

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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).

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

Pension Benefit Guaranty Corporation

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: [X] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [X]
D Check box if filing under: [X] 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 OPERATING ENGINEERS #800 & WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/1971
2a Plan sponsor's name (employer, if for a single-employer plan) BOT-OPERATING ENGINEERS LOCAL 800 & WYOMING CONTRACTORS' ASSOC. INC.
2b Employer Identification Number (EIN) 83-6011320
2c Plan Sponsor's telephone number 307-265-2000
2d Business code (see instructions) 237990

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 plan administrator (MISTY SIMS), employer/plan sponsor (ERNEST SKRETTEBERG), and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	680
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	
	6a(2)	
	6b	334
	6c	195
	6d	529
	6e	135
	6f	664
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	0

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 1I

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

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<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 OPERATING ENGINEERS #800 & WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND</p>	<p>B Three-digit plan number (PN) ▶ 001</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 BOT-OPERATING ENGINEERS LOCAL 800 & WYOMING CONTRACTORS' ASSOC. INC.</p>	<p>D Employer Identification Number (EIN) 83-6011320</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
LINCOLN NATIONAL LIFE INSURANCE COMPANY

(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
35-0472300	65676	GA376,9816	88	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 0	(b) Total amount of fees paid 0
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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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(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.
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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	3056094

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. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶ **GROUP VAR ANNUITY CONTRACT**

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)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
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)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3))		9a(4)
b	Benefit charges (1) Claims paid	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2))		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <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	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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 OPERATING ENGINEERS #800 & WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOT-OPERATING ENGINEERS LOCAL 800 & WYOMING CONTRACTORS' ASSOC. INC.	D Employer Identification Number (EIN) 83-6011320	

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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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)

GROOMS & HARKINS, P.C.

83-0258296

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	81000	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)

TRANSFORM WEALTH

81-1683097

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50	NONE	26207	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)

MILLIMAN

91-0675641

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	21973	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)

NEEDLES & ASSOCIATES, LLC

51-0435869

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	21336	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)

LINCOLN FINANCIAL GROUP

35-0472300

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	NONE	11589	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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.	OMB No. 1210-0110 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 OPERATING ENGINEERS #800 & WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOT-OPERATING ENGINEERS LOCAL 800 & WYOMING CONTRACTORS' ASSOC. INC.	D Employer Identification Number (EIN) 83-6011320

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	657831	847447
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	3137631	2763921
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	410167	275584
(2) U.S. Government securities	1c(2)	1566336	2686838
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		2746096
(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)	5711058	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3483855	3056094
(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	14966878	12375980
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	35873	13404
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	35873	13404
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	14931005	12362576

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)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)	111281	
(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)		111281
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	56288	
(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)		56288
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	6713571	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	4391046	
(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)	-1388453	
(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		-194611
d Total income. Add all income amounts in column (b) and enter total	2d		907030

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3261725	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3261725
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)	81000	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	21336	
(5) Investment advisory and investment management fees	2i(5)	26207	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	21973	
(8) Legal fees	2i(8)	9135	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	54083	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		213734
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3475459

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2568429
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: **NEEDLES & ASSOCIATES, LLC**

(2) EIN: **51-0435869**

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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 0.

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 582042.

SCHEDULE R (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>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<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 <u>OPERATING ENGINEERS #800 & WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BOT-OPERATING ENGINEERS LOCAL 800 & WYOMING CONTRACTORS' ASSOC. INC.</u>	D Employer Identification Number (EIN) <u>83-6011320</u>	

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		0
----------	--	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 35-1047230

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3		0
----------	--	----------

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input checked="" type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	0
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	0
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	0

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

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

***OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC.
PENSION TRUST FUND***

***FINANCIAL STATEMENTS
December 31, 2024 and 2023***

***OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND***

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December 31, 2024 and 2023***

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INDEPENDENT AUDITOR'S REPORT

Plan Participants and Board of Trustees
Operating Engineers Local No. 800 and
Wyoming Contractors' Association, Inc. Pension Trust Fund
Casper, Wyoming

Opinion

We have audited the accompanying financial statements of the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund, 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 and of accumulated plan benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and of accumulated plan benefits for the years 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 and of accumulated plan benefits of the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the years then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinion

We conducted our 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 the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund.'s

ability to continue as a going concern within 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund's ability to continue as a going concern for a reasonable period of time.

