

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND</u>	1b Three-digit plan number (PN) ▶ <u>503</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND</u> <u>1406 BLONDELL AVE, 2ND FLOOR</u> <u>BRONX, NY 10461</u>	1c Effective date of plan <u>07/01/1969</u> 2b Employer Identification Number (EIN) <u>51-0170643</u> 2c Plan Sponsor's telephone number <u>516-775-2280</u> 2d Business code (see instructions) <u>525100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2025	MICHAEL RENDINA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2025	KEVIN O'BRIEN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)
v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	822
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	822
	6a(2)	749
	6b	
	6c	
	6d	749
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	261

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

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

9a Plan funding arrangement (check all that apply)	9b 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	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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

A Name of plan NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND	B Three-digit plan number (PN) ▶	503
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND	D Employer Identification Number (EIN) 51-0170643	

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

SEGAL SELECT INSURANCE SERVICES INC	333 WEST 34TH STREET NEW YORK, NY 10001
46-0619194	

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

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

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

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

MICHAEL D'ONOFRIO

1406 BLONDELL AVE, 2ND FL
BRONX, NY 10461

51-0170643

(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?
30 50	EMPLOYEE	163055	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)

PROSKAUER ROSE LLP

11 TIMES SQUARE
NEW YORK, NY 10036

13-1840454

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	30731	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)

LOUIS F D'ANGELO

1406 BLONDELL AVE, 2ND FL
BRONX, NY 10461

51-0170643

(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?
50 30 30 50	EMPLOYEE	25595	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

BOYD WATTERSON ASSET MANAGEMENT LLC

1301 E 19TH STREET
CLEVELAND, OH 44114

34-1922005

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	11626	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)

FITZSIMMONS ABRAMS, LLP

7600 JERICHO TPKE STE 210
WOODBURY, NY 11797

13-2858927

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	9400	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)

REYNOLDS CONSULTING SERVICES

25 NEWBRIDGE RD
HICKSVILLE, NY 11801

20-1899564

(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?
27	NONE	9018	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND</u>	B Three-digit plan number (PN)	<u>503</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND</u>	D Employer Identification Number (EIN) <u>51-0170643</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONGVIEW LARGE CAP 500 VEBA INDEX FD</u>		
b Name of sponsor of entity listed in (a): <u>AMALGAMATED BANK</u>		
c EIN-PN <u>13-4015803-008</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2005927</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONGVIEW CASH MANAGEMENT FUND</u>		
b Name of sponsor of entity listed in (a): <u>AMALGAMATED BANK</u>		
c EIN-PN <u>85-2117044-025</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2142236</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND	B Three-digit plan number (PN) ▶ 503
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND	D Employer Identification Number (EIN) 51-0170643

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	174969	52481
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	105745	74181
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	38493	48881
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	65798	66018
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	3569547	4148163
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	1315686	1266673

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e	35574	21937
f Total assets (add all amounts in lines 1a through 1e).....	1f	5305812	5678334
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	40216	8316
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	463639	477564
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	503855	485880
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4801957	5192454

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	667590	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		667590
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	-45079	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-45078
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	504623	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	242282	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	320652	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		20268
d Total income. Add all income amounts in column (b) and enter total.....	2d		1225773

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	556372	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		556372
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	41140	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	12373	
(4) IQPA audit fees	2i(4)	9400	
(5) Investment advisory and investment management fees	2i(5)	25140	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	44174	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	146677	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		278904
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		835276

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		390497
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: FITZSIMMONS ABRAMS, LLP

(2) EIN: 13-2858927

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	X		896858
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

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

**NORTHEAST DISTRICT COUNCIL OF THE
OPCMIA APPRENTICESHIP FUND
FINANCIAL REPORT
DECEMBER 31, 2024 AND 2023**



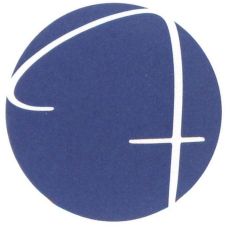
**FITZSIMMONS
ABRAMS, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

**NORTHEAST DISTRICT COUNCIL OF THE
OPCMIA APPRENTICESHIP FUND
FINANCIAL REPORT
DECEMBER 31, 2024 AND 2023**

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of the
Northeast District Council of the OPCMIA Apprenticeship Fund

