

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>LOCAL 360 401(K) AND SEVERANCE PLAN</u>	1b Three-digit plan number (PN) ▶	<u>009</u>
1c Effective date of plan <u>01/01/1982</u>		
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LOCAL 360 401(K) AND SEVERANCE PLAN</u> <u>48 STILES LANE, SUITE 204</u> <u>PINE BROOK, NJ 07058</u>	2b Employer Identification Number (EIN) <u>22-2450938</u>	2c Plan Sponsor's telephone number <u>973-299-6700</u>
2d Business code (see instructions) <u>445110</u>		

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	SAM FERRAINO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	JOAN WILLIAMS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☐ Same as Plan Sponsor BOARD OF TRUSTEES OF THE LOCAL 360 401(K) AND SEVERANCE PLAN 48 STILES LANE SUITE 204 PINE BROOK, NJ 07058	3b Administrator's EIN 22-2714749
	3c Administrator's telephone number 973-299-6700
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	5 651
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 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) 651 6a(2) 1093 6b 0 6c 0 6d 1093 6e 0 6f 1093 6g 1093 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 6
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2C b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☐ 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	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan LOCAL 360 401(K) AND SEVERANCE PLAN	B Three-digit plan number (PN) ▶	009
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 360 401(K) AND SEVERANCE PLAN	D Employer Identification Number (EIN) 22-2450938	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

TRI-STATE ADMINISTRATORS INC

22-3478819

(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?
13 50	NONE	113333	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN LEWIS & BOCKIUS LLP

23-0891050

(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	63589	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BARATZ & ASSOCIATES, P.A.

22-2212404

(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	34625	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MERRILL LYNCH PIERCE FENNER & SMITH

13-5674085

(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 28 51	NONE	18132	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SPEAR WILDERMAN

1040 KINGS HIGHWAY
856-482-8799
CHERRY HILL, NJ 08034

(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	19367	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>LOCAL 360 401(K) AND SEVERANCE PLAN</u>	B Three-digit plan number (PN) ►	<u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LOCAL 360 401(K) AND SEVERANCE PLAN</u>	D Employer Identification Number (EIN) <u>22-2450938</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	169686	186875
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	71239	68715
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	3912	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	375363	7732374
(2) U.S. Government securities	1c(2)	500015	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	203806	
(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)	7449725	
(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	8773746	7987964

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	61948	35728
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	61948	35728

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8711798	7952236
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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)	1047675	
(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)		1047675
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	21281	
(B) U.S. Government securities	2b(1)(B)	207	
(C) Corporate debt instruments	2b(1)(C)	2223	
(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)		23711
(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)	118162	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		118162
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	944746	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	949158	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-4412
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		-852507
c Other income	2c		2687
d Total income. Add all income amounts in column (b) and enter total	2d		335316
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	833820	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		833820
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	117581	
(2) Contract administrator fees	2i(2)	113333	
(3) Investment advisory and management fees	2i(3)	18132	
(4) Other	2i(4)	12012	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		261058
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1094878
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-759562
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: **BARATZ & ASSOCIATES, P.A.**

(2) EIN: **22-2212404**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.)

	Yes	No	Amount
4a		X	

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

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 _____.

**Local 360 401(K) and Severance Plan
Financial Statements
and
Supplementary Information
For the Year Ended
December 31, 2022 and 2021**

**Local 360 401(k) and Severance Plan
For the Years Ended
December 31, 2022 and 2021**

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Independent Auditors' Report

To the Trustees of The
Local 360 401 (k) and Severance Plan
Pine Brook, NJ

Opinion

We have audited the accompanying financial statements of The Local 360 401(k) and Severance 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 as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of The Local 360 401(k) and Severance Plan as of December 31, 2022 and 2021, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Local 360 401(k) and Severance 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.

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 Local 360 401(k) and Severance Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Local 360 401(k) and Severance Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Local 360 401(k) and Severance Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of assets held at end of year and reportable transactions as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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



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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.

