

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>KOORSEN FIRE & SECURITY, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1979</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>35-1153549</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>317-543-3043</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>811310</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1979</u>		2b Employer Identification Number (EIN) <u>35-1153549</u>		2c Plan Sponsor's telephone number <u>317-543-3043</u>		2d Business code (see instructions) <u>811310</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1979</u>											
2b Employer Identification Number (EIN) <u>35-1153549</u>											
2c Plan Sponsor's telephone number <u>317-543-3043</u>											
2d Business code (see instructions) <u>811310</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>KOORSEN FIRE & SECURITY, INC.</u> <u>2719 N. ARLINGTON AVE.</u> <u>INDIANAPOLIS, IN 46218</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2022	THOMAS EGGERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2022	THOMAS EGGERS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ 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	1498
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)	1089
a(2) Total number of active participants at the end of the plan year		6a(2)	1083
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	486
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1569
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	
f Total. Add lines 6d and 6e		6f	1569
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1493
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	109
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan KOORSEN FIRE & SECURITY, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KOORSEN FIRE & SECURITY, INC.	D Employer Identification Number (EIN) 35-1153549

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-JG29	89	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 3978	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CORNERSTONE FINANCIAL SERV 325 EAST MAIN STREET
GREENFIELD, IN 46140

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3978	0		4

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 862743**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 910334**c** Additions: (1) Contributions deposited during the year **7c(1)** 82811
(2) Dividends and credits..... **7c(2)** 0
(3) Interest credited during the year..... **7c(3)** 14278
(4) Transferred from separate account..... **7c(4)** 75638
(5) Other (specify below)..... **7c(5)** 9840

▶ LOAN PAYMENTS - PRINCIPAL

(6) Total additions **7c(6)** 182567**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 1092901**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 145504
(2) Administration charge made by carrier..... **7e(2)** 500
(3) Transferred to separate account..... **7e(3)** 71734
(4) Other (specify below)..... **7e(4)** 12420

▶ FORFEITURES; LOAN WITHDRAWALS

(5) Total deductions **7e(5)** 230158**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 862743

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan KOORSEN FIRE & SECURITY, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KOORSEN FIRE & SECURITY, INC.	D Employer Identification Number (EIN) 35-1153549	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
CORNERSTONE FINANCIAL SERV	325 EAST MAIN STREET GREENFIELD, IN 46140

(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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
15 49 59 60 63 64 99	RECORDKEEPER	6337	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

AMERICAN PENSION ADVISORS, LTD.

9265 COUNSELORS ROW
SUITE 105
INDIANAPOLIS, IN 46240

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 15 64 99	THIRD PARTY ADMINISTRATOR	27207	Yes ☒ No ☐	Yes ☒ No ☐	0	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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>KOORSEN FIRE & SECURITY, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KOORSEN FIRE & SECURITY, INC.</u>	D Employer Identification Number (EIN) <u>35-1153549</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	28262	31857
(2) Participant contributions.....	1b(2)	89235	102403
(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)	658894	803831
(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)	29956896	35888271
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	910334	862743
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		0
(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	31643621	37689105

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 through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	31643621	37689105
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	905969	
(B) Participants	2a(1)(B)	2969836	
(C) Others (including rollovers).....	2a(1)(C)	452690	
(2) Noncash contributions.....	2a(2)		4328495
(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)	36029	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		36029
(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)		4204513
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		8569037
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2405819	
(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)		2405819
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		84191
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)	33543	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		33543
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2523553
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		6045484
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: DELTA WEALTH CPAS & ADVISORS, LLC

(2) EIN: 83-2494920

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a	X		94253

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan KOORSEN FIRE & SECURITY, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KOORSEN FIRE & SECURITY, INC.	D Employer Identification Number (EIN) 35-1153549

Part I	Distributions
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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): 31-1592130		
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.)
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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
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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
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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.
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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

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

Schedule R (Form 5500) 2021
v. 201209

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 _____



Delta Wealth
CPAs & ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Koorsen Fire & Security, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of the Koorsen Fire & Security, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2021, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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INDIANAPOLIS, IN 46240



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DELTA WEALTH CPAs & ADVISORS, LLC MEMBER AICPA DIVISION FOR FIRMS-PEER REVIEW PROGRAM

- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting, this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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

Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions and assets held at end of year are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Delta Wealth CPAs & Advisors, LLC

Indianapolis, Indiana
September 29, 2022



Delta Wealth
CPAs & ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Koorsen Fire & Security, Inc. 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits – modified cash basis of the Koorsen Fire & Security, Inc. 401(k) Plan as of December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Nationwide Trust Company, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2020 that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With DOL Rules and Regulations for 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Delta Wealth CPAs & Advisors, LLC

Indianapolis, Indiana
September 29, 2022

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN

**AUDITED FINANCIAL STATEMENTS
MODIFIED CASH BASIS**

**FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020**

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** Schedules not filed herewith are omitted because of the absence of the condition under which they are required by the Department of Labor Rules and Regulations for reporting and disclosure under Employee Retirement Income Security Act of 1974.



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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee
Koorsen Fire & Security, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the accompanying financial statements of the Koorsen Fire & Security, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits – modified cash basis as of December 31, 2021, and the related statement of changes in net assets available for benefits – modified cash basis for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting, this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis of accounting.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

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

Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions and assets held at end of year are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Delta Wealth CPAs & Advisors, LLC

Indianapolis, Indiana
September 29, 2022



Delta Wealth
CPAs & ADVISORS

INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Koorsen Fire & Security, Inc. 401(k) Plan

We were engaged to audit the accompanying statement of net assets available for benefits – modified cash basis of the Koorsen Fire & Security, Inc. 401(k) Plan as of December 31, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the 2020 financial statement based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Nationwide Trust Company, FSB, the trustee of the Plan, except for comparing such information with the related information included in the financial statement. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2020 that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statement. Accordingly, we do not express an opinion on the 2020 financial statement.

Report on Form and Content in Compliance With DOL Rules and Regulations for 2020 Financial Statement

The form and content of the information included in the 2020 financial statement, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Delta Wealth CPAs & Advisors, LLC

Indianapolis, Indiana
September 29, 2022

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS
 DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Investments, at fair value:	\$ 35,888,271	\$ 29,956,896
Registered investment companies		
Investments, at contract value:		
Investment contract with insurance company	862,743	910,334
Receivables:		
Employee contributions	102,403	89,235
Employer contributions	31,857	28,262
Notes receivable from participants	<u>803,831</u>	<u>658,894</u>
TOTAL ASSETS	37,689,105	31,643,621
LIABILITIES	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 37,689,105</u></u>	<u><u>\$ 31,643,621</u></u>

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS - MODIFIED CASH BASIS
 FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Contributions:		
Employee contributions	\$ 2,969,836	\$ 2,690,091
Employer contributions	905,969	650,065
Other contributions (including rollovers)	452,690	215,636
Investment income:		
Interest and dividends	36,029	36,633
Net realized and unrealized gains	<u>4,204,513</u>	<u>4,333,327</u>
TOTAL ADDITIONS	8,569,037	7,925,752
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Administrative expenses	33,543	37,154
Benefits paid to participants and rollovers	<u>2,490,010</u>	<u>2,605,463</u>
TOTAL DEDUCTIONS	<u>2,523,553</u>	<u>2,642,617</u>
NET INCREASE	6,045,484	5,283,135
BEGINNING NET ASSETS AVAILABLE FOR BENEFITS	<u>31,643,621</u>	<u>26,360,486</u>
ENDING NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 37,689,105</u></u>	<u><u>\$ 31,643,621</u></u>

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Koorsen Fire & Security, Inc. 401(k) Plan (the "Plan") provides only general information. Reference should be made to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Koorsen Fire & Security, Inc., (the "Company"). The Plan is subject to the provisions of ERISA. Employees become eligible to participate in the Plan upon completion of one hour of service and may be enrolled on the first day of each quarter. Temporary and seasonal employees, and summer interns, are excluded from participation in the Plan. New employees are automatically enrolled in the Plan with a pretax deferral of 3% of compensation unless they sign a waiver to opt out. Participants may change their deferral percentages at the beginning of each calendar quarter and their investment options at any time during the year.

Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE Act"), as of January 1, 2021 part-time employee will now become eligible to enroll in the Plan once they reach three consecutive years of service with at least 500 hours in each year and may enroll beginning in 2024. These employees may still be excluded when completing annual nondiscrimination and coverage testing.

Contributions

Each year, participants may contribute up to a maximum amount of their pretax and after-tax annual compensation, as defined by the Internal Revenue Service and recorded in the plan document. Participants who have attained age 50 before the end of the plan year may make additional catch-up contributions. Participants may also contribute amounts representing rollovers from other qualified plans. Each year the Company may elect to make a matching contribution and a nonelective profit sharing contribution. The Company's matching contributions are at the discretion of the Board of Directors and are calculated each payroll period with no true-up at year end. For 2021 and 2020, the Company matching contribution was the lesser of 40% of the first 5% of base compensation, or 40% of deferrals that a participant contributed to the Plan. The Company match was temporarily suspended from May 17, 2020 to July 12, 2020. There were no nonelective contributions made for 2021 or 2020. Contributions are subject to certain limitations.

Participant accounts

Each participant's account is credited with the participant's contribution and allocations of the Company's matching contributions, if any, allocations of plan earnings or losses, and charged with an allocation of administrative expenses. Allocations are based on participant account balances and earnings or losses, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are immediately vested in their deferral contributions plus actual earnings or losses thereon. Vesting in the Company's matching contribution portion of their accounts, plus actual earnings or losses thereon, is based on years of continuous service. A participant is 100% vested after 6 years of service. Participants become fully vested in the event of death, disability, retirement, or Plan termination.

Forfeited amounts

Forfeitures can be used to reduce the Company's matching contributions or to pay administrative expenses. As of December 31, 2021 and 2020, forfeited non-vested accounts totaled \$ 88,137 and \$7,537, respectively. For 2021 and 2020, \$0 and \$89,697 in forfeitures were used to reduce the Company's matching contributions, respectively.

Investment options

Upon enrollment in the Plan, participants are able to invest in a variety of investment choices as more fully described in the plan document. Participants may change their investment options at any time during the year.

Neither the Plan nor the plan sponsor provides investment advice. Participants are encouraged to speak with the broker of record concerning matching their personal investment philosophies with the investment choices available within the Plan.

Payment of benefits

Upon termination of employment due to death, disability or retirement, a participant (or beneficiary) may receive benefits based on the participant's vested account balance. Benefits may be paid in a lump sum, installment payments, or an annuity. Participants are allowed to request in-service withdrawals from their fund accounts as permitted by the Internal Revenue Code. Participants should refer to the plan document for a detailed description of when this may apply

Pursuant to Section 2202 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") passed on March 27, 2020, participants were able to take a coronavirus-related distribution between January 1, 2020 and December 31, 2020 up to an aggregate limit of \$100,000 that would not be subject to the additional 10% tax on early distributions. These distributions may be repaid provided the repayment is completed within three years of the date the distribution was received.

Notes receivable from participants

A participant may borrow from their account a minimum of \$500 up to a maximum equal to the lesser of 50% of their vested balance or \$50,000. Loans are secured by the participant's account balance and must generally be repaid within five years, unless the loan qualifies as a home loan. Interest is charged on these loans at a rate equal to the current prime rate plus 1%. The interest rates on all current outstanding loans are between 4.25% and 6.50%. Principal and interest are paid ratably through payroll deductions.

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Notes receivable from participants (continued)

Pursuant to Section 2202 of the CARES Act, from March 27, 2020 to September 22, 2020 loan limits were increased up to the lesser of \$100,000 or 100% of the participant's vested balance. Also, loan repayments on any outstanding loans as of March 27, 2020 could be delayed up to one year and any payments after the suspension period were to be adjusted to reflect the delay and any interest accruing during the delay.

Restatement

The Plan was restated as of October 8, 2021. This cycle 3 restatement was necessary in order to bring the Plan into compliance with the requirements of the Internal Revenue Service (“IRS”) Notice 2017-37, Cumulative List of Changes in Plan Qualification Requirements for Pre-Approved Defined Contribution Plans. No changes were made to plan operations with this restatement.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared under the modified cash basis method of accounting. This method of accounting differs from accounting principles generally accepted in the United States of America because, under this method, income is recognized when received (except contributions which are recognized on the accrual basis) and expenses are recognized when paid.

