

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

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... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [ ] automatic extension... 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: HANFORD GUARDS UNION LOCAL 21 SAVINGS PLAN
1b Three-digit plan number (PN): 006
1c Effective date of plan: 01/01/1985
2a Plan sponsor's name (employer, if for a single-employer plan): HANFORD PENSION AND SAVINGS PLANS COMMITTEE
2b Employer Identification Number (EIN): 83-0947948
2c Plan Sponsor's telephone number: 509-372-3323
2d Business code (see instructions): 562000

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 of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	353
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	322
	<b>6a(2)</b>	294
	<b>6b</b>	3
	<b>6c</b>	43
	<b>6d</b>	340
	<b>6e</b>	2
	<b>6f</b>	342
	<b>6g(1)</b>	322
<b>6g(2)</b>	318	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2R 2T 3H

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 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 \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>HANFORD GUARDS UNION LOCAL 21 SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>006</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>HANFORD PENSION AND SAVINGS PLANS COMMITTEE</b>	<b>D</b> Employer Identification Number (EIN) <b>83-0947948</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

**THE VANGUARD GROUP, INC.**

**23-1945930**

**(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)

VANGUARD ADVISERS INC.

23-2811930

(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?
26	NONE	49660	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)

MILLER KAPLAN ARASE, LLP

95-2036255

(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	NONE	14501	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)

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 25 33 37 52 99	NONE	10530	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	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)

DAVIS WRIGHT TREMAINE

91-0839480

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	6321	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation  DODGE & COX  94-1441976	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.  10 BPS	
(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.

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>HANFORD GUARDS UNION LOCAL 21 SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) <u>006</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>HANFORD PENSION AND SAVINGS PLANS COMMITTEE</u>	<b>D</b> Employer Identification Number (EIN) <u>83-0947948</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2020 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083983-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>572700</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2025 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083981-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>391815</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2030 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083979-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>613499</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2035 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083977-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>894386</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2040 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083975-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1087279</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2045 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083973-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2831806</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC TARGET RET 2050 TR I</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-6083969-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2019326</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC TARGET RET 2055 TR I**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>27-6715074-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>2213371</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC TARGET RET 2060 TR I**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>45-3799212-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>655509</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC TARGET RET 2065 TR I**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>82-6190443-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>376322</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC TARGET RET INCOME TR I**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>90-6083968-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>1214695</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC RETIREMENT SAVINGS TRUST II**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>45-5455475-023</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>5108187</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VANGUARD INST 500 INDEX TRUST**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>81-6327546-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>9172177</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC INST TOT BOND MRKT INDEX TRUST**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>81-6321044-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>3643814</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VFTC INST TOT INTER ST MRKT IND TRU**

**b** Name of sponsor of entity listed in (a): **VANGUARD FIDUCIARY TRUST COMPANY**

<b>c</b> EIN-PN <b>81-6317280-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>4275680</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>HANFORD GUARDS UNION LOCAL 21 SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>006</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>HANFORD PENSION AND SAVINGS PLANS COMMITTEE</b>	<b>D</b> Employer Identification Number (EIN) <b>83-0947948</b>

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

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	17137
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	36584
<b>(3)</b> Other .....	<b>1b(3)</b>	0
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	1291358
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	30894187
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	15246236
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	16319274
<b>(15)</b> Other .....	<b>1c(15)</b>	1227771
		2037684

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	48713273	54553930
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>	2143	2012
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	2143	2012
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	48711130	54551918

**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	870865	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	1349371	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	59411	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		2279647
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	97401	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		97401
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	932414	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		932414
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		3611614
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1052342
<b>c</b> Other income .....	<b>2c</b>		700908
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		8674326

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	2579259	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>	68441	
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		2647700
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		100712
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	85126	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		85126
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		2833538

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		5840788
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MILLER KAPLAN ARASE,LLP

(2) EIN: 95-2036255

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		5000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

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

<b>A</b> Name of plan <u>HANFORD GUARDS UNION LOCAL 21 SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>006</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>HANFORD PENSION AND SAVINGS PLANS COMMITTEE</u>	<b>D</b> Employer Identification Number (EIN) <u>83-0947948</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
<b>2</b> 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): <u>23-2186884</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	

<b>Part II</b>	<b>Funding Information</b> (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.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<b>c</b> 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		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (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.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 \_\_\_\_\_.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



## **INDEPENDENT AUDITOR'S REPORT**

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements**

We have performed an audit of the accompanying financial statements of Hanford Guards Union, Local 21 Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the 2024 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

### **Opinion on the 2024 Financial Statements**

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2024 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion on the 2024 financial statements.

### **Responsibilities of Management for the 2024 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the 2024 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### **Other Matters**

#### *2024 Supplemental Schedule Required by ERISA*

The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Auditor's Report on the 2023 Financial Statements*

We have audited the 2023 financial statements, and in our report dated October 11, 2024, we expressed an unmodified opinion on those 2023 financial statements.

