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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [X] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1979

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)
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRUST FUND

4601 S. MEEKER AVENUE
MUNCIE, IN 47302-9217

2b Employer Identification Number (EIN) 35-1450886

2c Plan Sponsor's telephone number 765-282-6392

2d Business code (see instructions) 238210

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.	10/08/2026	JOHN DILL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	CLINT DAILEY
	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

3a	Plan administrator's name and address [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	718
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	**6a(1)**	390
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	380
b	Retired or separated participants receiving benefits	**6b**	33
c	Other retired or separated participants entitled to future benefits	**6c**	371
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	784
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	6
f	Total. Add lines **6d** and **6e**.	**6f**	790
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	718
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	790
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	30

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

2E

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRUST FUND

D Employer Identification Number (EIN)
35-1450886

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

LEDBETTER PARTNERS LLC

03-0599899

(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	37920	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

PROCOURSE FIDUCIARY ADVISORS, LLC

45-5291215

(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	30250	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HEALTHSCOPE BENEFITS, INC

71-0847266

(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?
14 15	NONE	25840	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

WHITINGER & COMPANY, LLC

35-0905017

(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	18375	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ACRISURE LLC DBA UNITED INSURANCE

26-3554645

(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?
23	NONE	12747	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PNC BANK

25-1211909

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19	NONE	12713	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

LM HENDERSON & COMPANY, LLP

450 E 96TH ST, STE 200
INDIANAPOLIS, IN 46240

(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	10743	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

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.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRUST FUND

D Employer Identification Number (EIN)
35-1450886

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: MORLEY STABLE VALUE FUND

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST COMPANY

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)
93-6274329-001	C	2684309

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)

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)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

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b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRUST FUND

D Employer Identification Number (EIN)
35-1450886

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	373007	544878
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	165964	196312
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	219018	68325
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	257077	205998
(2) U.S. Government securities	1c(2)	2062	1560
(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)	467021	2684309
(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)	23089023	24448525
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	8559	7035

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	24581731	28156942
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h	138758	107190
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	138758	107190
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	24442973	28049752

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)	2000984	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	428894	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2429878
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11224	
(B) U.S. Government securities	2b(1)(B)	98	
(C) Corporate debt instruments	2b(1)(C)	503	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	238	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12063
(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)	1245019	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1245019
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	2218391	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2200026	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		18365
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		17136
(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)		2095845
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5818306
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1684063	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	364638	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2048701
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	25840	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	18375	
(5) Investment advisory and investment management fees	2i(5)	30250	
(6) Bank or trust company trustee/custodial fees	2i(6)	12713	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	37920	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	11157	
(11) Other expenses	2i(11)	26571	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		162826
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2211527
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3606779
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) [X] 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) [X] 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: WHITINGER & COMPANY LLC **(2)** EIN: 35-0905017

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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		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?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		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.)	**4i**	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.)	**4j**	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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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 _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRUST FUND

D Employer Identification Number (EIN)
35-1450886

Part I Distributions

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

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

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

EIN(s): 35-1450886

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
DECEMBER 31, 2025 AND 2024

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	1
Statements of Changes in Net Assets Available for Benefits	2
NOTES TO FINANCIAL STATEMENTS	3 - 9
SUPPLEMENTAL INFORMATION	
Schedule of Assets Held, End of Year	10
Schedule of Reportable Transactions	11 - 15

NOTE: All other schedules required under Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, have been omitted because they are not applicable.

WHITINGER & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
International Brotherhood of Electrical Workers Local Union 855
Defined Contribution Pension Plan and Trust
Muncie, Indiana

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of the International Brotherhood of Electrical Workers Local Union 855 Defined Contribution Pension Plan and Trust ("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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, 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.

Management, having determined it is permissible in the circumstances, has elected to have the audits 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 ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report:

- 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 ("GAAP").
- 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) 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 GAAP, 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 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 audits 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 GAAP.

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 GAAP.

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

The supplemental schedules, schedule of assets held, end of year as of December 31, 2025, and the schedule of reportable transactions for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL'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 schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules 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).

