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

2020

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

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
LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/2008

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)
LUCIFER LIGHTING COMPANY

3750 IH 35 NORTH
SAN ANTONIO, TX 78219

2b Employer Identification Number (EIN) 74-2083710

2c Plan Sponsor's telephone number 210-227-7329

2d Business code (see instructions) 335100

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.	10/14/2021	BENJAMEN MEFFORD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [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**	186
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)**	139
a(2) Total number of active participants at the end of the plan year	**6a(2)**	113
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	55
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	168
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	168
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	118
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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:

2A 2E 3D 2G 2J 2K 2R 2F 2T 3H

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

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

a Pension Schedules

- **(1)** [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)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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.**	**2020** **This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LUCIFER LIGHTING COMPANY

D Employer Identification Number (EIN)
74-2083710

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

THE VANGUARD GROUP, INC

23-1945930

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 50 15 52 68	NONE	1995	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 [ ]

(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

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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LUCIFER LIGHTING COMPANY

D Employer Identification Number (EIN)
74-2083710

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)	10953	30513
(2) Participant contributions	1b(2)		7506
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	187619	196403
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3192224	3818461
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	3390796	4052883
	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	3390796	4052883

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)	194434	
	(B) Participants	2a(1)(B)	338214	
	(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)		532648
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1012	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	0	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1012
	(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)	60963	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		60963
	(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)		
(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)		469788
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1064411
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	400329	
(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)		400329
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	1995	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1995
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		402324
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		662087
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unmodified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

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

(1) Name: EY **(2)** EIN: 34-6565596

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	

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

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

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

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
LUCIFER LIGHTING COMPANY

D Employer Identification Number (EIN)
74-2083710

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** 0

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): 45-0404698

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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**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_____

Consolidated Financial Statements and Supplementary Information

Lucifer Lighting Company and Affiliates
Years Ended December 31, 2020 and 2019
With Report of Independent Auditors

Ernst & Young LLP



Lucifer Lighting Company and Affiliates

Consolidated Financial Statements and Supplementary Information

Years Ended December 31, 2020 and 2019

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Building a better working world

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Report of Independent Auditors

The Board of Directors
Lucifer Lighting Company

We have audited the accompanying consolidated financial statements of Lucifer Lighting Company and affiliates, which comprise the consolidated balance sheets as of December 31, 2020 and 2019, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Building a better working world

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Lucifer Lighting Company and affiliates at December 31, 2020 and 2019, and the consolidated results of their operations and their cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidating details are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Ernst + Young LLP

July 30, 2021

A member firm of Ernst & Young Global Limited

Lucifer Lighting Company and Affiliates

Consolidated Balance Sheets

	December 31	
	2020	**2019**
Assets		
Current assets:		
Cash and cash equivalents	**$ 3,740,325**	$ 1,175,328
Receivables:		
Trade, net of allowance of $10,000 in 2020 and $10,000 in 2019	**3,364,242**	2,871,609
Other receivables	**4,599**	6,026
Inventories, net	**3,337,441**	3,771,682
Prepaid expenses and deposits	**341,568**	672,890
Total current assets	**10,788,175**	8,497,535
Property and equipment, net	**8,049,208**	8,377,281
Intangible assets, net of accumulated amortization of $270,290 in 2020 and $220,283 in 2019	**483,900**	390,339
Other assets	**–**	21,971
Total assets	**$ 19,321,283**	$ 17,287,126
Liabilities and equity		
Current liabilities:		
Trade accounts payable	**$ 1,050,122**	$ 1,218,329
Accrued expenses	**2,373,867**	2,634,827
Customer deposits	**158,295**	134,659
Current maturities of long-term debt	**524,657**	384,395
Gross margin tax payable	**18,145**	36,024
Total current liabilities	**4,125,086**	4,408,234
Long-term liabilities:		
Long-term debt, net of current maturities	**1,540,689**	1,549,347
Other long-term liabilities	**105,063**	–
Total liabilities	**5,770,838**	5,957,581
Equity:		
Common stock, $1 par value; 834 shares issued and outstanding, 5,000 shares authorized	**834**	834
Additional paid-in capital	**250,000**	250,000
Retained earnings	**10,806,185**	8,749,841
Noncontrolling interest in equity	**2,493,426**	2,328,870
Total equity	**13,550,445**	11,329,545
Total liabilities and equity	**$ 19,321,283**	$ 17,287,126

See accompanying notes.