Opinion

We have audited the accompanying financial statements of Northeast District Council of the OPCMIA Apprenticeship Fund, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Northeast District Council of the OPCMIA Apprenticeship Fund as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Northeast District Council of the OPCMIA Apprenticeship Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northeast District Council of the OPCMIA Apprenticeship Fund's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Northeast District Council of the OPCMIA Apprenticeship Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Northeast District Council of the OPCMIA Apprenticeship Fund's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules reported on pages 19 through 20 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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



Supplemental Schedules Required by ERISA (Continued)

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information on pages 16 through 18 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Fitzsimmons Abrams LLP

Woodbury, New York
October 10th, 2025



**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA
APPRENTICESHIP TRAINING FUND
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	December 31,	
	2024	2023
<u>ASSETS</u>		
Investments at fair value:		
Cash equivalents	\$ -	\$ 117
Real estate partnership	896,858	953,564
Common collective funds	4,148,163	3,569,547
Total Investments	5,045,021	4,523,228
Receivables:		
Employer contributions	61,830	93,091
Interest receivable	-	1
Due from related parties	12,351	12,654
Total Receivables	74,181	105,746
Cash	52,481	153,253
Other assets:		
Prepaid insurance	6,812	7,306
Property and equipment, (net)	21,937	35,574
Total Other assets	28,749	42,880
Total Assets	5,200,432	4,825,107
<u>LIABILITIES</u>		
Accounts payable and accrued expenses	7,978	22,422
Due to related funds	-	728
Total Liabilities	7,978	23,150
NET ASSETS AVAILABLE FOR BENEFITS	\$ 5,192,454	\$ 4,801,957

See accompanying independent auditors' report and notes to the financial statements.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA
APPRENTICESHIP TRAINING FUND
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	Years Ended December 31,	
	2024	2023
<u>ADDITIONS</u>		
Investment income:		
Net appreciation/(depreciation) in fair value of investments	\$ 582,993	\$ 479,730
Investment (loss) income	(45,078)	(25,870)
	537,915	453,860
Less: investment expenses	(25,140)	(24,617)
	512,775	429,243
Contributions:		
Employers' contributions	667,590	888,797
Total contributions	667,590	888,797
Other income:		
Grants received and other income	14,679	15,249
Liquidated damages & interest	1,701	11,624
Other income	-	150
	16,380	27,023
Total Additions	1,196,745	1,345,063
<u>DEDUCTIONS</u>		
Apprenticeship training costs	556,372	526,672
General & administrative expenses	249,876	226,026
	806,248	752,698
NET INCREASE/(DECREASE)	390,497	592,365
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of Year	4,801,957	4,209,592
End of Year	\$ 5,192,454	\$ 4,801,957

See accompanying independent auditors' report and notes to the financial statements.

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Northeast District Council of the OPCMIA Apprenticeship Fund (the “Plan” or “Fund”), is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan’s provisions.

General

The Plan is a multiemployer training and educational benefit fund established under the provisions of an Agreement and Declaration of Trust dated July 1, 1969 and amended December 14, 2017, between the Northeast District Council (“the Union”), and the Cement League, an Employer Contractors Association (“the Employers”), who are parties to a collective bargaining agreement requiring contributions to the Plan. The Union and the Employers agreed to participant in the operation of a trust fund for the purpose of, providing vocational and advancement training to eligible employees of participating employers who are, represented by the Union. The Plan is administered by a Joint Board of Trustees consisting of Union and Employer representatives and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Benefits

The Plan provides vocational and advancement training to apprentices of the Northeast District Council and provides training on new developments and worker safety within the trade.

Funding Policy

Funding to provide the benefits is made through contributions by participating employers on behalf of each covered employee based on hours worked as provided for in the applicable prevailing collective bargaining agreement with the Union.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities, if any, at the date of financial statements. Actual results could differ from those estimates.

Investments Valuation and Income Recognition

Investments are reported a fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan determines its valuation policies utilizing information provided by the investment managers and custodian. See Note 3 for a discussion of fair value measurement.

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

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES (continued)

Contributions and Contributions Receivable

Employer contributions receivable represent cash contributions received subsequent to December 31, 2024 and 2023, but applicable to payroll periods prior to the balance sheet dates.

Depreciation

Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed on the straight-line basis over the estimated useful life of the asset.

