

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

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

Part II Basic Plan Information—enter all requested information

1a Name of plan CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND WELFARE BENEFIT PLAN
1b Three-digit plan number (PN) 501
1c Effective date of plan 01/01/2012
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) CALIFORNIA METALS COALITION
2941 W WARREN LANE EL DORADO HILLS, CA 95762
2b Employer Identification Number (EIN) 95-4609615
2c Plan Sponsor's telephone number 916-933-3075
2d Business code (see instructions) 525920

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Tanya Edwards (plan administrator) and Tim Gallagher (employer/plan sponsor).

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

Form 5500 (2024) v. 240311

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>THE BOARD OF TRUSTEES TIMOTHY J GALLAGHER PLAN ADMIN RISK PROGRAM ADMINISTRATORS 333 EAST OSBORN ROAD SUITE 300 PHOENIX, AZ 85012</p>	<p>3b Administrator's EIN 88-4189641</p> <p>3c Administrator's telephone number 602-257-9119</p>
<p>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:</p> <p>a Sponsor's name c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>
<p>5 Total number of participants at the beginning of the plan year</p>	<p>5 1122</p>
<p>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).</p> <p>a(1) Total number of active participants at the beginning of the plan year</p> <p>a(2) Total number of active participants at the end of the plan year</p> <p>b Retired or separated participants receiving benefits.....</p> <p>c Other retired or separated participants entitled to future benefits</p> <p>d Subtotal. Add lines 6a(2), 6b, and 6c.....</p> <p>e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.</p> <p>f Total. Add lines 6d and 6e</p> <p>g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)</p> <p>g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)</p> <p>h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</p>	<p>6a(1) 1122</p> <p>6a(2) 1230</p> <p>6b 2</p> <p>6c 0</p> <p>6d 1232</p> <p>6e</p> <p>6f</p> <p>6g(1)</p> <p>6g(2)</p> <p>6h</p>
<p>7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)</p>	<p>7</p>

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:
4A 4B 4D 4E 4F 4H 4Q

<p>9a 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>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input checked="" type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input 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>a Pension Schedules</p> <p>(1) <input type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 3 </u></p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
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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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 156817839

<p>SCHEDULE A (Form 5500)</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>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND WELFARE BENEFIT PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>501</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA METALS COALITION</p>	<p>D Employer Identification Number (EIN) 95-4609615</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
HEALTHNET

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-4402957	66141	VARIOUS	757	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(2) Dividends and credits.....		
(3) Interest credited during the year.....		
(4) Transferred from separate account		
(5) Other (specify below).....		
▶		
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions:		
	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
(1) Disbursed from fund to pay benefits or purchase annuities during year		
(2) Administration charge made by carrier.....		
(3) Transferred to separate account		
(4) Other (specify below).....		
▶		
(5) Total deductions	7e(5)	0
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		7605858
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

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

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

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

GALLAGHER BENEFIT SERVICES INC

PO BOX 3009
ARLINGTON HEIGHTS, IL 60006-3009

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	-3305	SUPPLEMENTAL COMPENSATION	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year			7b	
c Additions: (1) Contributions deposited during the year	7c(1)			
	7c(2)			
	7c(3)			
	7c(4)			
	7c(5)			
	(6) Total additions			
d Total of balance and additions (add lines 7b and 7c(6))			7d	0
e Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	(2) Administration charge made by carrier.....	7e(2)		
	(3) Transferred to separate account	7e(3)		
	(4) Other (specify below)	7e(4)		
	(5) Total deductions			
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....			7f	0

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

- 8** Benefit and contract type (check all applicable boxes)
- a** Health (other than dental or vision)
 - b** Dental
 - c** Vision
 - d** Life insurance
 - e** Temporary disability (accident and sickness)
 - f** Long-term disability
 - g** Supplemental unemployment
 - h** Prescription drug
 - i** Stop loss (large deductible)
 - j** HMO contract
 - k** PPO contract
 - l** Indemnity contract
 - m** Other (specify) **▶ AD&D, ACCIDENT, CRITICAL ILLNESS, HOSPITAL INDEMNITY**