Lucifer Lighting Company and Affiliates

Consolidated Statements of Comprehensive Income

	Year Ended December 31	
	2020	**2019**
Net sales	**$ 31,195,320**	$ 39,262,789
Cost of goods sold	**14,621,030**	17,609,357
Gross margin	**16,574,290**	21,653,432
Operating expenses:		
Selling expenses	**8,988,508**	9,815,043
General and administrative expenses	**6,198,156**	7,028,646
Total operating expenses	**15,186,664**	16,843,689
Operating income	**1,387,626**	4,809,743
Other income (expense):		
Other income	**77,076**	104,151
Gain on loan extinguishment	**1,725,400**	–
Interest expense, net	**(98,097)**	(92,975)
Total other income	**1,704,379**	11,176
Income before provision for state income taxes	**3,092,005**	4,820,919
Provision for state income taxes	**29,429**	11,475
Net income and comprehensive income	**3,062,576**	4,809,444
Noncontrolling interest in net income	**164,556**	134,030
Controlling interest in net income	**$ 2,898,020**	$ 4,675,414

See accompanying notes.

Lucifer Lighting Company and Affiliates

Consolidated Statements of Changes in Equity

	Common Stock		Additional Paid-In	Retained	Noncontrolling Interest	Total
	Shares	Amount	Capital	Earnings	in Equity	Equity
Balance, January 1, 2019	834	$ 834	$ 250,000	$ 8,741,360	$ 2,292,588	$ 11,284,782
2019 Shareholders' distributions	–	–	–	(4,666,933)	(97,748)	(4,764,681)
2019 Net income	–	–	–	4,675,414	134,030	4,809,444
Balance, December 31, 2019	834	834	250,000	8,749,841	2,328,870	11,329,545
2020 Shareholders' distributions	**–**	**–**	**–**	**(841,676)**	**–**	**(841,676)**
2020 Net income	**–**	**–**	**–**	**2,898,020**	**164,556**	**3,062,576**
Balance, December 31, 2020	**834**	**$ 834**	**$ 250,000**	**$ 10,806,185**	**$ 2,493,426**	**$ 13,550,445**

See accompanying notes.

Lucifer Lighting Company and Affiliates

Consolidated Statements of Cash Flows

	Year Ended December 31	
	2020	**2019**
Operating activities		
Net income	**$ 3,062,576**	$ 4,809,444
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	**1,266,853**	1,136,549
Gain on involuntary conversion of assets	**(76,213)**	(88,102)
Gain on loan extinguishment	**(1,725,400)**	–
Changes in operating assets and liabilities:		
Receivables:		
Trade, net	**(492,633)**	1,877,377
Other receivables	**1,427**	64,099
Inventories, net	**434,241**	2,083,071
Prepaid expenses and deposits	**331,322**	(37,951)
Payables:		
Trade accounts payable	**(298,761)**	(575,254)
Gross margin tax payable	**(17,879)**	2,724
Accrued expenses and other liabilities	**(178,927)**	(1,113,786)
Customer deposits	**23,636**	(52,861)
Net cash provided by operating activities	**2,330,242**	8,105,310
Investing activities		
Insurance proceeds – involuntary conversion	**76,213**	88,102
Cash surrender value of life insurance	**21,971**	–
Purchases of property and equipment	**(734,945)**	(2,575,970)
Investment in patents	**(143,812)**	(47,167)
Net cash used in investing activities	**(780,573)**	(2,535,035)
Financing activities		
Principal payments of long-term debt	**(393,396)**	(458,381)
Proceeds from long-term debt	**525,000**	851,663
Proceeds from PPP loan	**1,725,400**	–
Shareholders' distributions paid	**(841,676)**	(6,764,681)
Net cash provided by (used in) financing activities	**1,015,328**	(6,371,399)
Net increase (decrease) in cash and cash equivalents	**2,564,997**	(801,124)
Cash and cash equivalents, beginning of year	**1,175,328**	1,976,452
Cash and cash equivalents, end of year	**$ 3,740,325**	$ 1,175,328
Supplemental disclosure of cash flow information		
Interest paid	**$ 98,097**	$ 92,975
State income taxes paid	**$ 39,109**	$ 8,751

See accompanying notes.

Lucifer Lighting Company and Affiliates

Notes to Consolidated Financial Statements

December 31, 2020

1. Summary of Significant Accounting Policies

Nature of Operations

Lucifer Lighting Company (Lucifer Lighting), a Delaware corporation, began operations in 1979 in San Antonio, Texas, providing products and services to the lighting industry.

LLC International, Inc. (LLC), a Delaware corporation, was formed in 2015 as an interest charge domestic international sales corporation (IC DISC) entity. It derives its revenue from commissions paid by Lucifer Lighting on products arranged for sale outside the United States.

LLC Business Services, Inc. (Business Services), a Delaware corporation, was formed in 2015 to provide independent contractor services, and it derives substantially of its revenue from services provided to Lucifer Lighting. Business Services began operations in 2016.

Salado Creek Ventures, LLC (Salado Creek), a Texas limited liability company, was formed in 2004 to purchase certain real estate, and it derives substantially all its revenue through the leasing of such real estate to Lucifer Lighting. Stockholders owning 80% of Lucifer Lighting are also 100% beneficial members of Salado Creek.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States (U.S. GAAP) and include the accounts of Lucifer Lighting; its 100%-owned subsidiaries, LLC and Business Services; and Salado Creek, a variable interest entity. All material intercompany transactions have been eliminated. The consolidated group is referred to as the Company.

The Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) 810, *Consolidation*, which provides that if an entity is the primary beneficiary of a variable interest entity (VIE), the assets, liabilities, and results of operations of the VIE should be consolidated in the entity's financial statements. Based on the guidance in the provision, Salado Creek is a VIE, and Lucifer Lighting is the primary beneficiary. Accordingly, Lucifer Lighting began consolidating Salado Creek's financial results when Salado Creek was formed.

1. Summary of Significant Accounting Policies (continued)

Lucifer Lighting occupies a facility owned by Salado Creek, the management of which is controlled by Lucifer Lighting's controlling stockholders. Lucifer Lighting has no ownership interest in Salado Creek. Lucifer Lighting leases the premises under a noncancelable operating lease that expires December 31, 2021, for $27,746 a month. Approximately $3,700,000 in assets and $1,200,000 in liabilities of Salado Creek are recorded in the consolidated balance sheet at December 31, 2020, and approximately $3,500,000 in assets and $1,200,000 in liabilities of Salado Creek are recorded in the consolidated balance sheet at December 31, 2019. All of Salado Creek's equity at December 31, 2020 and 2019, is recorded as noncontrolling interest in equity on the Company's consolidated balance sheets. The consolidation has not altered the leasing agreement between Lucifer Lighting and Salado Creek.

Noncontrolling Interests

Noncontrolling interests are treated as a separate component of equity, and any changes in ownership interest are accounted for as a capital transaction. A change in ownership of a consolidated subsidiary that results in a loss of control is considered a significant event that triggers gain or loss recognition. No such event has occurred in these consolidated financial statements.

Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less to be cash for the purpose of the consolidated statements of cash flows.

Trade Accounts Receivable

The Company has non-interest-bearing trade receivables from its customers. The allowance for doubtful accounts is established as losses are estimated to have occurred through a provision for bad debts charged to earnings. Losses are charged against the allowance when management believes a receivable is no longer collectible. The allowance for doubtful accounts is evaluated on a regular basis by management and is based on historical experience and specifically identified questionable receivables. The Company recorded bad debt expense of approximately $2,500 and $14,000 in 2020 and 2019, respectively. These amounts are included in general and administrative expenses in the consolidated statements of comprehensive income. The evaluation is inherently subjective, and it is estimated using the best information available.

1. Summary of Significant Accounting Policies (continued)

Inventories

Inventories of lighting products are stated at the lower of cost (first-in, first-out method) or market (net realizable value). Management calculates a reserve for obsolescence based on a historical study of parts usage.

Prepaid Expenses and Deposits

The Company capitalizes deposits for trade shows in the period paid and expenses these amounts when the shows occur, which is usually within one year.

Property and Equipment

Property and equipment are stated at cost. Depreciation and amortization are calculated on the straight-line method based on the following estimated useful lives:

	Years
Buildings and improvements	15 to 39
Furniture, fixtures, and equipment	5–10
Trade show booth	3
Small tools and dies	5
Vehicles	5
Software	3

The Company only capitalizes purchases of property and equipment that are greater than or equal to $3,000 and have a useful life of more than one year. Repairs and maintenance costs are expensed as incurred, and expenditures for betterments are capitalized.

Accounting for Long-Lived Assets

Property and equipment and certain other assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. The determination of recoverability is made based on the estimated undiscounted future net cash flows, excluding interest expense. The amount of impairment loss, if any, is determined by

1. Summary of Significant Accounting Policies (continued)

comparing the fair value as determined by a discounted cash flow analysis, with the varying value of the related assets. The Company has not recorded an impairment loss to long-lived assets during the years ended December 31, 2020 and 2019.

Intangible Assets

Intangible assets are stated at cost, less accumulated amortization. Intangible assets mostly represent patents and trademarks, which are amortized on a straight-line basis over 17 years. Amortization expense, which is included in general and administrative expenses, amounted to approximately $50,000 and $35,000 for 2020 and 2019, respectively.

The carrying value of intangibles is periodically reviewed by management to determine if the facts and circumstances suggest they are impaired. Any impairments identified through this assessment would require the carrying value of related intangibles to be adjusted. For the years ended December 31, 2020 and 2019, there were no impairments.

Estimated Warranty Claims

The Company sells its products with a warranty that provides for repairs or replacements of any defective parts for a period that varies between one year and five years after the sale. At the time of sale, the Company records an estimate of the cost of providing the warranty based on prior experience. The estimated warranty liability totaled approximately $599,000 and $547,000 at December 31, 2020 and 2019, respectively, and is included in accrued expenses.