Baratz & Associates, P.A.

BARATZ & ASSOCIATES, P.A.
MARLTON, NJ

October 10, 2023

Local 360 401(k) and Severance Plan
Statements of Net Assets Available for Benefits
December 31,

	<u>2022</u>	<u>2021</u>
Assets		
Cash	\$ <u>186,875</u>	\$ <u>169,686</u>
Investments at fair value		
Cash money market	7,732,374	130,640
Certificate of deposit	-	244,723
Corporate bonds	-	203,806
Government bonds	-	500,015
Mutual funds	-	7,449,725
Total Investments	<u>7,732,374</u>	<u>8,528,909</u>
Receivables:		
Employer's contribution	68,715	71,239
Due from Related Parties	-	3,298
Accrued interest	-	614
Total Receivables	<u>68,715</u>	<u>75,151</u>
Total Assets	<u>7,987,964</u>	<u>8,773,746</u>
Liabilities		
Accounts Payable	<u>35,728</u>	<u>61,948</u>
Net Assets Available for Benefits	\$ <u><u>7,952,236</u></u>	\$ <u><u>8,711,798</u></u>

Local 360 401(k) and Severance Plan
Statements of Changes in Net Assets Available For Benefits
For the Years Ended December 31,

	<u>2022</u>	<u>2021</u>
Additions to Net Assets Attributed To:		
Employer's Contributions	\$ <u>1,047,675</u>	\$ <u>688,612</u>
Investment Income:		
Net (depreciation)/appreciation in fair value of of investments and gains (losses)	(856,919)	19,833
Interest and dividends	141,873	298,043
Investment fees	<u>(18,132)</u>	<u>(21,259)</u>
Total Investment Income	<u>(733,178)</u>	<u>296,617</u>
Miscellaneous Income	<u>2,687</u>	<u>250,000</u>
Total Additions	<u>317,184</u>	<u>1,235,229</u>
Deductions From Net Assets Attributed To:		
Benefits paid to participants	833,820	718,553
Administrative fees		
Accounting fees	34,625	34,375
Administrative fees	113,333	137,629
Computer expenses	1,723	5,898
Insurance	5,099	6,134
Legal fees	82,956	131,514
Printing and office expenses	<u>5,190</u>	<u>4,231</u>
Total Administrative Expenses	<u>242,926</u>	<u>319,781</u>
Total Deductions	<u>1,076,746</u>	<u>1,038,334</u>
Net (Decrease)/Increase in Net Assets	(759,562)	196,895
Net Assets Available for Benefits, Beginning of Year	<u>8,711,798</u>	<u>8,514,903</u>
Net Assets Available for Benefits, End of Year	\$ <u><u>7,952,236</u></u>	\$ <u><u>8,711,798</u></u>

Local 360 401(k) and Severance Plan
Notes to Financial Statements
Years Ended December 31, 2022 and 2021

1. Description of Plan

Local 360 401(k) and Severance Plan was established on January 1, 1982 as a defined contribution plan. The following description of the Local 360 401(k) and Severance Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. As of January 1, 2022 the Plan was amended to add 401(k) features, where participants will have the ability to make contributions and allocate their balance and contributions to investments of their choosing.

As of December 31, 2022 the Plan liquidated all investments in anticipation of a transfer to a new trustee in early 2023.

General

The Plan is a defined contribution Plan covering participating full-time and part-time employees per their eligibility as defined by their Collective Bargaining Agreement. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

The Plan agreement between UFCW Local 360 and the participating employers provides that contributions be made to the Plan in a specified amount. Participants may elect to make elective deferrals to the Plan by signing the elective deferral authorization available from the Fund office.

Participant Accounts

The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. The Trustees maintain an individual account for each participant which consists of:

- a. The Employer and participant contributions made on behalf of the participant,
- b. A proportionate amount (based on the amount of individual account balances) of the total investment income earned by the Plan,
- c. A proportionate amount (based on the amount of individual account balances) of the total expenses of operating the Plan first being reduced by the amount of any account balances forfeited by terminating non-vested participants. There was no forfeiture during the years ended December 31, 2022 and 2021.

