

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

- 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: [] 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: TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND
1b Three-digit plan number (PN): 501
1c Effective date of plan: 08/01/1951
2a Plan sponsor's name (employer, if for a single-employer plan): TRUSTEES OF TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND
2b Employer Identification Number (EIN): 35-0918199
2c Plan Sponsor's telephone number: 219-949-1550
2d Business code (see instructions): 484120
1300 CLARK ROAD GARY, IN 46404

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include Harvey Jackson (plan administrator) and Steven Michaels (employer/plan sponsor).

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

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	1055
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)	1018
	6a(2)	1008
	6b	33
	6c	
	6d	1041
	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	22

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:
4A 4B 4E

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

<p>A Name of plan TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>501</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND</p>	<p>D Employer Identification Number (EIN) 35-0918199</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
FIDELITY SECURITY LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
43-0949844	71870	10181411001	52	07/01/2024	06/30/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
	(6) Total additions	7c(6)
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
(5) Total deductions	7e(5)	0
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3))		9a(4)
b	Benefit charges (1) Claims paid	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2))		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
	(2) Claim reserves		9d(2)
	(3) Other reserves		9d(3)
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	5224
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

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

RHUMBLINE ADVISERS

04-3118582

(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)

SAV-RX PRESCRIPTION SERVICES

86-1323040

(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 50	NONE	125796	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)

LEGACY PROFESSIONALS LLP

32-0043599

(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 15 50	NONE	57300	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)

JAY SMITH

51-6051034

(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 30 50	EMPLOYEE	36088	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)

CHRISTINA HERNANDEZ

51-6051034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
30 50	EMPLOYEE	32555	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THE SEGAL COMPANY

13-1975125

(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?
16 50	NONE	29156	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)

ALLIED BENEFIT SYSTEMS

36-3086057

(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 15 50	NONE	27756	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)

ASHER, GITTLER & D'ALBA, LTD.

36-2786883

(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	26400	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)

INVESTMENT CONSULTING SERVICES, LLC

32-0016703

(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 50	NONE	16000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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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> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025	
A Name of plan TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 TRUSTEES OF TEAMSTERS UNION NO. 142 HEALTH AND WELFARE TRUST FUND	D Employer Identification Number (EIN) 35-0918199

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.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a 414561	378724
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1) 63505	63006
(2) Participant contributions	1b(2)	
(3) Other	1b(3) 719078	29800
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1) 54047	73225
(2) U.S. Government securities	1c(2) 5401509	
(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) 866572	945298
(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) 20029688	27719357
(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	911	1043
f Total assets (add all amounts in lines 1a through 1e).....	1f	27549871	29210453
Liabilities			
g Benefit claims payable.....	1g	87900	88100
h Operating payables.....	1h	11011	8853
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	823750	1131
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	922661	98084
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	26627210	29112369

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)	714789	
(B) Participants.....	2a(1)(B)	166250	
(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)		881039
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	4241	
(B) U.S. Government securities.....	2b(1)(B)	54348	
(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)		58589
(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)	765490	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		765490
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	13033662	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	12918173	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		115489
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	78725	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1422181
c Other income	2c		244
d Total income. Add all income amounts in column (b) and enter total.....	2d		3321757

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	543460	
(2) To insurance carriers for the provision of benefits	2e(2)	5224	
(3) Other.....	2e(3)	27756	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		576440
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)	83667	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	18300	
(4) IQPA audit fees	2i(4)	39000	
(5) Investment advisory and investment management fees	2i(5)	19780	
(6) Bank or trust company trustee/custodial fees	2i(6)	3126	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	26706	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	2656	
(11) Other expenses.....	2i(11)	66923	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		260158
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		836598

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2485159
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: LEGACY PROFESSIONALS LLP

(2) EIN: 32-0043599

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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 _____.

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Financial Statements

June 30, 2025

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Financial Statements with Supplementary Information

June 30, 2025 and 2024

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Report of Independent Auditors

To the Participants and Trustees of
Teamsters Union No. 142
Health and Welfare Trust Fund

Opinion

We have audited the financial statements of Teamsters Union No. 142 Health and Welfare Trust Fund (the Plan), 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 benefit obligations as of June 30, 2025 and 2024, 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 benefit obligations of Teamsters Union No. 142 Health and Welfare Trust Fund as of June 30, 2025 and 2024, and the changes in its net assets available for benefits and 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 *Auditors' 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 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.

Responsibilities of Management for the Financial Statements (continued)

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 within one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements 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; and
- 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.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

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.