Federal and State Income Taxes

Lucifer Lighting's stockholders have elected to have Lucifer Lighting taxed as an S corporation for federal income tax purposes, whereby the stockholders are liable for the entity's taxable income on their individual federal tax returns. LLC and Business Services are also taxed as S corporations and are included in Lucifer Lighting's tax return as 100%-owned subsidiaries. Accordingly, the consolidated financial statements do not include a provision for federal income taxes.

As a limited liability company, Salado Creek's taxable income or loss is allocated to its members in accordance with their respective percentage of ownership and subject to federal tax at the member level. Therefore, no provision or liability for federal income taxes has been included in the consolidated financial statements.

1. Summary of Significant Accounting Policies (continued)

The Company is subject to entity-level franchise tax in the state of Texas which is computed based on the Company's taxable gross margin. The Company accounts for the Texas franchise tax in accordance with the liability method as forth in ASC 740, *Income Taxes*. The Company's entity-level tax filings are subject to ongoing audits by taxing authorities. At December 31, 2020, the Company is no longer subject to income tax examinations by tax authorities for fiscal years ending prior to December 31, 2017.

The Company reports tax-related interest and penalties, if applicable, as a component of income tax expense. As of December 31, 2020 and 2019, no uncertain tax positions have been identified, and, therefore, no amounts have been recognized in the accompanying consolidated financial statements.

The Company recorded state income tax expense of $29,429 in 2020 and $11,475 in 2019.

Revenue Recognition

The Company recognizes revenue in accordance with ASC 606, *Revenue from Contracts with Customers*. The Company's revenue arrangements generally include deliverables associated with delivery of products and typically state the price and quantity of the associated deliverables. These arrangements are short-term contracts where the time between order confirmation and satisfaction of all performance obligations is less than one year. The Company's revenues from products sold are primarily generated from contracts with customers. The Company considers purchase orders to be contracts with a customer.

The Company recognizes revenues for product sales upon shipment, as the Company ships FOB shipping point, which is the point at which the customer has obtained control and the performance obligation has been satisfied, the Company has a present right to payment for the product, the customer has legal title to the product, the Company has transferred physical possession of the asset, and the customer has the significant risks and rewards of ownership of the goods. The transaction price is equal to the total consideration the Company expects to be entitled in exchange for the goods, net of returns, discounts and other pricing concessions. The warranties the Company provides are assurance-type warranties that provide guarantees of quality to the customer and do not provide an additional, distinct service.

The Company's contracts with customers are for products that can be purchased individually at the stated transaction price. Accordingly, the transaction price is consistent with fair value.

1. Summary of Significant Accounting Policies (continued)

Shipping and Handling Costs

Shipping and handling costs, related to inbound shipments, for the years ended December 31, 2020 and 2019, totaled approximately $1,570,000 and $1,264,000, respectively, and are included in cost of goods sold.

Shipping and handling costs, related to outbound shipments, for the years ended December 31, 2020 and 2019, totaled approximately $622,000 and $749,000, respectively, and are included in selling expenses.

Advertising Costs

Advertising costs are expensed as incurred. Advertising expense totaled approximately $27,000 and $7,000 for the years ended December 31, 2020 and 2019, respectively, which is included in selling expenses in the consolidated statements of comprehensive income.

Use of Estimates

The preparation of the consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The Company has evaluated events subsequent to December 31, 2020, and through July 30, 2021, the date the consolidated financial statements were available to be issued.

Recent Accounting Pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, which codified ASC 842, *Leases*. Under ASU 2016-02, an entity will be required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements. ASU 2016-02 offers specific accounting guidance for a lessee, a lessor, and sale and leaseback transactions. Lessees and lessors are required to disclose qualitative and quantitative information

1. Summary of Significant Accounting Policies (continued)

about leasing arrangements to enable a user of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. On June 30, 2020, the FASB issued ASU 2020-05, *Effective Dates for Certain Entities*, which defers the effective date of ASU 2016-02 to 2022. ASU 2016-02 is now effective for annual periods beginning after December 15, 2021, and interim periods within annual periods beginning after December 15, 2022. The Company is currently evaluating the impact that ASU 2016-02 will have on its consolidated financial statements.

In June 2016, the FASB issued ASU 2016-13, *Measurement of Credit Losses on Financial Instruments*. ASU 2016-13 will require a financial asset measured at amortized cost basis to be presented at the net amount expected to be collected. A valuation account, allowance for credit losses, will be deducted from the amortized cost basis on the financial asset to present the net carrying value at the amount expected to be collected on the financial asset. With the issuance of ASU 2019-10 in November 2019, ASU 2016-13 is now effective for annual periods beginning after December 15, 2022. The Company is currently assessing the impact of this pronouncement.