*Miller Kaplan Arase LLP*

MILLER KAPLAN ARASE LLP

Seattle, Washington

October 14, 2025

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
<b>ASSETS</b>		
INVESTMENTS, AT FAIR VALUE	<u>\$ 53,427,524</u>	<u>\$ 47,368,194</u>
RECEIVABLES		
Participant Contributions	2,642	36,584
Employer Contributions	-	17,137
Notes Receivable from Participants	<u>1,123,764</u>	<u>1,291,358</u>
TOTAL RECEIVABLES	<u>1,126,406</u>	<u>1,345,079</u>
TOTAL ASSETS	54,553,930	48,713,273
<b>LIABILITIES</b>		
Accrued Expenses	<u>2,012</u>	<u>2,143</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 54,551,918</u></u>	<u><u>\$ 48,711,130</u></u>

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	January 1, 2024 to December 31, 2024	January 1, 2023 to December 31, 2023
<b>ADDITIONS</b>		
INVESTMENT INCOME		
Interest and Dividends	\$ 1,055,925	\$ 727,602
Net Appreciation in Fair Value of Investments	5,241,353	6,522,075
TOTAL INVESTMENT INCOME	6,297,278	7,249,677
CONTRIBUTIONS AND OTHER ADDITIONS		
Participant Contributions	1,349,371	1,327,319
Employer Contributions	870,865	818,327
Rollovers	59,411	943
Interest on Notes Receivable from Participants	97,401	68,872
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	2,377,048	2,215,461
TOTAL ADDITIONS	8,674,326	9,465,138
<b>DEDUCTIONS</b>		
Benefits Paid to Participants	2,748,412	2,292,775
Administrative Expenses	85,126	71,949
TOTAL DEDUCTIONS	2,833,538	2,364,724
NET INCREASE FOR THE YEAR	5,840,788	7,100,414
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	48,711,130	41,610,716
End of Year	\$ 54,551,918	\$ 48,711,130

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following brief description of Hanford Guards Union, Local 21 Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

**A. General**

The Plan is a defined contribution plan established on January 1, 1985, as a single-employer plan, pursuant to a collective bargaining agreement between Rockwell Hanford Operations and the Hanford Guards Union, Local 21 and is subject to the provisions of the Employee Retirement Security Act of 1974, as amended (ERISA). On January 25, 2021, the Plan was amended and restated to incorporate all previous amendments and to conform with current administrative practices and legislation. Plan amendments made after the restatement date have been adopted to implement administrative and applicable changes in federal legislation.

On August 24, 2009, Mission Support Alliance, LLC (MSA), replaced Fluor Hanford, Inc., as Plan sponsor. The name of the Plan was changed from Fluor Hanford, Inc., Savings Plan for Hanford Guards Union, Local 21 to Hanford Guards Union, Local 21 Savings Plan. On January 25, 2021, Hanford Mission Integration Solutions, LLC (HMIS) replaced Mission Support Alliance, LLC (MSA).

**B. Eligibility**

Employees of HMIS within the collective bargaining unit and represented by the Hanford Guards Union, Local 21 are eligible to participate in the Plan the first day of each pay period upon employment.

**C. Contributions**

The Plan allows participants to contribute their base earnings on a pre-tax basis, post-tax basis, or a combination thereof. The employer matching contributions to each participant's account is 100% of contribution up to 3% of compensation plus 50% of contribution in excess of 3% of compensation but not to exceed 5% of compensation of the contribution made to the Plan by the participant. Contributions are subject to regulatory limitations.

For those participants identified as being a non-incumbent employee (employees not accruing benefits under the Hanford Site Pension Plan), the employer will make a non-elective employer contribution, which will be calculated as a fixed percentage of his or her base compensation each pay period.

Contributions are subject to regulatory limitations under the Internal Revenue Code (IRC). In addition, for compensation received after December 31, 2013, the amount of compensation taken into account for purposes of determining benefits is limited to \$75,000 less than the compensation limit under the IRC for the year. For 2024, the compensation is limited to \$270,000 (the \$345,000 IRS limit, as adjusted for inflation in future years, minus \$75,000).

**D. Participant Accounts**

Each participant's account is credited with the participant's contributions and plan sponsor matching contributions as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

**D. Participant Accounts (Continued)**

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their account into various investment options offered by the Plan.

**E. Vesting**

Participants are immediately 100% vested in contributions, employer contributions, and earnings thereon.

**F. Payment of Benefits**

On termination of service due to death, disability, or retirement, a participant or deceased participant's spouse may elect to receive distribution of his or her vested account balance in the form of a lump-sum payment, annual or monthly installments until the vested account balance is distributed. A deceased participant's non-spouse beneficiary may take the distribution in the form of a lump-sum payment or they may roll over all or any portion of the distribution to an inherited Individual Retirement Account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Withdrawals of pre-tax contributions before age 59 ½ are subject to the hardship provision of the IRC. The Plan allows for the automatic lump sum distribution of participant vested account balances that do not exceed \$1,000.

**G. Notes Receivable from Participants**

Participant loans are permitted under the Plan. Loans are granted for a minimum of \$1,000 and may not exceed the lesser of \$50,000 or 50% of the participant's vested account balance. A loan is secured by a participant's vested account, bears interest at a reasonable rate determined by the administrator, and will be fixed for the term of the loan. The term of the loan cannot exceed five years, unless the loan proceeds are used to purchase a primary residence for the participant, in which case the repayment term cannot exceed ten years. In the event of termination of employment, loan balances and accrued interest shall be deducted from the amount of the distribution unless other repayment terms are specified by the Plan document. As of December 31, 2024, the rates of interest on outstanding loans ranged from 4.25% - 9.50% with various maturities through 2030.

**H. Expenses**

Plan expenses are paid by the Plan participants or the Plan sponsors. Generally, investment, Trustee, legal, and accounting fees are paid by the Plan participants and administrative expenses are paid by the Plan sponsors. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The Plan's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**C. Investment Valuation and Income Recognition**

Plan 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. Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

**D. Risks and Uncertainties**

Plan investments are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect participant accounts and amounts reported in the financial statements. Plan sponsors may from time to time engage in labor negotiations, the results of which may have a financial impact on the Plan.