Reclassification

Certain amounts on the prior year's financial statements have been reclassified to conform to the current year's presentation.

Allocation of Shared Expenses

For cost savings efficiencies the Board of Trustees of the Plan along with the Board of Trustees of the related benefit funds have entered into a cost sharing arrangement for certain administrative expenses. Allocations are based on a time study and detailed in the shared cost allocation policy. (See Note 8)

Compensated Absences

No accrual has been made for compensated absences since the vacations are taken throughout the year, and the amounts are not material.

NOTE 3 – FAIR VALUE MEASUREMENT

FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	<p>Inputs to the valuation methodology include:</p> <ul style="list-style-type: none"> • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 – FAIR VALUE MEASUREMENT (continued)

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Cash Equivalents: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

U.S. Government and Governmental Agencies: Valued at the closing price reported in the active market in which the individual securities are traded. Other U.S. Government and governmental agencies bonds are valued based on yields of currently available comparable securities with similar credit ratings.

Real Estate Partnership: Valued at net asset value (NAV) per share at year end as reported by the investment partnership. The NAV, as provided by the investment partnership, is used as a practical expedient to estimate fair value. Share values are based on the current market value or appraised value of the underlying real estate properties.

Collective Trust Fund: Value at net asset value (NAV) per share at year end as reported by the fund. The NAV, as provided by the fund, is used as a practical expedient to estimate fair value. Share values are based on the current market value of the underlying securities.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. In addition, the inputs and methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

The Plan’s investments are held in a bank-administered trust fund. The following is a summary of investments at fair value at December 31, 2024 and 2023.

Investments at fair value as of December 31, 2024

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash equivalents	\$ 117	\$ -	\$ -	\$ 117
<i>Total Investments in the fair value hierarchy</i>	117	-	-	117
Investments measured at NAV				4,523,111
Total investments	\$ 117	\$ -	\$ -	\$ 4,523,228

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 3 – FAIR VALUE MEASUREMENT (continued)

Investments at fair value as of December 31, 2023

	<i>Level 1</i>	<i>Level 2</i>	<i>Level 3</i>	<i>Total</i>
Cash equivalents	\$ 535,059	\$ -	\$ -	\$ 535,059
U.S. Gov't bonds	-	756,061	-	756,061
<i>Total Investments in the fair value hierarchy</i>	535,059	756,061	-	1,291,120
Investments measured at NAV				2,591,783
Total investments	\$ 535,059	\$ 756,061	\$ -	\$ 3,882,903

During the years ended December 31, 2024 and 2023, the Plan's investments, including investments bought, sold and held during the year appreciated / (depreciated) in value \$582,993 and \$479,730, respectively.

Net realized gains / (losses) on the sale of investments included in the above totals amounted to \$262,341 and \$12,593 for the years ended December 31, 2024 and 2023, respectively.

Changes in Fair Value Levels – The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years December 31, 2024 and 2023, there were no significant transfers in or out of levels 3.

Investments valued at NAV as of December 31, 2024

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
<u>Common Collective Funds</u>				
Longview LargeCap 500	\$ 2,010,914	\$ -	<i>Daily</i>	<i>Daily</i>
Veba Index Fund				
Longview Cash Mgmt Fd	1,583,633	-	<i>Daily</i>	<i>Daily</i>
<u>Real Estate Funds</u>				
Boyd Watterson GSA Fund LP	953,564	-	<i>Quarterly</i>	<i>60 Days</i>
	\$ 4,548,111	\$ -		

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 – FAIR VALUE MEASUREMENT (continued)

Investments valued at NAV as of December 31, 2023

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
<u>Common Collective Funds</u>				
Longview LargeCap 500 Veba Index Fund	\$ 1,592,851	\$ -	<i>Daily</i>	<i>Daily</i>
<u>Real Estate Funds</u>				
Boyd Watterson GSA Fund LP	998,932	-	<i>Quarterly</i>	<i>60 Days</i>
	<u>\$ 2,591,783</u>	<u>\$ -</u>		

NOTE 4 – TAX STATUS

The Internal Revenue Service has ruled that the Plan is an exempt organization under Section 501 (c) (5) of the Internal Revenue Code and is therefore not subject to Federal income taxes. The Plan is required to operate in conformity with the IRC to maintain its qualification. The Board is not aware of any course of action or series of events that have occurred that might adversely affect the Plan’s qualified status.

