

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>501</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND</u></p> <p><u>PO BOX 2330</u> <u>STOCKTON, CA 95201</u></p>	<p>1c Effective date of plan <u>05/08/1980</u></p> <p>2b Employer Identification Number (EIN) <u>95-3543057</u></p> <p>2c Plan Sponsor's telephone number <u>209-940-5100</u></p> <p>2d Business code (see instructions) <u>484120</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	06/24/2025	RICK HICKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/24/2025	JOHN ERNEST
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	50064
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	50064
	6a(2)	50358
	6b	0
	6c	0
	6d	50358
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	70

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

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

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND	D Employer Identification Number (EIN) 95-3543057	

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

VANGUARD FUNDS	P.O BOX 2600 VALLEY FORGE, PA 19482
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FEDERATED INVESTORS FUNDS	4000 ERICSSON DRIVE WARRENDALE, PA 15086-7561
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

DELTA FUND ADMINISTRATORS

45-2636626

(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?
12 13 15 38 50	NONE	723985	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

WITHUMSMITH+BROWN, PC

22-2027092

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	248120	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

PRINCIPAL TRUST COMPANY

51-0099493

(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 28 51	NONE	116329	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

MONDRESS MONACO PARR LOCKWOOD PLLC

91-1917286

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	65380	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

PRE-SORT CENTER OF STOCKTON, INC.

68-0279380

(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?
49 50	NONE	51844	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

HANSON BRIDGETT

94-1205338

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	35899	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

IRON MOUNTAIN INC.

23-2588479

(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?
49 50	NONE	17915	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BARNARD IGLITZIN & LAVITT LLP

91-0660337

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	7685	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FREMONT BANK

94-1569025

(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?
21 50	NONE	5042	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

STEPHEN HORN INSURANCE SERVICES

94-3249244

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22 53	NONE	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	5414	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
STEPHEN HORN INSURANCE SERVICES	53	4912
(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.	
CHUBB 13-1963496	INSURANCE BROKER COMMISSIONS	
(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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND	D Employer Identification Number (EIN) 95-3543057

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	99060	183814
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	634917	650176
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	41000	39160
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1887603	1425670
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	37742677	38867103
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	40405257	41165923
Liabilities			
g Benefit claims payable	1g	1200000	1307000
h Operating payables	1h	73147	35142
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1273147	1342142
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	39132110	39823781

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)	7900918	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7900918
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	90007	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		90007
(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)	1234020	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1234020
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4327537
c Other income	2c		601
d Total income. Add all income amounts in column (b) and enter total	2d		13553083

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	11585284	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		11585284
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)	701822	
(3) Recordkeeping fees.....	2i(3)	165147	
(4) IQPA audit fees.....	2i(4)	39355	
(5) Investment advisory and investment management fees	2i(5)	116789	
(6) Bank or trust company trustee/custodial fees	2i(6)	5042	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	104587	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	34475	
(11) Other expenses	2i(11)	108911	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1276128
j Total expenses. Add all expense amounts in column (b) and enter total	2j		12861412

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		691671
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WITHUMSMITH+BROWN, PC

(2) EIN: 22-2027092

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND
Financial Statements
September 30, 2024 and 2023
With Independent Auditor's Reports

Western Conference of Teamsters Legal Services Trust Fund
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September 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
Western Conference of Teamsters Legal Services Trust Fund:

Opinion

We have audited the financial statements of Western Conference of Teamsters Legal Services Trust Fund, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), which comprise the statements of net assets available for benefits and of plan benefit obligations as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits and of changes in benefit obligations for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits and plan benefit obligations of Western Conference of Teamsters Legal Services Trust Fund as of September 30, 2024 and 2023, and the changes in its net assets available for benefits and plan benefit obligations for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("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 Western Conference of Teamsters Legal Services Trust Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Withum Smith + Brown, PC

February 27, 2025

Western Conference of Teamsters Legal Services Trust Fund
Statements of Net Assets Available for Benefits
September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Cash	\$ 1,609,484	\$ 1,986,663
Receivables		
Employer contributions	650,176	634,917
Accrued interest and dividends	<u>4,842</u>	<u>5,097</u>
Total receivables	<u>655,018</u>	<u>640,014</u>
Other assets		
Prepaid expenses	<u>34,318</u>	<u>35,903</u>
Investments - at fair value		
Mutual funds	<u>38,867,103</u>	<u>37,742,677</u>
Total assets	41,165,923	40,405,257
Liabilities and Net Assets		
Liabilities		
Accounts payable	<u>35,142</u>	<u>73,147</u>
Net assets available for benefits	<u>\$ 41,130,781</u>	<u>\$ 40,332,110</u>

The Notes to Financial Statements are an integral part of these statements.