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

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 of reportable transactions, are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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

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

Needle & Associates, LLC

Broomfield, CO
September 19, 2025

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Statements of Net Assets Available for Benefits
December 31, 2024 and 2023***

	2024	2023
<i>Assets</i>		
Cash	\$ 847,447	\$ 657,831
Receivables		
Accrued interest	54,199	775
Withdrawal liability	3,010,802	3,485,285
Allowance for doubtful collection	(301,080)	(348,529)
Other receivables	-	100
Total receivables	\$ 2,763,921	\$ 3,137,631
Investments at fair value:		
Cash - interest bearing	6,355	17,268
Money market funds	269,229	392,899
Mutual funds	-	579,677
Exchange traded funds	-	5,131,381
Corporate bonds	2,746,096	-
Government bonds	2,686,838	1,566,336
Total investments, at fair value	5,708,518	7,687,561
Contract value		
Immediate participation guarantee contract	3,056,094	3,483,855
Total assets	\$ 12,375,980	\$ 14,966,878
<i>Liabilities</i>		
Accounts payable		
Operating	\$ 13,404	\$ 35,873
Total liabilities	\$ 13,404	\$ 35,873
<i>Net assets available for benefits</i>	\$ 12,362,576	\$ 14,931,005

The accompanying notes are an integral part of the financial statements.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2024 and 2023**

	2024	2023
<i>Additions</i>		
Investment earnings		
Interest	\$ 111,281	\$ 23,494
Dividends	56,288	158,609
Immediate Participation Guaranteed Contract	63,867	127,567
Net appreciation (depreciation) fair value	934,072	998,987
Total investment earnings	1,165,508	1,308,657
Other income	-	72
Gain (Loss) in present value of withdrawal liability	(258,478)	(527,462)
Total additions	\$ 907,030	\$ 781,267
 <i>Deductions</i>		
Benefit payments		
Pension benefits	\$ 3,261,725	\$ 3,211,894
Operating expenses (Note H)	213,734	215,840
Total deductions	\$ 3,475,459	\$ 3,427,734
Net increase (decrease)	(2,568,429)	(2,646,467)
 <i>Net assets available for benefits</i>		
Beginning of year	\$ 14,931,005	\$ 17,577,472
End of year	\$ 12,362,576	\$ 14,931,005

The accompanying notes are an integral part of the financial statements.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Statements of Accumulated Plan Benefits
December 31, 2024 and 2023***

	2024	2023
Actuarial present value of vested benefits		
Vested benefits:		
Participants currently receiving payments	\$ 31,458,559	\$ 32,145,204
Other vested benefits	9,920,722	12,434,608
Expenses	187,437	481,311
Total actuarial present value of accumulated plan benefits	\$ 41,566,718	\$ 45,061,123

***Statements of Changes in Accumulated Plan Benefits
Years Ended December 31, 2024 and 2023***

	2024	2023
Actuarial present value of accumulated plan benefits at beginning of year	\$ 45,061,123	\$ 48,888,568
Increase (decrease) during the year attributable to:		
Interest	2,197,571	1,844,022
Benefits accumulated and plan experience	(316,323)	(424,342)
Benefit payments	(3,261,725)	(3,211,895)
Change in actuarial assumptions	(2,113,928)	(2,035,230)
Net increase (decrease)	(3,494,405)	(3,827,445)
Actuarial present value of accumulated plan benefits at end of year	\$ 41,566,718	\$ 45,061,123

The accompanying notes are an integral part of the financial statements.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Notes to Financial Statements
December 31, 2024 and 2023**