Legacy Professionals LLP

Schererville, Indiana

December 11, 2025

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Statements of Net Assets Available for Benefits

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Investments - at fair value		
U.S. Government obligations	\$ -	\$ 5,401,509
Mutual funds and exchange traded funds	27,719,357	20,029,688
Commingled fund	945,298	866,572
Money market fund	73,225	54,047
Total investments	<u>28,737,880</u>	<u>26,351,816</u>
Receivables		
Employer contributions - net of estimated credit losses of \$45,400 for 2025 and 2024	63,006	63,505
Accrued interest and dividends	29,800	63,748
Due from broker	-	655,330
Total receivables	<u>92,806</u>	<u>782,583</u>
Property and equipment		
Office furniture and equipment	33,383	33,839
Less accumulated depreciation	(32,340)	(32,928)
Net property and equipment	<u>1,043</u>	<u>911</u>
Cash	<u>466,008</u>	<u>421,051</u>
Total assets	<u>29,297,737</u>	<u>27,556,361</u>
Liabilities and Net Assets		
Liabilities		
Cash overdraft	87,284	6,490
Accounts payable	8,853	11,011
Due to broker	-	662,584
Due to related organization - net	1,131	161,166
Total liabilities	<u>97,268</u>	<u>841,251</u>
Net assets available for benefits	<u>\$ 29,200,469</u>	<u>\$ 26,715,110</u>

See accompanying notes to financial statements.

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Statements of Changes in Net Assets Available for Benefits

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Additions		
Investment income		
Net appreciation in fair value of investments	\$ 1,616,395	\$ 1,534,338
Interest and dividends	824,079	678,647
	<u>2,440,474</u>	<u>2,212,985</u>
Less investment expenses	(19,780)	(32,132)
Investment income - net	2,420,694	2,180,853
Employer contributions	714,789	624,800
Retiree Class R and COBRA contributions	166,250	151,550
Miscellaneous income	244	13
Total additions	<u>3,301,977</u>	<u>2,957,216</u>
Deductions		
Cost of benefits		
Medical	417,464	574,730
Prescription drug	125,796	86,266
Death	-	10,000
Vision	5,224	5,593
Claims processing fees	27,756	23,606
Network service fees	-	2,520
Total cost of benefits	<u>576,240</u>	<u>702,715</u>
Fees mandated by ACA	195	151
Administrative expenses	240,183	244,808
Total deductions	<u>816,618</u>	<u>947,674</u>
Net increase	2,485,359	2,009,542
Net assets available for benefits		
Beginning of year	<u>26,715,110</u>	<u>24,705,568</u>
End of year	<u>\$ 29,200,469</u>	<u>\$ 26,715,110</u>

See accompanying notes to financial statements.

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Statements of Benefit Obligations

June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Amounts currently payable		
Claims payable and claims incurred but not reported	\$ <u>88,100</u>	\$ <u>87,900</u>
Postretirement benefit obligations, net of amounts currently payable		
Current retirees, beneficiaries and dependents	2,491,244	2,846,372
Other participants fully eligible for benefits	5,963,279	8,151,542
Participants not yet fully eligible for benefits	<u>22,473,125</u>	<u>23,801,957</u>
Total postretirement benefit obligations	<u>30,927,648</u>	<u>34,799,871</u>
Total benefit obligations	<u>\$ 31,015,748</u>	<u>\$ 34,887,771</u>

See accompanying notes to financial statements.

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Statements of Changes in Benefit Obligations

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Amounts currently payable		
Balance at beginning of year	\$ 87,900	\$ 178,300
Increase (decrease) during the year attributable to changes in		
Claims payable and claims incurred but not reported	200	(90,400)
Balance at end of year	88,100	87,900
Other obligations for current benefit coverage, at estimated amounts		
Balance at beginning of year	-	10,000
(Decrease) during the year attributable to changes in		
Life insurance for disabled members	-	(10,000)
Balance at end of year	-	-
Postretirement benefit obligations, net of amounts currently payable		
Balance at beginning of year	34,799,871	26,590,613
Increase (decrease) during the year attributable to		
Benefits earned - net of benefits paid	2,437,922	1,769,262
Actuarial experience (gain)	(1,364,963)	-
Changes in actuarial assumptions	(4,945,182)	6,439,996
Balance at end of year	30,927,648	34,799,871
Total benefit obligations	\$ 31,015,748	\$ 34,887,771

See accompanying notes to financial statements.

**Teamsters Union No. 142
Health and Welfare Trust Fund**

Notes to Financial Statements

June 30, 2025 and 2024

Note 1. Summary of Significant Accounting Policies

Method of Accounting - The accompanying financial statements of Teamsters Union No. 142 Health and Welfare Trust Fund (the Plan) have been prepared using the accrual basis of accounting.

Investments - The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell that asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Purchases and sales of the investments are reflected on a trade-date basis.

Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

Contributions Receivable - Employer contributions due and not paid prior to year end are recorded as contributions receivable. Employer contributions due as determined by payroll compliance audits are recognized upon settlement with the employer. Employer contributions receivable are shown net of an allowance for uncollectible accounts (estimated credit losses) of \$45,400 for each of the years ended June 30, 2025 and 2024, which is based on the likelihood of future collections, as determined by a review of historical losses and the aging of receivables, adjusted for management's assessment of current conditions, and reasonable and supportable forecasts regarding future events.

Property and Equipment - Property and equipment are carried at cost. Major additions are capitalized while replacements, maintenance and repairs which do not improve or extend the lives of the respective assets are expensed currently. The cost of various property and equipment is shared with various related organizations. Depreciation is computed by the straight-line method over estimated useful lives of five years.

Depreciation expense for the years ended June 30, 2025 and 2024 was \$556 and \$487 respectively.

