

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2023</div>  <b>This Form is Open to Public Inspection</b>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan <u>BOILERMAKER VACATION PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>501</u>
<b>2a</b> 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) <u>BOARD OF TRUSTEES BOILERMAKER VACATION PLAN</u>  <u>4160 DUBLIN BOULEVARD, SUITE 100</u> <u>DUBLIN, CA 94568</u>	<b>1c</b> Effective date of plan <u>01/01/1964</u>  <b>2b</b> Employer Identification Number (EIN) <u>94-2630417</u>  <b>2c</b> Plan Sponsor's telephone number <u>925-833-7300</u>  <b>2d</b> Business code (see instructions) <u>332400</u>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	07/08/2025	J. TOM BACA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	07/08/2025	EDWARD L. MCWHORTER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	8036
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	8036
	<b>6a(2)</b>	7886
	<b>6b</b>	0
	<b>6c</b>	0
	<b>6d</b>	7886
	<b>6e</b>	
	<b>6f</b>	
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	206

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

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
4Q

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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**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.

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

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

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

<b>A</b> Name of plan <b>BOILERMAKER VACATION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>501</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES BOILERMAKER VACATION PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>94-2630417</b>	

**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

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

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

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

CV ADMINISTRATIVE SERVICES INC.

94-3173383

(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?
13 50	NONE	225121	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HS & BA

94-3089465

(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?
12 13 15	NONE	118381	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BROTHERHOOD BANK AND TRUST

48-0150325

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 28 50 51	NONE	103155	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

TRUCKER HUSS

94-3216063

(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	76871	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BOILERMAKER-BLACKSMITH NATIONAL PEN

48-0669346

(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	27265	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

WITHUMSMITH+BROWN, PC

22-2027092

(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	22584	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

RONALD SCHMIDT

P.O. BOX 7282  
FREMONT, CA 94537

(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?
49 50	NONE	7575	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
RONALD SCHMIDT P.O. BOX 7282 FREMONT, CA 94537	49 50	SERVICE PROVIDER WAS NOT AVAILABLE TO PROVIDE INFORMATION REGARDING INDIRECT COMPENSATION, IF ANY.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide
KATHY STAPP  94-2630417	20	THE FORMER TRUSTEE WAS NOT AVAILABLE TO PROVIDE INFORMATION REGARDING INDIRECT COMPENSATION, IF ANY.

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>10/01/2023</b> and ending <b>09/30/2024</b>	
<b>A</b> Name of plan <b>BOILERMAKER VACATION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>501</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BOARD OF TRUSTEES BOILERMAKER VACATION PLAN</b>	<b>D</b> Employer Identification Number (EIN) <b>94-2630417</b>

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	25000	25299
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	2887936	2530205
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	17135362	16311492
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	19219327	24293676
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	2767333	2082653
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	42034958	45243325
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>	26822	8139
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>	117965	449615
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	144787	457754
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	41890171	44785571

**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.

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	40455708	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
(2) Noncash contributions .....	<b>2a(2)</b>		40455708
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>	649172	
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>	857379	
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		1506551
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
<b>(3)</b> Rents .....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	-40089	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts.....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts.....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities.....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	<b>2b(10)</b>		
<b>c</b> Other income.....	<b>2c</b>		243120
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		42165290

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	38659154	
(2) To insurance carriers for the provision of benefits.....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		38659154
<b>f</b> Corrective distributions (see instructions).....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances.....	<b>2i(1)</b>		
(2) Contract administrator fees.....	<b>2i(2)</b>	313401	
(3) Recordkeeping fees.....	<b>2i(3)</b>	27265	
(4) IQPA audit fees.....	<b>2i(4)</b>	22584	
(5) Investment advisory and investment management fees.....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees.....	<b>2i(6)</b>	103155	
(7) Actuarial fees.....	<b>2i(7)</b>		
(8) Legal fees.....	<b>2i(8)</b>	77207	
(9) Valuation/appraisal fees.....	<b>2i(9)</b>		
(10) Other trustee fees and expenses.....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	67124	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		610736
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		39269890

