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

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

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.)
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/01/1994

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)
SIRINA FIRE PROTECTION CORP

151 HERRICKS ROAD
GARDEN CITY PARK, NY 11040

2b Employer Identification Number (EIN)
11-3053464

2c Plan Sponsor's telephone number
516-942-0400

2d Business code (see instructions)
237210

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.	10/13/2020	CRAIG WEBSTER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2020	CRAIG WEBSTER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5 Total number of participants at the beginning of the plan year	**5**	125
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	113
a(2) Total number of active participants at the end of the plan year	**6a(2)**	101
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	16
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	117
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	117
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	90
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIRINA FIRE PROTECTION CORP

D Employer Identification Number (EIN)
11-3053464

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
71-0294708	86509	ZH9770	117	01/01/2019	12/31/2019

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
26135	0

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

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

UBS FINANCIAL SERVICES INSURANCE AG
C/O CENTRAL CHECK DEPOSIT INS 1000
WEEHAWKEN, NJ 07086

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
26135			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	759597
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	13872722

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			**7b**	501986
c	Additions: (1) Contributions deposited during the year	**7c(1)**	37791		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	13978		
	(4) Transferred from separate account	**7c(4)**	188198		
	(5) Other (specify below)	**7c(5)**	1587		
	▶ *				
	(6)Total additions			**7c(6)**	241554
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	743540
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	4705		
	(2) Administration charge made by carrier	**7e(2)**	525		
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**	774		
	▶ *				
	(5) Total deductions			**7e(5)**	6004
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	737536

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIRINA FIRE PROTECTION CORP

D Employer Identification Number (EIN)
11-3053464

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).. . . . . [X] 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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

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

COSTAROTHBORT CPAS LLC

46-5286678

(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	AUDITOR	11000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
26 64	SERVICE PROVIDER	2919	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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)

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

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

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

(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

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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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SIRINA FIRE PROTECTION CORP

D Employer Identification Number (EIN)
11-3053464

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE & ANNUITY CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	13872722

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIRINA FIRE PROTECTION CORP

D Employer Identification Number (EIN)
11-3053464

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)	91945	166436
(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)	10935451	13872722
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	501986	737536
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	11529382	14776694
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	11529382	14776694

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)	158901	
	(B) Participants	2a(1)(B)	567448	
	(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)		726349
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)	7618	
	(F) Other	2b(1)(F)	13978	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		21596
	(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)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(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)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		2659400
(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)		
c Other income	2c		721
d Total income. Add all **income** amounts in column (b) and enter total	2d		3408066
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	142833	
(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)		142833
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		2082
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	15839	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		15839
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		160754
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3247312
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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: COSTAROTHBORT CPAS LLC **(2)** EIN: 46-5286678

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year_____. (See instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
SIRINA FIRE PROTECTION CORP

D Employer Identification Number (EIN)
11-3053464

Part I Distributions

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

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

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

EIN(s): 71-0294708

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

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

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

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

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

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

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

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

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COSTAROTHBORT
Accountants & Advisors

MICHAEL J. COSTA, CPA, CGMA, CCIFP
ROBERT D. ROTHBORT, CPA, CFE, CGMA

INDEPENDENT AUDITORS' REPORT

To The Plan Administrator
Sirina Fire Protection Corporation 401(k) Plan
Garden City Park, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Sirina Fire Protection Corporation 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Institutional Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions.

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The Plan administrator has obtained a certification from the trustee as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2019 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations and Disclosure under the Employee Retirement Income Security Act of 1974.

Costa Rothbort
COSTAROTHBORT CPAs LLC

Melville, New York
September 25, 2020

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
INVESTMENTS, AT FAIR VALUE:		
Pooled separate accounts	$ 13,872,722	$ 10,935,451
Guaranteed interest account	737,536	501,986
	14,610,258	11,437,437
RECEIVABLES:		
Notes receivable from participants	166,436	91,945
NET ASSETS AVAILABLE FOR BENEFITS	$ 14,776,694	$ 11,529,382

See independent auditors' report and accompanying notes to financial statements.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS:	
INVESTMENT INCOME:	
Net appreciation in fair value of investments	$ 2,659,400
Interest and dividends	13,978
	2,673,378
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	7,618
CONTRIBUTIONS:	
Employers' matching contributions	158,901
Participants' contributions	567,448
	726,349
OTHER INCOME	721
TOTAL ADDITIONS TO NET ASSETS	3,408,066
DEDUCTIONS FROM NET ASSETS:	
Benefits paid to participants	142,833
Deemed distributions of participant loans	2,082
Administrative expenses	15,839
TOTAL DEDUCTIONS FROM NET ASSETS	160,754
NET INCREASE	3,247,312
NET ASSETS AVAILABLE FOR BENEFITS:	
BEGINNING OF YEAR	11,529,382
END OF YEAR	$ 14,776,694

See independent auditors' report and accompanying notes to financial statements.