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3))	9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2))	9b(3)	0
	(4) Claims charged	9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention	9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)	9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement	9d(1)	
	(2) Claim reserves	9d(2)	
	(3) Other reserves	9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)	9e	
10	Nonexperience-rated contracts:		
a	Total premiums or subscription charges paid to carrier	10a	651893
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

<p>SCHEDULE A (Form 5500)</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>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND WELFARE BENEFIT PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>501</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA METALS COALITION</p>	<p>D Employer Identification Number (EIN) 95-4609615</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
SAFEGUARD HEALTH PLANS, INC., CALIFORNIA CORPORATION

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-2879515	96030	5343685	263	01/01/2024	12/31/2024

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

<p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">1439</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
SYNERGY ENROLLMENT & BENEFITS LLC **3550 CAMINO DEL RIO N STE 207**
SAN DIEGO, CA 92108-1739

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	1769	PRODUCER SERVICE FEES	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
GALLAGHER BENEFIT SERVICES INC **PO BOX 3009**
ARLINGTON HEIGHTS, IL 60006-3009

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	-330	SUPPLMENTAL COMPENSATION	3

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

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

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	(c) Amount	(d) Purpose	

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	(6) Total additions	7c(6)
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions:		
	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
(5) Total deductions	7e(5)	0
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	36107
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND WELFARE BENEFIT PLAN	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA METALS COALITION	D Employer Identification Number (EIN) 95-4609615	

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

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)

GALLAGHER BEN SERV INC

94-3015711

(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?
22	BROKER	577104	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)

ARTHUR J GALLAGHER US

88-4189641

(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	ADMINISTRATOR	322871	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)

KAMMERER & COMPANY INC

47-4834090

(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	LEGAL	48000	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)

EIDE BAILLY LLP

45-0250958

(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	AUDITOR	29017	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)

EMPLOYEE BENEFITS LAW GRP

68-0195995

(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	LEGAL	11445	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)

PIXA

93-0825523

(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?
99	PRINTING	6467	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: EIDE BAILLY LLP	b EIN: 45-0250958
c Position: AUDIT FIRM	
d Address: 5675 RUFFIN RD STE 300 SAN DIEGO, CA 92123	e Telephone: 858-430-0300

Explanation: CHANGE OF AUDITORS.

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND WELFARE BENEFIT PLAN	B Three-digit plan number (PN) ► 501
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA METALS COALITION	D Employer Identification Number (EIN) 95-4609615

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	35101	37980
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	22132	92041
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1310069	1394806
(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)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	1367302	1524827
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	8722	17022
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	725858	813091
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	734580	830113
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	632722	694714

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)	9279229	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)	3584	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		9282813
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	61920	
(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)		61920
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		9344733

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)	8248239	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		8248239
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)	322871	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	29017	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	20510	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	622339	
(11) Other expenses.....	2i(11)	39765	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1034502
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9282741

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		61992
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.)		X	
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	
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.)		X	
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.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
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?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
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.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 _____.

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE
TRUST FUND WELFARE BENEFIT PLAN**

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

YEARS ENDED DECEMBER 31, 2024 AND 2023



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**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
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YEARS ENDED DECEMBER 31, 2024 AND 2023**

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
California Small Manufacturing Health & Welfare Trust Fund
Welfare Benefit Plan
El Dorado Hills, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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 December 31, 2024, and the related statement of changes in net assets available for 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 California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit Plan as of December 31, 2024, and the changes in its net assets available for 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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 California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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 California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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 California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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 audit was 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 December 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 are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Other Matter

Auditor's Report on the 2023 Financial Statements

The 2023 financial statements of California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit Plan were audited by predecessor auditors whose report dated October 3, 2024, expressed an unmodified opinion on those financial statements.



CliftonLarsonAllen LLP

Phoenix, Arizona
May 8, 2025

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023**

	2024	2023
ASSETS		
CASH AND CASH EQUIVALENTS	\$ 1,394,806	\$ 1,310,069
PREPAID EXPENSES	60,212	7,855
RECEIVABLES		
Employer Contributions Receivable	37,980	35,101
Other Receivables	31,829	14,277
Total Receivables	69,809	49,378
Total Assets	1,524,827	1,367,302
LIABILITIES		
Accounts Payable and Accrued Expenses	17,022	8,722
Pre-Billed Employer Contributions and Overpayments	805,732	721,401
Due to Members	7,359	4,457
Total Liabilities	830,113	734,580
NET ASSETS AVAILABLE FOR BENEFITS	\$ 694,714	\$ 632,722

See accompanying Notes to Financial Statements.