Use of estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment valuation and income recognition

Investments are reported at fair value, with the exception of fully benefit-responsive investment contracts which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded when received by the Plan. Fees paid to various mutual fund companies are netted against investment returns prior to being posted to participant accounts.

Payment of benefits

Benefits are recorded when paid.

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payment of benefits (continued)

At December 31, 2021, 486 former participants were separated from service with a total deferred vested benefit of \$5,897,230.

At December 31, 2020, 409 former participants were separated from service with a total deferred vested benefit of \$4,749,336.

Administrative expenses

Administrative expenses for investment advice, third party record keeping, the preparation of the annual Form 5500, and the required annual audit for the years ended December 31, 2021 and 2020 were \$45,043 and \$49,424, respectively. Of these amounts, \$11,500 and \$12,270, respectively, was paid directly by the plan sponsor.

Date of management's review

Management has evaluated subsequent events through September 29, 2022, the date on which the financial statements were available to be issued.

NOTE 3 - INCOME TAX STATUS

The IRS has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended, when appropriate, to stay in compliance with the IRC, and was most recently restated on October 8, 2021. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Tax filings are subject to examination by authorities during the statute of limitations (generally three years). The plan administrator has not been contacted by authorities related to any previous tax filings under statute.

NOTE 4 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, the account balance of each participant becomes fully vested and nonforfeitable.

NOTE 5 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information, as of and for the periods ending December 31, 2021 and 2020 and included in the accompanying financial statements and supplemental schedules, was obtained from data that has been prepared and certified to as complete and accurate by the trustee:

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 5 - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE (CONTINUED)

	2021	2020
Registered investment companies	\$ 35,888,271	\$ 29,956,896
Investments contracts with insurance company	\$ 862,743	\$ 910,334
Interest and dividends	\$ 34,596	\$ 35,544
Net realized and unrealized gains	\$ 4,170,970	\$ 4,296,174

The 2021 and 2020 net realized and unrealized gains reported above are prior to the reclassification of administrative expenses which are included in these amounts by Nationwide.

NOTE 6 - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 or 3 inputs are only used when Level 1 inputs are not available.

Level 1 fair value measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year end. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2021 and 2020:

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 6 - FAIR VALUE MEASUREMENTS (CONTINUED)

	<u>Fair Value Measurements Using:</u>	
		Quoted Prices in Active Markets for Identical Assets (Level 1)
	<u>Fair Value</u>	
<u>December 31, 2021</u>		
Mutual funds	<u>\$ 35,888,271</u>	<u>\$ 35,888,271</u>
<u>December 31, 2020</u>		
Mutual funds	<u>\$ 29,956,896</u>	<u>\$ 29,956,896</u>

Although the guaranteed investment contract ("GIC") is an investment that reports net asset value per unit calculated in a manner consistent with fair value measurement principles, this investment is not required to be presented in the fair value hierarchy table.

NOTE 7 - TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain administrative expenses are paid directly by the Plan to Nationwide, the trustee, Cornerstone Financial, the investment advisor, American Pension Advisors, the record keeper, and Delta Wealth CPAs & Advisors, LLC, the plan auditor. These transactions qualify as party-in-interest transactions.

Certain employees of the Company provide administrative services to the Plan. These employees are not compensated by the Plan for such services. Certain other expenses are paid by the Company on behalf of the Plan.

NOTE 8 - RISKS AND UNCERTAINTIES

FASB ASC 275, *Risks and Uncertainties*, requires disclosures that focus primarily on risk and uncertainties that could significantly affect the amounts reported in the financial statements in the near term or the near-term functioning of the reporting entity. The risks and uncertainties addressed can stem from the nature of an entity's operations, the use of significant estimates, and current vulnerabilities due to certain concentrations. The effects of COVID-19 may negatively impact significant estimates and exacerbate a vulnerability due to certain concentrations (e.g., business concentration in a market severely affected by the effects of COVID-19).

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

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

There are no significant differences between these financial statements and Schedule H of Form 5500.