2. Inventories

Inventories consisted of the following at December 31:

	2020	**2019**
Raw materials	**$ 3,426,796**	$ 3,691,704
Work-in-process	**47,047**	38,826
Finished goods	**376,663**	529,044
Inventory reserve	**(513,065)**	(487,892)
	$ 3,337,441	$ 3,771,682

A reserve for either obsolescence or price variances (discounts) is established based on specific identification of identified inventory by management.

3. Property and Equipment

Property and equipment consisted of the following at December 31:

	2020	2019
Land	**$ 688,731**	$ 688,731
Buildings and improvements	**6,413,588**	6,204,996
Furniture, fixtures, and equipment	**4,614,773**	4,412,427
Trade show booth	**26,573**	26,573
Small tools and dies	**2,179,883**	2,084,306
Vehicles	**127,580**	53,774
Software	**1,007,014**	768,759
Building improvements in process	**184,285**	139,985
	15,242,427	14,379,551
Less accumulated depreciation and amortization	**(7,193,219)**	(6,002,270)
	$ 8,049,208	$ 8,377,281

The Company recorded depreciation and amortization expense on property and equipment of approximately $956,000 and $1,056,000 for the years ended December 31, 2020 and 2019, respectively.

4. Line of Credit

Lucifer Lighting has a line of credit with available credit of up to $3,000,000 that expires in September 2021. Outstanding principal balances bear variable interest at the lender's prime rate, which was 3.25% at December 31, 2020. The line of credit is secured by accounts receivable and inventories. There was no amount outstanding as of December 31, 2020 or 2019. The line of credit agreement with the bank requires Lucifer Lighting to maintain certain covenants.

5. Long-Term Debt

A summary of long-term debt at December 31 is as follows:

	2020	2019
Note payable by Lucifer Lighting to a bank, principal and interest due monthly until maturity in May 2023, interest at 2.75% fixed, collateralized by specific machinery and equipment, accounts receivable, and inventory	**$ 20,622**	$ 28,765
Note payable by Lucifer Lighting to a bank, principal and interest due monthly until maturity in April 2023, interest at 4.5% fixed, collateralized by specific machinery and equipment, accounts receivable, and inventory	**303,536**	413,268
Construction loan payable by Salado Creek to a bank, interest of 3.9% per annum fixed, due monthly, with principal payment commencing in July 2019, collateralized by the building improvements and guaranteed by Lucifer Lighting; loan matures in November 2027; loan draws are approved for up to $1,500,000	**1,107,457**	1,205,757
Note payable by Lucifer Lighting to a bank, principal and interest due monthly until maturity in January 2025, interest at 3.15% fixed, collateralized by specific machinery and equipment, accounts receivable, and inventory	**476,021**	–
Note payable by Lucifer Lighting to a bank, principal and interest due monthly until maturity in January 2022, interest at 4.54% fixed, collateralized by specific machinery and equipment, accounts receivable, and inventory	**157,710**	285,952
Total long-term debt	**2,065,346**	1,933,742
Less current maturities	**(524,657)**	(384,395)
Long-term debt, net of current maturities	**$ 1,540,689**	$ 1,549,347

Aggregate maturities required on long-term debt are as follows:

	Amount
Year ending December 31:	
2021	$ 524,657
2022	383,004
2023	305,149
2024	264,713
Thereafter	587,823
	$ 2,065,346

5. Long-Term Debt (continued)

Paycheck Protection Program

In April 2020, the Company entered into a loan agreement and promissory note (collectively, the PPP Loan) with Broadway National Bank pursuant to the Paycheck Protection Program (the PPP) under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) administered by the U.S. Small Business Administration (SBA). The Company received total proceeds of $1,725,400 from the unsecured PPP Loan. The PPP Loan is scheduled to mature over two years. In accordance with the requirements of the CARES Act and the PPP, the Company used the proceeds from the PPP Loan primarily for payroll costs. The application for loan forgiveness was submitted in the third quarter of 2020. The Company received forgiveness of the PPP Loan in whole in the fourth quarter of 2020, and the amount forgiven was recognized in the consolidated statement of comprehensive income as gain on loan extinguishment.

In 2021 Congress passed additional legislation allowing companies that meet certain criteria to participate in a second PPP loan. In February 2021, the Company submitted application for the PPP Part 2 Loan and received $1,663,200 in funds.

6. Commitments and Contingent Liabilities

The Company is involved in claims in the normal course of business. The Company believes, however, that any liability it may incur would not have a material adverse effect on its consolidated financial condition or results of operations.

Philips Lighting (Philips) has communicated to management its belief that Philips' patents on certain light fixture components are applicable to sales of lighting fixtures by Lucifer Lighting, and Philips has invited the Company to enter into a license agreement to avoid resorting to the courts to determine Philips' entitlement to license royalty. The amount of royalty Philips seeks is 3% to 5% of Lucifer Lighting's sales of lighting fixtures subject to Philips' patents. Legal counsel has advised management that, under applicable law, if there were a case proven of patent infringement by Philips, any royalty due Philips would most likely be held by the courts to extend only to the individual components subject to Philips patents and not to the sale of LED lighting fixtures, including those components. The Company's discussions with Philips have been cordial but uneventful. The Company believes that the claims of Philips, which have been asserted against multiple manufacturers of lighting fixtures worldwide, will not result in royalty payments that would materially adversely affect Lucifer Lighting's consolidated financial condition.

