experience Loss	359,668	15	10	0	277,804	36,965
9/1/2019	Assumptions	259,096	15	11	0	213,488	26,607
9/1/2020	Assumptions	175,591	15	12	0	153,126	18,018
9/1/2022	Experience Loss	306,012	15	14	0	293,835	31,400
9/1/2023	Experience Loss	295,783	15	15	0	295,783	30,351
Total Charges:						2,496,442	356,722

I.A.T.S.E. Local No. 30 Pension Plan
EIN: 35-1543615/PN: 001
Attachment to 2023 Schedule MB: Lines 9c and 9h
Schedule of Funding Standard Account Bases

Date Established	Source of Change in Unfunded Liability	Original Amount	Original Period	Remaining Period		9/1/2023 Outstanding Balance	9/1/2023 Amortization Payment
				Years	Months		

Credits

9/1/2009	Experience Gain	95,485	15	1	0	9,955	9,955
9/1/2010	Experience Gain	276,356	15	2	0	55,641	28,760
9/1/2014	Experience Gain	3,723	15	6	0	1,961	385
9/1/2015	Assumptions	58,083	15	7	0	34,541	5,990
9/1/2017	Assumptions	87,651	15	9	0	62,856	9,016
9/1/2018	Amendment	106,347	15	10	0	82,140	10,930
9/1/2018	Assumptions	173,321	15	10	0	133,871	17,813
9/1/2019	Experience Gain	74,609	15	11	0	61,475	7,662
9/1/2020	Experience Gain	358,142	15	12	0	312,320	36,750
9/1/2021	Assumptions	50,185	15	13	0	46,049	5,150
9/1/2021	Experience Gain	314,953	15	13	0	289,009	32,318
9/1/2022	Assumptions	335,542	15	14	0	322,189	34,431
9/1/2023	Assumptions	153,429	15	15	0	153,429	15,744
Total Credits:						1,565,436	214,904

Net Charges: 931,006 141,818

Less Credit Balance: 1,648,826

Less Reconciliation Balance: 0

Unfunded Actuarial Liability: -717,820

I.A.T.S.E. LOCAL NO. 30 PENSION PLAN
EIN: 35-1543615/PN: 001
ATTACHMENT TO 2023 SCHEDULE MB: LINE 11
STATEMENT BY ENROLLED ACTUARY

Schedule MB, line 11 - Justification for Change in Actuarial Assumptions

The assumptions and methods differ from those used the preceding year in the following respects:

- The assumed mortality rates were adjusted from 100% of the PRI-2012 Blue Collar Mortality Table to 110% of the PRI-2012 Blue Collar Mortality Table for females. The assumed mortality rates for males remains at 105% of the PRI-2012 Blue Collar Mortality Table. The mortality projection scale remains MP-2021.
- The lump sum assumptions were changed to the IRS 2023 mortality table and July 1, 2023 segment rates of 5.35%, 5.28%, and 5.10%. These changes were made to reflect the 417(e) mortality and interest rates in effect on the valuation date.
- The assumed operational expenses were increased from \$72,141 to \$90,000 for the 2023-24 plan year. The annual increase assumption remains at 3.0%. This change was made to reflect our best estimate of future expenses based on recent plan experience.
- The expense load on ASC 960 liabilities was changed from 9.25% to 11.25% based on recent plan experience.
- The current liability interest rate was changed from 2.00% to 2.51%. The new rate is within established statutory guidelines.

Actuary's Statement of Reliance

In completing this Schedule MB, the enrolled actuary has relied upon the correctness of the financial information presented in the pension fund audit and upon the accuracy and completeness of participant census data provided by the plan administrator.