NOTE A – TERMINATION BY MASS WITHDRAWAL AND WITHDRAWAL LIABILITY

With the departure of its only remaining employer, the Plan had terminated by mass withdrawal effective September 30, 2016. Withdrawal liability assessments have been made to Knife River Corporation and JTL Group, Inc (Collectively “Knife River”) and McMurry Ready-Mix Co. (“McMurry”), and both employers have commenced making quarterly payments pursuant to the assessments. The calculations reflect the initial withdrawal liability and redetermination liability (elimination of 20-year cap and de-minimis rule) under the mass withdrawal liability rules prescribed by ERISA Section 4219 and its associated Regulations. The Plan used the presumptive method for allocating withdrawal liability as outlined in the Multiemployer Pension Plan Amendment Act of 1980. Although ERISA minimum funding standards no longer apply after December 31, 2016, the plan sponsor is required to continue Plan operations, monitor the Plan’s funded status and solvency, and reduce or suspend benefits as necessary under ERISA Sections 4044A and 4281 and associated regulations.

During the 2020 Plan year, McMurray paid off its withdrawal liability with a cash offer of \$3,650,000. The withdrawal liability assessment for Knife River is \$17,535,723. The present value of the quarterly withdrawal liability payments paid in perpetuity as calculated by the Plan’s actuary for Knife River at December 31, 2021 is \$6,164,645. This calculation is based on prescribed PBGC select and ultimate interest rates. The Board of Trustees have decided to book this total present value amount as the withdrawal liability receivable. A total of 10% of this amount is set aside in an allowance account for the possibility of nonpayment. Quarterly payments for Knife River are \$42,139. The annual amortization payment for Knife River was determined by multiplying the highest average annual contribution hours for the three consecutive plan years during the 10-year period ending December 31, 2013 by Knife River’s highest contribution rate during the 10-year period ending December 31, 2014. This amount is then divided by four to produce the quarterly payment.

The table below shows ending withdrawal liability (present value of future payments) as of December 31, 2024.

Beginning Withdrawal liability	\$ 3,485,285
Payments	(168,556)
Allowance account	(30,592)
Gain (Loss) present value of withdrawal liability	<u>(275,335)</u>
Ending withdrawal liability	<u>\$ 3,010,802</u>

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Notes to Financial Statements
December 31, 2024 and 2023***

NOTE B - DESCRIPTION OF PLAN

The following description of the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund (Plan) provides only general information. Participants should refer to the Trust Documents and Plan Documents for a complete description of the Plan's provisions.

- **General**

The Plan is a multi-employer defined benefit pension plan established on January 1, 1970. The collective bargaining unit was comprised of plan participants represented by Local Union 800 of the International Union of Operating Engineers and the Wyoming Contractors Association. Effective January 1, 1990, the Heavy and Highway Pension Plan merged with the Operating Engineers Local No. 3 and Wyoming Contractors Association, Inc. Pension Trust Fund. The merger did not reduce the number of individuals receiving retirement benefits. Those applying for retirement after the merger date are subject to the provisions of the Operating Engineers Local No. 800 and Wyoming Contractors' Association, Inc. Pension Trust Fund. As of April 4, 2004, Local 3 relinquished jurisdiction over the State of Wyoming. Local Union 800 was reissued its original charter with jurisdiction over the State of Wyoming creating the Operating Engineers Local 800 and Wyoming Contractors' Association. The Plan is administered by a Board of Trustees with equal representation between union and management.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 as amended (ERISA), and the Tax Reform Act of 1986. The Plan was amended effective January 1, 2011, to formally incorporate the terms and conditions of a Rehabilitation Plan that sets forth benefit adjustments and reductions adopted in December 2010. The Plan was most recently amended and restated effective January 1, 2014 to incorporate required tax law changes. The Plan has contracted with Ms. Karessa Atkins, CPA, to manage daily operations and Lincoln National Life Insurance and transform Wealth are custodian of Plan assets.

- **Tax status**

The Plan obtained its latest determination letter dated September 26, 2014 in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan's administrator and the Plan's tax counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has evaluated the Plan's tax positions and concluded that the Plan has taken no uncertain tax positions that would require financial statement recognition or disclosure for the years ended December 31, 2024 and 2023.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Notes to Financial Statements
December 31, 2024 and 2023**

NOTE B - DESCRIPTION OF PLAN (Continued)

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. With few exceptions, the Plan is no longer subject to tax examinations by tax authorities for years preceding December 31, 2020.

