

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description) _____

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

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>LOCAL 210'S LEGAL SERVICES FUND</u>	1b Three-digit plan number (PN) ▶ <u>501</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 210'S LEGAL SERVICES FUND</u> <u>1911 RICHMOND AVE</u> <u>STATEN ISLAND, NY 10314</u>	1c Effective date of plan <u>01/01/1989</u> 2b Employer Identification Number (EIN) <u>13-3516857</u> 2c Plan Sponsor's telephone number <u>212-757-3463</u> 2d Business code (see instructions) <u>525100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	ROBERT BELLACH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	704
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)	704
	6a(2)	702
	6b	
	6c	
	6d	702
	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	20

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:
4G

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

A Name of plan LOCAL 210'S LEGAL SERVICES FUND	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 210'S LEGAL SERVICES FUND	D Employer Identification Number (EIN) 13-3516857	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

ANDREW MONTELEONE, ESQ

70 HUDSON STREET, 3RD FLOOR
HOBOKEN, NJ 07030

83-3559409

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NONE	55000	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)

SAMUEL GOLDSTEIN & CO., P.C.

150 GREAT NECK RD. - SUITE 202
GREAT NECK, NY 11021

11-2478817

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	16975	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)

KEVIN P. FEERICK, ESQ

236 WEST 26TH STREET, SUITE 303
NEW YORK, NY 10001

01-0719672

(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?
99	NONE	15312	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)

WEAVER & TIDWELL LLP

12750 MERIT DR
DALLAS, TX 75251

75-0786316

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	7791	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"/>

(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

(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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan LOCAL 210'S LEGAL SERVICES FUND	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 LOCAL 210'S LEGAL SERVICES FUND	D Employer Identification Number (EIN) 13-3516857

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	137476	150688
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	7765	8543
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	876141	987367
(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	1021382	1146598
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	39475	39333
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	39475	39333
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	981907	1107265

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)	111774	
(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)		111774
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		
(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)	21229	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		21229
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(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)		90290
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		223293

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	55000	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		55000
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	16976	
(5) Investment advisory and investment management fees	2i(5)	294	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	927	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	400	
(11) Other expenses	2i(11)	24338	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		42935
j Total expenses. Add all expense amounts in column (b) and enter total	2j		97935

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		125358
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:

(2) EIN:

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	
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.		X	

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

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

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

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

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

**LOCAL 210 LEGAL SERVICES FUND
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024 AND 2023**

LOCAL 210 LEGAL SERVICES FUND

DECEMBER 31, 2024 and 2023

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Financial Statements	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 14
Supplemental Schedules	15
Schedule of Assets (Held at End of Year) December 31, 2024	16
Schedule of Reportable Transactions	17
Schedule of Administrative Expenses	18

SAMUEL GOLDSTEIN & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

SAMUEL GOLDSTEIN, CPA (1917- 2000)
MICHAEL GOLDSTEIN, CPA (1947- 2010)
STUART GOLDSTEIN, CPA

150 GREAT NECK ROAD, GREAT NECK, N.Y. 11021-3309
(516) 466-3388 (212) 244-2936
FACSIMILE: (516) 466-3349
EMAIL: info@sgcpas.com
www.sgcpas.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Local 210 Legal Services Fund

Opinion

We have audited the accompanying financial statements of Local 210 Legal Services Fund, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the year ended December 31, 2024, 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 Local 210 Legal Services Fund as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Local 210 Legal Services Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Local 210 Legal Services Fund's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

SAMUEL GOLDSTEIN & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Local 210 Legal Services Fund's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Local 210 Legal Services Fund's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year), Schedule of Reportable Transactions, and Schedule of Administrative Expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions

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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 Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions, 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.



SAMUEL GOLDSTEIN & CO., P.C.
Certified Public Accountants

Great Neck, New York
October 13, 2025

LOCAL 210 LEGAL SERVICES FUND
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments, at fair value	\$ 987,367	\$ 876,141
Receivables:		
Employers' contributions, net of allowance for credit losses of \$-0- in 2024 and 2023	8,543	7,765
Cash - noninterest-bearing	<u>150,688</u>	<u>137,476</u>
Total assets	<u>1,146,598</u>	<u>1,021,382</u>
LIABILITIES		
Accrued expenses	<u>39,333</u>	<u>39,475</u>
Total liabilities	<u>39,333</u>	<u>39,475</u>
Net assets available for benefits	<u>\$ 1,107,265</u>	<u>\$ 981,907</u>