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
ADDITIONS:		
INTEREST INCOME	\$ 61,920	\$ 16,599
CONTRIBUTIONS		
Employer Contributions	9,279,229	9,684,647
COBRA Contributions	3,584	17,947
Total Contributions	9,282,813	9,702,594
Total Additions	9,344,733	9,719,193
DEDUCTIONS:		
PREMIUMS PAID		
Medical	7,583,300	7,948,979
Dental, Vision, and Other	664,939	729,401
Total Premiums Paid	8,248,239	8,678,380
OPERATING EXPENSES		
Administrative Expenses	322,871	311,828
Professional Services:		
Agent Commissions	574,339	547,729
Consulting	48,000	72,000
Legal	20,510	36,507
Audit	29,017	25,600
Total Professional Services	671,866	681,836
General Expenses:		
Fiduciary Insurance	22,375	14,040
Printing and Postage	6,467	6,808
Bank Fees	8,644	-
Other Expenses	2,279	1,755
Total General Expenses	39,765	22,603
Total Operating Expenses	1,034,502	1,016,267
Total Deductions	9,282,741	9,694,647
NET INCREASE	61,992	24,546
Beginning of Year	632,722	608,176
End of Year	\$ 694,714	\$ 632,722

See accompanying Notes to Financial Statements.

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF PLAN

The following description of the California Small Manufacturing Health & Welfare Trust Fund Welfare Benefit 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, effective January 1, 2012, operates as a welfare benefit plan under 501(c)(9) of the Internal Revenue Code (IRC).

The Plan provides insured group medical and supplemental benefits through a multiple employer welfare arrangement which is funded by a voluntary employee's beneficiary association (VEBA) trust fund. All benefits are fully insured. Contributions are paid by participating employers (Employers) to the Trust. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Employers pay contributions for employees covered under the Plan (Participants) to the Trust. Consolidated Omnibus Budget Reconciliation Act (COBRA) premiums are paid to the Trust by terminated employees or their dependents. The Trustees establish contributions at amounts needed to pay premiums and Plan expenses. The Trust collects and holds Employers' contributions in advance of the premium payment due date, which resulted in pre-billed employer contributions totaling \$805,732 and \$721,401 at December 31, 2024 and 2023, respectively, and is included in pre-billed employer contributions and overpayments.

Benefits

The Plan provides health benefits (medical, dental, and vision) for eligible employees of the Employers and their dependents. The Plan also offers voluntary life insurance, short and long-term disability, accident, critical illness and hospital indemnity insurance. These insurance products are funded by insurance contracts purchased by the Plan.

In accordance with COBRA, the Plan provides for continuation of benefits for certain terminated participants up to eighteen (18) months, and certain dependents for a period of up to thirty-six (36) months, depending upon eligibility.

Eligibility

Participants become eligible for coverage on the first day of the month following the eligibility waiting period elected by their Employer. Employers elect coverage for hourly employees and office, salaried, and non-collectively bargained staff in accordance with their individual adoption agreement. Participants may also obtain coverage for their eligible dependents, unless they are eligible for coverage under another employer-sponsored plan other than one provided to a parent. Employees who are covered by a collective bargaining agreement are not eligible to participate.

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF PLAN (CONTINUED)

Termination of Eligibility

Unless entitled to coverage under the Family and Medical Leave Act of 1993, insurance coverage for salaried and hourly employees terminates on:

- The last day of the calendar month, in which the participant ceases to qualify as an eligible employee.
- The last day of the calendar month, in which an Employer ceases to pay premiums.
- The date the group policy terminates.
- The last day of the calendar month, in which Employer ceases to be a participating employer.

Administrative Expenses

The Plan has an agreement with Risk Program Administrators (RPA) to provide administrative services related to daily operations of the Plan. Services provided include accounting, recordkeeping, and member relations. In addition, RPA provides other administrative services as needed for additional fees. Compensation paid to RPA for the operation of the Plan was \$322,871 and \$311,828 for the years ended December 31, 2024 and 2023, respectively.