Note 1 - Description of Plan

The following brief description of Sirina Fire Protection Corporation 401(k) Plan (the "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 is a defined contribution plan covering substantially all employees of Sirina Fire Protection Corp. and Subsidiary, Sirina Protection Systems Corp., and Code Fire Protection Corp. (collectively, the "Companies") who have three months of service and attained age twenty-one, excluding employees covered under collective bargaining agreements and certain nonresident aliens who have no earned income from sources within the United States.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan Administrator is responsible for oversight of the Plan. Voya Institutional Trust Company ("Voya") is the appointed trustee of the Plan, and acts at the discretion of the Plan Administrator.

Contributions

Each year, participants may contribute up to 92% of annual compensation, as defined in the Plan. The Plan allows for pre-tax 401(k) deferrals whereby taxable income is reduced by the deferral contributions and for Roth 401(k) deferrals in which the deferrals remain subject to income tax. The total deferral contribution in any taxable year may not exceed the maximum limits of the Internal Revenue Code ("IRC") Section 401(k). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans (rollovers).

The Companies make matching contributions to the Plan of 50% of the first 6% of base compensation that a participant contributes to the Plan, excluding catch-up contributions. Additional profit sharing amounts may be contributed at the option of the Companies' management. During the year ended December 31, 2019, there was no profit sharing contribution. Employees who have one year of service and attained age twenty-one are eligible for employer contributions.

Participants direct the investment of all contributions into various investment options offered by the Plan. Participants may change their investment options at any time.

Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Note 1 - Description of Plan (cont'd.)

Participant Accounts

Each participant's account is credited with the participant's contributions and the Companies' matching contributions, as well as allocations of the Companies' profit sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on the number of participants in the Plan, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Companies' contribution portion of their accounts is based on years of service. A participant is 100% vested after six years of credited service. A participant will also always be 100% vested if employed on or after his/her normal retirement age, dies or becomes disabled.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest is charged at a commercially reasonable rate. In general, loans must be repaid over a period of five years. The term may be greater for the purchase of a primary residence. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

A participant is entitled to receive an in-service distribution which will reduce the value of the benefits to be received at retirement. The distribution is made at the participant's election. The participant must have attained age 59 ½ or have been a participant in the Plan for at least five years. The law restricts in-service distributions from certain accounts.

A participant may withdraw money for financial hardship. The hardship distribution will reduce the value of the benefits to be received at retirement. Only certain expenses qualify and specific conditions must be met. A hardship distribution may only be taken from the vested portion of a pre-tax deferral account.

If a participant's employment terminates for reasons other than death, disability or normal retirement, he/she is entitled to receive only the vested percentage of his/her account balance. The participant may elect to have the vested balance distributed as soon as administratively feasible following termination.

Note 1 - Description of Plan (cont'd.)

Payment of Benefits (cont'd.)

Upon normal retirement, a participant becomes 100% vested in his/her account. The actual payment of benefits generally will not begin until employment is terminated. In such event, a distribution will be made at the participant's election. If the participant remains employed past the normal retirement date, he/she may generally defer the receipt of benefits until employment is actually terminated. In such event, benefit payments will begin at the participant's request, but generally not later than age 70 ½.

If a participant elects to retire early, he/she is entitled to the vested account balance under the Plan. The payment of benefits generally will not begin until actual retirement after the early retirement date. A distribution will be made at the participant's election.

If employment is terminated due to disability, the participant becomes 100% vested in the account balance. Payment of disability benefits will be made as if the participant had retired.

If a participant dies while employed, the vested account balance will be used to provide the beneficiary with a death benefit.

If the vested account balance does not exceed $5,000, then the balance is distributed as a single lump-sum payment, regardless of a participant's consent to receive it. If the vested account balance exceeds $5,000, an election may be made to receive the distribution in a single lump-sum payment or an annuity.