Western Conference of Teamsters Legal Services Trust Fund
Statements of Changes in Net Assets Available for Benefits
Years Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions		
Investment income (loss)		
Net appreciation in fair value of investments	\$ 4,327,537	\$ 1,671,748
Interest and dividends	<u>1,324,027</u>	<u>1,163,016</u>
	5,651,564	2,834,764
Less: Investment expenses	<u>(116,789)</u>	<u>(118,297)</u>
Total investment income - net	5,534,775	2,716,467
Employer contributions	7,900,918	8,289,371
Other income	<u>601</u>	<u>5,199</u>
Total additions	<u>13,436,294</u>	<u>11,011,037</u>
Deductions		
Legal benefits	11,478,284	10,852,738
Administrative expenses	<u>1,159,339</u>	<u>1,151,092</u>
Total deductions	<u>12,637,623</u>	<u>12,003,830</u>
Net change	798,671	(992,793)
Net assets available for benefits		
Beginning of year	<u>40,332,110</u>	<u>41,324,903</u>
End of year	<u>\$ 41,130,781</u>	<u>\$ 40,332,110</u>

The Notes to Financial Statements are an integral part of these statements.

Western Conference of Teamsters Legal Services Trust Fund
Statements of Benefit Obligations
September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Amounts currently payable		
Claims payable and incurred but not reported	\$ 1,307,000	\$ 1,200,000
Other obligations for current benefit coverage		
At present value of estimated amounts, net of amounts currently payable accumulated eligibility credits	<u>2,091,000</u>	<u>1,920,000</u>
 Total benefit obligations	 <u>\$ 3,398,000</u>	 <u>\$ 3,120,000</u>

The Notes to Financial Statements are an integral part of these statements.

Western Conference of Teamsters Legal Services Trust Fund
Statements of Changes in Benefit Obligations
Years Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Amounts currently payable		
Balance at beginning of year	\$ 1,200,000	\$ 1,191,000
Increase during the year attributable to changes in		
Claims payable and incurred but not reported	<u>107,000</u>	<u>9,000</u>
Balance at end of year	<u>1,307,000</u>	<u>1,200,000</u>
Other obligations for current benefit coverage		
At present value of estimated amounts, net of amounts currently payable		
Balance at beginning of year	1,920,000	1,905,000
Increase during the year attributable to changes in		
Accumulated eligibility credits	<u>171,000</u>	<u>15,000</u>
Balance at end of year	<u>2,091,000</u>	<u>1,920,000</u>
 Total benefit obligations	 <u>\$ 3,398,000</u>	 <u>\$ 3,120,000</u>

The Notes to Financial Statements are an integral part of these statements.

Western Conference of Teamsters Legal Services Trust Fund
Notes to Financial Statements
September 30, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The accompanying financial statements of Western Conference of Teamsters Legal Services Trust Fund (the "Plan") are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash

Cash consists of amounts in a demand-deposit checking account and money market accounts, which are subject to immediate withdrawal.

Contributions Receivable

Employer contributions due and not paid prior to year-end are recorded as employer contributions receivable. Allowance for uncollectible accounts is considered unnecessary and is not provided. Contributions due as a result of payroll audits have been recorded net of an allowance equal to the amount due because collectability is uncertain. Therefore, delinquent contributions are recorded when received.

Investment Valuation, Transactions and Income Recognition

General - Investments are carried at fair value, which is determined, presented and disclosed in accordance with Financial Accounting Standards Board Accounting Standards Codification ("FASB ASC") 820, *Fair Value Measurements and Disclosures*. Under FASB ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date.

FASB ASC 820 establishes a fair value hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Plan. Unobservable inputs reflect the Plan's assumptions about inputs that market participants would use in pricing the investments developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels, based on the inputs, as follows:

Level 1 - Valuations based on quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access.

Level 2 - Valuations based on quoted prices in markets that are not active, quoted prices for similar investments in active markets or model-based valuations for which all significant assumptions are observable and can be corroborated by observable market data.