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		2895400
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan.....	<b>2l(2)</b>		

**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: WITHUMSMITH+BROWN, PC

(2) EIN: 22-2027092

**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
<b>a</b> 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.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

**BOILERMAKER VACATION PLAN**  
**Financial Statements**  
**September 30, 2024 and 2023**  
**With Independent Auditor's Report**

**Boilermaker Vacation Plan**  
**Table of Contents**  
**September 30, 2024 and 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of  
Boilermaker Vacation Plan:

### Opinion

We have audited the financial statements of Boilermaker Vacation Plan, an employee benefit plan subject to Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, information regarding Boilermaker Vacation Plan's net assets available for benefits as of September 30, 2024 and 2023, and the changes in the net assets available for benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Boilermaker Vacation 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 Boilermaker Vacation Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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 Boilermaker Vacation 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 Boilermaker Vacation 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.

*Withum Smith & Brown, PC*

July 7, 2025

**Boilermaker Vacation Plan**  
**Statements of Net Assets Available for Benefits**  
**September 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Cash	\$ 25,299	\$ 25,000
Receivables		
Employer contributions	<u>2,530,205</u>	<u>2,887,936</u>
Investments - at fair value		
Certificates of deposit	16,264,000	17,123,000
U.S. Government and Government Agency obligations	24,293,676	19,219,327
Money market mutual funds	2,082,653	2,767,333
Interest-bearing cash accounts	<u>47,492</u>	<u>12,362</u>
Total investments - at fair value	<u>42,687,821</u>	<u>39,122,022</u>
Total assets	<u>45,243,325</u>	<u>42,034,958</u>
<b>Liabilities and Net Assets</b>		
Liabilities		
Cash overdraft	449,615	117,965
Accounts payable and accrued expenses	<u>8,139</u>	<u>26,822</u>
Total liabilities	<u>457,754</u>	<u>144,787</u>
Net assets available for benefits - participant accounts	<u>\$ 44,785,571</u>	<u>\$ 41,890,171</u>

The Notes to Financial Statements are an integral part of these statements.

**Boilermaker Vacation Plan**  
**Statements of Changes in Net Assets Available for Benefits**  
**Years Ended September 30, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Additions</b>		
Investment income		
Net (depreciation) appreciation in fair value of investments	\$ (40,089)	\$ 326,859
Interest income	1,506,551	682,300
	<u>1,466,462</u>	<u>1,009,159</u>
Less: Investment expenses	<u>(103,155)</u>	<u>(77,937)</u>
Investment income - net	1,363,307	931,222
Employer contributions	40,455,708	37,389,776
Administration fee income	<u>243,120</u>	<u>232,854</u>
Total additions	<u>42,062,135</u>	<u>38,553,852</u>
<b>Deductions</b>		
Vacation benefits	<u>38,659,154</u>	<u>32,618,157</u>
Operating expenses		
Fund manager fees	313,401	302,962
Professional fees	134,631	47,672
Other expenses	<u>59,549</u>	<u>74,058</u>
Total operating expenses	<u>507,581</u>	<u>424,692</u>
Total deductions	<u>39,166,735</u>	<u>33,042,849</u>
<b>Net change in net assets available for benefits</b>	2,895,400	5,511,003
<b>Net assets available for benefits - participant accounts</b>		
Beginning of year	<u>41,890,171</u>	<u>36,379,168</u>
End of year	<u>\$ 44,785,571</u>	<u>\$ 41,890,171</u>

The Notes to Financial Statements are an integral part of these statements.