**E. Notes Receivable from Participants**

Notes receivable from participants are measured and amortized at cost, which represents unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are classified as distributions upon the occurrence of a distributable event, based on the terms of the Plan document. The allowance for credit losses for deemed distributions allocated has been recorded for \$498,941 and \$398,231 as of December 31, 2024 and 2023, respectively.

**NOTE 3 - INCOME TAX STATUS**

The Plan received its latest determination letter, dated October 3, 2016, in which the Internal Revenue Service stated the Plan, as then designed, is in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the employers and the Plan Committee believe the Plan is designed and is currently operated in compliance with the applicable requirements of the IRC.

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 a tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**NOTE 4 - FAIR VALUE MEASUREMENTS**

Accounting guidance on measuring fair value establishes a hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)**

the market. Under the fair value hierarchy Level 1 inputs are quoted prices for identical securities in an active market. Level 2 inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. Mutual funds are valued at closing market prices. Self-directed brokerage accounts include common stock and mutual funds valued at closing market prices and cash equivalents valued using matrices of trades in similar securities and third party pricing services. The following tables set forth Plan investments at December 31 based on the inputs used to value them:

	2024			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 16,439,258	\$ -	\$ -	\$ 16,439,258
Common Stock	1,831,889	-	-	1,831,889
Cash Equivalents	-	85,811	-	85,811
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 18,271,147</b>	<b>\$ 85,811</b>	<b>\$ -</b>	<b>18,356,958</b>
Investments Measured at Net Asset Value <sup>A</sup>				35,070,566
				<b>\$ 53,427,524</b>

  

	2023			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 15,273,156	\$ -	\$ -	\$ 15,273,156
Common Stock	1,118,519	-	-	1,118,519
Cash Equivalents	-	82,332	-	82,332
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 16,391,675</b>	<b>\$ 82,332</b>	<b>\$ -</b>	<b>16,474,007</b>
Investments Measured at Net Asset Value <sup>A</sup>				30,894,187
				<b>\$ 47,368,194</b>

<sup>A</sup> In accordance with ASC 820, certain investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Common/collective trusts are measured at net asset value per share (NAV) as a practical expedient in accordance with ASC 820. Such investments are not required to be recognized in the fair value hierarchy. Shares may be redeemed any time at net asset value. There are no restrictions on redemptions and no unfunded commitments to purchase additional shares. They are direct filing entities.

**NOTE 5 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Committee has the right to terminate the Plan and discontinue employer contributions at any time, subject to the provisions of ERISA.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 6 - RELATED PARTY TRANSACTIONS**

Certain Plan investment are shares of registered investment companies and units of common/collective funds managed by the Vanguard Group. The Vanguard Group is an affiliate of the Vanguard Fiduciary Trust Company, trustee, and therefore, these transactions qualify as exempt party-in-interest transactions.

**NOTE 7 - PLAN AMENDMENTS**

The Plan was amended in 2023 to include plan changes associated with the Secure Act 2.0 of 2022.

The Plan was amended in 2024 to allow Roth 401(k) contributions.

**NOTE 8 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE**

In 2024, the plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024. Certain information relating to investments disclosed in the accompanying 2024 financial statements, including investments held at December 31, 2024, and investment income for the year then ended, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Vanguard Fiduciary Trust Company, the trustee.

**NOTE 9 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

SUPPLEMENTAL SCHEDULE

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 83-0947948; PLAN NO. 006**  
**DECEMBER 31, 2024**

Issuer	Description	Fair Value
Amer Beacon; Sm Cp Val; CI R5	Registered Investment Company	\$ 217,491
Amer Funds EuroPacific Gr	Registered Investment Company	694,815
AF InvestmentCo AmericaR6	Registered Investment Company	2,481,228
DFA Emerg Mkts Val Port, Instl	Registered Investment Company	26,881
Dodge & Cox Balanced Fd CI I	Registered Investment Company	1,315,218
Hotchkis Mid Cap Value	Registered Investment Company	598,905
TCW MetWest Total Ret Bd Fd P	Registered Investment Company	732,317
* Vanguard Capital Opp Admiral	Registered Investment Company	1,753,086
* Vanguard Explorer Adm	Registered Investment Company	1,077,183
* Vanguard Fed Money Mkt	Registered Investment Company	26,636
* Vanguard Infla-Prot Sec Instl	Registered Investment Company	321,252
* Vanguard Md-Cap Index Fund Ins	Registered Investment Company	2,091,170
* Vanguard PRIMECAP Adm	Registered Investment Company	3,736,622
* Vanguard Sm-Cap Index Fund Ins	Registered Investment Company	1,246,470
* Self-Directed Brokerage Fund	Self-Directed Brokerage Fund	2,037,684
* Instl 500 Index Trust	Common/Collective Trust	9,172,175
* Inst Tot Bd Mkt Ix Tr	Common/Collective Trust	3,643,815
* Inst Tot Intl St Mt Ix Tr	Common/Collective Trust	4,275,680
* Vanguard Retirement Savings Trust II **	Common/Collective Trust	5,108,187
* Vanguard Tgt Retire 2020 Tr I	Common/Collective Trust	572,700
* Vanguard Tgt Retire 2025 Tr I	Common/Collective Trust	391,815
* Vanguard Tgt Retire 2030 Tr I	Common/Collective Trust	613,500
* Vanguard Tgt Retire 2035 Tr I	Common/Collective Trust	894,386
* Vanguard Tgt Retire 2040 Tr I	Common/Collective Trust	1,087,279
* Vanguard Tgt Retire 2045 Tr I	Common/Collective Trust	2,831,806
* Vanguard Tgt Retire 2050 Tr I	Common/Collective Trust	2,019,326
* Vanguard Tgt Retire 2055 Tr I	Common/Collective Trust	2,213,371
* Vanguard Tgt Retire 2060 Tr I	Common/Collective Trust	655,509
* Vanguard Tgt Retire 2065 Tr I	Common/Collective Trust	376,322
* Vanguard Tgt Retire Inc Tr I	Common/Collective Trust	1,214,695
* Participant Loans	4.25% - 9.50%, maturing through 2034	1,123,764
		<u>\$ 54,551,288</u>