Forfeited Accounts

During the year ended December 31, 2019, forfeited non-vested accounts totaled $8,927. The amounts were transferred to a forfeiture account which had a balance of $29,982 and $31,514 at December 31, 2019 and 2018, respectively. This account will be used to reduce future employer contributions, used to pay Plan expenses, or may be allocated among active participants. The use of the forfeited account balance is at the discretion of the Plan Administrator. During the year ended December 31, 2019, $11,000 of plan expenses for professional fees were paid from the forfeited account balance.

Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2019 and 2018, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2019, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Voya.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

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 Plan Administrator determines the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for a discussion on fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution upon the terms of the Plan documents. No allowance for credit losses has been recorded as of December 31, 2019 and 2018.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. During the year ended December 31, 2019, there were no excess contributions.

Payment of Benefits

Benefits are recorded when paid.

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Companies. Expenses that are paid by the Companies are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation of fair value of investments.

Financial Instruments with a Concentration of Credit Risk

The Plan's investments are held by a single trustee. The Plan's exposure to credit risk is associated with the outside entity's non-performance of its fiduciary responsibilities relating to these amounts as specified in the agreements. Benefits provided by the Plan are not insured or guaranteed by the Pension Benefit Guaranty Corporation.

Subsequent Events

The Plan has evaluated subsequent events through September 25, 2020, the date the financial statements were available to be issued.

In 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan, its performance, and its financial results.

Note 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).

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Topic 820, *Fair Value Measurements* 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.

Note 3 - Fair Value Measurements (cont'd.)

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Pooled separate accounts: Valued at their accumulation unit value, which is first established when a new fund starts and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the contract's separate account charges.

Guaranteed interest account: Credited daily with minimum interest rate and adjusted to market value by predetermined formulas.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018.

	Fair Value Measurements at December 31, 2019 Using			
	(Level 1)	(Level 2)	(Level 3)	Total
Pooled separate accounts	$ -	$ 13,872,722	$ -	$ 13,872,722
Guaranteed interest account	-	737,536	-	737,536
	$ -	$ 14,610,258	$ -	$ 14,610,258

Note 3 - Fair Value Measurements (cont'd.)

	Fair Value Measurements at December 31, 2018 Using			
	(Level 1)	(Level 2)	(Level 3)	Total
Pooled separate accounts	$ -	$ 10,935,451	$ -	$ 10,935,451
Guaranteed interest account	-	501,986	-	501,986
	$ -	$ 11,437,437	$ -	$ 11,437,437

All investments are participant directed.

Note 4 - Investment Contract with Insurance Company

The Plan has entered into an investment contract with Voya Retirement Insurance and Annuity Company ("VRIAC"). The Plan utilizes the Voya Fixed Account which is credited with declared rates of interest and is subject to a minimum rate. Amounts allocated to the Voya Fixed Account are held in VRIAC's general account, which is managed on an aggregated basis and supports all of VRIAC's financial commitments.

The Plan also utilizes variable funds which are pooled separate accounts that invest directly in designated mutual funds. The separate account owns and holds the underlying mutual fund. The Plan and participants hold units of participation in the separate account.

In most cases, amounts available for participant transfer among the investment options are available at contract value. Certain conditions or restrictions apply to transfers in connection with the Voya Fixed Account, and, therefore, the contract is not considered to be fully benefit-responsive. The contract is measured at fair market value.

The contract itself does not have a maturity date, but VRIAC may terminate the contract after completion of a certain number of years.

Note 5 - Related-Party Transactions and Party-In-Interest Transactions

Certain Plan investments are managed by Voya. Voya is the trustee and record-keeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Voya also provides certain administrative services to the Plan. Administrative expenses of $4,839 were charged to the Plan for the year ended December 31, 2019.

Notes receivable from participants also qualify as party-in-interest transactions.

Note 6 - Plan Termination

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Note 7 - Tax Status

The IRS has determined and informed the Companies by a letter dated September 1, 2014, that the Plan and related trust, then designed, are in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 - Risks and Uncertainties

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

Note 9 - Differences from Form 5500

Differences between Form 5500, *Annual Return/Report of Employee Benefit Plan*, and these financial statements are a result of different classifications between line items. Total Plan assets are in agreement.

Also, Form 5500 requires funds held in an insurance company general account to be presented at contract value. The Plan's investment in the guaranteed interest account is considered to be such an investment. For the years ended December 31, 2019 and 2018, contract values estimated fair values and, therefore, there are no differences between the financial statements and Form 5500.