# Boilermaker Vacation Plan

## Notes to Financial Statements

### September 30, 2024 and 2023

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### **Basis of Accounting**

The financial statements of Boilermaker Vacation Plan (the “Plan”) are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

##### **Cash and Investments**

The Plan considers cash to include amounts on hand and in bank demand-deposit checking and savings accounts, which are subject to immediate withdrawal. Short-term, highly liquid debt instruments with an established maturity date, including certificates of deposit, U.S. Government and Government Agency obligations, and corporate bonds, as well as interest-bearing cash accounts are considered to be investments.

##### **Contributions Receivable**

Employer contributions due but not paid at year-end are recorded as employer contributions receivable. Allowance for credit losses is considered unnecessary and is not provided. Contributions due as a result of payroll audits have been recorded net of an allowance equal to the amount due because collectability is uncertain. Therefore, delinquent contributions are recorded when received.

##### **Investment Valuation, Transactions, and Income Recognition**

###### *General*

Investments are carried at fair value, which is determined, presented, and disclosed in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*. Under FASB ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan’s assumptions about inputs that market participants would use in pricing the investments developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels, based on the inputs, as follows:

*Level 1* - Valuations based on quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access.

*Level 2* - Valuations based on quoted prices in markets that are not active, quoted prices for similar investments in active markets, or model-based valuations for which all significant assumptions are observable and can be corroborated by observable market data.

*Level 3* - Valuations based on unobservable inputs that are supported by little or no market activity and are significant to the overall fair value measurement. Values are determined using proprietary pricing models, discounted cash flow models that include the investment entities’ own judgments and estimations, or some other pricing method using unobservable inputs.

# **Boilermaker Vacation Plan**

## **Notes to Financial Statements**

### **September 30, 2024 and 2023**

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#### *Inputs and Valuation Methods*

In determining fair value, FASB ASC 820 allows various valuation approaches. The specific methods used for each of the Plan's investment classes are presented below.

*Certificates of deposit:* Certificates of deposit are carried at amortized cost, which approximates market value (Level 2).

*U.S. Government and Government Agency obligations:* U.S. Government and Government Agency obligations are issued or guaranteed by the U.S. Government, its agencies, authorities, and instrumentalities. These investments are valued on the basis of quoted market prices in active markets (Level 1).

*Money market mutual funds:* The money market mutual funds are carried at amortized cost, which approximates market value. The fund seeks to maintain a net asset value of \$1.00 (Level 2).

*Interest-bearing cash accounts:* Interest-bearing cash accounts are carried at cost plus accrued interest, which approximates market value (Level 2).

#### *Valuation Methods, Consistency*

The valuation techniques used in the accompanying financial statements have been consistently applied.

#### *Transactions and Income Recognition*

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

#### **Payment of Benefits**

Benefit payments to participants are recorded upon distribution.

#### **Estimates**

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

#### **Risks and Uncertainties**

The Plan invests in certificates of deposit, U.S. Government and Government Agency obligations, and money market mutual funds. Such investments are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty with respect to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

#### **Accounting Pronouncement Currently Adopted**

In June 2016, the FASB issued an Accounting Standards Update ("ASU") amending the accounting for credit losses on financial statements. This methodology replaced the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure, and other financial instruments recorded at amortized cost.

The Plan adopted the new standard effect October 1, 2023, using the modified retrospective approach. Upon adoption, there was no cumulative-effect adjustment to the opening balance of net assets available for benefits.

**Boilermaker Vacation Plan**  
**Notes to Financial Statements**  
**September 30, 2024 and 2023**

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**2. DESCRIPTION OF THE PLAN**

The Plan, a defined contribution health and welfare plan, was organized on January 1, 1964, for the purpose of providing vacation benefits to eligible participants. All participants for whom employer contributions are received are eligible to receive benefits. Benefits paid to Plan participants are based on the amounts contributed by employers on behalf of participants, plus allocable net investment income. Participant account balances are 100% vested at all times and are paid out annually. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

There is one payout of vacation benefits per year as of December 1. The sums paid out as of each December 1 include the sums credited to the participant for the 12-month period which ends on the immediately preceding August 31.