\* Party-in-interest

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



## **INDEPENDENT AUDITOR'S REPORT**

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements**

We have performed an audit of the accompanying financial statements of Hanford Guards Union, Local 21 Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the 2024 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

### **Opinion on the 2024 Financial Statements**

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2024 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion on the 2024 financial statements.

### **Responsibilities of Management for the 2024 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the 2024 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### **Other Matters**

#### *2024 Supplemental Schedule Required by ERISA*

The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Auditor's Report on the 2023 Financial Statements*

We have audited the 2023 financial statements, and in our report dated October 11, 2024, we expressed an unmodified opinion on those 2023 financial statements.

*Miller Kaplan Arase LLP*

MILLER KAPLAN ARASE LLP

Seattle, Washington

October 14, 2025

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
<b>ASSETS</b>		
INVESTMENTS, AT FAIR VALUE	<u>\$ 53,427,524</u>	<u>\$ 47,368,194</u>
RECEIVABLES		
Participant Contributions	2,642	36,584
Employer Contributions	-	17,137
Notes Receivable from Participants	<u>1,123,764</u>	<u>1,291,358</u>
TOTAL RECEIVABLES	<u>1,126,406</u>	<u>1,345,079</u>
TOTAL ASSETS	54,553,930	48,713,273
<b>LIABILITIES</b>		
Accrued Expenses	<u>2,012</u>	<u>2,143</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 54,551,918</u></u>	<u><u>\$ 48,711,130</u></u>

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	January 1, 2024 to December 31, 2024	January 1, 2023 to December 31, 2023
<b>ADDITIONS</b>		
INVESTMENT INCOME		
Interest and Dividends	\$ 1,055,925	\$ 727,602
Net Appreciation in Fair Value of Investments	5,241,353	6,522,075
TOTAL INVESTMENT INCOME	6,297,278	7,249,677
CONTRIBUTIONS AND OTHER ADDITIONS		
Participant Contributions	1,349,371	1,327,319
Employer Contributions	870,865	818,327
Rollovers	59,411	943
Interest on Notes Receivable from Participants	97,401	68,872
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	2,377,048	2,215,461
TOTAL ADDITIONS	8,674,326	9,465,138
<b>DEDUCTIONS</b>		
Benefits Paid to Participants	2,748,412	2,292,775
Administrative Expenses	85,126	71,949
TOTAL DEDUCTIONS	2,833,538	2,364,724
NET INCREASE FOR THE YEAR	5,840,788	7,100,414
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	48,711,130	41,610,716
End of Year	\$ 54,551,918	\$ 48,711,130

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following brief description of Hanford Guards Union, Local 21 Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

**A. General**

The Plan is a defined contribution plan established on January 1, 1985, as a single-employer plan, pursuant to a collective bargaining agreement between Rockwell Hanford Operations and the Hanford Guards Union, Local 21 and is subject to the provisions of the Employee Retirement Security Act of 1974, as amended (ERISA). On January 25, 2021, the Plan was amended and restated to incorporate all previous amendments and to conform with current administrative practices and legislation. Plan amendments made after the restatement date have been adopted to implement administrative and applicable changes in federal legislation.

On August 24, 2009, Mission Support Alliance, LLC (MSA), replaced Fluor Hanford, Inc., as Plan sponsor. The name of the Plan was changed from Fluor Hanford, Inc., Savings Plan for Hanford Guards Union, Local 21 to Hanford Guards Union, Local 21 Savings Plan. On January 25, 2021, Hanford Mission Integration Solutions, LLC (HMIS) replaced Mission Support Alliance, LLC (MSA).

**B. Eligibility**

Employees of HMIS within the collective bargaining unit and represented by the Hanford Guards Union, Local 21 are eligible to participate in the Plan the first day of each pay period upon employment.

**C. Contributions**

The Plan allows participants to contribute their base earnings on a pre-tax basis, post-tax basis, or a combination thereof. The employer matching contributions to each participant's account is 100% of contribution up to 3% of compensation plus 50% of contribution in excess of 3% of compensation but not to exceed 5% of compensation of the contribution made to the Plan by the participant. Contributions are subject to regulatory limitations.

For those participants identified as being a non-incumbent employee (employees not accruing benefits under the Hanford Site Pension Plan), the employer will make a non-elective employer contribution, which will be calculated as a fixed percentage of his or her base compensation each pay period.

Contributions are subject to regulatory limitations under the Internal Revenue Code (IRC). In addition, for compensation received after December 31, 2013, the amount of compensation taken into account for purposes of determining benefits is limited to \$75,000 less than the compensation limit under the IRC for the year. For 2024, the compensation is limited to \$270,000 (the \$345,000 IRS limit, as adjusted for inflation in future years, minus \$75,000).

**D. Participant Accounts**

Each participant's account is credited with the participant's contributions and plan sponsor matching contributions as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

**D. Participant Accounts (Continued)**

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their account into various investment options offered by the Plan.