Note 1. Summary of Significant Accounting Policies (continued)

Payment of Benefits - The Plan is self-insured for all benefits except vision benefits. These benefits include medical, prescription drug, death and disability benefits for eligible retired employees and their dependents. Vision benefits are provided through an insurance contract with EyeMed Vision Care.

Benefit Obligations - Benefit obligations are estimated by the Plan's actuary in accordance with accepted actuarial principles, based on claims experience, Plan benefits and other data as considered necessary.

The Plan does not currently offer life insurance for disabled members. The benefit obligation for life insurance for disabled members at June 30, 2023 represented the remaining face amount of the policies. The last remaining life insurance benefit was paid out during the year ended June 30, 2024.

Revenue Recognition - Revenue derived from employer contributions is recognized in the period in which covered work is performed, based on the number of weeks worked in covered employment and the rates set forth in the collective bargaining agreement. Employers are required to remit contributions monthly. The Plan carries out its purpose in the transportation industry as described in Note 2 within a jurisdiction primarily located throughout Northwest Indiana and its collar counties.

Leases - The Plan leased office space as described in Note 10 from the related local union through December 31, 2023. Due to the immaterial nature of the amounts owed pursuant to the leasing agreement, as well as the lack of enforceable rights beyond a 60-day notice period, the Plan did not adopt the provisions of accounting guidance for leases required by generally accepted accounting principles. Effective January 1, 2024, the Plan is no longer signatory to a lease agreement with the local union.

Expenses - Certain investment related expenses are included in net appreciation in fair value of investments.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Subsequent Events - Subsequent events have been evaluated through December 11, 2025, which is the date the financial statements were available to be issued.

Note 2. Description of the Plan

The Plan was established during 1951 as a result of various collective bargaining agreements to provide health care, prescription drug, death and disability benefits for eligible retired participants and their dependents. Active participants working under collective bargaining agreements between Teamsters Union Local No. 142 and various employers are not provided benefits under this Plan. The Plan is a multiemployer welfare plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Retirees become eligible for Plan benefits upon meeting all of the requirements for initial eligibility. Coverage may be continued by making the necessary monthly self-payments on time and continuing to meet the eligibility requirements. Coverage ends when the retiree reaches age 65, the participant becomes eligible for Medicare, does not make a required monthly self-payment on time, or becomes covered under another employer-sponsored health plan as an employee or retiree.

Continuation of health care benefits to participants or dependents who would otherwise lose eligibility for benefits due to certain events, as mandated by Consolidated Omnibus Budget Reconciliation Act (COBRA), was adopted by the Plan.

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

Note 3. Funding Policy

The Plan is primarily funded by employer contributions, contributions from retirees and from participants electing COBRA coverage. The weekly employer contribution rate is specified in the collective bargaining agreements. The employer contribution rates in effect from July 1, 2023 through June 30, 2025 ranged from \$10 to \$16 per week. Retiree contributions and participant contributions to provide benefits under COBRA were paid at a monthly rate ranging from \$200 to \$750 from July 1, 2023 through June 30, 2025, depending on the coverage option selected.

Note 4. 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.

Note 5. Tax Status

The Plan has obtained a notice of exemption in which the Internal Revenue Service stated that the trust established under the Plan, as then designed, was in compliance with the applicable requirements of Section 501(c)(9) of the Internal Revenue Code. The Plan has been amended since receiving the notice of exemption. The Trustees of the Plan and legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require the Plan to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6. Fair Value Measurements

The *Fair Value Measurements and Disclosures* Topic of the FASB Accounting Standards Codification established 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 below:

Basis of Fair Value Measurement

Level 1	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities
Level 2	Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly
Level 3	Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable

The following tables set forth, by level within the fair value hierarchy, the Plan's investment assets at fair value as of June 30, 2025 and 2024. As required, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. In accordance with generally accepted accounting principles, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the following tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

Note 6. Fair Value Measurements (continued)

		<u>Fair Value Measurements at 6/30/25 Using</u>		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Total</u>				
Mutual funds and exchange traded funds	\$ 27,719,357	\$ 27,719,357	\$ -	\$ -
Money market fund	<u>73,225</u>	<u>-</u>	<u>73,225</u>	<u>-</u>
Total	<u>27,792,582</u>	<u>\$ 27,719,357</u>	<u>\$ 73,225</u>	<u>\$ -</u>
Investments measured at net asset value:				
Commingled fund	<u>945,298</u>			
Total	<u>\$ 28,737,880</u>			

		<u>Fair Value Measurements at 6/30/24 Using</u>		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Total</u>				
U.S. Government obligations	\$ 5,401,509	\$ 5,401,509	\$ -	\$ -
Mutual funds and exchange traded funds	20,029,688	20,029,688	-	-
Money market fund	<u>54,047</u>	<u>-</u>	<u>54,047</u>	<u>-</u>
Total	<u>25,485,244</u>	<u>\$ 25,431,197</u>	<u>\$ 54,047</u>	<u>\$ -</u>
Investments measured at net asset value:				
Commingled fund	<u>866,572</u>			
Total	<u>\$ 26,351,816</u>			

Note 6. Fair Value Measurements (continued)

Level 1 Measurements

U.S. Treasury securities are traded in active markets on national and international securities exchanges and are valued at closing prices as of the last business day of each period presented.