NOTE 10 - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds investments in the Nationwide Life Insurance Company's general account investing in fully benefit-responsive investment contracts with Nationwide. The portfolios are credited with earnings on the underlying investments on a daily basis and are charged for participant withdrawals and administrative expenses. The GIC issuers are contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the GIC is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the GIC. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events limit the Plan's ability to transact at contract value with Fidelity. Such events include the following: (a) amendments to the plan documents (including complete or partial Plan termination or merger with another plan), (b) changes to the Plan's prohibition on completing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation.

NOTE 11 - SUBSEQUENT EVENTS

In 2020 and 2021, the COVID-19 outbreak in the United States resulted in reduced hours at a number of our facilities. Recent developments related to the pandemic could continue to impact plan operations and results, though such potential impact is unknown at this time.

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN

TID# 35-1153549

PLAN NUMBER 001

SCHEDULE H, LINE 4a SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2021

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Check here if Late Participant Loan Repayments are included: ☒				
\$ 94,253	\$ -	\$ 94,253	\$ -	\$ -
\$ 94,253	\$ -	\$ 94,253	\$ -	\$ -

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
 TID# 35-1153549
 PLAN NUMBER 001
 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 DECEMBER 31, 2021

Party in Interest (a)	Identity of issue, borrower or other similar party (b)	Description of investment, including maturity date, rate of interest, collateral, par or maturity value (c)	Cost (d)	Current Value (e)
Registered investment companies:				
	AB Disc Gr K	10,413 units	**	\$ 47,379
	AB High Income I	3,312 units	**	4,368
	AB Lg Cap Gr I	2,858 units	**	8,945
	Allspr Discovery A	17 units	**	44
	Allspr Growth A	11 units	**	70
	Allspr Prec Mtls A	253 units	**	422
	Allspr Util Telecom	576 units	**	1,812
	AmBcn Brdgy Lg Cap Val	4,541 units	**	7,729
	AmFds 2010 Trgt Dt Rtrmt R6	20,232 units	**	31,097
	AmFds 2015 Trgt Dt Rtrmt R6	17,729 units	**	28,159
	AmFds 2020 Trgt Dt Rtrmt R6	760,092 units	**	1,253,744
	AmFds 2025 Trgt Dt Rtrmt R6	1,872,182 units	**	3,295,314
	AmFds 2030 Trgt Dt Rtrmt R6	1,890,982 units	**	3,589,001
	AmFds 2035 Trgt Dt Rtrmt R5	79,443 units	**	152,592
	AmFds 2035 Trgt Dt Rtrmt R6	1,604,060 units	**	3,311,246
	AmFds 2040 Trgt Dt Rtrmt R5	6,752 units	**	13,456
	AmFds 2040 Trgt Dt Rtrmt R6	1,902,454 units	**	4,065,012
	AmFds 2045 Trgt Dt Rtrmt R5	52,806 units	**	106,694
	AmFds 2045 Trgt Dt Rtrmt R6	1,698,690 units	**	3,683,582
	AmFds 2050 Trgt Dt Rtrmt R5	2,826 units	**	5,754
	AmFds 2050 Trgt Dt Rtrmt R6	1,550,549 units	**	3,386,110
	AmFds 2055 Trgt Dt Rtrmt R6	998,820 units	**	2,179,634
	AmFds 2060 Trgt Dt Rtrmt R6	544,002 units	**	1,137,941
	AmFds 2065 Trgt Dt Rtrmt R6	74,839 units	**	99,193
	AmFds Am Balanced R6	9,319 units	**	30,553
	AmFds Am Mut R6	66,552 units	**	247,585
	AmFds Cap Inc Bldr R6	3,605 units	**	7,975
	AmFds Cap Wld Bd R6	52,013 units	**	65,473
	AmFds Cap Wld Gr Inc R6	123,605 units	**	348,149
	AmFds Fdmntl Inv R3	3,531 units	**	18,791

* Indicates a party-in-interest investment.