Vesting

A participant is vested, based on their employer's collective bargaining agreement in effect.

Benefits Paid

No benefits shall be payable under this Plan prior to the earlier of a participant's death, disability, severance date or attainment of normal retirement age. The participant's distribution shall be equal to the amount credited to such participant's account, determined as of the valuation date coincident with, or if none, next following, the date an application for distribution of benefits is received by the Trustees from the participant.

Hardship distributions are permitted under certain circumstances as outlined in the Plan document.

Local 360 401(k) and Severance Plan
Notes to Financial Statements
Years Ended December 31, 2022 and 2021

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Use of Estimates

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

Contributions

The employer contributions are made in accordance with the collective bargaining agreements or amendments between participating employers and the Union. These contributions are recognized as an addition to net assets in the month they become due. Participant contributions are elective and are recognized in the month the participant makes the deferral.

Employer and participant contributions receivable represent contributions due to the Plan at year end. Bad debts are accounted for by the reserve method and shown netted against contributions and other sources of receivables. The allowance for doubtful accounts was \$0 for the years ended December 31, 2022 and 2021.

Investment Valuation and Income Recognition

Valuation techniques used in fair value measurements need to maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date.

Assets and liabilities measured at fair value are categorized into one of three different levels depending on the observability of the inputs employed in their measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly through market-corroborated inputs. Level 3 inputs are unobservable inputs for the asset or liability, including the Plan's own assumptions in determining the fair value of the assets or liabilities.

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

Administrative Expenses

Certain expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded in the accompanying statement of changes in net assets available for benefits as administrative expenses. The Plan absorbs recordkeeping, accounting, legal and trustee fees.

Payment of Benefits

Benefits are recorded when paid.

Local 360 401(k) and Severance Plan
Notes to Financial Statements
Years Ended December 31, 2022 and 2021

2. Summary of Significant Accounting Policies

Concentrations

Two employers make up 75% and five employers made up 99% of the employer contributions included on the statement of changes in net assets for the years ended December 31, 2022 and 2021. Four employers accounted for 99% and two employers accounted for 80% of the employer contributions receivable included on the statements of net assets available for benefits as of December 31, 2022 and 2021.

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1	Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs that are unobservable inputs for the asset or liability.

Fair Value Measurements at 2022 Reporting Date Using:

	Fair Value	Level I	Level II	Level III
Cash equivalents	\$ 7,732,374	\$ 7,732,374	\$ -	\$ -
Total Investments	\$ 7,732,374	\$ 7,732,374	\$ -	\$ -

Local 360 401(k) and Severance Plan
Notes to Financial Statements
Years Ended December 31, 2022 and 2021

3. Fair Value Measurements (continued)

Fair Value Measurements at 2021 Reporting Date Using:

	Fair Value	Level I	Level II	Level III
Cash equivalents	\$ 130,640	\$ 130,640	\$ -	\$ -
Corporate Bonds	203,806	-	203,806	-
Certificates of deposit	244,723	-	244,723	-
Government Bonds	500,015	-	500,015	-
Mutual Funds	<u>7,449,725</u>	<u>7,449,725</u>	<u>-</u>	<u>-</u>
Total Investments	\$ <u>8,528,909</u>	\$ <u>7,580,365</u>	\$ <u>948,544</u>	\$ <u>-</u>

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021. Mutual funds are valued at the closing price reported on the New York Stock Exchange. Corporate bonds, US Government Bonds and Certificates of Deposit are valued using pricing models maximizing the use of observable inputs for similar securities.

4. Investments

During the years ended December 31, 2022 and 2021 the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) (depreciated)/appreciated in value by (\$860,237) in 2022 and \$19,833 in 2021 respectively.