Level 3 - Valuations based on unobservable inputs that are supported by little or no market activity and are significant to the overall fair value measurement. Values are determined using proprietary pricing models, discounted cash flow models that include the investment entities' own judgments and estimations, or some other pricing method using unobservable inputs.

Inputs and Valuation Methods

In determining fair value, FASB ASC 820 allows various valuation approaches. The specific methods used for each of the Plan's investment classes are presented below.

Mutual Funds, Including Money Market Mutual Funds: The Plan's mutual funds are generally valued using quoted prices in active markets (Level 1). The money market mutual funds are recorded at amortized cost, which approximates market value (Level 2).

Western Conference of Teamsters Legal Services Trust Fund

Notes to Financial Statements

September 30, 2024 and 2023

Valuation Methods, Consistency

The valuation techniques used in the accompanying financial statements have been consistently applied.

Transactions and Income Recognition

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) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Claims Payable and Claims Incurred but Not Reported

Legal claims payable and incurred but not reported were estimated on the basis of the average lag period of claims in a sample of claims multiplied by an average of claims paid over a three-month period and comparing these amounts to actual historical claims experience and payment patterns.

Accumulated Eligibility Credits

Participants who work the required number of hours during the months of August and September receive coverage subsequent to year-end for the months of October and November, respectively. The obligation for the months of October and November was estimated based on claims experience.

Post-Retirement Benefit Obligations

Benefits are not available to participants for claims occurring after termination of employment. Therefore, no post-retirement benefit obligations for Plan participants are presented on the financial statements.

Payment of Benefits

Legal benefits paid for participants are recorded upon distribution.

Estimates

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

Risks and Uncertainties

The Plan invests in mutual funds, including money market mutual funds. Such investments are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investments and the level of uncertainty with respect to changes in the value of investments, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Administrative Expenses

Administrative expenses are generally paid by the Plan.

Accounting Pronouncements Currently Adopted

In June 2016, the FASB issued an Accounting Standards Update ("ASU") amending the accounting for credit losses on financial statements. This methodology replaced the incurred loss methodology with the expected credit losses using a wide range of reasonable and supportable information. The amendment affects loans, debt securities, trade receivables, net investments in leases, off-balance-sheet credit exposure and other financial instruments recorded at amortized cost.

Western Conference of Teamsters Legal Services Trust Fund
Notes to Financial Statements
September 30, 2024 and 2023

The Plan adopted the new standard effective October 1, 2023, using the modified retrospective approach. Upon adoption, comparative prior periods were not adjusted. Upon adoption, there was no cumulative-effect adjustment to the opening fund balance.

2. DESCRIPTION OF THE PLAN

The Plan was established on May 8, 1980, for the purpose of providing group legal services benefits to eligible participants covered by collective bargaining agreements and participation agreements between the Western Conference of Teamsters and employer associations and individual employers signatory to the agreements.

General eligibility rules under the Plan are as follows:

- a. Eligibility is granted on a skip-month basis (i.e., hours worked in September generate a contribution in October for coverage in November).
- b. Participants and their eligible dependents who cease to be eligible due to illness, death or disability that prevents gainful employment will continue to receive benefits for a period not to exceed three months from the date coverage would otherwise terminate.

As a result of the eligibility provisions of the Plan, hours worked by participants through September 30 produced eligibility for legal services provided through November 30.

The Plan provides legal services for a variety of legal matters, including domestic relations, landlord and tenant, real estate, wills, consumer transactions, criminal defense, termination of joint tenancies, administrative proceedings and personal injury claims. Each type of legal service is subject to a maximum dollar amount, as defined in the plan document.

Participants should refer to the summary plan description and Plan amendments for more complete information.

3. PRIORITIES UPON TERMINATION

It is the intent of the Trustees to continue the Plan in full force and effect; however, to safeguard against any unforeseen contingencies, the right to discontinue the Plan is reserved to the Trustees. In the event of termination, the Trustees shall first satisfy, or make provisions to satisfy, the obligations of the Plan. Any remaining Plan assets will be distributed in such manner as will, in the opinion of the Trustees, bring about the purpose of the Plan. Termination shall not permit any part of the Plan to be used for, or diverted to, purposes other than the exclusive benefit of the participants.

4. TAX STATUS

The Plan obtained its latest determination letter, dated February 10, 1993, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan's administrator and the Plan's counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified, and the related trust was tax exempt as of the financial statement date.