The fair values of the mutual funds and exchange traded funds are determined by reference to the funds' underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds and exchange traded funds are traded on national securities exchanges and are valued at the net asset value as of the last business day of each period presented.

Level 2 Measurements

The money market fund is valued at cost, which approximates its fair value.

Measurements Using Net Asset Value as a Practical Expedient

The Plan's investment in a commingled fund is valued at the net asset value per share, used as a practical expedient to estimate fair value. The net asset value is based on the fair values of the underlying investments held by the fund less its liabilities. The 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 net asset value.

The underlying assets of the commingled fund consist primarily of real estate investment trusts. Redemptions are available on a daily basis upon written notice.

Note 7. Concentration of Cash

The Plan places its cash with a financial institution deemed to be creditworthy. Balances are insured by the FDIC up to \$250,000. Although balances may at times exceed insured limits, the Plan believes its credit risk to be minimal.

Note 8. Postretirement Benefit Obligations

The postretirement benefit obligation represents the total actuarial present value of those estimated future benefits that are attributed to employee service rendered to June 30, reduced by the actuarial present value of contributions expected to be received in the future from current Plan participants. Postretirement benefits include future benefits expected to be paid to or for (1) currently retired or terminated employees and their beneficiaries and dependents and (2) active employees and their beneficiaries and dependents after retirement from service with the participating employers. Prior to an active employee's full eligibility date, the postretirement benefit obligation is the portion of the expected postretirement benefit obligation that is attributed to that employee's service in the industry rendered to the valuation date.

The actuarial present value of the expected postretirement benefit obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment between the valuation date and the expected date of payment.

The following significant assumptions were used in the valuations as of June 30, 2025 and 2024:

Weighted-average discount rate - 5.25%

Postretirement mortality rates - 110% of the Pri-2012 Blue Collar Headcount-Weighted Healthy Annuitant Mortality Tables, projected generationally using Scale MP-2019

Health care trend rates:

2025 – Medical and prescription drugs – 9.00% graded down to 4.5%
over 18 years

2024 - Medical and prescription drugs - 7.50% grading down to 4.5%
over 12 years

Vision – 3%

The health care trend rate assumption has a significant effect on the amounts reported in the accompanying financial statements. If the assumed rates increased by one percentage point in each year, it would increase the obligation as of June 30, 2025 and 2024 by \$4,057,914 and \$4,401,834 respectively.

During the year ended June 30, 2025, valuation assumption changes decreased obligations by \$4,945,182. This was primarily the result of updating the valuation-year per capita health costs. This decrease was partially offset by an increase due to updating trend rates on per capita health costs.

During the year ended June 30, 2024, valuation assumption changes increased obligations by \$6,439,996. This was primarily the result of increasing the enrollment rate for eligible active participants from 67% to 85%, increasing the discount rate from 5.00% to 5.25% and updating trend rates on per capita health costs.

Note 8. Postretirement Benefit Obligations (continued)

The cost of the postretirement benefit obligations is shared by the Plan's participating employers and retirees. The cost of the postretirement benefits is estimated annually by the Plan's consulting actuary. The Plan's Trustees then periodically adjust the portion to be paid by the participants. Retiree contributions were projected to cover approximately 13% and 12% of the estimated cost of postretirement benefits as of June 30, 2025 and 2024, respectively.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the postretirement benefit obligation.

The Plan's deficiency of benefit obligations over net assets relates primarily to the postretirement benefit obligation, the funding of which is not covered by the contribution rate provided by the current collective bargaining agreements. However, the Plan empowers the Board of Trustees to increase or decrease the amount of self-payments by eligible participants and to modify the terms and conditions under which retiree eligibility may be maintained; therefore, the cost to the Plan can be reduced or eliminated prospectively by action of the Board of Trustees.

Note 9. Major Employer

During each of the years ended June 30, 2025 and 2024, contributions from one employer accounted for approximately 34% of total employer contributions. In the event this employer suspends contributions, the Plan would retain the risk of having to pay current fixed administrative expenses until the appropriate adjustments were made.

Note 10. Related Organizations

The Plan has several related tax-exempt organizations, which include a local union, a pension plan, an annuity plan and a training fund.

Shared Administrative Expenses

The Plan shares office facilities, equipment and staff with the related pension plan, annuity plan and training fund. Certain shared administrative expenses of the combined facility are paid initially by the pension plan and are then allocated among the related organizations based on estimates of time spent, space used and costs incurred. The total of such expenses allocated to the Plan for the years ended June 30, 2025 and 2024 was \$55,800 and \$52,612 respectively. Amounts due to the related pension plan for shared administrative expenses at June 30, 2025 and 2024 were \$2,300 and \$362 respectively.

Note 10. Related Organizations (continued)

Contributions Due from (to) Related Organization

Certain contribution payments are initially deposited by the related pension plan and subsequently transferred to the Plan, and certain contribution payments are initially deposited by the Plan and subsequently transferred to the related pension plan. As of June 30, 2025, a total of \$1,169 was due from the related pension plan for contributions owed to the Plan. As of June 30, 2024, \$160,804 was due to the related pension plan for contributions owed.