In the event any vacation benefit checks are returned to the Plan uncashed, a reasonable effort is made to locate the participant. After a reasonable effort has been made, the checks are voided and the funds are re-deposited into accounts established by the Plan (see Note 6).

Participants should refer to the Summary Plan Description for more complete information.

**3. PRIORITIES UPON TERMINATION**

It is the intent of the trustees to continue the Plan in full force and effect; however, to safeguard against any unforeseen contingencies, the right to discontinue the Plan is reserved to the trustees. In the event of termination, the trustees shall first satisfy, or make provisions to satisfy, the obligations of the Plan. Any remaining Plan assets will be distributed in such manner as will, in the opinion of the trustees, bring about the purpose of the Plan. Termination shall not permit any part of the Plan to be used for, or diverted to, purposes other than the exclusive benefit of the participants.

**4. TAX STATUS**

The Plan obtained its latest determination letter, dated August 25, 2000, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan's administrator and the Plan's counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax exempt as of the financial statement date.

The Plan's administrator has analyzed the tax positions taken by the Plan and has concluded that, as of September 30, 2024 and 2023, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**5. FUNDING POLICY**

Employer contributions are made to the Plan on behalf of the Plan's participants based on the employers' withholding from the wages of the Plan's participants, as specified in the effective collective bargaining agreements. These contributions are invested and earn interest during the period they are held by the Plan. The excess of investment income over the Plan's administrative expenses is distributed to participants on a pro rata basis at the discretion of the Board of Trustees.

**Boilermaker Vacation Plan**  
**Notes to Financial Statements**  
**September 30, 2024 and 2023**

**6. UNCLAIMED VACATION BENEFIT CHECKS**

In the event any vacation benefit checks are returned to the Plan uncashed, a reasonable effort is made to locate the participant. After a reasonable effort has been made, the checks are voided and the funds are re-deposited into accounts established by the Plan. If no claim is made within three years of the payout date, the benefit is forfeited to the Plan and the participant ceases to have any right, title, or interest in such forfeited amounts. Such forfeited amounts may be used to either increase the interest distribution to the Plan's participants or defray operating expenses, which is at the discretion of the Board of Trustees.

For the years ended September 30, 2024 and 2023, re-deposited checks totaling \$235,082 and \$118,164, respectively, were forfeited.

**7. INVESTMENTS AT FAIR VALUE HIERARCHY**

Assets measured at fair value on a recurring basis, based on their fair value hierarchy at September 30, 2024 and 2023, are as follows:

	September 30, 2024	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of deposit U.S. Government and Government Agency obligations	\$ 16,264,000	\$ -	\$ 16,264,000	\$ -
Money market mutual funds	24,293,676	24,293,676	-	-
Interest-bearing cash accounts	2,082,653	-	2,082,653	-
	47,492	-	47,492	-
Total investments	<u>\$ 42,687,821</u>	<u>\$ 24,293,676</u>	<u>\$ 18,394,145</u>	<u>\$ -</u>

	September 30, 2023	Fair Value Measurements at Reporting Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificates of deposit U.S. Government and Government Agency obligations	\$ 17,123,000	\$ -	\$ 17,123,000	\$ -
Money market mutual funds	19,219,327	19,219,327	-	-
Interest-bearing cash accounts	2,767,333	-	2,767,333	-
	12,362	-	12,362	-
Total investments	<u>\$ 39,122,022</u>	<u>\$ 19,219,327</u>	<u>\$ 19,902,695</u>	<u>\$ -</u>

**8. SUBSEQUENT EVENTS**

In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after September 30, 2024, for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through July 7, 2025, the date that the financial statements were available to be issued, and no items have come to the attention of management that require recognition or disclosure.