**E. Vesting**

Participants are immediately 100% vested in contributions, employer contributions, and earnings thereon.

**F. Payment of Benefits**

On termination of service due to death, disability, or retirement, a participant or deceased participant's spouse may elect to receive distribution of his or her vested account balance in the form of a lump-sum payment, annual or monthly installments until the vested account balance is distributed. A deceased participant's non-spouse beneficiary may take the distribution in the form of a lump-sum payment or they may roll over all or any portion of the distribution to an inherited Individual Retirement Account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Withdrawals of pre-tax contributions before age 59 ½ are subject to the hardship provision of the IRC. The Plan allows for the automatic lump sum distribution of participant vested account balances that do not exceed \$1,000.

**G. Notes Receivable from Participants**

Participant loans are permitted under the Plan. Loans are granted for a minimum of \$1,000 and may not exceed the lesser of \$50,000 or 50% of the participant's vested account balance. A loan is secured by a participant's vested account, bears interest at a reasonable rate determined by the administrator, and will be fixed for the term of the loan. The term of the loan cannot exceed five years, unless the loan proceeds are used to purchase a primary residence for the participant, in which case the repayment term cannot exceed ten years. In the event of termination of employment, loan balances and accrued interest shall be deducted from the amount of the distribution unless other repayment terms are specified by the Plan document. As of December 31, 2024, the rates of interest on outstanding loans ranged from 4.25% - 9.50% with various maturities through 2030.

**H. Expenses**

Plan expenses are paid by the Plan participants or the Plan sponsors. Generally, investment, Trustee, legal, and accounting fees are paid by the Plan participants and administrative expenses are paid by the Plan sponsors. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The Plan's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**C. Investment Valuation and Income Recognition**

Plan 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. Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

**D. Risks and Uncertainties**

Plan investments are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect participant accounts and amounts reported in the financial statements. Plan sponsors may from time to time engage in labor negotiations, the results of which may have a financial impact on the Plan.

**E. Notes Receivable from Participants**

Notes receivable from participants are measured and amortized at cost, which represents unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are classified as distributions upon the occurrence of a distributable event, based on the terms of the Plan document. The allowance for credit losses for deemed distributions allocated has been recorded for \$498,941 and \$398,231 as of December 31, 2024 and 2023, respectively.

**NOTE 3 - INCOME TAX STATUS**

The Plan received its latest determination letter, dated October 3, 2016, in which the Internal Revenue Service stated the Plan, as then designed, is in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the employers and the Plan Committee believe the Plan is designed and is currently operated in compliance with the applicable requirements of the IRC.

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 a tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**NOTE 4 - FAIR VALUE MEASUREMENTS**

Accounting guidance on measuring fair value establishes a hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)**

the market. Under the fair value hierarchy Level 1 inputs are quoted prices for identical securities in an active market. Level 2 inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. Mutual funds are valued at closing market prices. Self-directed brokerage accounts include common stock and mutual funds valued at closing market prices and cash equivalents valued using matrices of trades in similar securities and third party pricing services. The following tables set forth Plan investments at December 31 based on the inputs used to value them:

	2024			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 16,439,258	\$ -	\$ -	\$ 16,439,258
Common Stock	1,831,889	-	-	1,831,889
Cash Equivalents	-	85,811	-	85,811
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 18,271,147</b>	<b>\$ 85,811</b>	<b>\$ -</b>	<b>18,356,958</b>
Investments Measured at Net Asset Value <sup>A</sup>				35,070,566
				<b>\$ 53,427,524</b>

  

	2023			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 15,273,156	\$ -	\$ -	\$ 15,273,156
Common Stock	1,118,519	-	-	1,118,519
Cash Equivalents	-	82,332	-	82,332
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 16,391,675</b>	<b>\$ 82,332</b>	<b>\$ -</b>	<b>16,474,007</b>
Investments Measured at Net Asset Value <sup>A</sup>				30,894,187
				<b>\$ 47,368,194</b>

<sup>A</sup> In accordance with ASC 820, certain investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Common/collective trusts are measured at net asset value per share (NAV) as a practical expedient in accordance with ASC 820. Such investments are not required to be recognized in the fair value hierarchy. Shares may be redeemed any time at net asset value. There are no restrictions on redemptions and no unfunded commitments to purchase additional shares. They are direct filing entities.

**NOTE 5 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Committee has the right to terminate the Plan and discontinue employer contributions at any time, subject to the provisions of ERISA.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 6 - RELATED PARTY TRANSACTIONS**

Certain Plan investment are shares of registered investment companies and units of common/collective funds managed by the Vanguard Group. The Vanguard Group is an affiliate of the Vanguard Fiduciary Trust Company, trustee, and therefore, these transactions qualify as exempt party-in-interest transactions.

**NOTE 7 - PLAN AMENDMENTS**

The Plan was amended in 2023 to include plan changes associated with the Secure Act 2.0 of 2022.

The Plan was amended in 2024 to allow Roth 401(k) contributions.

**NOTE 8 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE**

In 2024, the plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024. Certain information relating to investments disclosed in the accompanying 2024 financial statements, including investments held at December 31, 2024, and investment income for the year then ended, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Vanguard Fiduciary Trust Company, the trustee.