Office Lease

The Plan and related pension plan, annuity plan and training fund share facilities that were jointly leased from the local union on a month-to-month basis in Gary, Indiana through December 31, 2023, under an agreement that required monthly payments of \$5,370. Effective January 1, 2024, the pension plan entered into a new cancelable operating lease agreement, for the same office space, with the local union that expires on December 31, 2026. Under the new lease, all rent is paid by the pension plan; the Plan, annuity plan and training fund are then allocated a portion of the rent expense based on estimates of space used. The new lease requires monthly payments of \$5,638 from January 1, 2024 through December 31, 2024; \$5,751 from January 1, 2025 through December 31, 2025; and \$5,865 from January 1, 2026 through December 31, 2026. The Plan's share of rent for the years ended June 30, 2025 and 2024 was \$6,833 and \$6,562 respectively. The Plan's share of future minimum lease obligations is not considered to be material to the accompanying financial statements.

Note 11. Participation in Multiemployer Plans

All of the Plan's shared full-time employees are also covered by a multiemployer defined benefit pension plan that is not considered to be individually significant. The Plan's contributions to the multiemployer defined benefit pension plan for the years ended June 30, 2025 and 2024 totaled \$12,458 and \$12,070 respectively.

All of the Plan's shared full-time employees are also covered by a multiemployer defined contribution retirement plan. The Plan's contributions to the defined contribution retirement plan for the years ended June 30, 2025 and 2024 totaled \$6,314 and \$6,004 respectively.

All of the Plan's shared full-time employees are covered by a multiemployer health and welfare plan that provides health benefits to retirees and to eligible employees and their dependents. Contributions to the plan for the years ended June 30, 2025 and 2024 totaled \$13,537 and \$10,785 respectively.

Contributions are made monthly under the terms of either a collective bargaining or participation agreement.

Note 12. Risks and Uncertainties

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

The actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, health care inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

The Plan has a significant portion of its assets invested in certain equity and fixed income mutual funds. One fixed income mutual fund represented approximately 32% and 33% of the Plan's net assets available for benefits as of June 30, 2025 and 2024, respectively. One equity mutual fund represented approximately 25% and 24% of the Plan's net assets available for benefits as of June 30, 2025 and 2024, respectively. The Plan's exposure to a concentration of credit risk is limited by the diversification of investments across the Plan's investments. Additionally, the investments within each directed fund are further diversified into varied financial instruments.

Note 13. 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:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per the financial statements	\$ 29,200,469	\$ 26,715,110
Less - benefit obligations currently payable	<u>(88,100)</u>	<u>(87,900)</u>
Net assets available for benefits per the Form 5500	<u>\$ 29,112,369</u>	<u>\$ 26,627,210</u>

The following is a reconciliation of benefits paid to or for participants per the financial statements to the Form 5500 for the year ended June 30, 2025:

Benefits paid to or for participants per the financial statements	\$ 576,240
Add - amounts currently payable at end of year	88,100
Less - amounts currently payable at beginning of year	<u>(87,900)</u>
Benefits paid to or for participants per the Form 5500	<u>\$ 576,440</u>

REPORT OF INDEPENDENT AUDITORS ON SUPPLEMENTAL SCHEDULES

To the Participants and Trustees of
Teamsters Union No. 142
Health and Welfare Trust Fund

We have audited the financial statements of Teamsters Union No. 142 Health and Welfare Trust Fund (the Plan) as of and for the years ended June 30, 2025 and 2024, and our report thereon dated December 11, 2025, which expressed an unmodified opinion on those financial statements, appears on pages 1 through 3. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. Supplemental Schedules 1 and 2 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

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

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

Legacy Professionals LLP

Schererville, Indiana

December 11, 2025

FOOTNOTES

STATEMENT 1

SCH C - DIRECT COMPENSATION FOR EMPLOYEES
 THE AMOUNT OF DIRECT COMPENSATION ATTRIBUTABLE TO
 PLAN EMPLOYEES AND REPORTED ON SCHEDULE C HAS BEEN
 DETERMINED IN ACCORDANCE WITH DEPARTMENT OF LABOR
 RULES AND REGULATIONS FOR COMPLETING FORM 5500.
 THESE AMOUNTS MAY CONSIST OF ELEMENTS CONSIDERED TO
 BE TAXABLE AS WELL AS NON-TAXABLE AS DETERMINED UNDER
 THE CURRENT INTERNAL REVENUE CODE.

SCHEDULE H	OTHER RECEIVABLES	STATEMENT 2	
DESCRIPTION		BEGINNING	ENDING
ACCRUED INTEREST AND DIVIDENDS DUE FROM BROKER		63,748.	29,800.
		655,330.	0.
TOTAL TO SCHEDULE H, LINE 1B(3)		719,078.	29,800.

SCHEDULE H	OTHER PLAN LIABILITIES	STATEMENT 3	
DESCRIPTION		BEGINNING	ENDING
DUE TO RELATED ORGANIZATION		161,166.	1,131.
DUE TO BROKER		662,584.	0.
TOTAL TO SCHEDULE H, LINE 1J		823,750.	1,131.

SCHEDULE H	OTHER INCOME	STATEMENT 4	
DESCRIPTION		AMOUNT	
MISCELLANEOUS INCOME		244.	
TOTAL TO SCHEDULE H, LINE 2C		244.	