## **SUPPLEMENTARY INFORMATION**

## REPORT ON SUPPLEMENTARY INFORMATION

### INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of  
Boilermaker Vacation Plan:

We have audited the financial statements of Boilermaker Vacation Plan as of and for the year ended September 30, 2024, and have issued our report thereon dated July 7, 2025, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2024, and Schedule H, Line 4j - Schedule of Reportable Transactions for the year then ended, are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA"). Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

*WithumSmith+Brown, PC*

July 7, 2025

**Boilermaker Vacation Plan**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**EIN #94-2630417, Plan #501**  
**September 30, 2024**

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity		(d) Cost	(e) Current Value
		Date, Rate of Interest, Collateral, Par or Maturity	Date		
	1ST FINANCIAL BANK	\$100,000 par value, 5.87%	matures 11/03/2024	\$ 100,000	\$ 100,000
	ACADEMY BANK NA	\$250,000 par value, 4.3%	matures 09/20/2025	250,000	250,000
	ACADEMY BANK NA	\$250,000 par value, 4.3%	matures 09/30/2025	250,000	250,000
	AMERICAN BANK NA	\$250,000 par value, 4.6%	matures 09/15/2025	250,000	250,000
	AMERICAN BANK NA	\$250,000 par value, 4.6%	matures 09/15/2025	250,000	250,000
	AMERICAN STATE BANK	\$67,000 par value, 5.461%	matures 10/01/2024	67,000	67,000
	ATLANTIC UNION BANK	\$250,000 par value, 5.17%	matures 10/18/2024	250,000	250,000
	ATLANTIC UNION BANK	\$250,000 par value, 5.17%	matures 10/25/2024	250,000	250,000
	BANK OF LABOR	\$500,000 par value, 5.15%	matures 11/27/2024	500,000	500,000
	BANK VISTA	\$250,000 par value, 5.75%	matures 11/21/2024	250,000	250,000
	BANKERS BK OF WEST	\$250,000 par value, 5.24%	matures 10/18/2024	250,000	250,000
	BANKERS BK OF WEST	\$250,000 par value, 5.7%	matures 11/21/2024	250,000	250,000
	BANTERRA BANK	\$250,000 par value, 5.35%	matures 10/01/2024	250,000	250,000
	BELMONT BANK & TR	\$59,000 par value, 5.701%	matures 11/29/2024	59,000	59,000
	BELMONT BANK & TRUST	\$190,000 par value, 4.53%	matures 09/18/2025	190,000	190,000
	BELMONT BK AND TRUST	\$250,000 par value, 5.21%	matures 10/25/2024	250,000	250,000
	BLUE RIDGE BANK	\$250,000 par value, 5.3%	matures 10/01/2024	250,000	250,000
	BMW BK OF N AMERICA	\$100,000 par value, 5.3%	matures 12/16/2024	100,000	100,000
	BRADESCO BANK	\$250,000 par value, 5.85%	matures 11/20/2024	250,000	250,000
	BRADESCO BANK	\$250,000 par value, 5.85%	matures 11/29/2024	250,000	250,000
	BYLINE BANK	\$250,000 par value, 5.8%	matures 11/20/2024	250,000	250,000
	BYLINE BANK	\$250,000 par value, 5.8%	matures 11/29/2024	250,000	250,000
	COMMUNITY FIRST BK	\$500,000 par value, 5.97%	matures 11/25/2024	500,000	500,000
	CROSS RIVER BANK	\$250,000 par value, 5.7%	matures 11/21/2024	250,000	250,000
	CROSSFIRST BANK	\$249,000 par value, 5.3%	matures 10/01/2024	249,000	249,000
	CROSSFIRST BANK	\$249,000 par value, 5.3%	matures 10/18/2024	249,000	249,000
	DMB COMMUNITY BANK	\$249,000 par value, 5.23%	matures 11/11/2024	249,000	249,000
	FIRST UTAH BANK	\$250,000 par value, 5.25%	matures 10/18/2024	250,000	250,000
	FIRST UTAH BANK	\$250,000 par value, 5.263%	matures 11/11/2024	250,000	250,000
	FRONTIER BANK	\$250,000 par value, 4.401%	matures 09/30/2025	250,000	250,000
	FRONTIER STATE BANK	\$250,000 par value, 4.51%	matures 09/18/2025	250,000	250,000
	FRONTIER STATE BANK	\$250,000 par value, 4.46%	matures 09/20/2025	250,000	250,000
	GBANK	\$250,000 par value, 5.8%	matures 11/29/2024	250,000	250,000
	GBANK	\$250,000 par value, 4.4%	matures 09/30/2025	250,000	250,000
	GEORGIA BANKING CO	\$250,000 par value, 5.65%	matures 11/21/2024	250,000	250,000
	GOLDWATER BANK NA	\$250,000 par value, 4.2%	matures 09/29/2025	250,000	250,000
	GOLDWATER BANK NA	\$250,000 par value, 4.2%	matures 09/30/2025	250,000	250,000
	KEYSTONE BANK	\$240,000 par value, 5.45%	matures 10/25/2024	240,000	240,000
	KEYSTONE BANK	\$240,000 par value, 5.35%	matures 11/11/2024	240,000	240,000
	KS STATEBANK	\$249,000 par value, 4.52%	matures 09/18/2025	249,000	249,000
	KS STATEBANK	\$249,000 par value, 4.52%	matures 09/18/2025	249,000	249,000
	LIBERTY BANK	\$149,000 par value, 5.97%	matures 11/28/2024	149,000	149,000

