

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
---	---	---

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
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>FIRE FIGHTER SALES & SERVICE CO. 401K PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>001</u>
1c	Effective date of plan <u>01/01/1995</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>FIRE FIGHTER SALES & SERVICE CO.</u> <u>791 COMMONWEALTH DRIVE</u> <u>WARRENDALE, PA 15086</u>
2b	Employer Identification Number (EIN) <u>25-1204839</u>
2c	Plan Sponsor's telephone number <u>412-782-2800</u>
2d	Business code (see instructions) <u>238210</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.	10/06/2022	RICHARD MALADY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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	215
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)	165
a(2) Total number of active participants at the end of the plan year		6a(2)	166
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	37
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	203
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	204
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	150
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan FIRE FIGHTER SALES & SERVICE CO. 401K PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRE FIGHTER SALES & SERVICE CO.	D Employer Identification Number (EIN) 25-1204839

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

1 Coverage Information:

(a) Name of insurance carrier
LINCOLN NATIONAL 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
35-0472300	65676	89410700087	150	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	(b) Total amount of fees paid
0	2884

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
LINCOLN FINANCIAL ADVISORS
PO BOX 7877
FORT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	2884	ADVISORY FEES	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	967537
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	15259126

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. Specify nature of costs ▶	6d	

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	1041278
----------	---	-----------	---------

c	Additions: (1) Contributions deposited during the year	7c(1)	50259	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	14750	
	(4) Transferred from separate account.....	7c(4)	1972099	
	(5) Other (specify below)	7c(5)	519	

▶ **FORFEITURES**

(6) Total additions	7c(6)	2037627
---------------------------	--------------	---------

d Total of balance and additions (add lines 7b and 7c(6))	7d	3078905
---	-----------	---------

e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	78362	
(2) Administration charge made by carrier.....	7e(2)	6330	
(3) Transferred to separate account.....	7e(3)	2026676	
(4) Other (specify below)	7e(4)	0	

(5) Total deductions	7e(5)	2111368
----------------------------	--------------	---------

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	967537
---	-----------	--------

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)	0
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)	0
(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)	0
(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 FIRE FIGHTER SALES & SERVICE CO. 401K PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRE FIGHTER SALES & SERVICE CO.	D Employer Identification Number (EIN) 25-1204839	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

LINCOLN NATIONAL CORPORATION

P.O. BOX 7877
FORT WAYNE, IN 46802

35-0472300

(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?
50 64	RECORD KEEPER	87760	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DUNBAR, BENDER & ZAPF, INC.

437 GRANT STREET
PITTSBURGH, PA 15219

25-1650062

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50	THIRD PARTY ADMINISTRATO	3500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 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 FIRE FIGHTER SALES & SERVICE CO. 401K PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 FIRE FIGHTER SALES & SERVICE CO.				D Employer Identification Number (EIN) 25-1204839	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: LINCOLN STABLE VALUE ACCOUNT					
b Name of sponsor of entity listed in (a): LINCOLN NATIONAL LIFE INSURANCE COMPANY					
c EIN-PN 35-0472300-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 967537	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in	

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

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

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

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

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
--	--	--

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan FIRE FIGHTER SALES & SERVICE CO. 401K PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRE FIGHTER SALES & SERVICE CO.	D Employer Identification Number (EIN) 25-1204839	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6218	0
(2) Participant contributions.....	1b(2)	13412	0
(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)	3443	0
(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)	13664043	15259126
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	1041278	967537
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	14728394 16226663
Liabilities			
g	Benefit claims payable	1g	13525 10000
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	13525 10000
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	14714869 16216663

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	631865
	(B) Participants	2a(1)(B)	846881
	(C) Others (including rollovers).....	2a(1)(C)	2298
(2)	Noncash contributions.....	2a(2)	0
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1481044
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	0
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(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)	1664095
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	1664095
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		181880
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3327019
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1730522	
(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)		1730522
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		3443
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	91260	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		91260
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1825225
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		1501794
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: LOUIS PLUNG & COMPANY, LLP