LOCAL 210 LEGAL SERVICES FUND
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$90,290	\$94,092
Dividends	<u>21,229</u>	<u>20,593</u>
Total investment income	111,519	114,685
Less: Investment expenses	<u>(294)</u>	<u>(230)</u>
Net investment income	111,225	114,455
Contributions:		
Employers	<u>111,774</u>	<u>114,667</u>
Total additions	<u>222,999</u>	<u>229,122</u>
Deductions:		
Benefits paid for participants legal services provider fees	55,000	60,000
Administrative expenses	<u>42,641</u>	<u>39,228</u>
Total deductions	<u>97,641</u>	<u>99,228</u>
Net increase	125,358	129,894
Net assets available for benefits:		
Beginning of year	<u>981,907</u>	<u>852,013</u>
End of year	<u><u>\$ 1,107,265</u></u>	<u><u>\$ 981,907</u></u>

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of Local 210 Legal Services Fund (the "Fund" or "Plan") provides only general information. Participants should refer to the Plan agreement and Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan, established January 1, 1989 is a multi-employer welfare fund that is operated and maintained in accordance with the provisions of an Agreement and Declaration of Trust. Contributions are made to the Plan by participating employers ("Employers") pursuant to the terms of the Employers' respective collective bargaining agreements ("CBA's") with Production, Merchandising and Distribution Union, Local 210, Affiliated with International Brotherhood of Teamsters, Chauffeurs, and Warehousemen & Helpers of America (Union). The Plan is administered by a Board of Trustees consisting of Union and Employer representatives and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Plan has entered into a fixed monthly fee agreement with one law firm to provide the legal services to Participants and has agreed to pay the law firm for specified out of pocket expenses incurred in providing benefits under the plan.

Eligibility

An active full-time employee and their eligible dependents of a contributing employer for whom contributions are being made to the Plan will be eligible for coverage on the first day of the month after receipt of contributions.

Benefits

The Plan provides certain specified services to participating employees and their dependents. The benefits provided by the Plan are at no charge to participating employees and their eligible dependents.

Funding Policy and Revenue Recognition

Contributions are made solely by participating employers on behalf of each covered employee as governed by rates in their respective CBA's, entered into by the Union and the contributing Employers.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting, whereby income is recorded when earned and expenses recorded when incurred.

LOCAL 210 LEGAL SERVICES FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 and 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein as well as disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Recently Issued Accounting Pronouncements

In June 2016, the Financial Accounting Standard Board (FASB) issued Accounting Standards Update (ASU) No. 2016-13, Financial Instruments - Credit Losses (Topic 326), which is effective for the year ended December 31, 2023. This new standard provides financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. The standard replaced the incurred loss impairment model with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. The standard had no material impact on the Plan's financial statements.

Financial Instruments

The financial instruments shown as assets in the statement of net assets available for benefits are traditional in nature. Investments in mutual funds and money market funds which are recorded on trade-date basis, are carried at fair value in accordance with Accounting Standards Codification 820, "Fair Value Measurements and Disclosures" ("ASC 820"). The carrying value of cash and all other financial instruments, including receivables and accrued expenses, approximate their fair values.

Investment Valuation and Income Recognition

The Trustees have appointed an investment consultant and investment custodian. The investment consultant provides guidance to the Board of Trustees regarding portfolio options and performance of the investments.

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Plans Trustees determine the plans valuation policies by using information provided by its investment advisors, and custodians. See Note 8 for a discussion of Fair Value Measurements.

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

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

Administrative Expenses

Expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Investment expenses include costs for investment manager and portfolio custodian. Mutual fund and money market fund operating expenses are included in net appreciation (depreciation) in fair value of investments.

Employers Contributions Receivable

Employer contributions receivable are contributions due and not paid to the Plan from participating employers at the end of year. Management deemed no allowance for credit losses was required as of December 31, 2024 and 2023.

Payment of Benefits for Participants' Legal Services Provider Fees

Payment for participants' legal services provider fees are recorded when incurred.

Subsequent Events

The Plan has evaluated all events subsequent to the balance sheet date of December 31, 2024, through October 13, 2025, the date financial statements were available to be issued. There were no material adjustments or disclosures that resulted from the evaluation.

NOTE 3 - RISKS AND UNCERTANTIES

Financial instruments that subject the Plan to concentrations of credit risk include cash, and short-term investments. The Plan maintains accounts at high quality financial institutions. While the Plan attempts to limit any financial exposure, its deposit balances may, at times, exceed federally insured limits. The Plan has not experienced any losses on such accounts.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, currency, market, political credit risks and overall market volatility. Due to the level of risk associated with certain investment securities and to uncertainties in estimates and assumptions, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of net assets available for benefits.

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

NOTE 4 - INVESTMENTS

During 2024 and 2023, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$90,290 and \$94,092, respectively.

NOTE 5 - PRIORITIES UPON TERMINATION OF THE PLAN

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 or modify 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 to bring about the purpose of the Plan. Termination shall not permit any part of the Plan assets to be used for or diverted to purposes other than the exclusive benefit of the participants.