See Independent Auditor's Report on Supplementary Information.

**Boilermaker Vacation Plan**  
**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)**  
**EIN #94-2630417, Plan #501**  
**September 30, 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		(d) Cost	(e) Current Value
			Date		
	LIBERTY BANK NA	\$249,000 par value, 5.97%	matures 11/20/2024	\$ 249,000	\$ 249,000
	NANO BANC	\$250,000 par value, 5.75%	matures 11/26/2024	250,000	250,000
	NANO BANC	\$250,000 par value, 5.75%	matures 11/29/2024	250,000	250,000
	NORTHPOINTE BANK	\$250,000 par value, 5.56%	matures 10/17/2024	250,000	250,000
	NORTHPOINTE BANK	\$250,000 par value, 4.51%	matures 09/18/2025	250,000	250,000
	PACIFIC ALLIANCE BK	\$250,000 par value, 4.6%	matures 09/13/2025	250,000	250,000
	PACIFIC ALLIANCE BK	\$250,000 par value, 4.375%	matures 09/30/2025	250,000	250,000
	SECURITY STATE BANK	\$250,000 par value, 4.391%	matures 09/28/2025	250,000	250,000
	SECURITY STATE BANK	\$250,000 par value, 4.351%	matures 09/30/2025	250,000	250,000
	STATE BANK OF TEXAS	\$250,000 par value, 5.9%	matures 11/20/2024	250,000	250,000
	STATE BANK OF TEXAS	\$250,000 par value, 5.9%	matures 11/29/2024	250,000	250,000
	STONE BANK	\$50,000 par value, 5.46%	matures 12/22/2024	50,000	50,000
	SUNRISE BANK	\$250,000 par value, 4.4%	matures 09/20/2025	250,000	250,000
	SUNRISE BANK	\$208,000 par value, 4.4%	matures 09/28/2025	208,000	208,000
	T BANK NA	\$250,000 par value, 5.7%	matures 11/21/2024	250,000	250,000
	T BANK NA	\$103,000 par value, 5.77%	matures 11/28/2024	103,000	103,000
	TRANSPORT ALLIANCE BK	\$250,000 par value, 5.8%	matures 11/20/2024	250,000	250,000
	TRANSPORT ALLIANCE BK	\$248,000 par value, 5.75%	matures 11/29/2024	248,000	248,000
	TRISTATE CAPITAL BANK	\$250,000 par value, 5.19%	matures 11/12/2024	250,000	250,000
	TRISTATE CAPITAL BANK	\$250,000 par value, 5.19%	matures 11/13/2024	250,000	250,000
	VERITEX COMMUNITY BANK	\$250,000 par value, 5.503%	matures 10/17/2024	250,000	250,000
	VERITEX COMMUNITY BANK	\$250,000 par value, 5.2%	matures 11/12/2024	250,000	250,000
	WEBBANK	\$250,000 par value, 5.7%	matures 11/21/2024	250,000	250,000
	WEBBANK	\$250,000 par value, 4.4%	matures 09/20/2025	250,000	250,000
	WEST POINTE BANK	\$250,000 par value, 5.75%	matures 11/20/2024	250,000	250,000
	WEST POINTE BANK	\$216,000 par value, 5.25%	matures 10/01/2024	216,000	216,000
	U S TREASURY NOTE	\$13,435,000 par value, 2.25%	matures 11/15/2024	13,275,236	13,392,008
	U S TREASURY BILL	\$6,090,000 par value	matures 11/29/2024	5,918,367	6,043,168
	U S TREASURY BILL	\$2,800,000 par value	matures 11/21/2024	2,743,770	2,781,632
	U S TREASURY BILL	\$2,085,000 par value	matures 10/31/2024	2,029,560	2,076,868
	CANADIAN IMPERIAL BK	\$50,000 par value, 2%	matures 01/21/2027	50,000	50,000
	GOLDMAN SACHS	Financial Square Money Mutual Fund		2,082,673	2,082,653
	BROTHERHOOD BANK & TRUST	Interest-Bearing Cash Account, 0.30%		47,492	47,492
				<u>\$ 42,361,098</u>	<u>\$ 42,687,821</u>