5. Related Party Transactions

The former contract administrator, Benefit Plan Administration of NJ (BPA of NJ), was related to a former Plan Trustee. BPA of NJ provided third party administration for the Plan and was disclosed as a related party for 2021. Fees for these services were \$11,268 for the year ended December 31, 2021.

The Fund reimbursed UFCW Local 360 for meeting expenses. The amounts totaled \$197 and \$81 for the years ended December 31, 2022 and 2021.

6. Party in Interest

The plan has multiple arrangements with service providers. The Plan pays administrative expenses that consist of administrative fees paid to professional service providers. These transactions are considered party in interest transactions under ERISA.

7. Risks and Uncertainties

The Plan invests in various investment securities which 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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

Local 360 401(k) and Severance Plan
Notes to Financial Statements
Years Ended December 31, 2022 and 2021

8. Tax Status

The Plan obtained a determination letter from the Internal Revenue Service which stated that the Plan, as originally 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 Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2020.

9. Miscellaneous Income

During the year ended December 31, 2021 the Plan received \$250,000 of insurance proceeds to reimburse it for overpayments made to past participants and for expenses related to calculating the overpayment. This amount is included in miscellaneous income on the Statement of Changes for Net Assets.

10. Date of Management's Review

The Fund has evaluated subsequent events through October 10, 2022, which is the date the financial statements were available to be issued.

11. Plan Termination

It is the intent of the Trustees to continue the Plan in full force and effect. However, in the event the obligation of employers to make contributions shall terminate, the Trustees shall continue to apply the Plan to the purpose for which it was formed. Upon disbursement of the entire Plan, the Trust shall terminate. Discontinuance or termination shall not permit any part of the Plan to be used for, or diverted to, purposes other than exclusive benefit of the participants.

Local 360 401(k) and Severance Plan
 EIN/PLAN No.: 22-2450938 Plan 001
 (Attachment for Schedule H, Line 4i)
 Schedule of Assets (At End of Year)
 December 31, 2022

(A)	(B)	(C)	(D)	(E)
*	Identity of Issue Borrower, Lessor, or Similar Party	Description of investments including maturity date, rate of interest, collateral, par or maturity value	Cost	Current Value
	Merrill Lynch Cash	Cash Equivalents	\$ 7,647,317	\$ 7,647,317
	Capital One Money Market	Cash Equivalents	85,057	85,057
		Total Cash Equivalents	7,732,374	7,732,374
		Total	\$ 7,732,374	\$ 7,732,374

Local 360 401(k) and Severance Plan
EIN/PLAN No.: 22-2450938 Plan 001
(Attachment for Schedule H, Line 4j)
Schedule of Reportable Transactions
December 31, 2022