**NOTE 9 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

SUPPLEMENTAL SCHEDULE

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 83-0947948; PLAN NO. 006**  
**DECEMBER 31, 2024**

Issuer	Description	Fair Value
Amer Beacon; Sm Cp Val; CI R5	Registered Investment Company	\$ 217,491
Amer Funds EuroPacific Gr	Registered Investment Company	694,815
AF InvestmentCo AmericaR6	Registered Investment Company	2,481,228
DFA Emerg Mkts Val Port, Instl	Registered Investment Company	26,881
Dodge & Cox Balanced Fd CI I	Registered Investment Company	1,315,218
Hotchkis Mid Cap Value	Registered Investment Company	598,905
TCW MetWest Total Ret Bd Fd P	Registered Investment Company	732,317
* Vanguard Capital Opp Admiral	Registered Investment Company	1,753,086
* Vanguard Explorer Adm	Registered Investment Company	1,077,183
* Vanguard Fed Money Mkt	Registered Investment Company	26,636
* Vanguard Infla-Prot Sec Instl	Registered Investment Company	321,252
* Vanguard Md-Cap Index Fund Ins	Registered Investment Company	2,091,170
* Vanguard PRIMECAP Adm	Registered Investment Company	3,736,622
* Vanguard Sm-Cap Index Fund Ins	Registered Investment Company	1,246,470
* Self-Directed Brokerage Fund	Self-Directed Brokerage Fund	2,037,684
* Instl 500 Index Trust	Common/Collective Trust	9,172,175
* Inst Tot Bd Mkt Ix Tr	Common/Collective Trust	3,643,815
* Inst Tot Intl St Mt Ix Tr	Common/Collective Trust	4,275,680
* Vanguard Retirement Savings Trust II **	Common/Collective Trust	5,108,187
* Vanguard Tgt Retire 2020 Tr I	Common/Collective Trust	572,700
* Vanguard Tgt Retire 2025 Tr I	Common/Collective Trust	391,815
* Vanguard Tgt Retire 2030 Tr I	Common/Collective Trust	613,500
* Vanguard Tgt Retire 2035 Tr I	Common/Collective Trust	894,386
* Vanguard Tgt Retire 2040 Tr I	Common/Collective Trust	1,087,279
* Vanguard Tgt Retire 2045 Tr I	Common/Collective Trust	2,831,806
* Vanguard Tgt Retire 2050 Tr I	Common/Collective Trust	2,019,326
* Vanguard Tgt Retire 2055 Tr I	Common/Collective Trust	2,213,371
* Vanguard Tgt Retire 2060 Tr I	Common/Collective Trust	655,509
* Vanguard Tgt Retire 2065 Tr I	Common/Collective Trust	376,322
* Vanguard Tgt Retire Inc Tr I	Common/Collective Trust	1,214,695
* Participant Loans	4.25% - 9.50%, maturing through 2034	1,123,764
		<u>\$ 54,551,288</u>

\* Party-in-interest

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



## **INDEPENDENT AUDITOR'S REPORT**

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

### **Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements**

We have performed an audit of the accompanying financial statements of Hanford Guards Union, Local 21 Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the 2024 audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

### **Opinion on the 2024 Financial Statements**

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2024 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion on the 2024 financial statements.

### **Responsibilities of Management for the 2024 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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 Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the 2024 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

### **Other Matters**

#### *2024 Supplemental Schedule Required by ERISA*

The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and

The Pension and Savings Committee  
Hanford Guards Union, Local 21 Savings Plan

certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Auditor's Report on the 2023 Financial Statements*

We have audited the 2023 financial statements, and in our report dated October 11, 2024, we expressed an unmodified opinion on those 2023 financial statements.

*Miller Kaplan Arase LLP*

MILLER KAPLAN ARASE LLP

Seattle, Washington

October 14, 2025

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	<u>December 31, 2024</u>	<u>December 31, 2023</u>
<b>ASSETS</b>		
INVESTMENTS, AT FAIR VALUE	<u>\$ 53,427,524</u>	<u>\$ 47,368,194</u>
RECEIVABLES		
Participant Contributions	2,642	36,584
Employer Contributions	-	17,137
Notes Receivable from Participants	<u>1,123,764</u>	<u>1,291,358</u>
TOTAL RECEIVABLES	<u>1,126,406</u>	<u>1,345,079</u>
TOTAL ASSETS	54,553,930	48,713,273
<b>LIABILITIES</b>		
Accrued Expenses	<u>2,012</u>	<u>2,143</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 54,551,918</u></u>	<u><u>\$ 48,711,130</u></u>

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	January 1, 2024 to December 31, 2024	January 1, 2023 to December 31, 2023
<b>ADDITIONS</b>		
INVESTMENT INCOME		
Interest and Dividends	\$ 1,055,925	\$ 727,602
Net Appreciation in Fair Value of Investments	5,241,353	6,522,075
TOTAL INVESTMENT INCOME	6,297,278	7,249,677
CONTRIBUTIONS AND OTHER ADDITIONS		
Participant Contributions	1,349,371	1,327,319
Employer Contributions	870,865	818,327
Rollovers	59,411	943
Interest on Notes Receivable from Participants	97,401	68,872
TOTAL CONTRIBUTIONS AND OTHER ADDITIONS	2,377,048	2,215,461
TOTAL ADDITIONS	8,674,326	9,465,138
<b>DEDUCTIONS</b>		
Benefits Paid to Participants	2,748,412	2,292,775
Administrative Expenses	85,126	71,949
TOTAL DEDUCTIONS	2,833,538	2,364,724
NET INCREASE FOR THE YEAR	5,840,788	7,100,414
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	48,711,130	41,610,716
End of Year	\$ 54,551,918	\$ 48,711,130

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following brief description of Hanford Guards Union, Local 21 Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more specific provisions.