(2) EIN: 25-1637458

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		20

	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		930000
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.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan FIRE FIGHTER SALES & SERVICE CO. 401K PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 FIRE FIGHTER SALES & SERVICE CO.	D Employer Identification Number (EIN) 25-1204839

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 35-0472300		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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 _____

**FIRE FIGHTER SALES AND SERVICES CO.
401(k) PLAN**

**FINANCIAL STATEMENTS,
SUPPLEMENTAL SCHEDULES AND
INDEPENDENT AUDITORS' REPORT
December 31, 2021 and 2020**

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report	1 - 4
Statements of Net Assets Available for Benefits December 31, 2021 and 2020	5
Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2021 and 2020	6
Notes to Financial Statements	7 - 15
<u>Supplemental Schedules:</u>	
Schedule H Line 4a – Schedule of Delinquent Participant Contributions Plan Year Ended December 31, 2021	16
Schedule H Line 4i - Schedule of Assets (Held at End of Year) Plan Year Ended December 31, 2021	17 - 20



420 Ft. Duquesne Blvd., Ste. 1900, Pittsburgh, PA 15222
Tel: 412-281-8771 | Fax: 412-281-7001
info@louisplung.com | www.louisplung.com

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
Fire Fighters Sales and Services Co. 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Fire Fighters Sales and Services Co. 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) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits 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 Fire Fighters Sales and Services Co. 401(k) 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 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section—

- the amounts and disclosures in the 2021 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 accounting principles generally accepted in the United States of America.

- the information in the 2021 financial statements referred to above related to assets held by and certified to 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 on the 2021 Financial Statements

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 2021 Financial Statements section of our report. We are required to be independent of Fire Fighters Sales and Services Co. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 Fire Fighters Sales and Services Co. 401(k) 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 2021 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 Fire Fighters Sales and Services Co. 401(k) 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 Fire Fighters Sales and Services Co. 401(k) 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 2021 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedules as outlined in the table of contents 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 its 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).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Fire Fighters Sales and Services Co. 401(k) Plan. 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 certified by a qualified institution. In our report dated October 14, 2021 we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Louis Plurigi Company, LLP

Pittsburgh, Pennsylvania
October 3, 2022

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Investments		
Investments at fair value	\$ 15,259,126	\$ 13,664,043
Investments at contract value	<u>967,537</u>	<u>1,041,278</u>
Total investments	16,226,663	14,705,321
Receivables:		
Participants' contributions	-	13,412
Employer contributions	-	6,218
Notes receivable from participants, net of allowance for doubtful accounts of \$0 and \$3,443, respectively	<u>-</u>	<u>-</u>
Total receivables	<u>-</u>	<u>19,630</u>
TOTAL ASSETS	<u>16,226,663</u>	<u>14,724,951</u>
<u>LIABILITIES</u>		
Benefit claims payable	<u>10,000</u>	<u>13,525</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>16,216,663</u></u>	\$ <u><u>14,711,426</u></u>

The accompanying notes are an integral part of these financial statements.

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Dividends and interest	\$ 1,664,095	\$ 378,471
Net appreciation in fair value of investments and realized gains and losses	181,880	1,422,068
Contributions:		
Participant	846,881	813,104
Employer	631,865	374,308
Rollovers	2,298	694,056
Total contributions	<u>1,481,044</u>	<u>1,881,468</u>
Total additions	<u>3,327,019</u>	<u>3,682,007</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	1,730,522	2,212,762
Administrative fees	91,260	84,369
Total deductions	<u>1,821,782</u>	<u>2,297,131</u>
Net increase	1,505,237	1,384,876
NET ASSETS AVAILABLE FOR BENEFITS - Beginning of year	<u>14,711,426</u>	<u>13,326,550</u>
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	<u>\$ 16,216,663</u>	<u>\$ 14,711,426</u>

The accompanying notes are an integral part of these financial statements.