7. Employees' Profit-Sharing Plan

The Company has a 401(k) profit-sharing plan for the benefit of substantially all employees. Beginning January 2013, the Company started contributing to the plan using a tiered match method. The Company contributed approximately $174,000 and $159,000 to the plan during 2020 and 2019, respectively, which is included in general and administrative expenses.

8. Customers and Credit Risk

In 2020 and 2019, the Company's revenue was substantially derived from credit sales to various customers internationally and within the United States. The Company entered into an agreement with an insurance company to insure certain accounts receivable for up to $800,000, subject to certain terms and conditions. The Company also evaluates credit risks on an individual basis before extending credit to its customers. The Company estimates an allowance for doubtful accounts based upon the creditworthiness of its customers, as well as general economic conditions. Consequently, an adverse change in those factors could affect the Company's estimate of its bad debts. Management has recognized all expected losses on accounts in the allowance for bad debt.

The Company maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts.

9. Shareholder Distributions

The Company periodically distributes capital to its shareholders to help cover estimated tax payments for which the shareholders are liable, or as a return on investment to the shareholders. In 2020, the Company distributed $841,676 to its shareholders to help cover the estimated tax payments liable by its shareholders. In 2019, $4,666,933 was distributed to the Company's shareholders to be used to cover estimated tax payments and also as a return on investment. These distributions are discretionary and not guaranteed on a regular basis.

Supplementary Information

Lucifer Lighting Company and Affiliates

Consolidating Balance Sheets

December 31, 2020

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Assets						
Current assets:						
Cash and cash equivalents	**$ 3,326,517**	**$ 51,895**	**$ 98,217**	**$ 263,696**	**$ –**	**$ 3,740,325**
Receivables:						
Trade, net of allowance of $10,000	**3,364,242**	**–**	**–**	**–**	**–**	**3,364,242**
Other receivables	**4,849**	**42,069**	**18,050**	**2,089**	**(62,458)**	**4,599**
Inventories, net	**3,337,441**	**–**	**–**	**–**	**–**	**3,337,441**
Prepaid expenses and deposits	**354,555**	**–**	**–**	**2,013**	**(15,000)**	**341,568**
Total current assets	**10,387,604**	**93,964**	**116,267**	**267,798**	**(77,458)**	**10,788,175**
Net property and equipment	**4,599,975**	**–**	**–**	**3,449,233**	**–**	**8,049,208**
Intangible assets, net of accumulated amortization of $270,290	**464,684**	**–**	**–**	**19,216**	**–**	**483,900**
Other assets	**191,930**	**–**	**–**	**–**	**(191,930)**	**–**
Total assets	**$ 15,644,193**	**$ 93,964**	**$ 116,267**	**$ 3,736,247**	**$ (269,388)**	**$ 19,321,283**

Lucifer Lighting Company and Affiliates

Consolidating Balance Sheets (continued)

December 31, 2020

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Liabilities and equity						
Current liabilities:						
Trade accounts payable	**$ 989,876**	**$ 125**	**$ 125**	**$ 120,364**	**$ (60,368)**	**$ 1,050,122**
Accrued expenses and other liabilities	**2,357,906**	**–**	**18,050**	**–**	**(2,089)**	**2,373,867**
Customer deposits	**158,295**	**–**	**–**	**–**	**–**	**158,295**
Current maturities of long-term debt	**391,154**	**–**	**–**	**133,503**	**–**	**524,657**
Gross margin tax payable	**18,145**	**–**	**–**	**–**	**–**	**18,145**
Total current liabilities	**3,915,376**	**125**	**18,175**	**253,867**	**(62,457)**	**4,125,086**
Long-term liabilities:						
Security deposits	**–**	**–**	**–**	**15,000**	**(15,000)**	**–**
Long-term debt, less current maturities	**566,735**	**–**	**–**	**973,954**	**–**	**1,540,689**
Other long-term liabilities	**105,063**	**–**	**–**		**–**	**105,063**
Total long-term liabilities	**671,798**	**–**	**–**	**988,954**	**(15,000)**	**1,645,752**
Total liabilities	**4,587,174**	**125**	**18,175**	**1,242,821**	**(77,457)**	**5,770,838**
Equity:						
Common stock, $1 par value; 834 shares issued and outstanding, 5,000 shares authorized	**834**	**2,502**	**1**	**–**	**(2,503)**	**834**
Additional paid-in capital	**250,000**	**–**	**–**	**–**	**–**	**250,000**
Retained earnings	**10,806,185**	**91,337**	**98,091**	**–**	**(189,428)**	**10,806,185**
Noncontrolling interest in equity	**–**	**–**	**–**	**2,493,426**	**–**	**2,493,426**
Total equity	**11,057,019**	**93,839**	**98,092**	**2,493,426**	**(191,931)**	**13,550,445**
Total liabilities and equity	**$ 15,644,193**	**$ 93,964**	**$ 116,267**	**$ 3,736,247**	**$ (269,388)**	**$ 19,321,283**