SUPPLEMENTARY INFORMATION

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Pooled Separate Accounts	Registered investment companies		
*	Voya Retirement Insurance and Annuity Company			
	American Funds EuroPacific Growth Fund Class R-6	46,231.839 units at $ 16.95 per unit	**	$ 783,581
	American Funds Fundamental Investors SM Class R-6	41,347.217 units at $ 28.16 per unit	**	1,164,242
	American Funds New World Fund Class R-6	40,494.815 units at $ 17.74 per unit	**	718,424
	American Funds The Growth Fund of America Class R-6	41,832.201 units at $ 27.51 per unit	**	1,150,610
	ClearBridge Aggressive Growth Fund Class IS	36,324.469 units at $ 18.35 per unit	**	666,447
	ClearBridge Small Cap Growth Fund Class IS	17,324.834 units at $ 26.87 per unit	**	465,531
	DFA U.S. Targeted Value Portfolio Institutional Class	6,147.676 units at $ 22.29 per unit	**	137,003
	Oppenheimer Equity Income Fund Class I	1,006.900 units at $ 21.26 per unit	**	21,405
	Oppenheimer Global Fund Class I	20,455.211 units at $ 24.86 per unit	**	508,617
	PIMCO GNMA Fund Institutional Class	44,255.105 units at $ 11.41 per unit	**	505,057
	Vanguard 500 Index Fund Admiral Shares	57,015.861 units at $ 18.77 per unit	**	1,070,122
	Vanguard Balanced Index Fund Admiral Shares	117,970.501 units at $ 19.10 per unit	**	2,253,447
	Vanguard Equity Income Fund Admiral Shares	19,955.525 units at $ 23.80 per unit	**	474,910
	Vanguard Mid-Cap Index Fund Admiral Shares	70,001.537 units at $ 16.87 per unit	**	1,181,032
	Vanguard Small-Cap Index Fund Admiral Shares	14,419.155 units at $ 16.21 per unit	**	233,762
		Sub-Total Carried Forward	**	$ 11,334,190

See independent auditors' report.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Sub-Total Carried Forward	**	$ 11,334,190
	Pooled Separate Accounts (cont'd.)			
	Vanguard Target Retirement 2015 Fund Investor Shares	511.488 units at $ 15.82 per unit	**	8,093
	Vanguard Target Retirement 2020 Fund Investor Shares	38,702.196 units at $ 16.95 per unit	**	656,012
	Vanguard Target Retirement 2025 Fund Investor Shares	4,056.165 units at $ 17.75 per unit	**	71,995
	Vanguard Target Retirement 2030 Fund Investor Shares	9,412.108 units at $ 18.45 per unit	**	173,667
	Vanguard Target Retirement 2035 Fund Investor Shares	6,360.021 units at $ 19.15 per unit	**	121,812
	Vanguard Target Retirement 2040 Fund Investor Shares	8,803.933 units at $ 19.73 per unit	**	173,685
	Vanguard Target Retirement 2045 Fund Investor Shares	1,161.382 units at $ 19.92 per unit	**	23,136
	Vanguard Target Retirement 2050 Fund Investor Shares	9,037.065 units at $ 19.92 per unit	**	180,057
	Vanguard Target Retirement 2055 Fund Investor Shares	4,229.464 units at $ 19.90 per unit	**	84,176
	Vanguard Target Retirement 2060 Fund Investor Shares	8,164.008 units at $ 20.20 per unit	**	164,918
	Vanguard Target Retirement Income Fund Investor Shares	2,445.823 units at $ 14.17 per unit	**	34,663
	Vanguard Total International Stock Index Fund Admiral Sh	12,166.550 units at $ 11.93 per unit	**	145,142
*	Voya Money Market Fund A	2,352.210 units at $ 12.09 per unit	**	28,428
	Western Asset Core Plus Bond Fund Class IS	49,831.702 units at $ 13.50 per unit	**	672,748
			**	13,872,722
	Guaranteed Interest Account			
*	Voya Fixed Account	Insurance company general account	**	737,536

See independent auditors' report.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	**Participant Loans**	Interest of 4.36-5.68%, maturing at various dates through January 2024, collateralized by participant accounts	$ -	$ 166,436
			$ -	$ 14,776,694

** - Not applicable for participant directed investments.

Attachment to 2019 Form 5500

Schedule H, line 4i - Schedule of Assets

(Held at End of Year)