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF PLAN

The following description of Fire Fighters Sales and Services, Co. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General - The Plan is a safe harbor contributory defined contribution plan covering all employees of Fire Fighter Sales and Service Company, Simplified Service Corporation d/b/a Lantek Computer Services and Vast Enterprises, Inc. (collectively the "Company"). All employees, except for union employees and certain nonresident aliens, are eligible for participation in the Plan when they are 21 years old and after completing one year which equates to 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is a Dunbar, Bender & Zapf, Inc. Defined Contribution Prototype Plan and Trust.

Effective January 19, 2017, the Plan was amended to allow all employees of Vast Asset Management, Inc. to enter the Plan.

Effective January 1, 2018, Simplified Service Corporation d/b/a Lantek Computer Service dissolved and was merged into Vast Enterprises, Inc. d/b/a All Lines Technology, Inc. in its entirety. The Plan was amended, on this date, to include all employees of Vast Enterprises, Inc.

The Plan has implemented certain requirements to comply with the Bipartisan Budget Act of 2018 effective January 1, 2019. These provisions incorporate (1) the termination of deferral suspension after hardship distributions are made, (2) participants need not to take plan loans before taking a hardship distribution, (3) earnings on elective deferrals may be withdrawn on account of a hardship, and (4) a hardship now includes residential casualty losses and disaster losses (without regard to whether the casualty was in a federally declared disaster area) which is specifically effective January 1, 2018 or as soon as practical thereafter. The Plan was amended in April 2020 to adopt the Bipartisan Budget Act.

The Plan has implemented certain requirements by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") which change the Plan to, among others, allow certain eligible individuals to receive coronavirus-related relief for loan repayment, suspend required minimum distributions, and delay the commencement date for required minimum distributions. The Plan was amended in March 2021 to adopt the requirements of the CARES Act.

On December 20, 2019, the Setting Every Community Up for Retirement Enhancement (the "SECURE") Act was signed into legislation. The SECURE Act expands retirement access to both employers and employees by changing the rules with respect to required minimum distributions among others. The SECURE Act includes both required and optional provisions, some of which became effective immediately, and others with various effective dates beginning after December 31, 2019. The required provisions of the SECURE Act that were effective immediately or beginning no later than January 1, 2020 or for plan years beginning after December 31, 2019 were operationalized accordingly. The Plan was amended on July 1, 2022, effective January 1, 2022, to adopt the requirements of the SECURE Act.

Contributions - Participants may contribute the lesser of the annual limitation (\$19,500 for 2021 and 2020), or 75% of their pretax compensation as defined in the Plan document. Participants may make a separate election to contribute up to 75% of any bonus received.

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Participants may also contribute amounts representing distributions from other qualified defined benefit or contributions plan. Participants direct the investment of their contributions into various investments options offered by the Plan. The Company matches a safe harbor contribution of the participants' contributions equal to 100% of the first 3% and 50% of the participant's contributions between 3% and 5% of the participant's eligible compensation, as defined in the Plan document.

The Plan also provides for a discretionary employer profit sharing contribution to be allocated to the participants' accounts at the discretion of the Company. The Company did not elect to make a discretionary contribution during 2021 and 2020.

All participants who have attained age 50 before the close of the Plan year are eligible to make additional elective deferrals in accordance with, and subject to the limitations of, Internal Revenue Code ("IRC") Section 414(v). The maximum additional elective deferral for 2021 and 2020 is limited to \$6,500.

The annual addition (which includes employee and employer contributions) that may be contributed or allocated to a participant's account under the Plan for any limitation year shall not exceed the lesser of \$58,000 and \$57,000 for 2021 and 2020, respectively, as adjusted for increases in the cost of living under Code Section 415(d), or 100% of the participant's compensation within the meaning of Code Section 415(c)(3), for the limitation year.

Participant Accounts - Each participant's account is credited with the participant's contributions and an allocation of (a) the Company's safe harbor match and discretionary profit-sharing contributions, (b) Plan income and losses, and (c) administrative expenses. Earnings, losses and expenses are allocated to the participant's accounts at the end of each day, based on the participant's account balance at the beginning of the day.