Whitinger + Company LLC

Certified Public Accountants
Muncie, Indiana

October 5, 2026

FINANCIAL STATEMENTS

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Investments, at fair value		
Cash and cash equivalents	$ 205,998	$ 257,077
Common collective trust	2,684,309	467,021
Mortgage-backed securities	7,035	8,559
Mutual funds	24,448,525	23,089,023
U.S. government securities	1,560	2,062
	$ 27,347,427	$ 23,823,742
Cash - operating	$ 544,878	$ 373,007
Accounts receivable - employers	196,312	165,964
Accrued investment income	59,529	207,518
Prepaid expenses	8,796	11,500
	$ 809,515	$ 757,989
Total Assets	$ 28,156,942	$ 24,581,731
LIABILITIES		
Accounts payable	$ 107,190	$ 138,758
NET ASSETS AVAILABLE FOR BENEFITS	$ 28,049,752	$ 24,442,973

See accompanying Notes to Financial Statements.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
ADDITIONS		
Investment income		
Net appreciation in fair value of investments	$ 2,131,345	$ 1,962,307
Interest	256,333	23,505
Dividends	1,000,750	1,011,375
	$ 3,388,428	$ 2,997,187
Contributions		
Employers	$ 2,000,984	$ 1,187,601
Reciprocal	428,894	650,341
	$ 2,429,878	$ 1,837,942
Total Additions	$ 5,818,306	$ 4,835,129
DEDUCTIONS		
Benefits paid to participants	$ 1,684,063	$ 1,697,334
Reciprocal expenses	364,638	327,571
Administrative expenses	119,863	67,199
Investment fees	42,963	37,039
Total Deductions	$ 2,211,527	$ 2,129,143
NET INCREASE	$ 3,606,779	$ 2,705,986
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	24,442,973	21,736,987
End of year	$ 28,049,752	$ 24,442,973

See accompanying Notes to Financial Statements.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following brief description of the International Brotherhood of Electrical Workers Local Union 855 Defined Contribution Pension Plan and Trust (the "Plan") 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 defined contribution plan established for members of participating locals of the International Brotherhood of Electrical Workers Local Union 855 (the "Plan Sponsor"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective January 1, 2025, the Plan was amended and restated in its entirety.

Eligibility – Each employee of an employer shall be eligible to participate in the Plan on the latter of: (1) the date on which an employee commences employment and performs at least one hour of service or (2) for employees not covered by a collective bargaining agreement ("CBA"), the date as of which coverage under this Plan is effective.

Contributions – Employers are required to make monthly contributions for each participant in their employment based upon the hourly rate set forth in the CBA multiplied by the number of hours worked in the previous month. Employee rollover contributions are permitted. No other participant contributions are allowed. Contributions are subject to certain limitations, as established by the Internal Revenue Code ("IRC").

Participant Accounts – Individual accounts are maintained for each Plan participant. Each participant's account is credited with employer contributions and Plan earnings, as applicable. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are 100% vested in employer contributions after completion of 1 hour of service.

Payment of Benefits – Upon attaining normal or early retirement age, a participant will receive an annuity or optional form of payment equal to the value of their account. If a participant terminates service before age 55, receives no employer contributions for one full plan year, and has an account balance below $7,000, the benefit is paid as a single lump sum. If the account balance is greater than $7,000 at termination, the participant will not be paid a benefit until the earlier of normal retirement, early retirement, disability or death. Partial payments are also allowed under certain circumstances provided by the Plan.

Investments – The trustees have the responsibility and discretion to invest all Plan assets except for the Stable Value Fund. Participants are allowed to transfer all or a portion of their account balances and all future contributions to the Stable Value Fund on the first day of the month following their 55th birthday, or on the first day of the month thereafter, in increments of 25%. Transfer to the Stable Value Fund will only be permitted once per plan year until their entire individual account balance has been transferred. The Stable Value Fund is mainly comprised of fixed income securities.

Forfeitures – If a participant or beneficiary to whom benefits are to be distributed cannot be located, and reasonable efforts have been made to find the participant, the participant's individual account balance will be frozen. The participant's account balance will subsequently be forfeited and reallocated. If the participant returns and applies for benefits, the forfeited amount will be restored from plan earnings pursuant to the Plan document. There were no forfeitures for the years ended December 31, 2025 and 2024.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial records of the Plan are prepared on the accrual method of accounting which is in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition – The Plan's investments are reported at fair value. GAAP defines fair value as the exchange 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 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 (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the Plan year.

Investment Management Fees and Operating Expenses – Investment management fees and operating expenses charged to the Plan for certain investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction in the investment return for such investments.