Accounting principles generally accepted in the United States of America requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability or asset if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan’s management has analyzed the tax positions taken by the Plan, and has concluded that at December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for years prior to 2020.

NOTE 5 – COMMITMENTS AND CONTINGENCIES

The Fund and its related funds entered into a ten-year lease agreement for its office space located at 1406 Blondell Avenue, Bronx, New York with the Cement Masons Local 780 Holding Corp. The term of the lease agreement is from November 1, 2022 through October 31, 2032. Under the terms of the agreement, the rent amount will increase by 3% every two years. Per the agreement and pursuant Department of Labor Regulation 2250.408b-2, the lease can be terminated by the tenant upon 90 days written notice. As such, no right-of-use asset is recognized. Rent expense includes base rent plus escalation charges for real estate taxes, maintenance and utilities.

Prior to November 1, 2022, the Fund and its related funds leased from an unrelated third party, office space located at 100 Merrick Road, Ste 500 West, Rockville Centre, New York. The term of the expired lease was from November 1, 2017 through October 31, 2022. Under the terms of the agreement the rent increased annually at a rate of 2.68%. Rent expense includes base rent plus escalation charges for real estate taxes, maintenance and utilities.

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 – COMMITMENTS AND CONTINGENCIES (continued)

Office space occupancy costs are allocated between the Fund and its related funds based upon the estimated benefit received by each fund. The estimated portion of these costs allocable to the Fund for the years ended December 31, 2024 and 2023 was approximately 7% and 9%, respectively. Occupancy expense for the years ended December 31, 2024 and 2023, was \$2,750 and \$2,686, respectively.

The Fund also entered into an additional lease agreement for its training facilities located at 1406 Blondell Avenue, Bronx, New York with the Cement Masons Local 780 Holding Corp. The term of the lease agreement is from November 1, 2022 through October 31, 2032. Under the terms of the agreement, the rent amount will increase by 3% every two years. Per the agreement and pursuant Department of Labor Regulation 2250.408b-2, the lease can be terminated by the tenant upon 90 days written notice. As such, no right-of-use asset is recognized. Rent expense includes base rent plus escalation charges for real estate taxes, maintenance and utilities. For the years ended December 31, 2024 and 2023 the Fund paid a total of \$105,014 and \$26,295, respectively.

Prior to November 1, 2022 the Fund leased a training facility located at 150-50 14th Road, Whitestone, New York on a month to month lease. Training facility costs for the years ended December 31, 2024 and 2023 the Fund paid a total of \$- and \$14,322, respectively.

NOTE 6 – RISK AND UNCERTAINTIES

The Plan invests in various investment securities. These investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of these investment securities will occur in the near term and that such changes could materially affect the funding status of the Plan and amounts reported in the financial statements.

At times during the year, cash held in bank checking accounts and bank deposit accounts may exceed the Federal Deposit Insurance Corporation (FDIC) limits. The Trustees' cash management policy is to mitigate the Plan's credit risks by banking with major financial institutions. The Plan has not experienced any losses on such accounts and does not believe it is exposed to any significant credit risk.

NOTE 7 – CONTINGENCIES

Collection claims and lawsuits may arise in the normal course of the Fund's activities. As of December 31, 2024 management has advised that no suits present claims against the Fund which could materially affect the financial position of the Fund.

On April 15th, 2024 the Fund along with its related Northeast District Council Funds, Local 780 Cement Masons Pension Fund and Local 780 Union received a grand jury subpoena request for records. Management believes this request is in relation to a signatory member employer. At this time it is too early to determine what impact, if any, this request may have on the Fund and its financial statements.

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 8 – RELATED PARTY TRANSACTIONS

The Northeast District Council Welfare Fund (related fund) acts as collection agent for all employer contributions to the Plan and other related Northeast District Council benefit funds, the Cement Masons Local 780 Pension Fund, the OPCMIA Local 262 Pension Fund, and The Plasterers' and Cement Masons Local 40 Pension Fund. The remittances are deposited into a segregated Northeast District Council Welfare Fund bank account and distributed to the other funds from that account. Amounts received by the Apprenticeship Fund from the Northeast District Council Welfare Fund for contributions for the years ended December 31, 2024 and 2023, totaled \$667,590 and \$888,797, respectively. The amount of employer contributions due from the Northeast District Council Welfare Fund to the Plan as of December 31, 2024 and 2023 included in the above totals was \$74,181 and \$142,200, respectively.