Lucifer Lighting Company and Affiliates

Consolidating Balance Sheets

December 31, 2019

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Assets						
Current assets:						
Cash and cash equivalents	$ 997,730	$ 805	$ 65,922	$ 110,871	$ –	$ 1,175,328
Receivables:						
Trade, net of allowance of $10,000	2,871,609	–	–	–	–	2,871,609
Other receivables	37,719	–	73,551	–	(105,244)	6,026
Inventories, net	3,771,682	–	–	–	–	3,771,682
Prepaid expenses and deposits	685,876	–	–	2,014	(15,000)	672,890
Total current assets	8,364,616	805	139,473	112,885	(120,244)	8,497,535
Net property and equipment	4,944,031	–	–	3,433,250	–	8,377,281
Intangible assets, net of accumulated amortization of $220,283	368,345	–	–	21,994	–	390,339
Other assets	91,241	–	–	–	(69,270)	21,971
Total assets	$ 13,768,233	$ 805	$ 139,473	$ 3,568,129	$ (189,514)	$ 17,287,126

Lucifer Lighting Company and Affiliates

Consolidating Balance Sheets (continued)

December 31, 2019

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Liabilities and equity						
Current liabilities:						
Trade accounts payable	$ 1,304,613	$ –	$ –	$ (13,191)	$ (73,093)	$ 1,218,329
Accrued expenses	2,564,277	456	70,550	31,693	(32,149)	2,634,827
Customer deposits	134,659	–	–	–	–	134,659
Current maturities of long-term debt	268,245	–	–	116,150	–	384,395
Gross margin tax payable	36,024	–	–	–	–	36,024
Total current liabilities	4,307,818	456	70,550	134,652	(105,242)	4,408,234
Long-term liabilities:						
Security deposits	–	–	–	15,000	(15,000)	–
Long-term debt, less current maturities	459,740	–	–	1,089,607	–	1,549,347
Total long-term liabilities	459,740	–	–	1,104,607	(15,000)	1,549,347
Total liabilities	4,767,558	456	70,550	1,239,259	(120,242)	5,957,581
Equity:						
Common stock, $1 par value; 834 shares issued and outstanding, 5,000 shares authorized	834	2,502	1	–	(2,503)	834
Additional paid-in capital	250,000	–	–	–	–	250,000
Retained earnings	8,749,841	(2,153)	68,922	–	(66,769)	8,749,841
Noncontrolling interest in equity	–	–	–	2,328,870	–	2,328,870
Total equity	9,000,675	349	68,923	2,328,870	(69,272)	11,329,545
Total liabilities and equity	$ 13,768,233	$ 805	$ 139,473	$ 3,568,129	$ (189,514)	$ 17,287,126

Lucifer Lighting Company and Affiliates

Consolidating Statement of Comprehensive Income

Year Ended December 31, 2020

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Net sales	$ 31,195,320	$ –	$ –	$ –	$ –	$ 31,195,320
Cost of goods sold	14,807,966	–	–	–	(186,936)	14,621,030
Gross margin	16,387,354	–	–	–	186,936	16,574,290
Operating expenses:						
Selling expenses	9,111,829	–	1,467,673	–	(1,590,994)	8,988,508
General and administrative expenses	6,163,211	613	727	334,901	(301,296)	6,198,156
Total operating expenses	15,275,040	613	1,468,400	334,901	(1,892,290)	15,186,664
Operating income (loss)	1,112,314	(613)	(1,468,400)	(334,901)	2,079,226	1,387,626
Other income (expense):						
Other income	862	94,328	1,505,994	555,118	(2,079,226)	77,076
Gain on loan extinguishment	1,725,400	–	–	–	–	1,725,400
Interest expense, net	(42,661)	–	–	(55,436)	–	(98,097)
Equity in net income of subsidiaries	122,660	–	–	–	(122,660)	–
Other income – net	1,806,261	94,328	1,505,994	499,682	(2,201,886)	1,704,379
Income before provision for state income taxes	2,918,575	93,715	37,594	164,781	(122,660)	3,092,005
Provision for state income taxes	20,555	225	8,424	225	–	29,429
Net income (loss) and comprehensive income	2,898,020	93,490	29,170	164,556	(122,660)	3,062,576
Noncontrolling interest in net income	–	–	–	164,556	–	164,556
Controlling interest in net income (loss)	$ 2,898,020	$ 93,490	$ 29,170	$ –	$ (122,660)	$ 2,898,020