** Not required for participant directed investments.

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN

TID# 35-1153549

PLAN NUMBER 001

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

DECEMBER 31, 2021

Party in Interest (a)	Identity of issue, borrower or other similar party (b)	Description of investment, including maturity date, rate of interest, collateral, par or maturity value (c)	Cost (d)	Current Value (e)
Registered investment companies:				
	AmFds Gr Fd Am R6	158,018 units	**	932,203
	AmFds Hi Inc Tr R6	31,995 units	**	70,163
	AmFds Inc Fd Ad R6	70,596 units	**	173,230
	AmFds Invmt Co Am R6	8,760 units	**	32,192
	AmFds New Wld R6	71,377 units	**	170,031
	AmFds Wshngtn Mut Inv R6	14,009 units	**	32,126
	AMGMgrs Ycktmn Focs N	620 units	**	3,777
	Baron Partners	1,295 units	**	19,236
	BlkRk Enrgy Oppr Inv A	6,127 units	**	3,943
	BlkRk Hlth Scnc Oppr Inv A	6,489 units	**	42,756
	BlkRk Natrl Rsrc Tr Inv A	9,815 units	**	23,763
	BYN Mel App Inv	842 units	**	3,758
	Cariln Eagle SmCap Gr A	3,107 units	**	14,041
	Col Divd Inc R5	2,514 units	**	5,787
	DE Corp Bond A	3,320 units	**	8,008
	DE Corp Bond Instl	4,490 units	**	6,138
	DE Divrs Inc A	1,729 units	**	3,861
	DE Ivy High Inc Y	1,689 units	**	4,224
	Diamond Hill LgCap Inv	139 units	**	496
	EV Atlna Cap SMID Cap A	28,501 units	**	113,558
	Fed Hrms Intl Eq A	18 units	**	35
	Fed Hrms Prudnt Bear A	68 units	**	8
	FidAdv Floating Rate Hi Inc A	107,119 units	**	146,124
	FidAdv Free 2025 A	191 units	**	519
	FidAdv New Insights A	4,137 units	**	19,524
	Fidelity 500 Index	50 units	**	90
	Franklin Income A	2,314 units	**	6,244
	GdmnScs US Mrtg Inst	2 units	**	2
	Harbor Cap App Inst	1 units	**	7
	Harbor Cap App Inv	3,437 units	**	19,620
	Invesco Divd Inc A	30 units	**	59
	Invsco Gold Spec Mnrls A	38,298 units	**	92,706
	Invsco Health Care A	2,770 units	**	11,732

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
 TID# 35-1153549
 PLAN NUMBER 001
 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 DECEMBER 31, 2021

Party in Interest (a)	Identity of issue, borrower or other similar party (b)	Description of investment, including maturity date, rate of interest, collateral, par or maturity value (c)	Cost (d)	Current Value (e)
Registered investment companies:				
	Invsco Opp Devl Mkt A	6,071 units	**	40,552
	Invsco Opp Global Oppr A	2,724 units	**	19,785
	Invsco Opp Intl Bd A	24,948 units	**	53,173
	Jensen Quality Growth J	15,287 units	**	82,375
	JP Morgan Equity Income A	1,653 units	**	4,798
	JP Morgan SmCap Eq R5	133,465 units	**	285,910
	Lazard Intl SmCp Equity Open	2,037 units	**	5,085
	Lazard Intl Strat Eq Open	6,210 units	**	10,272
	Legg M ClrBrdg MdCap Cor I	1 unit	**	2
	Legg M Western Asset Corp Bd A	7,039 units	**	8,816
	Legg M Western Asset Corp Bd I	102,523 units	**	165,385
	Legg M Western Asset Gbl Strar In	4,769 units	**	8,452
	Legg M Western Asset Mrtg Bckd	2,475 units	**	4,200
	Loomis Bd Adm	6,415 units	**	13,735
	Lrd Abt Devl Gr A	108,493 units	**	497,590
	Lrd Abt High Yield A	2,922 units	**	6,423
	Lrd Abt Intl Oppr A	4,502 units	**	6,678
	MFS Intl Divrs A	10,474 units	**	17,519
	MnNprProBld Extnd Trm S	324,717 units	**	794,631
	MnNprProBld Mod Trm S	117,982 units	**	250,258
	NeuBer Genesis Tr	11,199 units	**	94,026
*	NW Bailard Tech Scnc A	38,356 units	**	145,403
*	NW Bd Indx R6	206 units	**	278
*	NW Gov MM R6	79,481 units	**	88,974
*	NW MdCap Mkt Indx Inst	48,771 units	**	187,393
*	NW S&P 500 Indx R6	2,825 units	**	16,017
*	NW SmCap Indx R6	56 units	**	266
	Oakmark Fund Inv	1,274 units	**	3,565
	Oakmark Intl Inv	5,627 units	**	7,616
	Parnassus Cor Eq Inv	4,169 units	**	16,078
	PGIM Jnism Util A	10,893 units	**	51,620
	PIMCO Comdty Real Rtn Stra Inst	29,685 units	**	16,867
	PIMCO LT US Gov Inst	41,544 units	**	53,141