See Independent Auditor's Report on Supplementary Information.

**Boilermaker Vacation Plan  
Schedule H, Line 4j - Schedule of Reportable Transactions  
EIN #94-2630417, Plan #501  
Year Ended September 30, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase		(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(n) Current Value of Asset on Transaction		(i) Net Gain or (Loss)
		Price	(d) Selling Price				Date		
<u>Category (i) - Single Transactions in Excess of 5% of Plan Assets</u>									
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 2,343,238				\$ 2,343,238	\$ 2,343,238		
Bank of Labor	U S TREASURY NOTE 2.25% 11/15/24	\$ 2,261,891				\$ 2,261,891	\$ 2,261,891		
Bank of Labor	U S TREASURY NOTE 2.25% 11/15/24	\$ 2,992,164				\$ 2,992,164	\$ 2,992,164		
Bank of Labor	U S TREASURY NOTE 2.25% 11/15/24	\$ 3,240,597				\$ 3,240,597	\$ 3,240,597		
Bank of Labor	U S TREASURY BILL 11/29/24	\$ 2,314,368				\$ 2,314,368	\$ 2,314,368		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 2,253,874				\$ 2,253,874	\$ 2,253,874		
Bank of Labor	US TREASURY BILL 11/24/2023	\$ 5,969,682				\$ 5,969,682	\$ 5,969,682		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 8,950,000				\$ 8,950,000	\$ 8,950,000		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 3,015,215				\$ 3,015,215	\$ 3,015,215		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 13,525,713				\$ 13,525,713	\$ 13,525,713		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 2,208,000			\$ 2,208,000		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 2,269,575			\$ 2,269,575		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 2,988,490			\$ 2,988,490		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 3,267,319			\$ 3,267,319		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 2,132,751			\$ 2,132,751		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 5,367,971			\$ 5,367,971		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 5,000,000			\$ 5,000,000		\$ -	
Bank of Labor	US TREASURY BILL 11/24/23		\$ 8,845,817			\$ 8,845,817		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 14,999,745			\$ 14,999,745		\$ -	
Bank of Labor	U S TREASURY BILL 11/30/23		\$ 12,903,840			\$ 12,903,840		\$ -	
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 18,400,000			\$ 18,400,000		\$ -	
<u>Category (iii) - Series of Transactions (Aggregate) in Excess of 5% of Plan Assets</u>									
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465	\$ 91,485,238				\$ 91,485,238	\$ 91,485,238		
Bank of Labor	U S TREASURY	\$ 29,997,776				\$ 29,997,776	\$ 29,997,776		
Bank of Labor	GS FINANCIAL SQUARE GOVERNMENT #465		\$ 92,122,825			\$ 92,122,825		\$ -	
Bank of Labor	U S TREASURY		\$ 24,823,437			\$ 24,823,437		\$ -	

See Independent Auditor's Report on Supplementary Information.