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling Price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) net gain or (loss)
US Treasury Note	US Treasury Note .125% Due APR 30, 2022	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
PGIM Short Term	Mutual Funds	-	2	-	-	2	2	-
PGIM Short Term	Mutual Funds	-	145,474	-	-	149,998	145,474	(4,524)
PGIM Short Term	Mutual Funds	-	95,500	-	-	100,000	95,500	(4,500)
PGIM Short Term	Mutual Funds	-	77,325	-	-	81,042	77,325	(3,717)
PGIM Short Term	Mutual Funds	-	17,424	-	-	18,958	17,424	(1,534)
PGIM Short Term	Mutual Funds	-	224,517	-	-	250,000	224,517	(25,483)
PGIM Short Term	Mutual Funds	-	179,613	-	-	200,000	179,613	(20,387)
PGIM Short Term	Mutual Funds	-	179,930	-	-	200,000	179,930	(20,070)
PGIM Short Term	Mutual Funds	-	223,535	-	-	250,000	223,535	(26,465)
PGIM Short Term	Mutual Funds	-	223,534	-	-	250,000	223,534	(26,466)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
Ultra Short Bond	Mutual Funds	-	490,089	-	-	497,300	490,089	(7,211)
PGIM Short Term	Mutual Funds	-	490,089	-	-	497,300	490,089	(7,211)
Transameica Short Term	Mutual Funds	-	239,461	-	-	249,996	239,461	(10,535)
Transameica Short Term	Mutual Funds	-	10	-	-	10	10	-
Transameica Short Term	Mutual Funds	-	190,807	-	-	199,985	190,807	(9,178)
Transameica Short Term	Mutual Funds	-	8	-	-	8	8	-
MFS Growth Fund	Mutual Funds	-	199,380	-	-	99,894	199,380	99,486
MFS Growth Fund	Mutual Funds	-	143	-	-	72	143	71
MFS Growth Fund	Mutual Funds	-	141,269	-	-	74,976	141,269	66,293
MFS Growth Fund	Mutual Funds	-	143	-	-	76	143	67
MFS Growth Fund	Mutual Funds	-	573	-	-	298	573	275
MFS Growth Fund	Mutual Funds	-	12,309	-	-	6,401	12,309	5,908
MFS Growth Fund	Mutual Funds	-	143	-	-	74	143	69
MFS Growth Fund	Mutual Funds	-	143	-	-	75	143	68
MFS Growth Fund	Mutual Funds	-	5,725	-	-	3,043	5,725	2,682
MFS Growth Fund	Mutual Funds	-	8,874	-	-	5,951	8,874	2,923
MFS Growth Fund	Mutual Funds	-	143	-	-	93	143	50
MFS Growth Fund	Mutual Funds	-	143	-	-	107	143	36

Local 360 401(k) and Severance Plan
EIN/PLAN No.: 22-2450938 Plan 001
(Attachment for Schedule H, Line 4j)
Schedule of Reportable Transactions
December 31, 2022

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling Price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) net gain or (loss)
MFS Growth Fund	Mutual Funds	-	573	-	-	426	573	147
MFS Growth Fund	Mutual Funds	-	429	-	-	320	429	109
MFS Growth Fund	Mutual Funds	-	143	-	-	103	143	40
MFS Growth Fund	Mutual Funds	-	13,597	-	-	9,015	13,597	4,582
MFS Growth Fund	Mutual Funds	-	1,574	-	-	1,293	1,574	281
MFS Growth Fund	Mutual Funds	-	47	-	-	39	47	8
MFS Growth Fund	Mutual Funds	-	118,798	-	-	99,974	118,798	18,824
MFS Growth Fund	Mutual Funds	-	6,079	-	-	5,347	6,079	732
MFS Growth Fund	Mutual Funds	-	1,143	-	-	1,117	1,143	26
MFS Growth Fund	Mutual Funds	-	17,655	-	-	19,485	17,655	(1,830)
MFS Growth Fund	Mutual Funds	-	2,084	-	-	2,651	2,084	(567)
MFS Growth Fund	Mutual Funds	-	13,005	-	-	17,256	13,005	(4,251)
Davis Global Fund	Mutual Funds	-	119,738	-	-	99,987	119,738	19,751
Davis Global Fund	Mutual Funds	-	22	-	-	19	22	3
Davis Global Fund	Mutual Funds	-	57,303	-	-	49,974	57,303	7,329
Davis Global Fund	Mutual Funds	-	22	-	-	19	22	3
Davis Global Fund	Mutual Funds	-	7,741	-	-	6,358	7,741	1,383
Davis Global Fund	Mutual Funds	-	3,004	-	-	2,468	3,004	536
Davis Global Fund	Mutual Funds	-	22	-	-	21	22	1
Davis Global Fund	Mutual Funds	-	197	-	-	228	197	(31)
Davis Global Fund	Mutual Funds	-	22	-	-	26	22	(4)
Davis Global Fund	Mutual Funds	-	80,812	-	-	99,974	80,812	(19,162)
Davis Global Fund	Mutual Funds	-	22	-	-	27	22	(5)
Davis Global Fund	Mutual Funds	-	79,935	-	-	99,982	79,935	(20,047)
Davis Global Fund	Mutual Funds	-	22	-	-	21	22	1
Davis Global Fund	Mutual Funds	-	2,061	-	-	1,891	2,061	170
Davis Global Fund	Mutual Funds	-	25,987	-	-	23,842	25,987	2,145
Davis Global Fund	Mutual Funds	-	22	-	-	20	22	2
Davis Global Fund	Mutual Funds	-	8	-	-	7	8	1
Davis Global Fund	Mutual Funds	-	3,684	-	-	3,380	3,684	304
Davis Global Fund	Mutual Funds	-	8,411	-	-	9,121	8,411	(710)
Davis Global Fund	Mutual Funds	-	273	-	-	369	273	(96)
Davis Global Fund	Mutual Funds	-	1,087	-	-	1,467	1,087	(380)
Davis Global Fund	Mutual Funds	-	4,952	-	-	5,912	4,952	(960)
Davis Global Fund	Mutual Funds	-	40,531	-	-	48,386	40,531	(7,855)
Lord Abbett Short	Mutual Funds	-	82,234	-	-	99,994	82,234	(17,760)
Lord Abbett Short	Mutual Funds	-	4	-	-	5	4	(1)
Lord Abbett Short	Mutual Funds	-	40,512	-	-	50,001	40,512	(9,489)