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
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 DECEMBER 31, 2021

Party in Interest (a)	Identity of issue, borrower or other similar party (b)	Description of investment, including maturity date, rate of interest, collateral, par or maturity value (c)	Cost (d)	Current Value (e)
Registered investment companies:				
	PIMCO Real Estate Real Rtn Strat	3,145 units	**	7,163
	PIMCO Real Rtn Inst	42,122 units	**	76,163
	PIMCO Ttl Rtn Inst	284,716 units	**	531,092
	Pioneer Strat Inc A	66,990 units	**	149,332
	Prncpl Hi Yld Inst	65,108 units	**	144,458
	Prncpl MdCap Bldg Inst	33,887 units	**	203,822
	Ptnm Focs Eq Y	6,972 units	**	9,385
	Rydex SGI Bio Adv	2,819 units	**	16,326
	Rydex SGI Consumer Products Adv	527 units	**	1,835
	Rydex SGI Invrs SP500 Strat H	21,923 units	**	6,501
	Rydex SGI Rtl H	3 units	**	15
	TCW Ttl Rtn Bd I	119,308 units	**	219,229
	ThrnBbrg Intl Val I	45,504 units	**	139,604
	ThrnBbrg Intl Val R6	5,794 units	**	10,363
	Thrnbrg SmMdCap Cor I	44,226 units	**	192,352
	Trowe Pr Spctrm Cnsrv Alloc	10,704 units	**	20,800
	TRowe Price Health Science	16,236 units	**	75,010
	TRowePr Divd Gr	2,125 units	**	5,401
	TRowePr Gr Stk	123,583 units	**	663,196
	VanEck Gbl Rsrc	54 units	**	143
	VanEck Intl Inv Gold A	28,334 units	**	66,973
	Vic Incore Fd For Inc I	9,859 units	**	10,191
	Vic Syc Sm Co Oppr I	135,178 units	**	297,590
	Virtus Crdex MdCpValEq I	21,802 units	**	77,064
	Virtus Seix Cor Bd A	18,403 units	**	25,639
	Virtus Seix Cor Bd Inst	7,551 units	**	8,793
	Vngrd 500 Index Fd AS	5,900 units	**	15,509
	Vngrd Divd Gr Inv	142,287 units	**	617,797
	Vngrd Enrgy Inv	2,041 units	**	1,593
	Vngrd Gr Indx Adml	7,879 units	**	25,088
	Vngrd Hlth Care Adml	34,601 units	**	59,622
	Vngrd LT Trsry Adml	55,708 units	**	69,822
	Vngrd Mid-Cap Gr Indx Adml	6,277 units	**	14,587

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Registered investment companies:				
	Vngrd Mid-Cap Idx Fd AS	87 units	**	184
	Vngrd Pacfc Stk Indx Adml	2,410 units	**	3,389
	Vngrd Ttl Bnd Mkt Idx Adm	10,068 units	**	11,935
	Vngrd Ttl Intl Stk Indx Adml	12,695 units	**	17,552
	Vngrd Ttl StMkt Index Fd AS	18,559 units	**	48,085
Contract with insurance company:				
*	Nationwide Fixed Select	775,578 units	**	862,743
*	Participant loans	Participant loans (interest rates from 4.25% to 6.50%)	- 0 -	803,831
				<u>\$ 37,554,845</u>