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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<b>Part I Annual Report Identification Information</b>				
For calendar plan year 2023 or fiscal plan year beginning		10/01/2023	and ending	09/30/2024
<b>A</b>	This return/report is for:	<input checked="" type="checkbox"/> a multiemployer plan	<input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)	
		<input type="checkbox"/> a single-employer plan	<input type="checkbox"/> a DFE (specify) _____	
<b>B</b>	This return/report is:	<input type="checkbox"/> the first return/report	<input type="checkbox"/> the final return/report	
		<input type="checkbox"/> an amended return/report	<input type="checkbox"/> a short plan year return/report (less than 12 months)	
<b>C</b>	If the plan is a collectively-bargained plan, check here. ....			<input checked="" type="checkbox"/>
<b>D</b>	Check box if filing under:	<input checked="" type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input type="checkbox"/> the DFVC program
		<input type="checkbox"/> special extension (enter description)		
<b>E</b>	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ....			<input type="checkbox"/>

<b>Part II Basic Plan Information</b> —enter all requested information			
<b>1a</b>	Name of plan Boilermaker Vacation Plan	<b>1b</b>	Three-digit plan number (PN) ▶ 501
		<b>1c</b>	Effective date of plan 01/01/1964
<b>2a</b>	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) BOARD OF TRUSTEES BOILERMAKER VACATION PLAN  4160 DUBLIN BOULEVARD, SUITE 100  DUBLIN CA 94568	<b>2b</b>	Employer Identification Number (EIN) 94-2630417
		<b>2c</b>	Plan Sponsor's telephone number (925) 833-7300
		<b>2d</b>	Business code (see instructions) 332400

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

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

<b>SIGN HERE</b>	<i>Tom Baca</i>	07/09/2025	J. TOM BACA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<i>Ed mcwhorter</i>	07/09/2025	EDWARD L. MCWHORTER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2023)  
v. 230728

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN
	<b>3c</b> Administrator's telephone number
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	<b>4b</b> EIN
<b>a</b> Sponsor's name	<b>4d</b> PN
<b>c</b> Plan Name	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b> 8,036
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b> 8,036
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 7,886
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b> 0
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b> 0
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 7,886
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....	<b>6e</b>
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<b>6h</b>
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b> 206

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

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

4Q

<p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p><b>a Pension Schedules</b></p> <p>(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached _____</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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VACATION BENEFITS

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

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**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.

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

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**Boilermaker Vacation Plan**

**EIN 94-2630417**

**Plan No. 501**

**Plan Year Ended September 30, 2024**

**Form 5500, Schedule H, Part III**

**Financial Statements used to formulate IQPA's opinion**

**The entire report has been attached to the Accountant's Opinion**

**Boilermaker Vacation Plan**

**EIN 94-2630417**

**Plan No. 501**

**Plan Year Ended September 30, 2024**

**Form 5500, Schedule H, Part IV, Line 4i  
Schedule of Assets (Held at Year End)**

**See attachment to the Accountant's Audit Report attached at Accountant's Opinion**

**Boilermaker Vacation Plan**

**EIN 94-2630417**

**Plan No. 501**

**Plan Year Ended September 30, 2024**

**Form 5500, Schedule H, Part IV, Line 4j**

**Schedule of Reportable Transactions**

**See attachment to the Accountant's Audit Report attached at Accountant's Opinion**