- **Funding**

The Plan was funded by contributions from Employers signatory to participation agreement(s) for hours worked by covered employees, per formulas set forth in the individual agreements. These agreements provided contributions to provide the Plan with assets from which to pay pension benefits to participants. The Plan is now funded by withdrawal liability assessments.

- **Pension Benefits**

The rehabilitation plan adopted by the Trustees effective May 1, 2010, resulted in a normal retirement at the age of 62 along with a five-year vesting. Special early retirement, disability retirement, the 60-month guarantee and the lump sum death benefit were eliminated. Calculations for participants who retire on or after January 1, 1990 will fall under the following provisions:

<u>Contribution Dates</u>	<u>% of contribution</u>
Jan 1, 1970 thru Jan 1, 1990	6%
Jan 1, 1990 thru April 1, 2004	5%
April 1, 2004 thru Jan 1, 2006	3%
Jan 1, 2006 thru April 1, 2007	1%
April 1, 2007 thru present	0%

In addition to the participants monthly retirement benefit outlined above, an additional enhancement to the monthly benefit may be applicable based upon a 1997 Plan amendment allowing 6.6% of the Employer's contributions made on the participant's behalf for the period January 1, 1990 through December 31, 1996, and 5% after January 1, 1997, through April 1, 2004. This assumes eligibility is maintained. Vested pension benefits are available to participants who have earned the vested right to a pension and have either completed the age and services for a normal retirement pension, without a permanent break of service.

- **Disability Benefits**

Effective January 1, 2011, the Plan's disability benefits were eliminated.

- **Pro-Rata Pensions**

Pensions are available for participants who are not independently vested but are entitled to a benefit as the result of the combined pension credits between participating Funds.

- **Pre-Retirement Death Benefit**

Effective January 1, 2011, the Plan's Death Benefits other than the Husband-and-Wife Pension were eliminated.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Notes to Financial Statements
December 31, 2024 and 2023***

NOTE B - DESCRIPTION OF PLAN (Continued)

- **Priorities upon termination**

The Trustees can discontinue the Plan. Termination shall not permit any part of Plan assets to be used for or diverted to purposes other than the exclusive benefit of the pensioners, beneficiaries, and participants. The net assets of the Plan would be allocated as prescribed by ERISA and its related regulations.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC). If Plan assets are not sufficient to pay accrued benefits or the Plan incurs an insurable event triggering PBGC guarantees, net assets of the Plan will be allocated under the levels of benefit guarantees as provided under ERISA Sec. 4022A of the Multiemployer Pension Plan Amendments Act of 1980. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions.

NOTE C - SUMMARY OF ACCOUNTING POLICIES

- **Basis of accounting**

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America and presented in a format to coincide with the Form 5500.

- **Use of estimates**

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

- **Investment valuation and income recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Board of Trustees determines the Plan's valuation policies utilizing information provided by its investment custodian(s) and investment advisor(s).

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

- **Payment of benefits**

Benefit payments to participants or beneficiaries are recorded upon distribution.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Notes to Financial Statements
December 31, 2024 and 2023***

NOTE C - SUMMARY OF ACCOUNTING POLICIES (Continued)

- **Subsequent events**

Plan management has evaluated subsequent events through September 19, 2025, the date the financial statements were available to be issued. No other subsequent events occurred requiring accrual or disclosure.

NOTE D - RISKS AND UNCERTAINTIES

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

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

NOTE E - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefit provisions are based upon the years of the employees' Credited Service. The accumulated plan benefits for active employees are based upon the number of hours worked, and contribution rate ending on the date the benefit information is presented (valuation date). Benefits payable under approved circumstances – normal retirement, and death - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

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

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Notes to Financial Statements
December 31, 2024 and 2023**

**NOTE E - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS
(Continued)**

For 2024, the following actuarial assumptions were changed:

- Mortality, interest rates and expense assumptions were updated to those prescribed by the PBGC for valuations during December 2024.