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

EIN#11-3053464

Plan#001

As Of December 31, 2019

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	American Funds EuroPacific R6	Registered Investment Company		$783,581
	American Funds Fdmntl Inv R6	Registered Investment Company		$1,164,242
	American Funds Growth Fnd R6	Registered Investment Company		$1,150,610
	American Funds New World R6	Registered Investment Company		$718,424
	ClrBrg Aggr Grw Fd IS	Registered Investment Company		$666,447
	ClrBrg SmCp Grw Fd IS	Registered Investment Company		$465,531
	DFA US Targeted Vl Port Ins	Registered Investment Company		$137,003
	Inv Opp Equity Income Fund R6	Registered Investment Company		$21,405
	Inv Opp Global Fund R6	Registered Investment Company		$508,617
	PIMCO GNMA & Gov Sec Ins	Registered Investment Company		$505,057
	Vangrd Balanced Index Fnd Adm	Registered Investment Company		$2,253,447
	Vangrd Equity Income Fund Adm	Registered Investment Company		$474,910
	Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		$1,181,032
	Vangrd SmlCp Indx Fd Admiral	Registered Investment Company		$233,762
	Vangrd Tot Int Stk In F Adm	Registered Investment Company		$145,142
	Vangrd Trgt Retire 2015 Fd Inv	Registered Investment Company		$8,093
	Vangrd Trgt Retire 2020 Fd Inv	Registered Investment Company		$656,012
	Vangrd Trgt Retire 2025 Fd Inv	Registered Investment Company		$71,995
	Vangrd Trgt Retire 2030 Fd Inv	Registered Investment Company		$173,667
	Vangrd Trgt Retire 2035 Fd Inv	Registered Investment Company		$121,812
	Vangrd Trgt Retire 2040 Fd Inv	Registered Investment Company		$173,685
	Vangrd Trgt Retire 2045 Fd Inv	Registered Investment Company		$23,136
	Vangrd Trgt Retire 2050 Fd Inv	Registered Investment Company		$180,057
	Vangrd Trgt Retire 2055 Fd Inv	Registered Investment Company		$84,176
	Vangrd Trgt Retire 2060 Fd Inv	Registered Investment Company		$164,918
	Vangrd Trgt Retire Inc Fd Inv	Registered Investment Company		$34,663
	Vanguard 500 Index Fund-Adm	Registered Investment Company		$1,070,122
*	Voya Fixed Account 4633	Insurance Company General Account		$737,536
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$28,427
	WstAsst Core Plus Bond Fund IS	Registered Investment Company		$672,748
		Participant Loan Rates 4.36%-5.68%		$166,436
	TOTAL			$14,776,694

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2019 AND 2018

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN

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COSTAROTHBORT
Accountants & Advisors

MICHAEL J. COSTA, CPA, CGMA, CCIFP
ROBERT D. ROTHBORT, CPA, CFE, CGMA

INDEPENDENT AUDITORS' REPORT

To The Plan Administrator
Sirina Fire Protection Corporation 401(k) Plan
Garden City Park, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Sirina Fire Protection Corporation 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, and the related statement of changes in net assets available for benefits for the year ended December 31, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Voya Institutional Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions.

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The Plan administrator has obtained a certification from the trustee as of December 31, 2019 and 2018, and for the year ended December 31, 2019, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2019 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations and Disclosure under the Employee Retirement Income Security Act of 1974.

Costa Rothbort
COSTAROTHBORT CPAs LLC

Melville, New York
September 25, 2020

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2019 AND 2018

	2019	2018
INVESTMENTS, AT FAIR VALUE:		
Pooled separate accounts	$ 13,872,722	$ 10,935,451
Guaranteed interest account	737,536	501,986
	14,610,258	11,437,437
RECEIVABLES:		
Notes receivable from participants	166,436	91,945
NET ASSETS AVAILABLE FOR BENEFITS	$ 14,776,694	$ 11,529,382

See independent auditors' report and accompanying notes to financial statements.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS TO NET ASSETS:	
INVESTMENT INCOME:	
Net appreciation in fair value of investments	$ 2,659,400
Interest and dividends	13,978
	2,673,378
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	7,618
CONTRIBUTIONS:	
Employers' matching contributions	158,901
Participants' contributions	567,448
	726,349
OTHER INCOME	721
TOTAL ADDITIONS TO NET ASSETS	3,408,066
DEDUCTIONS FROM NET ASSETS:	
Benefits paid to participants	142,833
Deemed distributions of participant loans	2,082
Administrative expenses	15,839
TOTAL DEDUCTIONS FROM NET ASSETS	160,754
NET INCREASE	3,247,312
NET ASSETS AVAILABLE FOR BENEFITS:	
BEGINNING OF YEAR	11,529,382
END OF YEAR	$ 14,776,694

See independent auditors' report and accompanying notes to financial statements.