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.

Use of 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 the reported amounts of assets, liabilities, benefit obligations, and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents

Balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, cash in bank may exceed FDIC insurable limits.

In November 2023, the Plan entered into a sweep arrangement with Wells Fargo Bank, N.A. Under this arrangement, available cash balances are invested overnight in high quality, short-term money market instruments that consist of U.S. government obligations and repurchase obligations that are secured by collateral of government securities. These funds are classified as interest bearing cash and are included in cash equivalents along with outstanding checks in excess of cash on the statements of net assets available for benefits.

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents (Continued)

The Plan's interest-bearing cash is stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements. Investment income is recorded on the accrual basis.

Premiums Paid

Premiums paid by either the Plan or the VEBA trust are recorded as premium payments in the accompanying statement of changes in net assets available for benefits.

Employer Contributions Receivable

Employer contributions receivable are recorded when earned but not collected prior to year end and are presented in the statement of net assets available for benefits, net of the allowance for doubtful accounts, if any. There were employer contributions receivable totaling \$37,980 and \$35,101 at December 31, 2024 and 2023, respectively.

Employer Contributions

Accounting principles generally accepted in the United States of America require separate disclosure of employer and employee contributions. Each employer determines the cost allocation between employee and employer to provide benefits. Based on how the Plan is administered, it is not feasible to segregate between the source of the contributions (other than those separated from service) and, consequently, that information is not disclosed in the accompanying financial statements.

Expenses

Administrative expenses incurred in the administration of the Plan that are paid by the Plan include bank charges, accounting and legal fees, and other administration fees. These expenses are recorded as deductions in the accompanying statement of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through May 8, 2025, the date the financial statements were available to be issued. No significant events have been identified that would require modification or disclosure to the financial statements.

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 FAIR VALUE MEASUREMENTS

The Plan categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 – Inputs 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value.

Interest-Bearing Cash – Valued at carrying value, which approximates fair value, plus any interest earnings allocated to the account.

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2024.

	2024			
	Level 1	Level 2	Level 3	Total
Interest-Bearing Cash	\$ 1,394,806	\$ -	\$ -	\$ 1,394,806

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 3 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023.

	2023			Total
	Level 1	Level 2	Level 3	
Interest-Bearing Cash	\$ 1,323,247	\$ -	\$ -	\$ 1,323,247

Management identified an investment previously presented and disclosed as a mutual fund valued at the daily closing price (Level 1 instrument) is an interest bearing money market account (Level 1 instrument) valued at carrying value due to an investment lineup change that occurred during 2023. Additionally, interest bearing cash was previously presented as a Level 2 instrument and management revised to a Level 1 instrument based on the nature and transparency of the depository bank account. Therefore, the 2023 financial statements and associated disclosures have been revised to present and disclose as investments in interest bearing cash measured at fair value. There was no difference in the money market fund amount recorded at fair value of \$767,999 in making the adjustments to the financial statements.

NOTE 4 BENEFIT OBLIGATIONS

Premiums due to provide insured benefits and not paid as of year-end are recorded as a payable in the statements of benefit obligations.

The following is the statements of benefit obligations as of December 31:

	2024	2023
STATEMENTS OF BENEFIT OBLIGATIONS		
Premiums Payable	\$ -	\$ -

The following is the statement of changes in benefit obligations as of December 31:

	2024	2023
STATEMENT OF CHANGES IN BENEFIT OBLIGATIONS		
Premiums Payable - Beginning of Year	\$ -	\$ -
Premiums Incurred	8,248,239	8,678,380
Premiums Paid	(8,248,239)	(8,678,380)
Premiums Payable - End of Year	\$ -	\$ -

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 TAX STATUS

The VEBA trust funding certain benefits of the Plan received an exemption letter from the Internal Revenue Service (IRS) dated March 9, 2014, stating that the trust is tax-exempt under the provisions of Section 501(c)(9) of the Internal Revenue Code (IRC). However, as a result of the Plan's funding policy, from time to time the trust may be subject to income taxes. No federal or state income taxes have been recorded in 2024 or 2023 for unrelated business taxable income.