The significant actuarial assumptions used in the valuation as of December 31, 2024 are as follows:

Interest Rate	Blended Market Yield Curve prescribed by ERISA 4044.
Mortality	ERISA Sec. 4044 mortality rates for 2024 valuation.
Expenses	\$400 per participant up to 100 plus \$250 per participant in excess of 100 increased by applicable inflation multiplier.
Retirement Age	Retirement is assumed to occur at the earliest eligibility date (age 62) or current age if later.
Withdrawal	None assumed
Disability	None assumed
Percent Married	70% of non-retired participants.
Spouse age difference	Husbands are assumed to be 3 years older than wives.
Form of payment	Non-retired participants are assumed to select the joint and 50% survivor annuity at retirement if married and a single life annuity if not married
Actuarial cost method	Unit credit
Asset Method	The market value is adjusted to include outstanding claims for withdrawal liability payments.

The significant actuarial assumptions used in the valuation as of December 31, 2023 are as follows:

Interest Rate	5.06% for the first 20 years and 4.37% thereafter.
Mortality	ERISA Section 4044 mortality rates for 2023 valuation.
Expenses	\$200 per participant plus \$10,000 plus a percentage of liability in excess of \$200,000.
Retirement Age	Retirement is assumed to occur at the earliest eligibility date (age 62) or current age if later.
Withdrawal	None assumed
Disability	None assumed
Percent Married	70% of non-retired participants.
Spouse age difference	Husbands are assumed to be 3 years older than wives.
Form of payment	Non-retired participants are assumed to select the joint and 50% survivor annuity at retirement if married and a single life annuity if not married
Actuarial cost method	Unit credit
Asset Method	The market value is adjusted to include outstanding claims for withdrawal liability payments.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

***Notes to Financial Statements
December 31, 2024 and 2023***

NOTE F - FAIR VALUE MEASUREMENTS

The Plan has two investment managers. The Lincoln National Life Insurance Company investment is an immediate participation guarantee contract stated at contract value which approximates fair market value. During the years ended December 31, 2024 and 2023, the Plan's immediate participation guarantee contract (including dividend income and gains and losses on investments bought and sold, as well as held during the year) had income of \$63,867 and \$127,567 respectively.

Transform Wealth's investment portfolio consists of government and corporate bonds that are fairly traded. During the years ended December 31, 2024 and 2023, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated/(depreciated) in value by (\$258,478) and \$(527,462) respectively.

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

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

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets/liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Money market funds, interest bearing cash, mutual funds, exchange traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Notes to Financial Statements
December 31, 2024 and 2023**

NOTE F - FAIR VALUE MEASUREMENTS (Continued)

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The Plan's investments have no unfunded commitment and can be redeemed at will by the Plan.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 6,355	\$ -	\$ -	\$ 6,355
Money market fund	269,229	-	-	269,229
Corporate bond	-	2,746,096	-	2,746,096
Government bond	-	2,686,838	-	2,686,838
Total assets in the fair value hierarchy	<u>275,584</u>	<u>5,432,934</u>	<u>-</u>	<u>5,708,518</u>
Investments at fair value	<u>\$ 275,584</u>	<u>\$ 5,432,934</u>	<u>\$ -</u>	<u>\$ 5,708,518</u>

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing cash	\$ 17,268	\$ -	\$ -	\$ 17,268
Money market fund	392,899	-	-	392,899
Mutual funds	579,677	-	-	579,677
Exchange traded funds	5,131,381	-	-	5,131,381
Government bond	-	1,566,336	-	1,566,336
Total assets in the fair value hierarchy	<u>6,121,225</u>	<u>1,566,336</u>	<u>-</u>	<u>7,687,561</u>
Investments at fair value	<u>\$ 6,121,225</u>	<u>\$ 1,566,336</u>	<u>\$ -</u>	<u>\$ 7,687,561</u>

NOTE G - PARTY-IN-INTEREST TRANSACTIONS

Payments for professional services such as administration, consulting, investment management, legal and auditing are considered reasonable and customary for such services.