Investment Options - Participants may invest their voluntary contributions, rollover contributions and the Company's matching contributions, plus actual earnings thereon into any of the investment options maintained by Lincoln Financial Group Trust Company, Inc., (the "Custodian"). The participants may change their investment elections for new contributions and existing balances daily.

Vesting - Participants are immediately vested in their voluntary contributions and the employer discretionary safe harbor contribution plus actual earnings thereon. The vesting for the employer discretionary profit sharing contribution is subject to the following vesting requirements:

<u>Years of Service</u>	<u>Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

A completed year of service equates to 1,000 hours of service completed by the participant in the vesting computation period. When a participant withdraws from the Plan prior to becoming fully vested, the non-vest portion of the participant's account is forfeited and is used to reduce future employer contributions or plan administrative expenses. Upon death or

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

total and permanent disability a participant will become 100% vested in the employer discretionary profit-sharing contributions.

Payment of Benefits - A participant who has attained age 65, incurred a hardship (as defined in the Plan document), or terminates employment may receive a distribution from the Plan. The Plan provides for lump-sum distributions for retirement, permanent disability, death and termination of employment. Upon termination of employment, if the participant's account balance is \$5,000 or less, a participant will automatically receive a single lump-sum payment as soon as reasonably practicable following the date employment terminates. If the participant's account balance is greater than \$5,000, the participant may elect to either (a) receive a single lump-sum amount equal to the value of his/her account or (b) leave the account balance in the Plan until such time as the participant decides to withdraw the account balance. In any event, withdrawal of the account balance must commence once the participant attains the age of 72.

Notes Receivable from Participants - Effective July 1, 2015, the Plan was amended to no longer allow notes receivable borrowings for participants. Prior to July 1, 2015, the Plan allowed participants to borrow, subject to certain restrictions, against their vested account balance at the request of the participant.

Plan Administrative Expenses - Expenses incurred by the plan administrator and Custodian for their services and costs in administering the Plan are paid by the Company, except for the Custodian contract administration fees and certain fees related primarily to benefit payment transactions which are paid directly by the Plan participants.

Forfeited Accounts - Forfeitures are used to reduce administrative expenses and employer contributions in accordance with the Plan's provisions. Forfeited nonvested accounts were used to pay Plan expenses of \$0 and \$1,462 for the years ended December 31, 2021 and 2020, respectively. At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$526 and \$6, respectively.

2. SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting - The accounts of the Plan are maintained on the accrual basis of accounting.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of additions and deductions in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Investments - Investments are reported at fair value, except for the fully benefit-responsive investment contract, which is 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. Investment contracts are measured at contract value. Contract value is the amount that participants would receive if they were to initiate permitted transaction under terms of the Plan.

Net Appreciation in Fair Value of Investments - The Plan presents, in the statements of changes in net assets available for benefits, the net appreciation in the fair value of its investments, which consist of the realized gains and losses from sales of investments and

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

unrealized appreciation on investments. The net change in unrealized appreciation in the fair value of investments is determined by the change in fair value from the beginning of the year to the end of the year, or from date of purchase to the end of the year.

Income Recognition - Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Uncollectible notes receivable from participants are recorded as an allowance for doubtful accounts in the Statements of Net Assets Available for Benefits based upon the terms of the Plan document. The allowance for doubtful accounts was \$0 and \$3,443 as of December 31, 2021 and 2020, respectively.

New Accounting Pronouncements - During 2021 and 2020, various new Accounting Standard Updates (ASUs) were issued by the Financial Accounting Standards Board (FASB). The plan administrator of the Plan has determined, based on their review, that no new accounting pronouncements that were issued are applicable to the Plan. As new accounting pronouncements are released, management will assess if they are applicable, and if they are applicable, their effect will be included in the notes to the financial statements.