Note 1 - Description of Plan

The following brief description of Sirina Fire Protection Corporation 401(k) Plan (the "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 is a defined contribution plan covering substantially all employees of Sirina Fire Protection Corp. and Subsidiary, Sirina Protection Systems Corp., and Code Fire Protection Corp. (collectively, the "Companies") who have three months of service and attained age twenty-one, excluding employees covered under collective bargaining agreements and certain nonresident aliens who have no earned income from sources within the United States.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan Administrator is responsible for oversight of the Plan. Voya Institutional Trust Company ("Voya") is the appointed trustee of the Plan, and acts at the discretion of the Plan Administrator.

Contributions

Each year, participants may contribute up to 92% of annual compensation, as defined in the Plan. The Plan allows for pre-tax 401(k) deferrals whereby taxable income is reduced by the deferral contributions and for Roth 401(k) deferrals in which the deferrals remain subject to income tax. The total deferral contribution in any taxable year may not exceed the maximum limits of the Internal Revenue Code ("IRC") Section 401(k). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified retirement plans (rollovers).

The Companies make matching contributions to the Plan of 50% of the first 6% of base compensation that a participant contributes to the Plan, excluding catch-up contributions. Additional profit sharing amounts may be contributed at the option of the Companies' management. During the year ended December 31, 2019, there was no profit sharing contribution. Employees who have one year of service and attained age twenty-one are eligible for employer contributions.

Participants direct the investment of all contributions into various investment options offered by the Plan. Participants may change their investment options at any time.

Contributions are subject to certain Internal Revenue Service ("IRS") limitations.

Note 1 - Description of Plan (cont'd.)

Participant Accounts

Each participant's account is credited with the participant's contributions and the Companies' matching contributions, as well as allocations of the Companies' profit sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on the number of participants in the Plan, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Companies' contribution portion of their accounts is based on years of service. A participant is 100% vested after six years of credited service. A participant will also always be 100% vested if employed on or after his/her normal retirement age, dies or becomes disabled.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest is charged at a commercially reasonable rate. In general, loans must be repaid over a period of five years. The term may be greater for the purchase of a primary residence. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

A participant is entitled to receive an in-service distribution which will reduce the value of the benefits to be received at retirement. The distribution is made at the participant's election. The participant must have attained age 59 ½ or have been a participant in the Plan for at least five years. The law restricts in-service distributions from certain accounts.

A participant may withdraw money for financial hardship. The hardship distribution will reduce the value of the benefits to be received at retirement. Only certain expenses qualify and specific conditions must be met. A hardship distribution may only be taken from the vested portion of a pre-tax deferral account.

If a participant's employment terminates for reasons other than death, disability or normal retirement, he/she is entitled to receive only the vested percentage of his/her account balance. The participant may elect to have the vested balance distributed as soon as administratively feasible following termination.

Note 1 - Description of Plan (cont'd.)

Payment of Benefits (cont'd.)

Upon normal retirement, a participant becomes 100% vested in his/her account. The actual payment of benefits generally will not begin until employment is terminated. In such event, a distribution will be made at the participant's election. If the participant remains employed past the normal retirement date, he/she may generally defer the receipt of benefits until employment is actually terminated. In such event, benefit payments will begin at the participant's request, but generally not later than age 70 ½.

If a participant elects to retire early, he/she is entitled to the vested account balance under the Plan. The payment of benefits generally will not begin until actual retirement after the early retirement date. A distribution will be made at the participant's election.

If employment is terminated due to disability, the participant becomes 100% vested in the account balance. Payment of disability benefits will be made as if the participant had retired.

If a participant dies while employed, the vested account balance will be used to provide the beneficiary with a death benefit.

If the vested account balance does not exceed $5,000, then the balance is distributed as a single lump-sum payment, regardless of a participant's consent to receive it. If the vested account balance exceeds $5,000, an election may be made to receive the distribution in a single lump-sum payment or an annuity.

Forfeited Accounts

During the year ended December 31, 2019, forfeited non-vested accounts totaled $8,927. The amounts were transferred to a forfeiture account which had a balance of $29,982 and $31,514 at December 31, 2019 and 2018, respectively. This account will be used to reduce future employer contributions, used to pay Plan expenses, or may be allocated among active participants. The use of the forfeited account balance is at the discretion of the Plan Administrator. During the year ended December 31, 2019, $11,000 of plan expenses for professional fees were paid from the forfeited account balance.

Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2019 and 2018, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2019, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Voya.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

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 Plan Administrator determines the Plan's valuation policies utilizing information provided by the trustee. See Note 3 for a discussion on fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution upon the terms of the Plan documents. No allowance for credit losses has been recorded as of December 31, 2019 and 2018.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. During the year ended December 31, 2019, there were no excess contributions.

Payment of Benefits

Benefits are recorded when paid.

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Companies. Expenses that are paid by the Companies are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation or depreciation of fair value of investments.

Financial Instruments with a Concentration of Credit Risk

The Plan's investments are held by a single trustee. The Plan's exposure to credit risk is associated with the outside entity's non-performance of its fiduciary responsibilities relating to these amounts as specified in the agreements. Benefits provided by the Plan are not insured or guaranteed by the Pension Benefit Guaranty Corporation.

Subsequent Events

The Plan has evaluated subsequent events through September 25, 2020, the date the financial statements were available to be issued.

In 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus outbreak and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the Plan, its performance, and its financial results.

Note 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).

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Topic 820, *Fair Value Measurements* 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.

Note 3 - Fair Value Measurements (cont'd.)

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

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Pooled separate accounts: Valued at their accumulation unit value, which is first established when a new fund starts and is then determined daily based on the net asset value of shares of the underlying fund, the fund's dividends and the contract's separate account charges.

Guaranteed interest account: Credited daily with minimum interest rate and adjusted to market value by predetermined formulas.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018.

	Fair Value Measurements at December 31, 2019 Using			
	(Level 1)	(Level 2)	(Level 3)	Total
Pooled separate accounts	$ -	$ 13,872,722	$ -	$ 13,872,722
Guaranteed interest account	-	737,536	-	737,536
	$ -	$ 14,610,258	$ -	$ 14,610,258

Note 3 - Fair Value Measurements (cont'd.)

	Fair Value Measurements at December 31, 2018 Using			
	(Level 1)	(Level 2)	(Level 3)	Total
Pooled separate accounts	$ -	$ 10,935,451	$ -	$ 10,935,451
Guaranteed interest account	-	501,986	-	501,986
	$ -	$ 11,437,437	$ -	$ 11,437,437

All investments are participant directed.

Note 4 - Investment Contract with Insurance Company

The Plan has entered into an investment contract with Voya Retirement Insurance and Annuity Company ("VRIAC"). The Plan utilizes the Voya Fixed Account which is credited with declared rates of interest and is subject to a minimum rate. Amounts allocated to the Voya Fixed Account are held in VRIAC's general account, which is managed on an aggregated basis and supports all of VRIAC's financial commitments.

The Plan also utilizes variable funds which are pooled separate accounts that invest directly in designated mutual funds. The separate account owns and holds the underlying mutual fund. The Plan and participants hold units of participation in the separate account.

In most cases, amounts available for participant transfer among the investment options are available at contract value. Certain conditions or restrictions apply to transfers in connection with the Voya Fixed Account, and, therefore, the contract is not considered to be fully benefit-responsive. The contract is measured at fair market value.

The contract itself does not have a maturity date, but VRIAC may terminate the contract after completion of a certain number of years.

Note 5 - Related-Party Transactions and Party-In-Interest Transactions

Certain Plan investments are managed by Voya. Voya is the trustee and record-keeper for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Voya also provides certain administrative services to the Plan. Administrative expenses of $4,839 were charged to the Plan for the year ended December 31, 2019.

Notes receivable from participants also qualify as party-in-interest transactions.

Note 6 - Plan Termination

Although they have not expressed any intent to do so, the Companies have the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Note 7 - Tax Status

The IRS has determined and informed the Companies by a letter dated September 1, 2014, that the Plan and related trust, then designed, are in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 - Risks and Uncertainties

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

Note 9 - Differences from Form 5500

Differences between Form 5500, *Annual Return/Report of Employee Benefit Plan*, and these financial statements are a result of different classifications between line items. Total Plan assets are in agreement.

Also, Form 5500 requires funds held in an insurance company general account to be presented at contract value. The Plan's investment in the guaranteed interest account is considered to be such an investment. For the years ended December 31, 2019 and 2018, contract values estimated fair values and, therefore, there are no differences between the financial statements and Form 5500.