In addition, the Plan and the trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the trust. The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that 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 it 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 6 PLAN TERMINATION

Although it has not expressed any intention to do so, the Trustees and Employers has the right under the Plan to modify the benefits provided to participants, to discontinue its contributions at any time, and to terminate the Plan subject to the provisions set forth in the ERISA. In the event of termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the Plan may revert to the Trustees or Employers or be used for purposes other than for the exclusive benefit of the Plan's participants.

NOTE 7 PARTY-IN-INTEREST TRANSACTIONS

As described in Note 1, the Plan has several arrangements with service providers. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 8 RISKS AND UNCERTAINTIES

Credit Risk

The Plan holds assets in various interest-bearing accounts, the balances of which are periodically in excess of federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At December 31, 2024 and 2023, the Plan had approximately \$784,000 and \$755,000, respectively, of deposits in a commercial bank, a portion of which may be in excess of the federally insured limit.

Employer Contributions

For the years ended December 31, 2024 and 2023, employer contributions from the five largest Employers totaled 33% and 32%, respectively, of total employer contributions.

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 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 _____
*	Wells Fargo Bank, N.A.	Stagecoach Sweep - Repurchase Agreement Investment	\$ 610,306	\$ 610,306
*	Wells Fargo Bank, N.A.	Money Market Account	<u>784,500</u>	<u>784,500</u>
		Total Interest-Bearing Cash	<u><u>\$ 1,394,806</u></u>	<u><u>\$ 1,394,806</u></u>

* *Indicates Party-in-Interest*

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(l)
Identity of Party Involved	Description of Asset/Transaction	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain or (Loss)
Single Transactions in Excess of 5% of Plan Assets						
Wells Fargo Bank, N.A.	Stagecoach Sweep	\$ 160,803	\$ -	\$ 160,803	\$ 160,803	\$ -
Wells Fargo Bank, N.A.	Stagecoach Sweep	154,750	-	154,750	154,750	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	151,337	-	151,337	151,337	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	146,870	-	146,870	146,870	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	144,761	-	144,761	144,761	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	135,944	-	135,944	135,944	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	134,231	-	134,231	134,231	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,920	-	129,920	129,920	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,745	-	129,745	129,745	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,142	-	129,142	129,142	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	127,411	-	127,411	127,411	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	122,048	-	122,048	122,048	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	120,525	-	120,525	120,525	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	119,535	-	119,535	119,535	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	119,529	-	119,529	119,529	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	115,647	-	115,647	115,647	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	111,661	-	111,661	111,661	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	111,116	-	111,116	111,116	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	107,918	-	107,918	107,918	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	106,766	-	106,766	106,766	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,888	-	105,888	105,888	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,505	-	105,505	105,505	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,124	-	105,124	105,124	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	103,112	-	103,112	103,112	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	102,526	-	102,526	102,526	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	99,265	-	99,265	99,265	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	98,662	-	98,662	98,662	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	97,911	-	97,911	97,911	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	97,739	-	97,739	97,739	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	95,936	-	95,936	95,936	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	95,065	-	95,065	95,065	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	94,873	-	94,873	94,873	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	88,786	-	88,786	88,786	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	86,033	-	86,033	86,033	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	85,474	-	85,474	85,474	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	84,966	-	84,966	84,966	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	84,763	-	84,763	84,763	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	83,862	-	83,862	83,862	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	82,138	-	82,138	82,138	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	81,284	-	81,284	81,284	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	79,284	-	79,284	79,284	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,514	-	78,514	78,514	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,507	-	78,507	78,507	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,102	-	78,102	78,102	-