Employer Contributions Receivable – Contributions receivable are recorded when an employer submits a contribution report for compensation earned during the period. The Plan and management consider all amounts recorded as fully collectible as of December 31, 2025 and 2024.

Payment of Benefits – Benefits are recorded when paid. There were no benefit payments requested and not yet disbursed at December 31, 2025 and 2024.

Administrative Expenses – Administrative expenses are paid by the Plan, as defined in the Plan document.

Reclassification – Certain prior year amounts have been reclassified to conform to the current year presentation.

3. INFORMATION CERTIFIED BY THE QUALIFIED INSTITUTION (UNAUDITED)

The Plan administrator has elected the method of annual reporting compliance permitted by ERISA 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. Accordingly, PNC Bank National Association, a qualified institution, has certified to the completeness and accuracy of the following data included in the accompanying financial statements and supplemental schedules.

- Investments at fair value, as shown in the statements of net assets available for benefits as of December 31, 2025 and 2024.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

3. INFORMATION CERTIFIED BY THE QUALIFIED INSTITUTION (UNAUDITED) (continued)

- Interest, dividends and net appreciation in fair value of investments, as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2025 and 2024.

- Schedule of assets held, end of year as of December 31, 2025.

- Schedule of reportable transactions for the year ended December 31, 2025.

The Plan's independent auditor did not perform auditing procedures with respect to this certified information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. FAIR VALUE MEASUREMENTS

GAAP provides 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 are described as follows:

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

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The 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 are descriptions of the valuation methodologies used for investments measured at fair value, including the general classification of such assets pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2025 and 2024.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

4. **FAIR VALUE MEASUREMENTS** (continued)

Cash and Cash Equivalents – Valued at cost which approximates fair value.

Common Collective Trust – Valued at the net asset value ("NAV") of units held by the Plan at year end provided by the issuer of the fund. The NAV is used as a practical expedient to estimate fair value and is based on the value of the underlying investment assets owned by the fund, minus its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trust, the issuer reserves the right to require 12 months' notification in order to ensure that securities liquidations will be carried out in an orderly business manner. There are currently no other redemption restrictions or unfunded commitments on this investment. Investments valued using NAV as a practical expedient are not reflected in the valuation hierarchy.

Mortgage-Backed Securities – Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing values on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price.

U.S. Government Securities – Valued using pricing models maximizing the use of observable inputs for similar securities.

The preceding methods described may produce a fair value measurement 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.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

4. **FAIR VALUE MEASUREMENTS** (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31:

2025	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	$ 205,998	$ 205,998	$ -	$ -
Mortgage-backed securities	7,035	0	7,035	-
Mutual funds	24,448,525	24,448,525	-	-
U.S. government securities	1,560	0	1,560	-
Total assets in fair value hierarchy	$ 24,663,118	$ 24,654,523	$ 8,595	$ -
Investments measured at NAV*	2,684,309			
Investments, at fair value	$ 27,347,427			

2024	Total	Level 1	Level 2	Level 3
Cash and cash equivalents	$ 257,077	$ 257,077	$ -	$ -
Mortgage-backed securities	8,559	0	8,559	-
Mutual funds	23,089,023	23,089,023	-	-
U.S. government securities	2,062	0	2,062	-
Total assets in fair value hierarchy	$ 23,356,721	$ 23,346,100	$ 10,621	$ -
Investments measured at NAV*	467,021			
Investments, at fair value	$ 23,823,742			

*Certain investments measured at fair value using NAV as a practical expedient 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 investments at fair value presented in the statements of net assets available for benefits.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

5. TAX STATUS

The Internal Revenue Service ("IRS") has determined and informed the Plan by a letter dated October 15, 2015, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt. The Plan administrator also believes the Plan has no income subject to unrelated business income tax.

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2025 and 2024, there are no uncertain tax 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.

6. PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons. The following amounts were paid to parties-in-interest.

		2025	2024
UMR	Administrative fees	$ 25,840	$ 14,506
Whitinger & Company LLC	Audit fees	18,375	17,500
Ledbetter Partners LLC	Legal fees	37,920	10,998
LM Henderson & Company, LLP	Payroll audit fees	10,743	8,850
United Insurance Agencies	Insurance fees	12,747	8,143
ProCourse Fiduciary Advisors, LLC	Investment consulting fees	30,250	25,000
PNC Bank	Investment custodial fees	12,713	12,039
Allen Bates Technologies	Reciprocal processing fees	2,580	2,480
Cuni, Rust and Strenk	Actuarial fees	500	500
		$ 151,668	$ 100,016

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

7. Plan Termination

Although they have not expressed any intent to do so, the trustees have the right under the Plan to terminate the Plan at any time subject to the provisions of ERISA.