SUPPLEMENTARY INFORMATION

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Pooled Separate Accounts	Registered investment companies		
*	Voya Retirement Insurance and Annuity Company			
	American Funds EuroPacific Growth Fund Class R-6	46,231.839 units at $ 16.95 per unit	**	$ 783,581
	American Funds Fundamental Investors SM Class R-6	41,347.217 units at $ 28.16 per unit	**	1,164,242
	American Funds New World Fund Class R-6	40,494.815 units at $ 17.74 per unit	**	718,424
	American Funds The Growth Fund of America Class R-6	41,832.201 units at $ 27.51 per unit	**	1,150,610
	ClearBridge Aggressive Growth Fund Class IS	36,324.469 units at $ 18.35 per unit	**	666,447
	ClearBridge Small Cap Growth Fund Class IS	17,324.834 units at $ 26.87 per unit	**	465,531
	DFA U.S. Targeted Value Portfolio Institutional Class	6,147.676 units at $ 22.29 per unit	**	137,003
	Oppenheimer Equity Income Fund Class I	1,006.900 units at $ 21.26 per unit	**	21,405
	Oppenheimer Global Fund Class I	20,455.211 units at $ 24.86 per unit	**	508,617
	PIMCO GNMA Fund Institutional Class	44,255.105 units at $ 11.41 per unit	**	505,057
	Vanguard 500 Index Fund Admiral Shares	57,015.861 units at $ 18.77 per unit	**	1,070,122
	Vanguard Balanced Index Fund Admiral Shares	117,970.501 units at $ 19.10 per unit	**	2,253,447
	Vanguard Equity Income Fund Admiral Shares	19,955.525 units at $ 23.80 per unit	**	474,910
	Vanguard Mid-Cap Index Fund Admiral Shares	70,001.537 units at $ 16.87 per unit	**	1,181,032
	Vanguard Small-Cap Index Fund Admiral Shares	14,419.155 units at $ 16.21 per unit	**	233,762
		Sub-Total Carried Forward	**	$ 11,334,190

See independent auditors' report.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Sub-Total Carried Forward	**	$ 11,334,190
	Pooled Separate Accounts (cont'd.)			
	Vanguard Target Retirement 2015 Fund Investor Shares	511.488 units at $ 15.82 per unit	**	8,093
	Vanguard Target Retirement 2020 Fund Investor Shares	38,702.196 units at $ 16.95 per unit	**	656,012
	Vanguard Target Retirement 2025 Fund Investor Shares	4,056.165 units at $ 17.75 per unit	**	71,995
	Vanguard Target Retirement 2030 Fund Investor Shares	9,412.108 units at $ 18.45 per unit	**	173,667
	Vanguard Target Retirement 2035 Fund Investor Shares	6,360.021 units at $ 19.15 per unit	**	121,812
	Vanguard Target Retirement 2040 Fund Investor Shares	8,803.933 units at $ 19.73 per unit	**	173,685
	Vanguard Target Retirement 2045 Fund Investor Shares	1,161.382 units at $ 19.92 per unit	**	23,136
	Vanguard Target Retirement 2050 Fund Investor Shares	9,037.065 units at $ 19.92 per unit	**	180,057
	Vanguard Target Retirement 2055 Fund Investor Shares	4,229.464 units at $ 19.90 per unit	**	84,176
	Vanguard Target Retirement 2060 Fund Investor Shares	8,164.008 units at $ 20.20 per unit	**	164,918
	Vanguard Target Retirement Income Fund Investor Shares	2,445.823 units at $ 14.17 per unit	**	34,663
	Vanguard Total International Stock Index Fund Admiral Sh	12,166.550 units at $ 11.93 per unit	**	145,142
*	Voya Money Market Fund A	2,352.210 units at $ 12.09 per unit	**	28,428
	Western Asset Core Plus Bond Fund Class IS	49,831.702 units at $ 13.50 per unit	**	672,748
			**	13,872,722
	Guaranteed Interest Account			
*	Voya Fixed Account	Insurance company general account	**	737,536

See independent auditors' report.

SIRINA FIRE PROTECTION CORPORATION 401(K) PLAN
SUPPLEMENTARY INFORMATION
EIN 11-3053464
PLAN NUMBER 001
FORM 5500, SCHEDULE H, ITEM 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2019

(a) Parties-in-interest	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	**Participant Loans**	Interest of 4.36-5.68%, maturing at various dates through January 2024, collateralized by participant accounts	$ -	$ 166,436
			$ -	$ 14,776,694

** - Not applicable for participant directed investments.