**OPERATING ENGINEERS LOCAL NO. 800 AND
WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND**

**Notes to Financial Statements
December 31, 2024 and 2023**

NOTE H - OPERATING EXPENSES

The following is a detailed summary of the Plan's operating expenses for the years ended December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Actuarial and consulting fees	\$ 21,973	22,710
Administrator fees	81,000	81,000
Audit fees	21,336	20,785
Insurance expense	40,589	42,176
Legal fees	9,135	5,455
Lincoln National Fees	11,589	9,478
Office expenses	1,905	3,427
Investment management	<u>26,207</u>	<u>30,809</u>
Total operating expenses	<u>\$ 213,734</u>	<u>\$ 215,840</u>

NOTE I - AMENDMENTS

There were no amendments adopted by the Board of Trustees during the Plan year. Participants should refer to the Plan Documents and / or Summary Plan Description for a complete description of the Plan's provisions.

ENGINEERS LOCAL NO. 800 AND WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION

**EIN: 83-6011320, Plan Number 001
Form 5500, Schedule H, line 4i
Schedule of Assets (Held at End of Year)
December 31, 2024**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value			Current value
		Maturity Date	Rate of Interest	Maturity Value	
Interest bearing cash					
	Charles Schwab bank	N/A	N/A	N/A	6,355
Money market funds					
*	Schwab Treas Obligation	N/A	N/A	N/A	269,229
Corporate bonds					
	Lockheed Martin	6/15/2025	7.625%	240,000	242,945
	JP Morgan Chase	7/145/2025	7.750%	250,000	253,960
	Wells Fargo	9/29/2025	3.550%	250,000	247,884
	Northern Trust	10/30/2025	3.950%	250,000	248,589
	John Deere Capital	1/9/2026	4.800%	250,000	250,657
	Bank of America	3/3/2026	4.450%	250,000	248,513
	Citigroup Inc	5/1/2026	3.400%	250,000	245,757
	State Street Corp	5/19/2026	2.650%	250,000	244,004
	Waste Management	8/1/2026	7.100%	250,000	258,799
	Toyota Motor Credit	8/14/2026	5.000%	250,000	251,796
	Oneok, Inc	11/1/2026	5.550%	250,000	253,192
	Total corporate bonds				2,746,096
Government bonds					
	US Treas Note	1/31/2025	1.375%	195,000	194,513
	US Treas Note	2/20/2025	0.000%	250,000	248,576
	US Treas Note	3/31/2025	0.500%	250,000	247,734
	US Treas Note	4/30/2025	3.875%	250,000	249,609
	US Treas Note	5/15/2025	2.125%	250,000	248,008
	US Treas Note	8/15/2025	3.125%	250,000	248,242
	US Treas Note	11/30/2025	4.875%	250,000	251,328
	US Treas Note	12/15/2025	4.000%	250,000	249,531
	US Treas Note	2/28/2026	4.625%	250,000	251,016
	US Treas Note	6/30/2026	4.625%	250,000	251,367
	US Treas Note	9/30/2026	3.500%	250,000	246,914
	Total government bonds				2,686,838
Guaranteed contract					
*	Lincoln Immediate Guaranteed Par	N/A	N/A	N/A	\$ 3,056,094
	Total assets (held at end of year)				<u>\$ 8,764,612</u>

* Denotes party in interest

OPERATING ENGINEERS LOCAL NO. 800 AND WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND

EIN: 83-6011320 Plan Number 001
Form 5500, Schedule H, line 4j
Schedule of Reportable Transactions
December 31, 2024

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Schwab	Sch Treas Obligation MF	1,832,997	N/A	N/A	N/A	1,832,997	1,832,997	-
Schwab	Sch Treas Obligation MF	N/A	1,573,627	N/A	N/A	1,573,627	1,573,627	-

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

Complete all entries in accordance with the instructions to the Form 5500.

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation

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: [X] a multiemployer plan [] a multiple-employer plan... B This return/report is: [] a single-employer plan [] a DFE... C If the plan is a collectively-bargained plan, check here [X]... D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... 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: Operating Engineers #800 & Wyoming Contractors' Association, Inc. Pension Trust Fund
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1971
2a Plan sponsor's name: BOT-Operating Engineers Local 800 & Wyoming Contractors' Assoc. Inc.
2b Employer Identification Number (EIN): 83-6011320
2c Plan Sponsor's telephone number: (307) 265-2000
2d Business code: 237990

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. Row 1: Misty Sims, 10-9-25. Row 2: Ernest Skretteberg. Row 3: (Empty)

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

Form 5500 (2024) v. 240311

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110
1210-0089

Department of the Treasury
Internal Revenue Service

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).