3. INVESTMENTS (UNAUDITED)

At December 31, 2021 and 2020, the Plan's investments and executed transactions therein were held by the Custodian. The following is a summary of the Plan's investments that are included in the financial statements and supplemental schedules based on information certified by the Custodian as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

At December 31, 2021 and 2020, the Plan's investments consisted of the following:

	<u>2021</u>	<u>2020</u>
Mutual Funds		
American Century Inflation Adjusted Bond Fund R5	\$ 2,732	\$ 2,561
American Funds Amcap R6	196,765	148,910
American Funds American Balanced R6	240,690	110,723
American Funds Investment Company of America R6	72,426	53,291
American Funds New Perspective Class R6	187,633	152,775
American Funds New World R6	135,361	119,159
American Funds Washington Mutual Investor Class R6	588,760	365,944
Baird Aggregate Bond Class Institutional	22,364	14,461
Blackrock High Yield Bond	88,130	200,271
Federated Government Ultrashort Duration Instl	723	728
PIMCO Commodity Real Return Strategy	9,960	5,990
PIMCO Foreign Bond US Dollar Hedged CL P	6,303	5,570
PIMCO Income	14,366	11,627
Subtotal of Mutual Funds	\$ 1,566,213	\$ 1,192,010

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

	<u>2021</u>	<u>2020</u>
Subtotal of Mutual Funds from Page 10	\$ 1,566,213	\$ 1,192,010
Vanguard 500 Index Admiral Shares	550,151	394,797
Vanguard Developed Markets Index Admiral Shares	40,804	28,317
Vanguard International Growth Admiral Shares	86,660	80,235
Vanguard International Value	28,692	22,809
Vanguard Mid Cap Growth Index Admiral	492,302	257,398
Vanguard Mid Cap Value Index CL Admiral	568,008	463,221
Vanguard REIT Index CL Admiral	69,660	77,415
Vanguard Small Cap Growth Index Admiral	678,286	406,302
Vanguard Small Cap Value Index Admiral	110,566	98,078
Vanguard Target Retirement 2015	75,678	74,741
Vanguard Target Retirement 2020	971,887	987,191
Vanguard Target Retirement 2025	2,365,246	2,136,267
Vanguard Target Retirement 2030	2,558,334	2,741,770
Vanguard Target Retirement 2035	1,336,709	1,068,043
Vanguard Target Retirement 2040	994,276	1,170,156
Vanguard Target Retirement 2045	1,206,382	1,255,908
Vanguard Target Retirement 2050	930,472	743,914
Vanguard Target Retirement 2055	489,529	348,430
Vanguard Target Retirement 2060	135,057	113,013
Vanguard Target Retirement Income	4,214	4,028
Total Mutual Funds	<u>15,259,126</u>	<u>13,664,043</u>
Guaranteed Insurance Contract		
Lincoln Stable Value Account	<u>967,537</u>	<u>1,041,278</u>
Total Investments	<u>\$ 16,226,663</u>	<u>\$ 14,705,321</u>

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$181,880 and \$1,422,068 during the years ended December 31, 2021 and 2020, respectively.

The Plan's independent auditors did not perform auditing procedures with respect to information certified by the Custodian at December 31, 2021 and 2020, except for comparing such information to the related information included in the financial statements and supplemental schedules.

4. FAIR VALUE MEASUREMENTS

Accounting Standards Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

The three levels of the fair value hierarchy under ASC Topic 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

The Plan's mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The Plan's investments within the fair value hierarchy are at Level 1 as follows as of December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Investments Measured at Fair Value		
Mutual Funds	\$ <u>15,259,126</u>	\$ <u>13,664,043</u>

5. GROUP ANNUITY CONTRACT WITH LINCOLN NATIONAL LIFE INSURANCE COMPANY

The Plan maintains a traditional fully benefit-responsive guaranteed investment contract with Lincoln National Life Insurance Company ("Lincoln"). Lincoln maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1% for the years ended December 31, 2021 and 2020, respectively. The crediting rate is reviewed on a quarterly basis for resetting.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Lincoln, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the contract is \$967,537 and \$1,041,278 at December 31, 2021 and 2020, respectively.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) 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, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

Either party to the Group Annuity Contract may terminate the contract with at least 90 days advance written notice to the other party. The contract termination date shall be any business day on or after the expiration of the 90-day notification period.