The Plan shares office space and administrative costs with other related Northeast District Council benefit funds, the Cement Masons Local 780 Pension Fund, the OPCMIA Local 262 Pension Fund, and The Plasterers' and Cement Masons Local 40 Pension Fund. As part of a cost sharing arrangement, the Northeast District Council Welfare Fund acts as paying agent for certain common administrative expenses. Consequently, the Plan reimburses the Northeast District Council Welfare Fund for its estimated allocable share of these common administrative expenses based on time studies as determined by the Fund Administrator and approved by the Board of Trustees. Allocable administrative expenses include payroll and payroll related costs, occupancy costs, as well as other administrative expenses. Reimbursements made to the Northeast District Council Welfare Fund for shared administrative expenses for the years ended December 31, 2024 and 2023 totaled \$85,068 and \$101,332, respectively.

NOTE 9 – MULTIEmployer PLAN

The Plan contributes to two multiemployer defined pension plans under the terms of participation agreements covering its eligible employees. The risks of participation in multiemployer plans are different than single-employer plans in the following aspects:

- a) Assets contributed to the multiemployer plan by an employer may be used to provide benefits to participants of other participating employers.
- b) If a participating employer discontinues contributions to the plan, other participating employers may have to cover any unfunded liability that may exist.
- c) If the employer stops participating in some of its multiemployer pension plans, the employer may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Plan's participation in this plans for the fiscal year ended December 31, 2023, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employer Identification number ("EIN") and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act ("PPA") zone status available is for the Plan's year-beginning January 1, 2023. The zone status is based on information that the Fund received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan ("FIP") or a rehabilitation plan ("RP") is either pending or has been implemented. The last column lists the expiration dates of the collective-bargaining agreements to which the plans are subject.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 9 – MULTIEmployer PLAN (continued)

Name of Plan	EIN/Pension Plan Number	Certified Zone Status 2023	FIP/RP Status Pending/ Implemented	Contributions for Year Ended December 31, 2023	Surcharge Paid	Expiration Date of CBA
Cement Masons Local 780 Pension Fund	13-1626710/ 001	Green	N/A	\$28,240	N/A	N/A
Operative Plasterers & Cement Masons Local 262 Pension Fund	13-6369468/ 001	Green	N/A	\$1,955	N/A	N/A

NOTE 10 - PROPERTY AND EQUIPMENT

Property and equipment is carried at cost less accumulated depreciation as classified below:

	<u>2024</u>	<u>2023</u>
Machinery and Training equipment	\$ 37,026	\$ 37,026
Auto	45,706	45,706
Leasehold Improvement	18,861	18,861
Less: Accumulated depreciation	<u>(66,019)</u>	<u>(51,461)</u>
Property and Equipment, Net	<u>\$ 35,574</u>	<u>\$ 50,132</u>

Depreciation expense totaled \$13,636 and \$14,558 for the year ended December 31, 2024 and 2023, respectively.

NOTE 11 – PROCEDURES UPON TERMINATION

Although they have not expressed any intention to do so, the Trustees, as Plan Sponsor, has the right under the Plan to modify the benefits provided to active employees and to terminate the Plan subject to the provisions of ERISA. In the event of the termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the Plan will be used for purposes other than for the exclusive benefit of the Plan’s participants.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 12 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

For financial statement purposes, investment expenses are reported as a reduction of investment income and fees from independent employers to cover administrative expenses as a reduction of administrative expenses. The reporting requirements of the Department of Labor require these fees be shown as administrative expenses and other income, respectively.

	<u>Per Financial Statements</u>	<u>Reclassification</u>	<u>Per Form 5500</u>
Contributions	\$ 888,797	\$ -	\$ 888,797
Investment income	429,243	24,617	453,860
Other Income	27,023	10,969	37,992
 Total additions	 <u>1,345,063</u>	 <u>35,586</u>	 <u>1,380,649</u>
Benefits paid	526,672	-	526,672
Administrative expenses	226,026	35,586	261,612
 Total deductions	 <u>752,698</u>	 <u>35,586</u>	 <u>788,284</u>
 Net increase	 <u>\$ 592,365</u>	 <u>\$ -</u>	 <u>\$ 592,365</u>

In addition to the above reclassification, the Plan’s investments have been reclassified for Form 5500 purpose in accordance with the Department of Labor’s plan asset regulations. See the Schedule of Reconciling the Statements of Net Assets Available for Benefits to Form 5500 on page 18.