8. Risks and Uncertainties

The Plan invests in a variety of investment securities. Investment securities in general are exposed to various risks, such as interest rate, credit, and overall volatility risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

9. Concentrations

The contributing employers are involved in the electrical construction industry and are primarily located in the Midwestern section of the United States.

10. Subsequent Events

The Plan has evaluated all subsequent events through October 5, 2026, which is the date these financial statements were available to be issued and has determined there are no subsequent events that require disclosure.

SUPPLEMENTAL INFORMATION

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS
LOCAL UNION 855 DEFINED CONTRIBUTION PENSION PLAN AND TRUST

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS HELD, END OF YEAR
DECEMBER 31, 2025

EIN 35-1450886 P/N 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Cash and Cash Equivalents			
	Federated Hermes Government Obligations Fund	205,998 shares	$ 205,998	$ 205,998
	Common Collective Trust			
	Morley Stable Value Fund	88,573 shares	$ 2,629,879	$ 2,684,309
	Mortgage-Backed Securities			
	Banc of America Funding Corp	6.00%, due 05-20-2033	$ 1,530	$ 1,467
	CS First Boston Mortgage Sec	5.43%, due 12-19-2039	98	96
	Federal Home Loan Mtg Corp	6.50%, due 01-15-2032	24	24
	Federal National Mtg Association	9.50%, due 11-25-2031	666	659
	Federal National Mtg Association	9.50%, due 12-25-2031	877	861
	Federal Home Loan Mtg Corp	Variable, due 07-25-2043	2,235	2,129
	Master Asset Securitization Trust	5.00%, due 12-25-2033	1,557	1,350
	Residential Asset Mtg Prod Inc	8.00%, due 04-25-2031	421	152
	Washington Mutual Mortgage Sec	5.00%, due 11-25-2033	314	297
			$ 7,722	$ 7,035
	Mutual Funds			
	Alliance Bernstein Global Bond Fund	140,595 shares	$ 952,551	$ 978,539
	American New Perspective Fund	50,479 shares	2,499,709	3,567,356
	American Washington Mutual Fund	46,137 shares	1,666,027	3,009,961
	Carillon Eagle Mid Cap Growth Fund	21,093 shares	1,567,565	1,519,295
	Fidelity Emerging Markets Fund	15,136 shares	616,632	755,607
	Fidelity Total Bond K6 Fund	115,981 shares	1,008,147	1,035,711
	Fidelity Large Cap Growth Index Fund	102,869 shares	2,330,986	4,759,726
	Invesco Convertible Securities Fund	26,222 shares	654,734	650,559
	MFS International Equity Fund	21,387 shares	778,629	867,883
	Pimco All Asset Fund	80,865 shares	1,009,893	923,476
	Pimco Income Fund	132,973 shares	1,542,182	1,461,371
	Principal Short-Term Income Fund	11,077 shares	135,551	134,694
	Vanguard Dividend Appreciation Index Fund	16,251 shares	2,863,426	3,571,645
	Vanguard Mid Cap Index Fund	493 shares	116,324	143,078
	Vanguard Small Cap Index Fund	8,655 shares	667,534	1,069,624
			$ 18,409,890	$ 24,448,525
	U.S. Government Securities			
	Federal National Mortgage Association	5.50%, due 02-01-2026	$ 2	$ 2
	Federal National Mortgage Association	6.00%, due 07-01-2036	323	323
	Federal National Mortgage Association	6.17%, due 06-01-2032	42	41
	Federal National Mortgage Association	5.50%, due 04-01-2034	228	226
	Federal National Mortgage Association	5.50%, due 01-01-2034	788	795
	Federal National Mortgage Association	5.50%, due 11-01-2036	175	173
			$ 1,558	$ 1,560
	Total Assets Held, End of Year		$ 21,255,047	$ 27,347,427

* An asterisk in column (a) denotes a party-in-interest to the Plan.