Local 360 401(k) and Severance Plan
EIN/PLAN No.: 22-2450938 Plan 001
(Attachment for Schedule H, Line 4j)
Schedule of Reportable Transactions
December 31, 2022

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling Price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) net gain or (loss)
Lord Abbett Short	Mutual Funds	-	89,718	-	-	99,998	89,718	(10,280)
Lord Abbett Short	Mutual Funds	-	4	-	-	4	4	-
Lord Abbett Short	Mutual Funds	-	91,427	-	-	99,998	91,427	(8,571)
Lord Abbett Short	Mutual Funds	-	91,211	-	-	100,000	91,211	(8,789)
Lord Abbett Short	Mutual Funds	-	183,732	-	-	200,000	183,732	(16,268)
BlackRock Low Duration	Mutual Funds	-	469,110	-	-	499,838	469,110	(30,728)

* Denotes party in interest when applicable in column (A)

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US Treasury Note	US Treasury Note .125% Due APR 30, 2022	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -
PGIM Short Term	Mutual Funds	-	2	-	-	2	2	-
PGIM Short Term	Mutual Funds	-	145,474	-	-	149,998	145,474	(4,524)
PGIM Short Term	Mutual Funds	-	95,500	-	-	100,000	95,500	(4,500)
PGIM Short Term	Mutual Funds	-	77,325	-	-	81,042	77,325	(3,717)
PGIM Short Term	Mutual Funds	-	17,424	-	-	18,958	17,424	(1,534)
PGIM Short Term	Mutual Funds	-	224,517	-	-	250,000	224,517	(25,483)
PGIM Short Term	Mutual Funds	-	179,613	-	-	200,000	179,613	(20,387)
PGIM Short Term	Mutual Funds	-	179,930	-	-	200,000	179,930	(20,070)
PGIM Short Term	Mutual Funds	-	223,535	-	-	250,000	223,535	(26,465)
PGIM Short Term	Mutual Funds	-	223,534	-	-	250,000	223,534	(26,466)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
PGIM Short Term	Mutual Funds	-	270,370	-	-	300,000	270,370	(29,630)
Ultra Short Bond	Mutual Funds	-	490,089	-	-	497,300	490,089	(7,211)
PGIM Short Term	Mutual Funds	-	490,089	-	-	497,300	490,089	(7,211)
Transameica Short Term	Mutual Funds	-	239,461	-	-	249,996	239,461	(10,535)
Transameica Short Term	Mutual Funds	-	10	-	-	10	10	-
Transameica Short Term	Mutual Funds	-	190,807	-	-	199,985	190,807	(9,178)
Transameica Short Term	Mutual Funds	-	8	-	-	8	8	-
MFS Growth Fund	Mutual Funds	-	199,380	-	-	99,894	199,380	99,486
MFS Growth Fund	Mutual Funds	-	143	-	-	72	143	71
MFS Growth Fund	Mutual Funds	-	141,269	-	-	74,976	141,269	66,293
MFS Growth Fund	Mutual Funds	-	143	-	-	76	143	67
MFS Growth Fund	Mutual Funds	-	573	-	-	298	573	275
MFS Growth Fund	Mutual Funds	-	12,309	-	-	6,401	12,309	5,908
MFS Growth Fund	Mutual Funds	-	143	-	-	74	143	69
MFS Growth Fund	Mutual Funds	-	143	-	-	75	143	68
MFS Growth Fund	Mutual Funds	-	5,725	-	-	3,043	5,725	2,682
MFS Growth Fund	Mutual Funds	-	8,874	-	-	5,951	8,874	2,923
MFS Growth Fund	Mutual Funds	-	143	-	-	93	143	50
MFS Growth Fund	Mutual Funds	-	143	-	-	107	143	36