NOTE 13 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through the date of the auditors’ report, which is the date the financial statements were available to be issued.

On January 17th, 2025 the Fund initiated a full redemption from Boyd Watterson GSA Fund investment account. As of the date of this report this redemption is yet to be satisfied.

SUPPLEMENTAL SCHEDULES

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA
 APPRENTICESHIP TRAINING FUND
 SCHEDULES OF APPRENTICESHIP TRAINING EXPENSES**

	Years Ended December 31,	
	2024	2023
Coordinator salary and benefits	\$ 214,059	\$ 258,052
Instructor salaries and benefits	126,179	67,560
Payroll taxes	17,639	16,501
Training and education	65,783	45,396
Travel	1,894	8,167
Training facilities rental	105,930	105,014
Tools and supplies	10,052	10,224
Depreciation	13,636	14,558
Telephone	1,200	1,200
Total apprenticeship training expense	\$ 556,372	\$ 526,672

See independent auditors' report.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA
 APPRENTICESHIP TRAINING FUND
 SCHEDULES OF GENERAL AND ADMINISTRATIVE EXPENSES**

	Years Ended December 31,	
	2024	2023
<u>Fund Office Expense</u>		
Salaries, payroll taxes and employee benefits	\$ 41,140	\$ 43,820
Rent and utilities	2,750	2,686
Computer, internet and equipment maintenance	14,441	14,739
Office	11,364	8,821
Conference and meetings	531	5,727
Telephone	347	325
Total Fund Office Expenses	70,573	76,118
<u>Professional Fees</u>		
Legal	44,174	39,849
Contractor payroll audits	12,373	11,685
Auditing	9,400	9,400
Total Professional Fees	65,947	60,934
<u>Other Expense</u>		
International training	98,114	86,015
Insurance	18,673	13,448
Storage	457	480
Total Other Expense	117,244	99,943
Less: fees from independent employers to cover administrative expenses	(3,888)	(10,969)
Total Administrative Expense	\$ 249,876	\$ 226,026

See independent auditors' report.

**NORTHEAST DISTRICT COUNCIL OF THE OPCMIA
APPRENTICESHIP TRAINING FUND
SCHEDULE RECONCILING THE STATEMENT OF NET ASSETS
AVAILABLE FOR BENEFITS TO FORM 5500
DECEMBER 31, 2024**

	<u>Per Financial Statements</u>	<u>Reclassification</u>	<u>Per Form 5500</u>
<i>Assets</i>			
Investments			
Cash equivalents	\$ -	\$ 66,018	\$ 66,018
Real estate partnership	896,858	(896,858)	-
Common collective funds	4,148,163	-	4,148,163
Other investments	-	1,266,673	1,266,673
Receivables	74,181	14,295	88,476
Cash	52,481	-	52,481
Other assets	28,749	27,774	56,523
	<hr/>	<hr/>	<hr/>
Total Assets	5,200,432	477,902	5,678,334
 <i>Liabilities</i>			
Operating payable	7,978	338	8,316
Other liabilities	-	477,564	477,564
	<hr/>	<hr/>	<hr/>
Total Liabilities	7,978	477,902	485,880
 Net Assets Available for Benefits	 <u>\$ 5,192,454</u>	 <u>\$ -</u>	 <u>\$ 5,192,454</u>

The Plan's holdings in various investments were determined to be plan assets for Form 5500 purposes. This schedule reconciles audited financial statement amounts, plus the Plan's share of amounts provided by the investment managers to the Form 5500 Schedule H amounts.

See independent auditors' report.