International Brotherhood of Electrical Workers
Local Union 855 Defined Contribution Pension Plan and Trust

PNC INSTITUTIONAL ASSET MANAGEMENT

Schedule H, Line 4j - Schedule of Reportable Transactions
For the Year Ended December 31, 2025

EIN 35-1450886 P/N 001

Detail

5% Report by asset-single transaction

								Valuation	Threshhold
								$24,031,260.00	$1,201,563.00
Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MORLEY STABLE VALUE FD 25	PUR	1/05/25	45,794.390	$1,381,795.05	$0.00	$0.00	$1,381,795.05	$1,381,795.05	$0.00
	1 PURCHASES FOR			$1,381,795.05	TOTAL ISSUE AGGREGATE			$1,381,795.05	
	0 SALES FOR			$0.00					

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

5% Report by asset-aggregate

							Valuation		Threshold
							$24,031,260.03		$1,201,563.00
Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
FIDELITY TOTAL BOND K6 FUND	PUR	01/03/25	722.420	$8,024.91	$0.00	$0.00	$8,024.91	$8,024.91	$0.00
	PUR	02/04/25	672.703	7,706.12	0.00	0.00	7,706.12	7,706.12	0.00
	PUR	03/06/25	651.705	7,396.06	0.00	0.00	7,396.06	7,396.06	0.00
	PUR	04/02/25	716.205	8,117.64	0.00	0.00	8,117.64	8,117.64	0.00
	PUR	05/02/25	699.811	7,946.22	0.00	0.00	7,946.22	7,946.22	0.00
	PUR	06/03/25	751.933	8,328.54	0.00	0.00	8,328.54	8,328.54	0.00
	PUR	07/02/25	719.364	8,145.57	0.00	0.00	8,145.57	8,145.57	0.00
	PUR	08/04/25	753.156	8,397.33	0.00	0.00	8,397.33	8,397.33	0.00
	PUR	09/03/25	748.129	8,428.69	0.00	0.00	8,428.69	8,428.69	0.00
	PUR	10/02/25	717.709	8,214.22	0.00	0.00	8,214.22	8,214.22	0.00
	PUR	11/03/25	734.677	8,384.06	0.00	0.00	8,384.06	8,384.06	0.00
	SAL	11/05/25	66,869.632	600,000.00	0.00	0.00	581,332.83	582,314.62	18,667.17
	PUR	12/02/25	688.991	8,200.92	0.00	0.00	8,200.92	8,200.92	0.00
	SAL	2/04/25	18,547.427	166,555.89	0.00	0.00	161,216.36	161,487.05	5,339.53
	SAL	2/11/25	44,692.727	400,000.00	0.00	0.00	388,474.40	389,127.86	11,525.60
	PUR	12/19/25	105.693	127.02	0.00	0.00	127.02	127.02	0.00
	10	PURCHASES FOR		$96,297.32	TOTAL ISSUE AGGREGATE			$1,262,043.21	
	3	SALES FOR		$1,166,555.89					
MORLEY STABLE VALUE FD 25	PUR	09/02/25	13,172.902	$395,529.32	$0.00	$0.00	$395,529.32	$395,529.32	$0.00
	PUR	11/05/25	45,794.980	1,381,705.05	0.00	0.00	1,381,705.05	1,381,705.05	0.00
	PUR	12/01/25	13,774.450	416,555.69	0.00	0.00	416,555.69	416,555.69	0.00
	3	PURCHASES FOR		$2,193,880.26	TOTAL ISSUE AGGREGATE			$2,193,880.26	
	0	SALES FOR		$0.00					