**A. General**

The Plan is a defined contribution plan established on January 1, 1985, as a single-employer plan, pursuant to a collective bargaining agreement between Rockwell Hanford Operations and the Hanford Guards Union, Local 21 and is subject to the provisions of the Employee Retirement Security Act of 1974, as amended (ERISA). On January 25, 2021, the Plan was amended and restated to incorporate all previous amendments and to conform with current administrative practices and legislation. Plan amendments made after the restatement date have been adopted to implement administrative and applicable changes in federal legislation.

On August 24, 2009, Mission Support Alliance, LLC (MSA), replaced Fluor Hanford, Inc., as Plan sponsor. The name of the Plan was changed from Fluor Hanford, Inc., Savings Plan for Hanford Guards Union, Local 21 to Hanford Guards Union, Local 21 Savings Plan. On January 25, 2021, Hanford Mission Integration Solutions, LLC (HMIS) replaced Mission Support Alliance, LLC (MSA).

**B. Eligibility**

Employees of HMIS within the collective bargaining unit and represented by the Hanford Guards Union, Local 21 are eligible to participate in the Plan the first day of each pay period upon employment.

**C. Contributions**

The Plan allows participants to contribute their base earnings on a pre-tax basis, post-tax basis, or a combination thereof. The employer matching contributions to each participant's account is 100% of contribution up to 3% of compensation plus 50% of contribution in excess of 3% of compensation but not to exceed 5% of compensation of the contribution made to the Plan by the participant. Contributions are subject to regulatory limitations.

For those participants identified as being a non-incumbent employee (employees not accruing benefits under the Hanford Site Pension Plan), the employer will make a non-elective employer contribution, which will be calculated as a fixed percentage of his or her base compensation each pay period.

Contributions are subject to regulatory limitations under the Internal Revenue Code (IRC). In addition, for compensation received after December 31, 2013, the amount of compensation taken into account for purposes of determining benefits is limited to \$75,000 less than the compensation limit under the IRC for the year. For 2024, the compensation is limited to \$270,000 (the \$345,000 IRS limit, as adjusted for inflation in future years, minus \$75,000).

**D. Participant Accounts**

Each participant's account is credited with the participant's contributions and plan sponsor matching contributions as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

**D. Participant Accounts (Continued)**

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their account into various investment options offered by the Plan.

**E. Vesting**

Participants are immediately 100% vested in contributions, employer contributions, and earnings thereon.

**F. Payment of Benefits**

On termination of service due to death, disability, or retirement, a participant or deceased participant's spouse may elect to receive distribution of his or her vested account balance in the form of a lump-sum payment, annual or monthly installments until the vested account balance is distributed. A deceased participant's non-spouse beneficiary may take the distribution in the form of a lump-sum payment or they may roll over all or any portion of the distribution to an inherited Individual Retirement Account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Withdrawals of pre-tax contributions before age 59 ½ are subject to the hardship provision of the IRC. The Plan allows for the automatic lump sum distribution of participant vested account balances that do not exceed \$1,000.

**G. Notes Receivable from Participants**

Participant loans are permitted under the Plan. Loans are granted for a minimum of \$1,000 and may not exceed the lesser of \$50,000 or 50% of the participant's vested account balance. A loan is secured by a participant's vested account, bears interest at a reasonable rate determined by the administrator, and will be fixed for the term of the loan. The term of the loan cannot exceed five years, unless the loan proceeds are used to purchase a primary residence for the participant, in which case the repayment term cannot exceed ten years. In the event of termination of employment, loan balances and accrued interest shall be deducted from the amount of the distribution unless other repayment terms are specified by the Plan document. As of December 31, 2024, the rates of interest on outstanding loans ranged from 4.25% - 9.50% with various maturities through 2030.

**H. Expenses**

Plan expenses are paid by the Plan participants or the Plan sponsors. Generally, investment, Trustee, legal, and accounting fees are paid by the Plan participants and administrative expenses are paid by the Plan sponsors. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation in fair value of investments.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The Plan's financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America, using the accrual method of accounting.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**C. Investment Valuation and Income Recognition**

Plan 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. Purchases and sales of investments are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes gains and losses on investments bought and sold as well as held during the year.

**D. Risks and Uncertainties**

Plan investments are exposed to various investment risks such as interest rate, market fluctuations and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and such changes could materially affect participant accounts and amounts reported in the financial statements. Plan sponsors may from time to time engage in labor negotiations, the results of which may have a financial impact on the Plan.

**E. Notes Receivable from Participants**

Notes receivable from participants are measured and amortized at cost, which represents unpaid principal balance plus accrued but unpaid interest. Delinquent notes receivable from participants are classified as distributions upon the occurrence of a distributable event, based on the terms of the Plan document. The allowance for credit losses for deemed distributions allocated has been recorded for \$498,941 and \$398,231 as of December 31, 2024 and 2023, respectively.

**NOTE 3 - INCOME TAX STATUS**

The Plan received its latest determination letter, dated October 3, 2016, in which the Internal Revenue Service stated the Plan, as then designed, is in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the employers and the Plan Committee believe the Plan is designed and is currently operated in compliance with the applicable requirements of the IRC.