If the parties fail to determine a mutually agreeable contract termination date, the contract termination date will be the 90th business day after the date written notice of contract termination is received at the Lincoln's administrative office, or the 90th business day after the Lincoln mails notice of contract termination to the Plan Sponsor's last known address.

The Plan Sponsor shall name the payee to whom Lincoln is to transfer the Plan assets and hereby instructs Lincoln to deduct any outstanding charges and fees remaining unpaid on the contract termination date from the amount transferred to the payee. If the Plan Sponsor fails to name to payee to receive the Plan assets within 90 business days of the contract termination date, Lincoln will pay such Plan assets to the named Plan trustee so long as the named Plan trustee agrees to accept them.

The average yield earned by the guaranteed investment contract was 1.50% and 1.75% for the years ended December 31, 2021 and 2020, respectively.

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

6. RISKS AND UNCERTAINTIES

The Plan's investments are exposed to various risk, such as interest rate, market and credit risks. Due to the level of risk associated with these investments and the level of uncertainty related to the change in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect the amounts reported in the statements of net assets available for benefits.

7. TAX STATUS

Although the Plan has not requested determination from the Internal Revenue Service ("IRS") as to the Plan's tax-exempt status, the restated prototype plan from which the Plan was drafted has received a favorable determination from the IRS dated March 31, 2014. Effective January 2022, the standardized plan from which the Plan was drafted was restated and received a favorable determination letter from the IRS dated June 30, 2020, as further outlined in Note 11. The Plan has been amended since receiving its determination letter. The plan administrator believes that the Plan is designed to operate in accordance with all applicable provisions of the IRC. Therefore, the plan administrator believes that the Plan is qualified and that the related trust is exempt from taxation under the IRC.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the federal, state and/or local taxing authorities. The plan administrator believes as of December 31, 2021 and 2020 there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by the Custodian as defined by the Plan document. Transactions with the Custodian qualify as party-in-interest transactions. Any fees for investment management services are included in net appreciation in fair value of the investments. Direct fees paid by the Plan for Custodian and recordkeeping services were \$91,260 and \$84,369 for the years ended December 31, 2021 and 2020, respectively.

9. 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 the Plan is terminated, the accounts of all participants will become fully vested and non-forfeitable, and assets will be allocated to each participant based on his/her respective account balances after payment of all final liquidation or termination expenses, pursuant to the directions of the plan administrator.

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2021 and 2020 to Form 5500:

FIRE FIGHTER SALES AND SERVICES CO. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 16,216,663	\$ 14,711,426
Allowance for doubtful accounts at December 31, 2021 and 2020	<u>-</u>	<u>3,443</u>
Net assets available for benefits per the Form 5500	\$ <u>16,216,663</u>	\$ <u>14,714,869</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements for the years ended December 31, 2021 and 2020 to Form 5500:

	<u>2021</u>	<u>2020</u>
Net increase in net assets available for benefits per the financial statements	\$ 1,505,237	\$ 1,384,876
Deemed loan amounts expensed in prior years	<u>(3,443)</u>	<u>(4,668)</u>
Net increase in net assets available for benefits per the Form 5500	\$ <u>1,501,794</u>	\$ <u>1,380,208</u>

11. SUBSEQUENT EVENTS

The plan administrator has evaluated subsequent events in accordance with ASC Topic 855, Subsequent Events, through October 3, 2022, which is the date the financial statements were available to be issued. During its evaluation, the following subsequent event items were identified.

Effective January 1, 2022, the standardized plan from which the Plan was drafted was restated and received a favorable determination letter from the IRS dated June 30, 2020, as further outline in Note 7.

The Plan was amended on July 1, 2022, effective January 1, 2022, to adopt the requirements of the SECURE Act, as further outlined in Note 1.