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

Broker commission report

Broker/party Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss

NO
ACTIVITY
THIS PERIOD

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

5% Report by broker-securities

							Valuation $24,031,260.03		Threshhold $1,201,563.00
Broker/party Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MUTUAL FUND AGENT									
FIDELITY EMERGING MARKET K	PUR	2/11/22	3,018.109	$150,000.00	$0.00	$0.00	$150,000.00	$150,000.00	$0.00
FIDELITY TOTAL BOND K6 FUND	SAL	11/05/22	60,089.032	600,000.00	0.00	0.00	591,332.83	592,314.62	8,667.17
FIDELITY TOTAL BOND K6 FUND	SAL	12/04/22	16,847.427	166,555.89	0.00	0.00	161,216.96	161,467.50	5,339.53
FIDELITY TOTAL BOND K6 FUND	SAL	2/11/22	44,692.737	400,000.00	0.00	0.00	388,474.40	389,127.86	11,525.60
MFS SERIES TRUST XVII INTL EQUITY FD	PUR	2/11/22	8,555.365	250,000.00	0.00	0.00	250,000.00	250,000.00	0.00
PIMCO INCOME FUND CLASS INS	SAL	12/04/22	9,090.109	100,000.00	0.00	0.00	105,433.86	95,762.14	5,433.86
PIMCO INCOME FUND CLASS INS	SAL	2/11/22	9,124.098	100,000.00	0.00	0.00	105,818.66	96,111.64	5,818.66
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	11/05/22	67,6[illegible].69	700,000.00	0.00	0.00	705,044.24	690,415.82	5,044.24
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	12/04/22	14,325.370	150,000.00	0.00	0.00	150,829.72	147,711.12	829.72
MORLEY STABLE VALUE FD 25	PUR	09/02/22	38,178.398	395,529.32	0.00	0.00	395,529.32	395,529.32	0.00
MORLEY STABLE VALUE FD 25	PUR	11/05/22	45,774.360	1,381,795.05	0.00	0.00	1,381,795.05	1,381,795.05	0.00
MORLEY STABLE VALUE FD 25	PUR	12/04/22	13,774.460	416,555.89	0.00	0.00	416,555.89	416,555.89	0.00
	5 PURCHASES FOR			$2,693,980.26	TOTAL ISSUE AGGREGATE			$4,910,436.15	
	7 SALES FOR			$2,216,555.89					

[illegible]

PNC
INSTITUTIONAL
ASSET MANAGEMENT
Detail

5% Report by broker-nonsecurities

Valuation	Threshhold
$24,031,260.03	$1,201,563.00

Broker/party asset description	Tran type	Settle date	Shares/units	Purchase/sale cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MUTUAL FUND AGENT									
FIDELITY EMERGING MARKET-K	PUR	12/11/25	3,018.109	$150,000.00	$0.00	$.000.00	$150,000.00	$150,000.00	$0.00
FIDELITY TOTAL BOND K6 FUND	SAL	11/05/25	66,889.632	600,000.00	0.00	.000.00	581,332.83	582,314.62	18,667.17
FIDELITY TOTAL BOND K6 FUND	SAL	12/04/25	18,547.427	166,555.89	0.00	.000.00	161,216.36	161,487.55	5,339.53
FIDELITY TOTAL BOND K6 FUND	SAL	12/11/25	44,692.737	400,000.00	0.00	.000.00	388,474.40	389,127.86	11,525.60
MFS SERIES TRUST XVII INTL EQUITY FD	PUR	12/11/25	8,555.365	350,000.00	0.00	.000.00	350,000.00	350,000.00	0.00
PIMCO INCOME FUND CLASS INS	SAL	12/04/25	9,090.909	100,000.00	0.00	.000.00	105,433.86	95,762.14	-5,433.86
PIMCO INCOME FUND CLASS INS	SAL	12/11/25	9,124.088	100,000.00	0.00	.000.00	105,818.66	96,111.64	-5,818.66
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	11/05/25	57,613.169	700,000.00	0.00	.000.00	705,044.24	690,415.82	-5,044.24
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	12/04/25	12,325.390	150,000.00	0.00	.000.00	150,829.72	147,711.12	-829.72
MORLEY STABLE VALUE FD 25	PUR	09/02/25	13,172.982	395,529.32	0.00	.000.00	395,529.32	395,529.32	0.00
MORLEY STABLE VALUE FD 25	PUR	11/05/25	45,794.380	1,381,795.05	0.00	.000.00	1,381,795.05	1,381,795.05	0.00
MORLEY STABLE VALUE FD 25	PUR	12/04/25	13,774.450	416,555.89	0.00	.000.00	416,555.89	416,555.89	0.00
	5 PURCHASES FOR			$2,693,880.26	TOTAL ISSUE AGGREGATE			$4,910,436.15	
	7 SALES FOR			$2,216,555.89					

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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

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 ▶ [X]

D Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] the DFVC program
[ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ [ ]

Part II Basic Plan Information - enter all requested information

1a Name of plan
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1979

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)
I.B.E.W. LOCAL 855 DEFINED CONTRIBUTION PENSION TRU

4601 S. MEEKER AVENUE

MUNCIE IN 47302-9217

2b Employer Identification Number (EIN) 35-1450886

2c Plan Sponsor's telephone number 765-282-6392

2d Business code (see instructions) 238210

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	John Dill		JOHN DILL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Clint Dailey	10/6/26	CLINT DAILEY
	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 (2025)
v. 250312