The Plan's administrator has analyzed the tax positions taken by the Plan and have concluded that, as of September 30, 2024 and 2023, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by the taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Western Conference of Teamsters Legal Services Trust Fund
Notes to Financial Statements
September 30, 2024 and 2023

5. FUNDING POLICY

The participating employers contribute such amounts as are specified in the collective bargaining agreements.

6. CASH CONCENTRATIONS

The Plan places its cash with financial institutions deemed to be creditworthy. The balances are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per institution. Cash balances may at times exceed the FDIC-insured deposit limits. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the Plan's financial condition.

7. INVESTMENTS AT FAIR VALUE HIERARCHY

Assets measured at fair value on a recurring basis, based on their fair value hierarchy at September 30, 2024 and 2023, are as follows:

<u>Description</u>	<u>September 30,</u> <u>2024</u>	<u>Fair Value Measurements</u> <u>at Reporting Date Using</u>		
		<u>Quoted Prices</u> <u>in Active Markets</u> <u>for Identical</u> <u>Assets</u> <u>(Level 1)</u>	<u>Significant</u> <u>Other</u> <u>Observable</u> <u>Inputs</u> <u>(Level 2)</u>	<u>Significant</u> <u>Unobservable</u> <u>Inputs</u> <u>(Level 3)</u>
Mutual funds	\$ 38,867,103	\$ 33,058,640	\$ 5,808,463	\$ -

<u>Description</u>	<u>September 30,</u> <u>2023</u>	<u>Fair Value Measurements</u> <u>at Reporting Date Using</u>		
		<u>Quoted Prices</u> <u>in Active Markets</u> <u>for Identical</u> <u>Assets</u> <u>(Level 1)</u>	<u>Significant</u> <u>Other</u> <u>Observable</u> <u>Inputs</u> <u>(Level 2)</u>	<u>Significant</u> <u>Unobservable</u> <u>Inputs</u> <u>(Level 3)</u>
Mutual funds	\$ 37,742,677	\$ 31,959,398	\$ 5,783,279	\$ -

8. MAJOR EMPLOYER

The Plan has one employer that accounted for approximately 96% and 97% of the employer contributions for each of the years ended September 30, 2024, and 2023, respectively. In the event that the major employer suspends contributions, the Plan would terminate coverage to the employer's participants, as required under the plan document. The Plan would retain the risk of current fixed administrative expenses until the appropriate adjustments were made.

Western Conference of Teamsters Legal Services Trust Fund
Notes to Financial Statements
September 30, 2024 and 2023

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 41,130,781	\$ 40,332,110
Benefit obligations currently payable	<u>(1,307,000)</u>	<u>(1,200,000)</u>
Net assets available for benefits per the Form 5500	<u>\$ 39,823,781</u>	<u>\$ 39,132,110</u>

The following is a reconciliation of benefits paid to or for participants per the financial statements to the Form 5500 for year ended September 30, 2024:

Benefits paid to or for participants per the financial statements	\$ 11,478,284
Add: Amounts currently payable at September 30, 2024	1,307,000
Less: Amounts currently payable at September 30, 2023	<u>(1,200,000)</u>
Benefits paid to or for participants per the Form 5500	<u>\$ 11,585,284</u>

10. SUBSEQUENT EVENTS

In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after September 30, 2024, for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through February 27, 2025, the date that the financial statements were available to be issued, and no items, except as disclosed above, have come to the attention of management that require recognition or disclosure.

SUPPLEMENTARY INFORMATION

REPORT ON SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT

To the Participants and Trustees of
Western Conference of Teamsters Legal Services Trust Fund:

We have audited the financial statements of Western Conference of Teamsters Legal Services Trust Fund as of and for the years ended September 30, 2024 and 2023, and have issued our report thereon dated February 27, 2025, which contained an unmodified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Administrative Expenses for the years ended September 30, 2024 and 2023, which appears on page 13, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of September 30, 2024 and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions for the year ended September 30, 2024, are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The supplemental Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions as of and for the year ended September 30, 2024, are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

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

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

WithumSmith+Brown, PC

February 27, 2025

Western Conference of Teamsters Legal Services Trust Fund
Schedules of Administrative Expenses
Years Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Administrative fees	\$ 701,822	\$ 713,415
Audit and compliance testing fees	204,502	237,291
Bank charges	5,042	4,812
Insurance	33,338	33,259
Legal fees	104,587	64,131
Meeting expenses	34,475	28,522
Postage, printing and miscellaneous	<u>75,573</u>	<u>69,662</u>
	<u>\$ 1,159,339</u>	<u>\$ 1,151,092</u>

See Independent Auditor's Report on Supplementary Information.