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	AmFds Inc Fd Ad R6	70,596 units	**	173,230
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	AmFds New Wld R6	71,377 units	**	170,031
	AmFds Wshngtn Mut Inv R6	14,009 units	**	32,126
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	Legg M ClrBrdg MdCap Cor I	1 unit	**	2
	Legg M Western Asset Corp Bd A	7,039 units	**	8,816
	Legg M Western Asset Corp Bd I	102,523 units	**	165,385
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	Legg M Western Asset Mrtg Bckd	2,475 units	**	4,200
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	Lrd Abt High Yield A	2,922 units	**	6,423
	Lrd Abt Intl Oppr A	4,502 units	**	6,678
	MFS Intl Divrs A	10,474 units	**	17,519
	MnNprProBld Extnd Trm S	324,717 units	**	794,631
	MnNprProBld Mod Trm S	117,982 units	**	250,258
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	PIMCO Ttl Rtn Inst	284,716 units	**	531,092
	Pioneer Strat Inc A	66,990 units	**	149,332
	Prncpl Hi Yld Inst	65,108 units	**	144,458
	Prncpl MdCap Bldg Inst	33,887 units	**	203,822
	Ptnm Focs Eq Y	6,972 units	**	9,385
	Rydex SGI Bio Adv	2,819 units	**	16,326
	Rydex SGI Consumer Products Adv	527 units	**	1,835
	Rydex SGI Invrs SP500 Strat H	21,923 units	**	6,501
	Rydex SGI Rtl H	3 units	**	15
	TCW Ttl Rtn Bd I	119,308 units	**	219,229
	ThrnBbrg Intl Val I	45,504 units	**	139,604
	ThrnBbrg Intl Val R6	5,794 units	**	10,363
	Thrnbrg SmMdCap Cor I	44,226 units	**	192,352
	Trowe Pr Spctrm Cnsrv Alloc	10,704 units	**	20,800
	TRowe Price Health Science	16,236 units	**	75,010
	TRowePr Divd Gr	2,125 units	**	5,401
	TRowePr Gr Stk	123,583 units	**	663,196
	VanEck Gbl Rsrc	54 units	**	143
	VanEck Intl Inv Gold A	28,334 units	**	66,973
	Vic Incore Fd For Inc I	9,859 units	**	10,191
	Vic Syc Sm Co Oppr I	135,178 units	**	297,590
	Virtus Crdex MdCpValEq I	21,802 units	**	77,064
	Virtus Seix Cor Bd A	18,403 units	**	25,639
	Virtus Seix Cor Bd Inst	7,551 units	**	8,793
	Vngrd 500 Index Fd AS	5,900 units	**	15,509
	Vngrd Divd Gr Inv	142,287 units	**	617,797
	Vngrd Enrgy Inv	2,041 units	**	1,593
	Vngrd Gr Indx Adml	7,879 units	**	25,088
	Vngrd Hlth Care Adml	34,601 units	**	59,622
	Vngrd LT Trsry Adml	55,708 units	**	69,822
	Vngrd Mid-Cap Gr Indx Adml	6,277 units	**	14,587

KOORSEN FIRE & SECURITY, INC. 401(K) PLAN
 TID# 35-1153549
 PLAN NUMBER 001
 SCHEDULE H, LINE 4i SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 DECEMBER 31, 2021

Party in Interest (a)	Identity of issue, borrower or other similar party (b)	Description of investment, including maturity date, rate of interest, collateral, par or maturity value (c)	Cost (d)	Current Value (e)
Registered investment companies:				
	Vngrd Mid-Cap Idx Fd AS	87 units	**	184
	Vngrd Pacfc Stk Indx Adml	2,410 units	**	3,389
	Vngrd Ttl Bnd Mkt Idx Adm	10,068 units	**	11,935
	Vngrd Ttl Intl Stk Indx Adml	12,695 units	**	17,552
	Vngrd Ttl StMkt Index Fd AS	18,559 units	**	48,085
Contract with insurance company:				
*	Nationwide Fixed Select	775,578 units	**	862,743
*	Participant loans	Participant loans (interest rates from 4.25% to 6.50%)	- 0 -	803,831
				<u>\$ 37,554,845</u>

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2021 and Ending 12/31/2021

Name of Plan: Koorsen Fire & Security, Inc. 401(k) Plan

Employer Identification Number: 35-1153549 Three-digit plan number: 001

[illegible]