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MFS Growth Fund	Mutual Funds	-	573	-	-	426	573	147
MFS Growth Fund	Mutual Funds	-	429	-	-	320	429	109
MFS Growth Fund	Mutual Funds	-	143	-	-	103	143	40
MFS Growth Fund	Mutual Funds	-	13,597	-	-	9,015	13,597	4,582
MFS Growth Fund	Mutual Funds	-	1,574	-	-	1,293	1,574	281
MFS Growth Fund	Mutual Funds	-	47	-	-	39	47	8
MFS Growth Fund	Mutual Funds	-	118,798	-	-	99,974	118,798	18,824
MFS Growth Fund	Mutual Funds	-	6,079	-	-	5,347	6,079	732
MFS Growth Fund	Mutual Funds	-	1,143	-	-	1,117	1,143	26
MFS Growth Fund	Mutual Funds	-	17,655	-	-	19,485	17,655	(1,830)
MFS Growth Fund	Mutual Funds	-	2,084	-	-	2,651	2,084	(567)
MFS Growth Fund	Mutual Funds	-	13,005	-	-	17,256	13,005	(4,251)
Davis Global Fund	Mutual Funds	-	119,738	-	-	99,987	119,738	19,751
Davis Global Fund	Mutual Funds	-	22	-	-	19	22	3
Davis Global Fund	Mutual Funds	-	57,303	-	-	49,974	57,303	7,329
Davis Global Fund	Mutual Funds	-	22	-	-	19	22	3
Davis Global Fund	Mutual Funds	-	7,741	-	-	6,358	7,741	1,383
Davis Global Fund	Mutual Funds	-	3,004	-	-	2,468	3,004	536
Davis Global Fund	Mutual Funds	-	22	-	-	21	22	1
Davis Global Fund	Mutual Funds	-	197	-	-	228	197	(31)
Davis Global Fund	Mutual Funds	-	22	-	-	26	22	(4)
Davis Global Fund	Mutual Funds	-	80,812	-	-	99,974	80,812	(19,162)
Davis Global Fund	Mutual Funds	-	22	-	-	27	22	(5)
Davis Global Fund	Mutual Funds	-	79,935	-	-	99,982	79,935	(20,047)
Davis Global Fund	Mutual Funds	-	22	-	-	21	22	1
Davis Global Fund	Mutual Funds	-	2,061	-	-	1,891	2,061	170
Davis Global Fund	Mutual Funds	-	25,987	-	-	23,842	25,987	2,145
Davis Global Fund	Mutual Funds	-	22	-	-	20	22	2
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22-2450938

FYE: 12/31/2022

Federal Statements

LOCAL 360 401(k) and Severance Plan Plan: 009

Assets Held for Investment

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	CASH EQUIVALENTS	CAPITAL ONE MONEY MA	\$ 85,058	\$ 85,058
	CASH EQUIVALENTS	ML BANK DEPOSIT PROG	7,647,316	7,647,316