Western Conference of Teamsters Legal Services Trust Fund
Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
EIN #95-3543057, Plan #501
September 30, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		Mutual Funds		
	Federated Investors	Federated Hermes Government Institutional Obligation Premier	\$ 1,194,771	\$ 1,194,771
	Vanguard	Vanguard Developed Markets Index Fund Admiral Class	1,461,626	1,960,964
	Vanguard	Vanguard Emerging Markets Stock Index Fund/United States Class ADM	851,971	1,012,821
	Vanguard	Vanguard Small Cap Index Fund ADM Class	1,174,200	1,784,398
	Vanguard	Vanguard 500 Index Fund Admiral Shares	3,314,036	7102146.17
	Federated Investors	Federated Hermes Total Return Bond Fund Class R6	6,313,312	5,770,020
	Vanguard	Vanguard Short-Term Bond Index Fund Class Ins	9,748,827	9,666,571
	Vanguard	Vanguard Total Bond Market Index Fund I	6,136,420	5,761,720
	Federated Investors	Federated Hermes Institutional Prime Obligations Fund Class Ins	4,612,168	4,613,692
		Total Mutual Funds	<u>\$ 34,807,331</u>	<u>\$ 38,867,103</u>
		Interest Bearing Cash		
	Fremont Bank	Fremont Bank Insured Cash Sweep Accounts		
		City National Bank of Florida, 1.96%	\$ 186	\$ 186
		First-Citizens Bank & Trust Company, 1.96%	247,388	247,388
		Origin Bank, 1.96%	56	56
		Quad City Bank and Trust Company, 1.96%	17	17
		Synovus Bank, 1.96%	247,344	247,344
		Truist Bank, 1.96%	247,388	247,388
		U.S. Bank National Association, 1.96%	184,975	184,975
		Veritex Community Bank, 1.96%	304	304
		Western Alliance Bank, 1.96%	247,123	247,123
	Fremont Bank	Fremont Bank Money Market, .65%	250,889	250,889
			<u>1,425,670</u>	<u>1,425,670</u>
			<u>\$ 36,233,001</u>	<u>\$ 40,292,773</u>

See Independent Auditor's Report on Supplementary Information.

Western Conference of Teamsters Legal Services Trust Fund
Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions
EIN #95-3543057, Plan #501
Year Ended September 30, 2024

(a)	(b) Identity of Party Involved	(c) Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	(d) Purchase Price	(e) Selling Price	(f) Lease Rental	(g) Expenses Incurred with Transaction	(h) Cost of Asset	(i) Current Value of Asset on Transaction Date	(j) Net Gain or (Loss)
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See attached

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

WEST CONF TEAMSTERS LEGAL TRUST FD
ACCOUNT NUMBER 5712263-000

DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
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BEGINNING MARKET VALUE	37,747,774.00
COMPARATIVE VALUE (5%)	1,887,388.70