SUPPLEMENTAL SCHEDULES

FIRE FIGHTER SALES AND SERVICES, INC 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT DISTRIBUTIONS
Plan Year Ended December 31, 2021

Total that Constitutes Nonexempt Prohibited Transactions

<u>Participant Contributions Transferred Late to Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
\$ 20	\$ -	\$ 20	\$ -	\$ -

Check here is
Late Participant
Loan Repayments
are included: ☐

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Mutual Funds:			
*	Lincoln Financial Group Trust Company Inc.	American Century Inflation Adjusted Bond Fund R5	**	\$ 2,732
*	Lincoln Financial Group Trust Company Inc.	American Funds Amcap R6	**	196,765
*	Lincoln Financial Group Trust Company Inc.	American Funds American Balanced R6	**	240,690
*	Lincoln Financial Group Trust Company Inc.	American Funds Investment Company of America R6	**	72,426
*	Lincoln Financial Group Trust Company Inc.	American Funds New Perspective Fund Class R6	**	187,633
*	Lincoln Financial Group Trust Company Inc.	American Funds New World R6	**	135,361
*	Lincoln Financial Group Trust Company Inc.	American Funds Washington Mutual R6	**	588,760
*	Lincoln Financial Group Trust Company Inc.	Baird Aggregate Bond Class Institutional	**	22,364
*	Lincoln Financial Group Trust Company Inc.	Blackrock High Yield Bond	**	88,130
*	Lincoln Financial Group Trust Company Inc.	Federated Government Ultrashort Duration Instl	**	723
*	Lincoln Financial Group Trust Company Inc.	PIMCO Commodity Real Return Strategy	**	9,960
*	Lincoln Financial Group Trust Company Inc.	PIMCO Foreign Bond US Dollar Hedged CL P	**	6,303
		Subtotal of Mutual Funds		\$ <u>1,551,847</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Subtotal of Mutual Funds from page 17		\$ 1,551,847
*	Lincoln Financial Group Trust Company Inc.	PIMCO Income	**	14,366
*	Lincoln Financial Group Trust Company Inc.	Vanguard 500 Index Admiral Shares	**	550,151
*	Lincoln Financial Group Trust Company Inc.	Vanguard Developed Markets Index Admiral Shares	**	40,804
*	Lincoln Financial Group Trust Company Inc.	Vanguard International Growth Admiral Shares	**	86,660
*	Lincoln Financial Group Trust Company Inc.	Vanguard International Value	**	28,692
*	Lincoln Financial Group Trust Company Inc.	Vanguard Mid Cap Growth Index Admiral	**	492,302
*	Lincoln Financial Group Trust Company Inc.	Vanguard Mid Cap Value Index CL Admiral	**	568,008
*	Lincoln Financial Group Trust Company Inc.	Vanguard REIT Index CL Admiral	**	69,660
*	Lincoln Financial Group Trust Company Inc.	Vanguard Small Cap Growth Index Admiral	**	678,286
*	Lincoln Financial Group Trust Company Inc.	Vanguard Small Cap Value Index Admiral	**	<u>110,566</u>
		Subtotal of Mutual Funds		\$ <u>4,191,342</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Subtotal of Mutual Funds from page 18		\$ 4,191,342
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2015	**	75,678
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2020	**	971,887
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2025	**	2,365,246
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2030	**	2,558,334
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2035	**	1,336,709
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2040	**	994,276
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2045	**	1,206,382
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2050	**	930,472
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2055	**	489,529
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2060	**	135,057
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement Income	**	<u>4,214</u>
		Total Mutual Funds		\$ <u>15,259,126</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001

EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Total Mutual Funds from page 19		\$ 15,259,126
	Stable Value Fund:			
*	Lincoln Financial Group Trust Company Inc.	Lincoln Stable Value Account interest rate of 1.50%	**	<u>967,537</u>
		Total Investments		<u>\$ 16,226,663</u>