518401 12-22-25

International Brotherhood of Electrical Workers
Local Union 855 Defined Contribution Pension Plan and Trust

PNC INSTITUTIONAL ASSET MANAGEMENT

Schedule H, Line 4j - Schedule of Reportable Transactions
For the Year Ended December 31, 2025

EIN 35-1450886 P/N 001

Detail

5% Report by asset-single transaction

Valuation	Threshhold
$24,031,260.03	$1,201,563.00

Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MORLEY STABLE VALUE FD 25	PUR	11/05/25	45,794.380	$1,381,795.05	$0.00	$0.00	$1,381,795.05	$1,381,795.05	$0.00

1 PURCHASES FOR	$1,381,795.05	TOTAL ISSUE AGGREGATE	$1,381,795.05
0 SALES FOR	$0.00		

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

5% Report by asset-aggregate

	Valuation	Threshhold
	$24,031,260.03	$1,201,563.00

Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
FIDELITY TOTAL BOND K6 FUND	PUR	01/03/25	922.403	$8,024.91	$0.00	$0.00	$8,024.91	$8,024.91	$0.00
	PUR	02/04/25	892.903	7,786.12	0.00	0.00	7,786.12	7,786.12	0.00
	PUR	03/04/25	831.765	7,386.08	0.00	0.00	7,386.08	7,386.08	0.00
	PUR	04/02/25	918.285	8,117.64	0.00	0.00	8,117.64	8,117.64	0.00
	PUR	05/02/25	899.911	7,946.22	0.00	0.00	7,946.22	7,946.22	0.00
	PUR	06/03/25	951.833	8,328.54	0.00	0.00	8,328.54	8,328.54	0.00
	PUR	07/02/25	919.364	8,145.57	0.00	0.00	8,145.57	8,145.57	0.00
	PUR	08/04/25	953.158	8,397.33	0.00	0.00	8,397.33	8,397.33	0.00
	PUR	09/03/25	948.109	8,428.69	0.00	0.00	8,428.69	8,428.69	0.00
	PUR	10/02/25	917.789	8,214.22	0.00	0.00	8,214.22	8,214.22	0.00
	PUR	11/04/25	934.677	8,384.06	0.00	0.00	8,384.06	8,384.06	0.00
	SAL	11/05/25	66,889.632	600,000.00	0.00	0.00	581,332.83	582,314.62	18,667.17
	PUR	12/02/25	688.991	6,200.92	0.00	0.00	6,200.92	6,200.92	0.00
	SAL	12/04/25	18,547.427	166,555.89	0.00	0.00	161,216.36	161,487.55	5,339.53
	SAL	12/11/25	44,692.737	400,000.00	0.00	0.00	388,474.40	389,127.86	11,525.60
	PUR	12/19/25	103.693	927.02	0.00	0.00	927.02	927.02	0.00
	13 PURCHASES FOR			**$96,287.32**	**TOTAL ISSUE AGGREGATE**			**$1,262,843.21**	
	3 SALES FOR			**$1,166,555.89**					
MORLEY STABLE VALUE FD 25	PUR	09/02/25	13,172.982	$395,529.32	$0.00	$0.00	$395,529.32	$395,529.32	$0.00
	PUR	11/05/25	45,794.380	1,381,795.05	0.00	0.00	1,381,795.05	1,381,795.05	0.00
	PUR	12/04/25	13,774.450	416,555.89	0.00	0.00	416,555.89	416,555.89	0.00
	3 PURCHASES FOR			**$2,193,880.26**	**TOTAL ISSUE AGGREGATE**			**$2,193,880.26**	
	0 SALES FOR			**$0.00**					