SCHEDULE H	OTHER PAYMENTS TO PROVIDE BENEFITS	STATEMENT 5
DESCRIPTION		AMOUNT
CLAIMS PROCESSING FEES		27,756.
TOTAL TO SCHEDULE H, LINE 2E(3)		27,756.

SCHEDULE H	OTHER ADMINISTRATIVE EXPENSES	STATEMENT 6
DESCRIPTION		AMOUNT
COMPUTER SERVICE FEES		10,269.
DEPRECIATION		556.
INSURANCE EXPENSE		9,038.
OFFICE EXPENSE		3,380.
POSTAGE		1,224.
PRINTING AND STATIONERY		855.
RENT		6,833.
PAYROLL TAXES		3,648.
TELEPHONE		679.
FEES MANDATED BY ACA		195.
AUTOMOBILE EXPENSE		1,090.
BENEFIT CONSULTING		29,156.
TOTAL TO SCHEDULE H, LINE 2I(11)		66,923.

Teamsters Union No. 142
Health and Welfare Trust Fund

EIN #35-0918199
Schedule of Investments Held

June 30, 2025

<u>Description</u>	<u>Shares</u>	<u>Cost</u>	<u>Fair Value</u>
Mutual Funds and Exchange Traded Funds:			
JP Morgan Core Bond Fund	900,082	\$ 10,328,412	\$ 9,306,850
Proshares S&P 500 Dividend Aristocrat ETF	18,963	1,310,086	1,909,574
Schwab S&P 500 Index Fund	76,615	3,516,096	7,344,355
Schwab US Mid Cap Index Fund	28,213	1,630,211	1,964,158
Schwab Small-Cap Index Fund	40,488	1,279,896	1,420,741
Vanguard Short Term Treasury Index Fund	235,180	5,816,430	5,773,679
Total		<u>\$ 23,881,131</u>	<u>\$ 27,719,357</u>
Partnership:			
RhumbLine REIT Index Fund	74,252	<u>\$ 796,581</u>	<u>\$ 945,298</u>
Interest Bearing Cash:			
Goldman Financial Square			
Treasury Obligations-A Fund	73,225	<u>\$ 73,225</u>	<u>\$ 73,225</u>

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER:

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
BEGINNING MARKET VALUE:	26,408,309.73			
SECURITY TRANSACTIONS EXCEEDING 5%:				
SHORT TERM INVESTMENTS				
CUSIP # U38141W34 GOLDMAN FINANCIAL SQUARE TREAS OBLIGATIONS-A FD# 468 (AMALFTRSY) MASTER#2839100 4.15%				
TOTAL ACTIVITY FROM 07/01/24 TO 06/30/25				
DEPOSIT	5,893,336.50	5,893,336.50	5,893,336.50	
WITHDRAWAL	5,874,158.31	5,874,158.31	5,874,158.31	
TOTAL	11,767,494.81	11,767,494.81	11,767,494.81	
TOTAL SHORT TERM INVESTMENTS	11,767,494.81	11,767,494.81	11,767,494.81	
U S GOVERNMENT OBLIGATIONS				
CUSIP # 91282CLB5 U.S. TREASURY NOTES 4.375% 07/31/2026				
PURCHASED 725,000 UNITS ON 08/30/24 AT 100.7539 THRU MIZUHO SECURITIES USA, INC	730,465.83	730,465.83	730,408.50	
SOLD 725,000 UNITS ON 09/24/24 AT 101.457 THRU BMOC CAP MKTS	735,563.48	730,465.83	735,026.75	5,097.65
TOTAL	1,466,029.31	1,460,931.66	1,465,435.25	5,097.65
TOTAL U S GOVERNMENT OBLIGATIONS	1,466,029.31	1,460,931.66	1,465,435.25	5,097.65
MUTUAL FUNDS/FIXED				
CUSIP # 92206C201 VANGUARD SHORT TERM TREASURY INDEX FUND				
PURCHASED 227,986.928 SHS ON 09/26/24 AT 24.74 THRU FIDELITY SERVICES	5,640,396.61	5,640,396.61	5,640,396.60	
PURCHASED 782.462 SHS ON 10/01/24 AT 24.65 FOR REINVESTMENT	19,287.69	19,287.69	19,303.34	
PURCHASED 840.664 SHS ON 11/01/24 AT 24.41 FOR REINVESTMENT	20,520.61	20,520.61	20,503.79	

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER:

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
PURCHASED 786.697 SHS ON 12/02/24 AT 24.40 FOR REINVESTMENT	19,195.40	19,195.40	19,195.41	
PURCHASED 796.106 SHS ON 12/24/24 AT 24.31 FOR REINVESTMENT	19,353.33	19,353.33	19,353.34	
PURCHASED 821.829 SHS ON 02/03/25 AT 24.39 FOR REINVESTMENT	20,044.42	20,044.42	20,027.97	
PURCHASED 742.106 SHS ON 03/03/25 AT 24.48 FOR REINVESTMENT	18,166.75	18,166.75	18,181.60	
PURCHASED 817.64 SHS ON 04/01/25 AT 24.51 FOR REINVESTMENT	20,040.36	20,040.36	20,048.53	
PURCHASED 786.487 SHS ON 05/01/25 AT 24.62 FOR REINVESTMENT	19,363.32	19,363.32	19,331.85	
PURCHASED 819.497 SHS ON 06/02/25 AT 24.48 FOR REINVESTMENT	20,061.29	20,061.29	20,053.09	
TOTAL	5,816,429.78	5,816,429.78	5,816,395.52	
TOTAL MUTUAL FUNDS/FIXED	5,816,429.78	5,816,429.78	5,816,395.52	
TOTAL SECURITY TRANSACTIONS EXCEEDING 5%		19,044,856.25		