2024

Department of Labor
Employee Benefits Security
Administration

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation

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
 - 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

<p>1a Name of plan Operating Engineers #800 & Wyoming Contractors' Association, Inc. Pension Trust Fund</p>	<p>1b Three-digit plan number (PN) ▶ 001</p>
<p>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) BOT-Operating Engineers Local 800 & Wyoming Contractors' Assoc. Inc. 555 S. Wolcott Street Casper WY 82601</p>	<p>1c Effective date of plan 01/01/1971</p> <p>2b Employer Identification Number (EIN) 83-6011320</p> <p>2c Plan Sponsor's telephone number (307) 265-2000</p> <p>2d Business code (see instructions) 237990</p>

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

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

SIGN HERE			Misty Sims
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/9/25	Ernest Skretteberg
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)
v. 240311

ENGINEERS LOCAL NO. 800 AND WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION

**EIN: 83-6011320, Plan Number 001
Form 5500, Schedule H, line 4i
Schedule of Assets (Held at End of Year)
December 31, 2024**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value			Current value
		Maturity Date	Rate of Interest	Maturity Value	
Interest bearing cash					
	Charles Schwab bank	N/A	N/A	N/A	6,355
Money market funds					
*	Schwab Treas Obligation	N/A	N/A	N/A	269,229
Corporate bonds					
	Lockheed Martin	6/15/2025	7.625%	240,000	242,945
	JP Morgan Chase	7/145/2025	7.750%	250,000	253,960
	Wells Fargo	9/29/2025	3.550%	250,000	247,884
	Northern Trust	10/30/2025	3.950%	250,000	248,589
	John Deere Capital	1/9/2026	4.800%	250,000	250,657
	Bank of America	3/3/2026	4.450%	250,000	248,513
	Citigroup Inc	5/1/2026	3.400%	250,000	245,757
	State Street Corp	5/19/2026	2.650%	250,000	244,004
	Waste Management	8/1/2026	7.100%	250,000	258,799
	Toyota Motor Credit	8/14/2026	5.000%	250,000	251,796
	Oneok, Inc	11/1/2026	5.550%	250,000	253,192
	Total corporate bonds				2,746,096
Government bonds					
	US Treas Note	1/31/2025	1.375%	195,000	194,513
	US Treas Note	2/20/2025	0.000%	250,000	248,576
	US Treas Note	3/31/2025	0.500%	250,000	247,734
	US Treas Note	4/30/2025	3.875%	250,000	249,609
	US Treas Note	5/15/2025	2.125%	250,000	248,008
	US Treas Note	8/15/2025	3.125%	250,000	248,242
	US Treas Note	11/30/2025	4.875%	250,000	251,328
	US Treas Note	12/15/2025	4.000%	250,000	249,531
	US Treas Note	2/28/2026	4.625%	250,000	251,016
	US Treas Note	6/30/2026	4.625%	250,000	251,367
	US Treas Note	9/30/2026	3.500%	250,000	246,914
	Total government bonds				2,686,838
Guaranteed contract					
*	Lincoln Immediate Guaranteed Par	N/A	N/A	N/A	\$ 3,056,094
	Total assets (held at end of year)				<u>\$ 8,764,612</u>

* Denotes party in interest

OPERATING ENGINEERS LOCAL NO. 800 AND WYOMING CONTRACTORS' ASSOCIATION, INC. PENSION TRUST FUND

**EIN: 83-6011320 Plan Number 001
 Form 5500, Schedule H, line 4j
 Schedule of Reportable Transactions
 December 31, 2024**

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Schwab	Sch Treas Obligation MF	1,832,997	N/A	N/A	N/A	1,832,997	1,832,997	-
Schwab	Sch Treas Obligation MF	N/A	1,573,627	N/A	N/A	1,573,627	1,573,627	-