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

Broker commission report

Broker/party Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss

NO ACTIVITY THIS PERIOD

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

5% Report by broker-securities

	Valuation	Threshhold
	$24,031,260.03	$1,201,563.00

Broker/party Asset description	Tran type	Settle date	Shares/units	Purchase/sale Cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MUTUAL FUND AGENT									
FIDELITY EMERGING MARKET-K	PUR	12/11/25	3,018.109	$150,000.00	$0.00	$0.00	$150,000.00	$150,000.00	$0.00
FIDELITY TOTAL BOND K6 FUND	SAL	11/05/25	66,889.632	600,000.00	0.00	0.00	581,332.83	582,314.62	18,667.17
FIDELITY TOTAL BOND K6 FUND	SAL	12/04/25	18,547.427	166,555.89	0.00	0.00	161,216.36	161,487.55	5,339.53
FIDELITY TOTAL BOND K6 FUND	SAL	12/11/25	44,692.737	400,000.00	0.00	0.00	388,474.40	389,127.86	11,525.60
MFS SERIES TRUST XVII INTL EQUITY FD	PUR	12/11/25	8,555.365	350,000.00	0.00	0.00	350,000.00	350,000.00	0.00
PIMCO INCOME FUND CLASS INS	SAL	12/04/25	9,090.909	100,000.00	0.00	0.00	105,433.86	95,762.14	- 5,433.86
PIMCO INCOME FUND CLASS INS	SAL	12/11/25	9,124.088	100,000.00	0.00	0.00	105,818.66	96,111.64	- 5,818.66
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	11/05/25	57,613.169	700,000.00	0.00	0.00	705,044.24	690,415.82	- 5,044.24
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	12/04/25	12,325.390	150,000.00	0.00	0.00	150,829.72	147,711.12	- 829.72
MORLEY STABLE VALUE FD 25	PUR	09/02/25	13,172.982	395,529.32	0.00	0.00	395,529.32	395,529.32	0.00
MORLEY STABLE VALUE FD 25	PUR	11/05/25	45,794.380	1,381,795.05	0.00	0.00	1,381,795.05	1,381,795.05	0.00
MORLEY STABLE VALUE FD 25	PUR	12/04/25	13,774.450	416,555.89	0.00	0.00	416,555.89	416,555.89	0.00
	5 PURCHASES FOR			**$2,693,880.26**	**TOTAL ISSUE AGGREGATE**			**$4,910,436.15**	
	7 SALES FOR			**$2,216,555.89**					

PNC
INSTITUTIONAL
ASSET MANAGEMENT

Detail

5% Report by broker-nonsecurities

								Valuation	Threshhold
								$24,031,260.03	$1,201,563.00
Broker/party asset description	Tran type	Settle date	Shares/units	Purchase/sale cost/proceeds	Broker commission	Other expense	Cost of asset	Previous annual market	Net gain/loss
MUTUAL FUND AGENT									
FIDELITY EMERGING MARKET-K	PUR	12/11/25	3,018.109	$150,000.00	$0.00	$.000.00	$150,000.00	$150,000.00	$0.00
FIDELITY TOTAL BOND K6 FUND	SAL	11/05/25	66,889.632	600,000.00	0.00	.000.00	581,332.83	582,314.62	18,667.17
FIDELITY TOTAL BOND K6 FUND	SAL	12/04/25	18,547.427	166,555.89	0.00	.000.00	161,216.36	161,487.55	5,339.53
FIDELITY TOTAL BOND K6 FUND	SAL	12/11/25	44,692.737	400,000.00	0.00	.000.00	388,474.40	389,127.86	11,525.60
MFS SERIES TRUST XVII INTL EQUITY FD	PUR	12/11/25	8,555.365	350,000.00	0.00	.000.00	350,000.00	350,000.00	0.00
PIMCO INCOME FUND CLASS INS	SAL	12/04/25	9,090.909	100,000.00	0.00	.000.00	105,433.86	95,762.14	- 5,433.86
PIMCO INCOME FUND CLASS INS	SAL	12/11/25	9,124.088	100,000.00	0.00	.000.00	105,818.66	96,111.64	- 5,818.66
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	11/05/25	57,613.169	700,000.00	0.00	.000.00	705,044.24	690,415.82	- 5,044.24
PRINCIPAL SHORT TERM INCOME FUND INSTL CLASS	SAL	12/04/25	12,325.390	150,000.00	0.00	.000.00	150,829.72	147,711.12	- 829.72
MORLEY STABLE VALUE FD 25	PUR	09/02/25	13,172.982	395,529.32	0.00	.000.00	395,529.32	395,529.32	0.00
MORLEY STABLE VALUE FD 25	PUR	11/05/25	45,794.380	1,381,795.05	0.00	.000.00	1,381,795.05	1,381,795.05	0.00
MORLEY STABLE VALUE FD 25	PUR	12/04/25	13,774.450	416,555.89	0.00	.000.00	416,555.89	416,555.89	0.00
	5 PURCHASES FOR			**$2,693,880.26**	**TOTAL ISSUE AGGREGATE**			**$4,910,436.15**	
	7 SALES FOR			**$2,216,555.89**					