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

PLAN NUMBER:

EIN NUMBER:

DESCRIPTION	PURCH/SELL PRICE EXPENSE INCURRED	COST OF ASSET	VALUE OF ASSET ON TXN DATE	NET GAIN OR LOSS
BEGINNING MARKET VALUE:	26,408,309.73			
SINGLE TRANSACTIONS EXCEEDING 5%:				
09/25/24 DEPOSIT GOLDMAN FINANCIAL SQUARE TREAS OBLIGATIONS-A FD# 468 (AMALFTRSY) MASTER#2839100 4.15%		5,613,846.98		
09/27/24 PURCHASED 227,986.928 SHS VANGUARD SHORT TERM TREASURY INDEX FUND ON 09/26/24 AT 24.74 THRU FIDELITY SERVICES		5,640,396.61		
09/27/24 WITHDRAWAL GOLDMAN FINANCIAL SQUARE TREAS OBLIGATIONS-A FD# 468 (AMALFTRSY) MASTER#2839100 4.15%		5,640,396.61		
TOTAL SINGLE TRANSACTIONS EXCEEDING 5%		16,894,640.20		

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

BY ASSET	VALUATION	26,408,309.73	THRESHOLD	1,320,415.49		
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 92206C201 VANGUARD SHORT TERM TREASURY INDEX FUND	BUY	09/27/24 227,986.928	5,640,396.61		5,640,396.61 5,640,396.61	
CUSIP # U38141W34 GOLDMAN FINANCIAL SQUARE TREAS OBLIGATIONS-A FD# 468 (AMALFTRSY) MASTER#2839100 4.15%	DEP	09/25/24	5,613,846.98		5,613,846.98 5,613,846.98	
CUSIP # U38141W34 GOLDMAN FINANCIAL SQUARE TREAS OBLIGATIONS-A FD# 468 (AMALFTRSY) MASTER#2839100 4.15%	WTH	09/27/24	5,640,396.61		5,640,396.61 5,640,396.61	
2 PURCHASES FOR		11,254,243.59	1 SALES FOR	5,640,396.61	ISSUE AGGREGATE TOTAL	16,894,640.20

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

AGGREGATE BY ASSET	VALUATION	26,408,309.73	THRESHOLD	1,320,415.49		
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
CUSIP # 91282CLB5						
U.S. TREASURY NOTES 4.375%						
07/31/2026						
	BUY	09/03/24	730,465.83		730,465.83	
		725,000.000			730,465.83	
	SEL	09/25/24	735,563.48		730,465.83	5,097.65
		725,000.000			730,465.83	
1 PURCHASES FOR		730,465.83	1 SALES FOR	735,563.48	ISSUE AGGREGATE TOTAL	1,466,029.31
CUSIP # 92206C201						
VANGUARD SHORT TERM TREASURY						
INDEX FUND						
	BUY	09/27/24	5,640,396.61		5,640,396.61	
		227,986.928			5,640,396.61	
	BUY	10/01/24	19,287.69		19,287.69	
		782.462			19,287.69	
	BUY	11/01/24	20,520.61		20,520.61	
		840.664			20,520.61	
	BUY	12/02/24	19,195.40		19,195.40	
		786.697			19,195.40	
	BUY	12/24/24	19,353.33		19,353.33	
		796.106			19,353.33	
	BUY	02/03/25	20,044.42		20,044.42	
		821.829			20,044.42	
	BUY	03/05/25	18,166.75		18,166.75	
		742.106			18,166.75	
	BUY	04/02/25	20,040.36		20,040.36	
		817.640			20,040.36	
	BUY	05/01/25	19,363.32		19,363.32	
		786.487			19,363.32	
	BUY	06/05/25	20,061.29		20,061.29	
		819.497			20,061.29	
10 PURCHASES FOR		5,816,429.78	0 SALES FOR	0.00	ISSUE AGGREGATE TOTAL	5,816,429.78
CUSIP # U38141W34						
GOLDMAN FINANCIAL SQUARE TREAS						
OBLIGATIONS-A FD# 468						
(AMALFTRSY) MASTER#2839100 4.15%						
	NET		5,893,336.50		5,893,336.50	
	NET		5,874,158.31		5,874,158.31	
45 PURCHASES FOR		5,893,336.50	8 SALES FOR	5,874,158.31	ISSUE AGGREGATE TOTAL	11,767,494.81