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP
SCHEDULE H (FORM 5500) - LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF YEAR
EIN# 13-327195, PLAN #002
DECEMBER 31, 2024

(a)	(b)	(c)			(d)	(e)
Identity of issuer, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral par or maturity value.			Cost	Current Value	
	Type / Maturity Date	% / Quantity	Price per Unit (if applicable)			
<u>Cash & Cash Equivalents</u>						
Boyd Watterson GSA Fund LP - Cash	N/A			66,018	66,018	
Total Cash & Cash Equivalents				<u>66,018</u>	<u>66,018</u>	
<u>Common Collective Trusts</u>						
Longview Large Cap 500 VEBA Index Fund	N/A	2,104.63	\$ 953.10	942,002	2,005,927	
Longview Cash Management Fund	N/A	19,216.63	\$ 111.48	2,001,928	2,142,236	
Total Common Collective Trusts				<u>2,943,930</u>	<u>4,148,163</u>	
<u>Other Investments</u>						
Boyd Watterson GSA Fund LP	N/A	909.27	\$ 986.35	896,858	1,266,673	
Total Other Investments				<u>896,858</u>	<u>1,266,673</u>	
Total Investments				<u>\$ 3,906,806</u>	<u>\$ 5,480,854</u>	

See independent auditors' report.

NORTHEAST DISTRICT COUNCIL OF THE OPCMA APPRENTICESHIP FUND
SCHEDULE H (FORM 5500) - LINE 4j
SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 51-0170643, PLAN 503
DECEMBER 31, 2024

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss
<u>SINGLE TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS</u>								
Amalgamated bank	Longview Cashmanagement Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ 504,931	\$ 4,931
Amalgamated bank	Longview Large Cap 500 Veba Index Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ 238,123	\$ -	\$ 261,877
<u>SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS</u>								
N/A	N/A	-	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP
SCHEDULE H (FORM 5500) - LINE 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT THE END OF YEAR
EIN# 13-327195, PLAN #002
DECEMBER 31, 2024

(a)	(b)	(c)			(d)	(e)
Identity of issuer, borrower, lessor or similar party	Description of investment, including maturity date, rate of interest, collateral par or maturity value.			Cost	Current Value	
	Type / Maturity Date	% / Quantity	Price per Unit (if applicable)			
<u>Cash & Cash Equivalents</u>						
Boyd Watterson GSA Fund LP - Cash	N/A			66,018	66,018	
Total Cash & Cash Equivalents				<u>66,018</u>	<u>66,018</u>	
<u>Common Collective Trusts</u>						
Longview Large Cap 500 VEBA Index Fund	N/A	2,104.63	\$ 953.10	942,002	2,005,927	
Longview Cash Management Fund	N/A	19,216.63	\$ 111.48	2,001,928	2,142,236	
Total Common Collective Trusts				<u>2,943,930</u>	<u>4,148,163</u>	
<u>Other Investments</u>						
Boyd Watterson GSA Fund LP	N/A	909.27	\$ 986.35	896,858	1,266,673	
Total Other Investments				<u>896,858</u>	<u>1,266,673</u>	
Total Investments				<u>\$ 3,906,806</u>	<u>\$ 5,480,854</u>	

See independent auditors' report.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210 - 0110
1210 - 0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information - enter all requested information

1a Name of plan NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICESHIP FUND		1b Three-digit plan number (PN) ▶	503
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) NORTHEAST DISTRICT COUNCIL OF THE OPCMIA APPRENTICE 1406 BLONDELL AVE, 2ND FLOOR BRONX NY 10461		1c Effective date of plan	07/01/1969
		2b Employer Identification Number (EIN)	51-0170643
		2c Plan Sponsor's telephone number	516-775-2280
		2d Business code (see instructions)	525100

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

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

SIGN HERE	<i>Michael Rendina</i>	<i>10-9-2025</i>	MICHAEL RENDINA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Kevin O'Brien</i>	<i>10-9-2025</i>	KEVIN O'BRIEN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2024)
v. 240311

NORTHEAST DISTRICT COUNCIL OF THE OPCMA APPRENTICESHIP FUND
SCHEDULE H (FORM 5500) - LINE 4j
SCHEDULE OF REPORTABLE TRANSACTIONS
E.I.N. 51-0170643, PLAN 503
DECEMBER 31, 2024

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or loss
<u>SINGLE TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS</u>								
Amalgamated bank	Longview Cashmanagement Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ 504,931	\$ 4,931
Amalgamated bank	Longview Large Cap 500 Veba Index Fund	\$ -	\$ 500,000	\$ -	\$ -	\$ 238,123	\$ -	\$ 261,877
<u>SERIES OF TRANSACTIONS IN EXCESS OF FIVE PERCENT OF PLAN ASSETS</u>								
N/A	N/A	-	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>