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 a tax position that more likely than not would not be sustained upon examination by a tax authority. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**NOTE 4 - FAIR VALUE MEASUREMENTS**

Accounting guidance on measuring fair value establishes a hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
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**NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)**

the market. Under the fair value hierarchy Level 1 inputs are quoted prices for identical securities in an active market. Level 2 inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data. Level 3 inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. Mutual funds are valued at closing market prices. Self-directed brokerage accounts include common stock and mutual funds valued at closing market prices and cash equivalents valued using matrices of trades in similar securities and third party pricing services. The following tables set forth Plan investments at December 31 based on the inputs used to value them:

	2024			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 16,439,258	\$ -	\$ -	\$ 16,439,258
Common Stock	1,831,889	-	-	1,831,889
Cash Equivalents	-	85,811	-	85,811
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 18,271,147</b>	<b>\$ 85,811</b>	<b>\$ -</b>	<b>18,356,958</b>
Investments Measured at Net Asset Value <sup>A</sup>				35,070,566
				<b>\$ 53,427,524</b>

  

	2023			Total
	Level 1	Level 2	Level 3	
Mutual Funds	\$ 15,273,156	\$ -	\$ -	\$ 15,273,156
Common Stock	1,118,519	-	-	1,118,519
Cash Equivalents	-	82,332	-	82,332
<b>Total Assets in the Fair Value Hierarchy</b>	<b>\$ 16,391,675</b>	<b>\$ 82,332</b>	<b>\$ -</b>	<b>16,474,007</b>
Investments Measured at Net Asset Value <sup>A</sup>				30,894,187
				<b>\$ 47,368,194</b>

<sup>A</sup> In accordance with ASC 820, certain investments measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Common/collective trusts are measured at net asset value per share (NAV) as a practical expedient in accordance with ASC 820. Such investments are not required to be recognized in the fair value hierarchy. Shares may be redeemed any time at net asset value. There are no restrictions on redemptions and no unfunded commitments to purchase additional shares. They are direct filing entities.

**NOTE 5 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Plan Committee has the right to terminate the Plan and discontinue employer contributions at any time, subject to the provisions of ERISA.

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE 6 - RELATED PARTY TRANSACTIONS**

Certain Plan investment are shares of registered investment companies and units of common/collective funds managed by the Vanguard Group. The Vanguard Group is an affiliate of the Vanguard Fiduciary Trust Company, trustee, and therefore, these transactions qualify as exempt party-in-interest transactions.

**NOTE 7 - PLAN AMENDMENTS**

The Plan was amended in 2023 to include plan changes associated with the Secure Act 2.0 of 2022.

The Plan was amended in 2024 to allow Roth 401(k) contributions.

**NOTE 8 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEE**

In 2024, the plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024. Certain information relating to investments disclosed in the accompanying 2024 financial statements, including investments held at December 31, 2024, and investment income for the year then ended, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Vanguard Fiduciary Trust Company, the trustee.

**NOTE 9 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

SUPPLEMENTAL SCHEDULE

**HANFORD GUARDS UNION, LOCAL 21 SAVINGS PLAN**  
**FORM 5500**  
**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**E.I.N. 83-0947948; PLAN NO. 006**  
**DECEMBER 31, 2024**

Issuer	Description	Fair Value
Amer Beacon; Sm Cp Val; CI R5	Registered Investment Company	\$ 217,491
Amer Funds EuroPacific Gr	Registered Investment Company	694,815
AF InvestmentCo AmericaR6	Registered Investment Company	2,481,228
DFA Emerg Mkts Val Port, Instl	Registered Investment Company	26,881
Dodge & Cox Balanced Fd CI I	Registered Investment Company	1,315,218
Hotchkis Mid Cap Value	Registered Investment Company	598,905
TCW MetWest Total Ret Bd Fd P	Registered Investment Company	732,317
* Vanguard Capital Opp Admiral	Registered Investment Company	1,753,086
* Vanguard Explorer Adm	Registered Investment Company	1,077,183
* Vanguard Fed Money Mkt	Registered Investment Company	26,636
* Vanguard Infla-Prot Sec Instl	Registered Investment Company	321,252
* Vanguard Md-Cap Index Fund Ins	Registered Investment Company	2,091,170
* Vanguard PRIMECAP Adm	Registered Investment Company	3,736,622
* Vanguard Sm-Cap Index Fund Ins	Registered Investment Company	1,246,470
* Self-Directed Brokerage Fund	Self-Directed Brokerage Fund	2,037,684
* Instl 500 Index Trust	Common/Collective Trust	9,172,175
* Inst Tot Bd Mkt Ix Tr	Common/Collective Trust	3,643,815
* Inst Tot Intl St Mt Ix Tr	Common/Collective Trust	4,275,680
* Vanguard Retirement Savings Trust II **	Common/Collective Trust	5,108,187
* Vanguard Tgt Retire 2020 Tr I	Common/Collective Trust	572,700
* Vanguard Tgt Retire 2025 Tr I	Common/Collective Trust	391,815
* Vanguard Tgt Retire 2030 Tr I	Common/Collective Trust	613,500
* Vanguard Tgt Retire 2035 Tr I	Common/Collective Trust	894,386
* Vanguard Tgt Retire 2040 Tr I	Common/Collective Trust	1,087,279
* Vanguard Tgt Retire 2045 Tr I	Common/Collective Trust	2,831,806
* Vanguard Tgt Retire 2050 Tr I	Common/Collective Trust	2,019,326
* Vanguard Tgt Retire 2055 Tr I	Common/Collective Trust	2,213,371
* Vanguard Tgt Retire 2060 Tr I	Common/Collective Trust	655,509
* Vanguard Tgt Retire 2065 Tr I	Common/Collective Trust	376,322
* Vanguard Tgt Retire Inc Tr I	Common/Collective Trust	1,214,695
* Participant Loans	4.25% - 9.50%, maturing through 2034	1,123,764
		<u>\$ 54,551,288</u>

\* Party-in-interest