NOTE 6 - TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated April 27, 1995, that the Plan and related trust as then designed was in compliance with applicable requirements of the Internal Revenue Code (IRC) and was, therefore exempt from federal taxes. Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC.

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

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

**NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 ANNUAL RETURN/
REPORT OF EMPLOYEE BENEFIT PLAN**

In accordance ERISA regulations Section 2520.103-1(b) (3), set forth below is a reconciliation of amounts appearing in the accompanying financial statements to amounts appearing on Form 5500:

	<u>2024</u>	<u>2023</u>
Reconciliation of Investments at Fair Value		
Amounts per Page 4 of the financial statements:		
Investments at fair value	<u>\$987,367</u>	<u>\$876,141</u>
Amounts per Form 5500, Schedule H Part 1		
Value of interest in registered investment companies (e.g., mutual funds) Item 1c(13)	<u>987,367</u>	<u>876,141</u>
	<u>\$987,367</u>	<u>\$876,141</u>
Reconciliation of net Gain on Sale of Assets and Unrealized Appreciation of Assets		
	<u>2024</u>	
Amount per Page 5 of the financial statements		
Net appreciation in fair value of investments	<u>\$ 90,290</u>	
Amount per Form 5500, Schedule H Pages 2 and 3 Part II		
Total unrealized appreciation of assets Item 2b(5)(c)	90,290	
Net investment gain from registered investment companies (e.g., mutual funds) Item 2b (10)	<u>1,643</u>	
	<u>\$ 90,290</u>	

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

**NOTE 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 ANNUAL RETURN/
REPORT OF EMPLOYEE BENEFIT PLAN (Continued)**

Reconciliation of Total Administrative Expenses	<u>2024</u>
Amounts Per Page 4 of the Financial Statement	
Investment Expenses	\$ 294
Administrative Expenses	<u>42,641</u>
	<u>\$42,935</u>
Amounts Per Form 5500, Schedule H Page 3	
IQPA Audit Fees	
Item 2i(4)	16,9750
Investment Advisory and Investment Management Fees	
Item 2i(5)	294
Legal Fees	
Item 2i(8)	927
Other Trustee Fees	
Item 2i(8)	400
Other Expenses Item 2i(11):	
Ombudsman Fees	15,311
Insurance	1,235
Payroll Agreed Upon Procedures	<u>7,792</u>
	<u>\$24,338</u>
Total Administrative Expenses	
Item 2i(12)	<u>\$42,935</u>

LOCAL 210 LEGAL SERVICES FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 and 2023

NOTE 8 - 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). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

The assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

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, 2024 and 2023.

Mutual Funds: Valued at the daily closing prices reported by the funds. The Mutual Funds are open-end mutual funds that are registered with the SEC. The funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds are deemed to be actively traded.

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

NOTE 8 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$987,367	\$ -0-	\$ -0-	\$987,367
Total Investments at Fair Value	<u>\$987,367</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$987,367</u>

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$876,141	\$ -0-	\$ -0-	\$876,141
Total Investments at Fair Value	<u>\$876,141</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$876,141</u>

Transfer between levels

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

We evaluate the significance of transfers between levels based upon the nature of the financial instrument and the size of the transfer relative to total net assets available for benefits.

For the years ended December 31, 2024 and 2023 there were no transfers between levels 1, 2 or 3.

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

LOCAL 210 LEGAL SERVICES FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 and 2023

NOTE 9 - RELATED PARTY/PARTY-IN-INTEREST TRANSACTIONS

The Union made contributions for its covered employees to the Local 210 Legal Services Fund of \$3,390 and \$3,405 for the years ended December 31, 2024 and 2023, respectively.

The Union provides the Plan with certain accounting, facility and administrative services for which no fees are charged.

One of the Plan's investments represents a money market fund managed by Wilmington Trust. Wilmington Trust is the custodian of the Plan's investments.

The Plan pays fees for several arrangements with various service providers.

These party in interest transactions are considered exempt under ERISA rules.

Identifications of Related Organizations

The Plan has the following related entities:

- Production, Merchandising and Distribution Employees' Union, Local 210, Affiliated with International Brotherhood of Teamsters, Chauffeurs, Warehousemen & Helpers of America;
- Local 210's Pension Fund;
- Teamsters Local 819 Pension Fund;
- Local 210 - Affiliated Annuity Fund;
- Local 210 Annuity Fund;
- Teamsters Local 210 Affiliated Health & Insurance Fund;
- Local 210's Scholarship Fund and Education Fund.

All of the above entities qualify as tax-exempt organizations. The entities above share common Trustees and or Officers with the Plan.