Lucifer Lighting Company and Affiliates

Consolidating Statement of Comprehensive Income

Year Ended December 31, 2019

	Lucifer Lighting Company	LLC International, Inc.	LLC Business Services, Inc.	Salado Creek Ventures, LLC	Intercompany Eliminations	Total
Net sales	$ 39,262,789	$ –	$ –	$ –	$ –	$ 39,262,789
Cost of goods sold	17,796,293	–	–	–	(186,936)	17,609,357
Gross margin	21,466,496	–	–	–	186,936	21,653,432
Operating expenses:						
Selling expenses	10,084,122	–	1,567,716	–	(1,836,795)	9,815,043
General and administrative expenses	6,939,228	444	615	338,320	(249,961)	7,028,646
Total operating expenses	17,023,350	444	1,568,331	338,320	(2,086,756)	16,843,689
Operating income (loss)	4,443,146	(444)	(1,568,331)	(338,320)	2,273,692	4,809,743
Other income (expense):						
Other income	15,012	277,591	1,560,204	525,036	(2,273,692)	104,151
Interest expense, net	(40,514)	–	–	(52,461)	–	(92,975)
Equity in net income of subsidiaries	268,570	–	–	–	(268,570)	–
Other income – net	243,068	277,591	1,560,204	472,575	(2,542,262)	11,176
Income (loss) before provision for state income taxes	4,686,214	277,147	(8,127)	134,255	(268,570)	4,820,919
Provision for state income taxes	10,800	225	225	225	–	11,475
Net income (loss) and comprehensive income	4,675,414	276,922	(8,352)	134,030	(268,570)	4,809,444
Noncontrolling interest in net income	–	–	–	134,030	–	134,030
Controlling interest in net income (loss)	$ 4,675,414	$ 276,922	$ (8,352)	$ –	$ (268,570)	$ 4,675,414

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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

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning and ending

A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number (EIN)

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)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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**		
	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**		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**		

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **(2)** EIN:

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

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**			
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**			
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**			
e	Was this plan covered by a fidelity bond?	**4e**			
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**			
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**			
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**			
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**			
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**			
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**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☐ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN **EIN:** 74-2083710

Plan Sponsor's Name LUCIFER LIGHTING COMPANY **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard Small-Cap Value Index Adm	0	60,309
	Vanguard	Vanguard Small-Cap Growth Index Adm	0	133,084
	Vanguard	Vanguard High Yield Corp Adm	0	290,903
	Vanguard	Vanguard Interm-Term Invst Grade Adm	0	321,377
	Vanguard	Vanguard Cash Reserves Federal MM Inv	0	196,403
	Vanguard	Vanguard U.S. Growth Adm	0	222,841
	Vanguard	Vanguard Real Estate Index Adm	0	44,947

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN **EIN:** 74-2083710

Plan Sponsor's Name LUCIFER LIGHTING COMPANY **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard Instl Target Retirement 2050	0	307,254
	Vanguard	Vanguard Instl Target Retirement 2035	0	176,358
	Vanguard	Vanguard Instl Target Retirement 2055	0	511,436
	Vanguard	Vanguard Instl Target Retirement 2030	0	10,245
	Vanguard	Vanguard Dividend Apprec Index Adm	0	96,121
	Vanguard	Vanguard Emerging Markets Bond Adm	0	293,314
	Vanguard	Vanguard Emerging Mkts Stock Idx Adm	0	34,509

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN **EIN:** 74-2083710

Plan Sponsor's Name LUCIFER LIGHTING COMPANY **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard Global Capital Cycles Inv	0	4,526
	Vanguard	Vanguard Total Intl Stock Index Adm	0	58,500
	Vanguard	Vanguard Mid Cap Index Adm	0	117,370
	Vanguard	Vanguard Instl Target Retirement 2025	0	84,615
	Vanguard	Vanguard Instl Target Retirement 2065	0	1,627
	Vanguard	Vanguard Instl Target Retirement 2015	0	4,672
	Vanguard	Vanguard Instl Target Retirement 2045	0	114,593

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name LUCIFER LIGHTING COMPANY 401(K) SAFE HARBOR RETIREMENT PLAN **EIN:** 74-2083710

Plan Sponsor's Name LUCIFER LIGHTING COMPANY **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard International Growth Adm	0	119,945
	Vanguard	Vanguard Instl Target Retirement 2060	0	35,577
	Vanguard	Vanguard Total Stock Market Index Adm	0	225,847
	Vanguard	(CL) Vanguard Wellington Admiral	0	260,083
	Vanguard	Vanguard Total Bond Market Index Adm	0	60,242
	Vanguard	Vanguard Instl Target Retirement 2040	0	228,166