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

AGGREGATE BY BROKER			VALUATION	26,408,309.73	THRESHOLD	1,320,415.49
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
SANTANDER US CAPITAL MARKETS LLC						
CUSIP # 91282CHM6 U.S. TREASURY NOTES 4.5% 07/15/2026	SEL	09/25/24 275,000.000	279,479.49		274,666.99 273,828.50	5,650.99
CUSIP # 91282CHU8 U.S. TREASURY NOTES 4.375% 08/15/2026	SEL	08/01/24 260,000.000	260,528.13		258,909.38 258,284.00	2,244.13
CUSIP # 91282CJV4 U.S. TREASURY NOTES 4.25% 01/31/2026	SEL	09/25/24 365,000.000	367,666.21		365,171.09 361,492.35	6,173.86
CUSIP # 91282CKB6 U.S. TREASURY NOTES 4.625% 02/28/2026	SEL	09/03/24 690,000.000	695,094.14		687,571.48 687,550.50	7,543.64
0 PURCHASES FOR	0.00	4 SALES FOR	1,602,767.97	BROKER AGGREGATE TOTAL		1,602,767.97
BNP PARIBAS SECURITIES CORP./FIXED INCOME						
CUSIP # 91282CBQ3 U.S. TREASURY NOTES .5% 02/28/2026	SEL	09/25/24 145,000.000	138,667.58		132,227.54 135,025.45	3,642.13
CUSIP # 91282CJK8 U.S. TREASURY NOTES 4.625% 11/15/2026	SEL	09/25/24 210,000.000	214,782.42		210,836.72 209,926.50	4,855.92
CUSIP # 91282CJL6 U.S. TREASURY NOTES 4.875% 11/30/2025	SEL	09/25/24 135,000.000	136,703.32		135,406.05 134,847.45	1,855.87
CUSIP # 91282CKK6 U.S. TREASURY NOTES 4.875% 04/30/2026	SEL	09/25/24 840,000.000	856,340.62		837,440.63 841,243.20	15,097.42
0 PURCHASES FOR	0.00	4 SALES FOR	1,346,493.94	BROKER AGGREGATE TOTAL		1,346,493.94
FIDELITY SERVICES						
CUSIP # 808509855 SCHWAB S&P 500 INDEX FUND	SEL	11/29/24 848.915	79,000.00		38,482.76 71,529.58	7,470.42
CUSIP # 92206C201 VANGUARD SHORT TERM TREASURY INDEX FUND	BUY	09/27/24 227,986.928	5,640,396.61		5,640,396.61 5,640,396.61	
1 PURCHASES FOR	5,640,396.61	1 SALES FOR	79,000.00	BROKER AGGREGATE TOTAL		5,719,396.61
BARCLAYS CAPITAL INC. FIXED INCOME						
CUSIP # 91282CKA8 U.S. TREASURY NOTES 4.125% 02/15/2027	SEL	09/25/24 775,000.000	786,261.72		768,642.58 766,219.25	20,042.47
CUSIP # 91282CKE0 U.S. TREASURY BONDS 4.25% 03/15/2027	SEL	09/25/24 410,000.000	417,639.45		408,270.31 406,781.50	10,857.95
CUSIP # 91282CKS9 U.S. TREASURY NOTES 4.875% 05/31/2026	SEL	09/25/24 520,000.000	530,785.94		520,081.25 521,034.80	9,751.14

TRADE DATE - INCOME ACCRUALS

Statement Period

07/01/24 through 06/30/25

Schedule Of Reportable Transactions

AGGREGATE BY BROKER			VALUATION	26,408,309.73	THRESHOLD	1,320,415.49
DESCRIPTION	TRAN TYPE	SETTLE DATE/ SHARES/UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION/ OTH EXPENSE	COST OF ASSET/ PREV ANNL MKT	NET GAIN/LOSS
BARCLAYS CAPITAL INC. FIXED INCOME						
0 PURCHASES FOR	0.00	3 SALES FOR	1,734,687.11	BROKER AGGREGATE TOTAL		1,734,687.11
BMO CAP MKTS						
CUSIP # 9128285N6 U.S. TREASURY NOTES 2.875% 11/30/2025	SEL	09/25/24 25,000.000	24,747.07		24,119.45 24,303.75	443.32
CUSIP # 91282CBH3 U.S. TREASURY NOTES .375% 01/31/2026	SEL	09/25/24 145,000.000	138,718.56		132,051.95 135,138.55	3,580.01
CUSIP # 91282CJB8 U.S. TREASURY NOTES 5% 09/30/2025	SEL	09/25/24 10,000.000	10,111.33		9,989.84 9,996.10	115.23
CUSIP # 91282CJP7 U.S. TREASURY NOTES 4.375% 12/15/2026	SEL	09/25/24 580,000.000	590,829.69		582,401.56 582,401.56	8,428.13
CUSIP # 91282CLB5 U.S. TREASURY NOTES 4.375% 07/31/2026	SEL	09/25/24 725,000.000	735,563.48		730,465.83 730,465.83	5,097.65
CUSIP # 91282CLG4 U.S. TREASURY NOTES 3.75% 08/15/2027	SEL	09/25/24 330,000.000	332,655.47		329,639.06 329,639.06	3,016.41
0 PURCHASES FOR	0.00	6 SALES FOR	1,832,625.60	BROKER AGGREGATE TOTAL		1,832,625.60