ISSUE: VP6000013 - FED HERMES GOVT OBLIGATIONS PRM #117

10/02/23 B	5,097	1.000	0	5,097-	5,097	
10/03/23 B	262	1.000	0	262-	262	
10/18/23 B	18,252	1.000	0	18,252-	18,252	
11/01/23 B	5,221	1.000	0	5,221-	5,221	
11/02/23 B	247	1.000	0	247-	247	
12/01/23 B	5,084	1.000	0	5,084-	5,084	
12/04/23 B	251	1.000	0	251-	251	
12/19/23 B	27,758	1.000	0	27,758-	27,758	
01/02/24 B	5,264	1.000	0	5,264-	5,264	
01/03/24 B	249	1.000	0	249-	249	
01/08/24 B	1,450,783	1.000	0	1,450,783-	1,450,783	
01/19/24 B	84,457	1.000	0	84,457-	84,457	
02/01/24 B	5,332	1.000	0	5,332-	5,332	
02/02/24 B	266	1.000	0	266-	266	
03/01/24 B	5,051	1.000	0	5,051-	5,051	
03/04/24 B	20	1.000	0	20-	20	
03/06/24 B	240	1.000	0	240-	240	
03/19/24 B	69,536	1.000	0	69,536-	69,536	
04/01/24 B	5,357	1.000	0	5,357-	5,357	
04/03/24 B	241	1.000	0	241-	241	
05/01/24 B	5,284	1.000	0	5,284-	5,284	
05/02/24 B	262	1.000	0	262-	262	
05/07/24 B	1,419,034	1.000	0	1,419,034-	1,419,034	
05/17/24 B	19,183	1.000	0	19,183-	19,183	
06/03/24 B	5,140	1.000	0	5,140-	5,140	
06/04/24 B	282	1.000	0	282-	282	
06/20/24 B	105,643	1.000	0	105,643-	105,643	
07/01/24 B	5,137	1.000	0	5,137-	5,137	
07/02/24 B	284	1.000	0	284-	284	
08/01/24 B	5,453	1.000	0	5,453-	5,453	
08/02/24 B	14,247	1.000	0	14,247-	14,247	
08/05/24 B	277	1.000	0	277-	277	
08/19/24 B	43,758	1.000	0	43,758-	43,758	
08/21/24 B	1,413,830	1.000	0	1,413,830-	1,413,830	
09/03/24 B	5,192	1.000	0	5,192-	5,192	

See Independent Auditor's Report on Supplementary Information.

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

WEST CONF TEAMSTERS LEGAL TRUST FD
ACCOUNT NUMBER 5712263-000

SERIES / BY ISSUE						
DATE BOUGHT/SOLD	SHARES/ PAR VALUE	UNIT PRICE	EXPENSE INCURRED	PRINCIPAL CASH	TRANSACTION COST	REALIZED GAIN/LOSS
09/04/24 B	292	1.000	0	292-	292	
09/19/24 B	46,218	1.000	0	46,218-	46,218	
SUB-TOTAL OF BUYS # 37			0	4,778,484	4,778,484	
11/17/23 S	26,861	1.000	0	26,861	26,861	0
01/08/24 S	1,500,000	1.000	0	1,500,000	1,500,000	0
02/20/24 S	66,296	1.000	0	66,296	66,296	0
04/17/24 S	44,305	1.000	0	44,305	44,305	0
05/07/24 S	1,500,000	1.000	0	1,500,000	1,500,000	0
07/18/24 S	89,370	1.000	0	89,370	89,370	0
08/02/24 S	14,247	1.000	0	14,247	14,247	0
08/21/24 S	1,500,000	1.000	0	1,500,000	1,500,000	0
SUB-TOTAL OF SALES # 8			0	4,741,079	4,741,079	0
SUB-TOTAL			0	9,519,563	9,519,563	0
ISSUE: 921937777 - VANGUARD S/T BOND INDEX-INS #732						
10/31/23 R	2,359	9.820	0	23,167-	23,167	
11/30/23 R	2,321	9.970	0	23,137-	23,137	
12/31/23 R	2,451	10.100	0	24,752-	24,752	
01/31/24 R	2,449	10.110	0	24,757-	24,757	
02/29/24 R	2,357	10.020	0	23,614-	23,614	
03/31/24 R	2,603	10.040	0	26,133-	26,133	
04/30/24 R	2,628	9.930	0	26,097-	26,097	
05/31/24 R	2,740	10.000	0	27,398-	27,398	
06/28/24 R	2,706	10.040	0	27,166-	27,166	
07/31/24 R	2,822	10.160	0	28,669-	28,669	
08/31/24 R	2,813	10.230	0	28,775-	28,775	
09/30/24 R	2,660	10.300	0	27,399-	27,399	
SUB-TOTAL OF REINVS # 12			0	311,064	311,064	
11/16/23 B	7,613	9.920	0	75,523-	75,523	
12/18/23 B	15,777	10.060	0	158,720-	158,720	
02/16/24 B	15,798	10.010	0	158,134-	158,134	
03/18/24 B	6,424	10.000	0	64,238-	64,238	
05/16/24 B	10,646	10.010	0	106,565-	106,565	
07/17/24 B	10,834	10.120	0	109,640-	109,640	

See Independent Auditor's Report on Supplementary Information.