* Party-in-Interest

** Cost omitted for participant directed investments.

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Mutual Funds:			
*	Lincoln Financial Group Trust Company Inc.	American Century Inflation Adjusted Bond Fund R5	**	\$ 2,732
*	Lincoln Financial Group Trust Company Inc.	American Funds Amcap R6	**	196,765
*	Lincoln Financial Group Trust Company Inc.	American Funds American Balanced R6	**	240,690
*	Lincoln Financial Group Trust Company Inc.	American Funds Investment Company of America R6	**	72,426
*	Lincoln Financial Group Trust Company Inc.	American Funds New Perspective Fund Class R6	**	187,633
*	Lincoln Financial Group Trust Company Inc.	American Funds New World R6	**	135,361
*	Lincoln Financial Group Trust Company Inc.	American Funds Washington Mutual R6	**	588,760
*	Lincoln Financial Group Trust Company Inc.	Baird Aggregate Bond Class Institutional	**	22,364
*	Lincoln Financial Group Trust Company Inc.	Blackrock High Yield Bond	**	88,130
*	Lincoln Financial Group Trust Company Inc.	Federated Government Ultrashort Duration Instl	**	723
*	Lincoln Financial Group Trust Company Inc.	PIMCO Commodity Real Return Strategy	**	9,960
*	Lincoln Financial Group Trust Company Inc.	PIMCO Foreign Bond US Dollar Hedged CL P	**	6,303
		Subtotal of Mutual Funds		\$ <u>1,551,847</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001

EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Subtotal of Mutual Funds from page 17		\$ 1,551,847
*	Lincoln Financial Group Trust Company Inc.	PIMCO Income	**	14,366
*	Lincoln Financial Group Trust Company Inc.	Vanguard 500 Index Admiral Shares	**	550,151
*	Lincoln Financial Group Trust Company Inc.	Vanguard Developed Markets Index Admiral Shares	**	40,804
*	Lincoln Financial Group Trust Company Inc.	Vanguard International Growth Admiral Shares	**	86,660
*	Lincoln Financial Group Trust Company Inc.	Vanguard International Value	**	28,692
*	Lincoln Financial Group Trust Company Inc.	Vanguard Mid Cap Growth Index Admiral	**	492,302
*	Lincoln Financial Group Trust Company Inc.	Vanguard Mid Cap Value Index CL Admiral	**	568,008
*	Lincoln Financial Group Trust Company Inc.	Vanguard REIT Index CL Admiral	**	69,660
*	Lincoln Financial Group Trust Company Inc.	Vanguard Small Cap Growth Index Admiral	**	678,286
*	Lincoln Financial Group Trust Company Inc.	Vanguard Small Cap Value Index Admiral	**	<u>110,566</u>
		Subtotal of Mutual Funds		\$ <u>4,191,342</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001
EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED) Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Subtotal of Mutual Funds from page 18		\$ 4,191,342
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2015	**	75,678
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2020	**	971,887
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2025	**	2,365,246
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2030	**	2,558,334
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2035	**	1,336,709
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2040	**	994,276
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2045	**	1,206,382
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2050	**	930,472
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2055	**	489,529
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement 2060	**	135,057
*	Lincoln Financial Group Trust Company Inc.	Vanguard Target Retirement Income	**	<u>4,214</u>
		Total Mutual Funds		\$ <u>15,259,126</u>

FIRE FIGHTERS SALES AND SERVICES CO. 401(K) PLAN

PLAN NUMBER 001

EIN 25-1204839

SCHEDULE H LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
Plan Year Ended December 31, 2021

<u>a</u>	<u>b</u>	<u>c</u>	<u>d</u>	<u>e</u>
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
		Total Mutual Funds from page 19		\$ 15,259,126
	Stable Value Fund:			
*	Lincoln Financial Group Trust Company Inc.	Lincoln Stable Value Account interest rate of 1.50%	**	<u>967,537</u>
		Total Investments		<u>\$ 16,226,663</u>

* Party-in-Interest

** Cost omitted for participant directed investments.