NOTE 10 - ADMINISTRATIVE EXPENSES

The Plan pays administrative expenses that consist primarily of Ombudsman, audit, and payroll compliance fees. These expenses are reported on the statement of changes in net assets available for benefits as administrative expenses.

SUPPLEMENTAL SCHEDULES

LOCAL 210'S LEGAL SERVICES FUND

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)

DECEMBER 31, 2024

Form 5500, Schedule H, Item 4i

EIN: 13-3516857

Plan No: 501

Description of Investment Including Maturity Date,
Rate of Interest, Collateral, Par or Maturity Values

(a)	(b)	(c)	(d)	(e)		
	Identity of Issue, Borrower, Lessor or <u>Similar Party</u>	Par Value / <u>No. of Shares</u>	Maturity <u>Date</u>	Interest <u>Rate</u>	<u>Cost</u>	<u>Current Value</u>
	<u>Mutual Funds</u>					
	Schwab S&P 500 Index Fund	4,541	N/A	N/A	\$ 314,873	\$ 409,902
	Schwab Small CAP Index Fd	2,684	N/A	N/A	84,831	95,830
	Schwab US MID-CAP Index Fd	1,548	N/A	N/A	88,817	102,823
	Vanguard Int Govt Bd Idx-Adm	18,021	N/A	N/A	418,622	353,036
	Principal Re Sec Fd CL-R6	917	N/A	N/A	<u>22,192</u>	<u>25,776</u>
	Total Mutual Funds				<u>\$ 929,335</u>	<u>\$ 987,367</u>
	Total Assets Held for Investment Purposes				<u>\$ 929,335</u>	<u>\$ 987,367</u>

(a) * = Party-in-Interest as defined by ERISA

The above assets held at the end of the year are not collateralized.

LOCAL 210'S LEGAL SERVICES FUND

SCHEDULE H, LINE 4J OF REPORTABLE (5%) TRANSACTIONS

DECEMBER 31, 2024

Form 5500, Schedule H, Item 4j

EIN: 13-3023142

Plan No.: 001

* (a)	(b)	(c)	(d)	(e)	(f)	(g)
	<u>Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Values</u>					
	<u>Identity of Party Involved/Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Assets on Transaction Date</u>	<u>Net Gain or (Loss)</u>

**Single Transaction Exceeding
5% of Plan Assets**

No Reportable Transactions

**Series of Transactions Same
Security Exceeding 5% of Plan
Assets**

No Reportable Transactions

LOCAL 210 LEGAL SERVICES FUND
SCHEDULE OF ADMINISTRATIVE EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Ombudsman fees	\$15,312	\$ 15,373
Legal	927	1,150
Auditing fees	24,767	21,653
Insurance	1,235	552
Trustee fees	<u>400</u>	<u>500</u>
Total Administrative Expenses	<u>\$42,641</u>	<u>\$39,228</u>

LOCAL 210'S LEGAL SERVICES FUND

SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT THE END OF YEAR)

DECEMBER 31, 2024

Form 5500, Schedule H, Item 4i

EIN: 13-3516857

Plan No: 501

Description of Investment Including Maturity Date,
Rate of Interest, Collateral, Par or Maturity Values

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or <u>Similar Party</u>	<u>Par Value / No. of Shares</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Current Value</u>
<u>Mutual Funds</u>				
Schwab S&P 500 Index Fund	4,541	N/A	N/A	\$ 314,873 \$ 409,902
Schwab Small CAP Index Fd	2,684	N/A	N/A	84,831 95,830
Schwab US MID-CAP Index Fd	1,548	N/A	N/A	88,817 102,823
Vanguard Int Govt Bd Idx-Adm	18,021	N/A	N/A	418,622 353,036
Principal Re Sec Fd CL-R6	917	N/A	N/A	<u>22,192</u> <u>25,776</u>
Total Mutual Funds			\$ 929,335	\$ 987,367
Total Assets Held for Investment Purposes			\$ 929,335	\$ 987,367

(a) * = Party-in-Interest as defined by ERISA

The above assets held at the end of the year are not collateralized.

LOCAL 210'S LEGAL SERVICES FUND

SCHEDULE H, LINE 4J OF REPORTABLE (5%) TRANSACTIONS

DECEMBER 31, 2024

Form 5500, Schedule H, Item 4j

EIN: 13-3023142

Plan No.: 001

* (a)	(b)	(c)	(d)	(e)	(f)	(g)
	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Values					
	Identity of Party Involved/Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Assets on Transaction Date	Net Gain or (Loss)

**Single Transaction Exceeding
5% of Plan Assets**

No Reportable Transactions

**Series of Transactions Same
Security Exceeding 5% of Plan
Assets**

No Reportable Transactions