REPORTABLE TRANSACTIONS - SERIES / BY ISSUE
FOR THE PERIOD OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024

WEST CONF TEAMSTERS LEGAL TRUST FD
ACCOUNT NUMBER 5712263-000

SERIES / BY ISSUE						
DATE BOUGHT/SOLD -----	SHARES/ PAR VALUE -----	UNIT PRICE -----	EXPENSE INCURRED -----	PRINCIPAL CASH -----	TRANSACTION COST -----	REALIZED GAIN/LOSS -----
SUB-TOTAL OF BUYS # 6			0	672,820	672,820	
10/17/23 S	15,234	9.790	0	149,143	158,812	-9,668
01/05/24 S	39,851	10.060	0	400,906	414,919	-14,013
04/16/24 S	5,115	9.930	0	50,794	53,197	-2,403
05/06/24 S	33,382	10.000	0	333,815	347,119	-13,303
08/16/24 S	8,585	10.210	0	87,652	89,183	-1,531
08/20/24 S	32,676	10.230	0	334,271	339,446	-5,175
SUB-TOTAL OF SALES # 6			0	1,356,581	1,402,676	-46,094
SUB-TOTAL			0	2,340,465	2,386,560	-46,094
ISSUE: 922908710 - VANGUARD 500 INDEX FD- ADM #540						
12/19/23 R	67	439.690	0	29,588-	29,588	
03/22/24 R	48	482.900	0	22,943-	22,943	
06/28/24 R	49	503.760	0	24,432-	24,432	
09/27/24 R	41	529.420	0	21,818-	21,818	
SUB-TOTAL OF REINVS # 4			0	98,781	98,781	
08/16/24 B	317	513.270	0	162,858-	162,858	
09/18/24 B	85	519.880	0	44,141-	44,141	
SUB-TOTAL OF BUYS # 2			0	206,999	206,999	
11/16/23 S	150	416.810	0	62,357	35,405	26,951
12/18/23 S	231	438.890	0	101,270	54,607	46,663
01/05/24 S	514	433.380	0	222,561	121,962	100,598
01/18/24 S	191	441.270	0	84,457	45,455	39,003
02/16/24 S	693	462.610	0	320,435	164,502	155,933
03/18/24 S	184	476.500	0	87,551	43,636	43,915
05/06/24 S	550	478.450	0	263,157	131,054	132,103
05/16/24 S	307	489.660	0	150,233	73,104	77,128
06/18/24 S	366	507.880	0	186,043	87,282	98,761
07/17/24 S	213	515.820	0	110,031	51,026	59,005
08/20/24 S	615	517.300	0	318,192	151,000	167,191
SUB-TOTAL OF SALES # 11			0	1,906,287	959,033	947,253

See Independent Auditor's Report on Supplementary Information.

Western Conference of Teamsters Legal Services Trust Fund

EIN 95-3543057

Plan No. 501

Plan Year Ended September 30, 2024

**Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets (Held at Year End)**

See attachment to the Accountant's Audit Report attached at Accountant's Opinion

Western Conference of Teamsters Legal Services Trust Fund

EIN 95-3543057

Plan No. 501

Plan Year Ended September 30, 2024

**Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions**

See attachment to the Accountant's Audit Report attached at Accountant's Opinion

Western Conference of Teamsters Legal Services Trust Fund

EIN 95-3543057

Plan No. 501

Plan Year Ended September 30, 2024

Form 5500, Schedule H, Part III

Financial Statements used to formulate IQPA's opinion

The entire report has been attached to the Accountant's Opinion

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 <h2 style="text-align: center;">2023</h2> This Form is Open to Public Inspection
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND	1b Three-digit plan number (PN) ▶ 501
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) WESTERN CONFERENCE OF TEAMSTERS LEGAL SERVICES TRUST FUND PO BOX 2330 STOCKTON CA 95201	1c Effective date of plan 05/08/1980 2b Employer Identification Number (EIN) 95-3543057 2c Plan Sponsor's telephone number (209) 940-5100 2d Business code (see instructions) 484120

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		<u>6/24/25</u>	RICK HICKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		<u>6-24-2025</u>	JOHN ERNEST
	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 <input checked="" type="checkbox"/> Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:		4b EIN	
a Sponsor's name			
c Plan Name		4d PN	
5 Total number of participants at the beginning of the plan year		5	50,064
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)	50,064
a(2) Total number of active participants at the end of the plan year		6a(2)	50,358
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	50,358
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	
f Total. Add lines 6d and 6e		6f	
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)	
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)	
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	70

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

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

4Q

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

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

a Pension Schedules

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

b General Schedules

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

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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 _____