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)
YEAR ENDED DECEMBER 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 or (Loss)
<u>Single Transactions in Excess of 5% of Plan Assets (Continued)</u>						
Wells Fargo Bank, N.A.	Stagecoach Sweep	\$ 78,032	\$ -	\$ 78,032	\$ 78,032	\$ -
Wells Fargo Bank, N.A.	Stagecoach Sweep	76,318	-	76,318	76,318	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	75,448	-	75,448	75,448	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	75,109	-	75,109	75,109	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	74,434	-	74,434	74,434	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	74,075	-	74,075	74,075	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	73,274	-	73,274	73,274	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	72,507	-	72,507	72,507	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	72,320	-	72,320	72,320	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	71,521	-	71,521	71,521	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	794,331	794,331	794,331	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	772,033	772,033	772,033	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	767,551	767,551	767,551	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	748,308	748,308	748,308	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	738,172	738,172	738,172	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	710,712	710,712	710,712	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	701,482	701,482	701,482	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	697,917	697,917	697,917	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	662,296	662,296	662,296	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	657,162	657,162	657,162	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	626,119	626,119	626,119	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	579,189	579,189	579,189	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	96,393	96,393	96,393	-
<u>Series of Transactions in Excess of 5% of Plan Assets</u>						
Wells Fargo Bank, N.A.	Stagecoach Sweep	8,927,893	-	8,927,893	8,927,893	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	8,872,836	8,872,836	8,872,836	-

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



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MULTIPLE-EMPLOYER PLAN PARTICIPATING EMPLOYER INFORMATION
CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST
FUND WELFARE BENEFIT PLAN
EIN: 95-4609615 - PLAN NUMBER 501
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)
<u>Name of Participating Employer</u>	<u>EIN</u>	<u>Percentage of Total Contributions</u>
1928 Jewelry Co.	95-2628565	0.35%
Advanced Entertainment Technology	95-4285201	1.97%
Aerowind Corporation	95-3388977	0.25%
Aggressive Engineering Corp	95-2564728	0.99%
Alpha Aviation Components, Inc.	95-4306640	0.76%
American Design, Inc.	95-3322413	0.69%
American Tooth Industries	77-0096822	1.06%
APT Metal Fabricators, Inc.	95-3298843	0.65%
ArcMate Manufacturing Corp	33-0722110	0.61%
Autosplice, Inc.	13-5666181	3.86%
California Lasers Inc.	01-0552179	0.91%
Coastwide Tag & Label Co, Inc	94-4130870	0.46%
Custom Alloy Sales, Inc	95-2644515	5.45%
DaMar Plastics Manufacturing, Inc.	46-3562927	0.36%
DW Interiors Inc	95-3523414	0.33%
EMLinQ, LLC	26-0190423	6.20%
Enniss Inc	01-0560826	2.12%
Equity Product Corp.	33-0452905	0.48%
Galaxy Brazing Co. Inc.	95-3937377	1.69%
GC International Inc	94-2778595	1.21%
Geiger Plastics Inc.	95-3291004	4.08%
GoDEX International Americas, LLC	68-0677527	0.82%
Implantech Associates Inc.	95-4190979	5.91%
Integra Technologies, Inc.	33-0743729	4.36%
Jelight Company, Inc.	15-3676051	7.94%
K&S Air Conditioning, Inc.	95-3658524	1.48%
KAP Manufacturing, Inc.	95-4750906	1.81%
Liberty Inspection Co, Inc.	77-0077759	1.70%
M. W. Sausse	95-2121049	1.18%
M.S. Aerospace, Inc. - Div 1	95-4374344	1.00%
M.S. Aerospace, Inc. - Div 2	95-4374344	3.26%
Made in the Shade, Inc.	45-2637939	1.81%

Magic Plastics, Inc.	95-3988483	7.32%
Means Engineering Inc.	33-0721661	5.61%
Products Engineering Corporation	95-2115435	0.97%
Protocast	95-3015628	0.76%
Quality Fabrication Inc.	95-3486792	0.00%
Rama Food Manufacture Corp	95-4616774	1.19%
Reeve Store Equipment Co.	95-3730693	0.89%
Regent Aerospace Corporation	95-4418785	1.60%
Robert M Hadley Company, Inc	77-0332509	2.74%
Ronlo Engineering Ltd.	95-2931035	5.22%
Secana Corporation	95-2631080	1.24%
Soundcraft, Inc dba Secura Key	95-2819722	0.55%
Traveler's Club Luggage, Inc.	33-0158650	1.34%
Valencia Lumber, Inc.	95-4811400	2.23%
VMP Inc.	95-2084117	0.82%
W. L. Rubottom Co, Inc.	95-1959308	1.32%
Zal International, Inc	95-3972545	0.46%

CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(l)
Identity of Party Involved	Description of Asset/Transaction	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain or (Loss)
Single Transactions in Excess of 5% of Plan Assets						
Wells Fargo Bank, N.A.	Stagecoach Sweep	\$ 160,803	\$ -	\$ 160,803	\$ 160,803	\$ -
Wells Fargo Bank, N.A.	Stagecoach Sweep	154,750	-	154,750	154,750	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	151,337	-	151,337	151,337	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	146,870	-	146,870	146,870	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	144,761	-	144,761	144,761	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	135,944	-	135,944	135,944	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	134,231	-	134,231	134,231	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,920	-	129,920	129,920	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,745	-	129,745	129,745	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	129,142	-	129,142	129,142	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	127,411	-	127,411	127,411	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	122,048	-	122,048	122,048	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	120,525	-	120,525	120,525	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	119,535	-	119,535	119,535	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	119,529	-	119,529	119,529	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	115,647	-	115,647	115,647	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	111,661	-	111,661	111,661	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	111,116	-	111,116	111,116	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	107,918	-	107,918	107,918	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	106,766	-	106,766	106,766	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,888	-	105,888	105,888	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,505	-	105,505	105,505	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	105,124	-	105,124	105,124	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	103,112	-	103,112	103,112	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	102,526	-	102,526	102,526	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	99,265	-	99,265	99,265	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	98,662	-	98,662	98,662	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	97,911	-	97,911	97,911	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	97,739	-	97,739	97,739	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	95,936	-	95,936	95,936	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	95,065	-	95,065	95,065	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	94,873	-	94,873	94,873	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	88,786	-	88,786	88,786	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	86,033	-	86,033	86,033	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	85,474	-	85,474	85,474	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	84,966	-	84,966	84,966	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	84,763	-	84,763	84,763	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	83,862	-	83,862	83,862	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	82,138	-	82,138	82,138	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	81,284	-	81,284	81,284	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	79,284	-	79,284	79,284	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,514	-	78,514	78,514	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,507	-	78,507	78,507	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	78,102	-	78,102	78,102	-

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS (CONTINUED)
YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(g)	(h)	(l)
Identity of Party Involved	Description of Asset/Transaction	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset	Net Gain or (Loss)
<u>Single Transactions in Excess of 5% of Plan Assets (Continued)</u>						
Wells Fargo Bank, N.A.	Stagecoach Sweep	\$ 78,032	\$ -	\$ 78,032	\$ 78,032	\$ -
Wells Fargo Bank, N.A.	Stagecoach Sweep	76,318	-	76,318	76,318	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	75,448	-	75,448	75,448	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	75,109	-	75,109	75,109	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	74,434	-	74,434	74,434	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	74,075	-	74,075	74,075	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	73,274	-	73,274	73,274	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	72,507	-	72,507	72,507	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	72,320	-	72,320	72,320	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	71,521	-	71,521	71,521	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	794,331	794,331	794,331	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	772,033	772,033	772,033	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	767,551	767,551	767,551	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	748,308	748,308	748,308	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	738,172	738,172	738,172	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	710,712	710,712	710,712	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	701,482	701,482	701,482	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	697,917	697,917	697,917	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	662,296	662,296	662,296	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	657,162	657,162	657,162	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	626,119	626,119	626,119	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	579,189	579,189	579,189	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	96,393	96,393	96,393	-
<u>Series of Transactions in Excess of 5% of Plan Assets</u>						
Wells Fargo Bank, N.A.	Stagecoach Sweep	8,927,893	-	8,927,893	8,927,893	-
Wells Fargo Bank, N.A.	Stagecoach Sweep	-	8,872,836	8,872,836	8,872,836	-

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

**CALIFORNIA SMALL MANUFACTURING HEALTH & WELFARE TRUST FUND
WELFARE BENEFIT PLAN
E.I.N. 95-4609615 PLAN NO. 501
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 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 _____
*	Wells Fargo Bank, N.A.	Stagecoach Sweep - Repurchase Agreement Investment	\$ 610,306	\$ 610,306
*	Wells Fargo Bank, N.A.	Money Market Account	<u>784,500</u>	<u>784,500</u>
		Total Interest-Bearing Cash	<u><u>\$ 1,394,806</u></u>	<u><u>\$ 1,394,806</u></u>

* *Indicates Party-in-Interest*