

|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                                                                                                                                                                                                                                                                                                       |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                                         |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                                  |
| 1a      | Name of plan<br>FOX VALLEY FIRE & SAFETY CO., INC. 401(K) PLAN                                                                                                                                                                                                                                                                          |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                                      |
| 1c      | Effective date of plan<br>01/01/1972                                                                                                                                                                                                                                                                                                    |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>FOX VALLEY FIRE & SAFETY CO., INC.<br><br>2730 PINNACLE DRIVE<br>ELGIN, IL 60124 |
| 2b      | Employer Identification Number (EIN)<br>36-2638828                                                                                                                                                                                                                                                                                      |
| 2c      | Plan Sponsor's telephone number<br>847-695-5991                                                                                                                                                                                                                                                                                         |
| 2d      | Business code (see instructions)<br>238900                                                                                                                                                                                                                                                                                              |

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. | 10/02/2024 | ROBERT MANSFIELD                                             |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                 |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 440                                                                                                                                                                                                                                                                                                                     |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 326<br><b>6a(2)</b> 377<br><b>6b</b> 0<br><b>6c</b> 100<br><b>6d</b> 477<br><b>6e</b> 0<br><b>6f</b> 477<br><b>6g(1)</b> 371<br><b>6g(2)</b> 373<br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                                                                                                                                                                                                                                                                                                                         |

**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 2R 2S 2T 3D

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

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

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

**a Pension Schedules**

- (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
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                              |                                                      |
|----------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023   |                                                      |
| A Name of plan<br>FOX VALLEY FIRE & SAFETY CO., INC. 401(K) PLAN                             | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>FOX VALLEY FIRE & SAFETY CO., INC. | D Employer Identification Number (EIN)<br>36-2638828 |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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  
STANDARD 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     |
| 93-0242990 | 69019         | 801417                                | 477                                                                         | 01/01/2023              | 12/31/2023 |

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                                    | 0                             |

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

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

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

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

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

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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** 4894218**5** Current value of plan's interest under this contract in separate accounts at year end ..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶ N/A**b** Premiums paid to carrier ..... **6b****c** Premiums due but unpaid at the end of the year ..... **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... **6d**  
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year ..... **7b** 4497683**c** Additions: (1) Contributions deposited during the year ..... **7c(1)** 327061  
(2) Dividends and credits ..... **7c(2)**  
(3) Interest credited during the year ..... **7c(3)** 130159  
(4) Transferred from separate account ..... **7c(4)**  
(5) Other (specify below) ..... **7c(5)** 386113

▶ TRANSFERS FROM TRUST LOAN PAYMENTS

(6) Total additions ..... **7c(6)** 843333**d** Total of balance and additions (add lines **7b** and **7c(6)**) ..... **7d** 5341016**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year ..... **7e(1)** 164843(2) Administration charge made by carrier ..... **7e(2)** 27154(3) Transferred to separate account ..... **7e(3)**(4) Other (specify below) ..... **7e(4)** 254801

▶ TRANSFERS TO TRUST LOAN ISSUES

(5) Total deductions ..... **7e(5)** 446798**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) ..... **7f** 4894218

**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:

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

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</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 ..... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2023                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

|                                                                                                                                |                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <div>A</div> <div>Name of plan</div> <div>FOX VALLEY FIRE &amp; SAFETY CO., INC. 401(K) PLAN</div>                             | <div>B</div> <div>Three-digit plan number (PN) ▶</div> <div>001</div>              |
| <div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>FOX VALLEY FIRE &amp; SAFETY CO., INC.</div> | <div>D</div> <div>Employer Identification Number (EIN)</div> <div>36-2638828</div> |

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

X

YesNo
- 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 |
| STANCORP FINANCIAL GROUP |                                                                                                        |
| 93-1253576               |                                                                                                        |

|     |                                                                                                        |
|-----|--------------------------------------------------------------------------------------------------------|
| (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 |
|-----|--------------------------------------------------------------------------------------------------------|

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

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

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

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

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

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

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

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

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

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

STANCORP FINANCIAL GROUP

93-1253576

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 12 15 18 50            | NONE                                                                                              | 57157                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 1032                                                                                                                                                                            | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

CERITY PARTNERS RETIREMENT PLAN ADV

35-2467663

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27 70                  | NONE                                                                                              | 36551                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <div>SCHEDULE H</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Financial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                      |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   | 2023                                   |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                   | This Form is Open to Public Inspection |

|                                                                                              |                                                      |     |
|----------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023   |                                                      |     |
| A Name of plan<br>FOX VALLEY FIRE & SAFETY CO., INC. 401(K) PLAN                             | B Three-digit plan number (PN) ▶                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>FOX VALLEY FIRE & SAFETY CO., INC. | D Employer Identification Number (EIN)<br>36-2638828 |     |

| 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)                 | 383               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (2) Participant contributions .....                                                         | 1b(2)                 | 815               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (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)                 | 548694 538554     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (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)                | 18187570 23142893 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (14) Value of funds held in insurance company general account (unallocated contracts) ..... | 1c(14)                | 4497683 4894218   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (15) Other .....                                                                            | 1c(15)                |                   |

|                                                                           |              |                       |                 |
|---------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                   |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities .....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 23233947              | 28576863        |
| <b>Liabilities</b>                                                        |              |                       |                 |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables .....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                         |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 23233947              | 28576863        |

**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.

|                                                                                               |                 |            |           |
|-----------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                 |                 | (a) Amount | (b) Total |
| <b>a Contributions:</b>                                                                       |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                  | <b>2a(1)(A)</b> | 600973     |           |
| (B) Participants .....                                                                        | <b>2a(1)(B)</b> | 1877420    |           |
| (C) Others (including rollovers) .....                                                        | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                               | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , (B), (C), and line <b>2a(2)</b> .....    | <b>2a(3)</b>    |            | 2478393   |
| <b>b Earnings on investments:</b>                                                             |                 |            |           |
| (1) Interest:                                                                                 |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> |            |           |
| (B) U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans .....                                                                   | <b>2b(1)(E)</b> | 33026      |           |
| (F) Other .....                                                                               | <b>2b(1)(F)</b> | 130159     |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through (F) .....                               | <b>2b(1)(G)</b> |            | 163185    |
| (2) Dividends: (A) Preferred stock .....                                                      | <b>2b(2)(A)</b> |            |           |
| (B) Common stock .....                                                                        | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds) .....                            | <b>2b(2)(C)</b> |            |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , (B), and (C) .....                           | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                               | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                           | <b>2b(4)(A)</b> |            |           |
| (B) Aggregate carrying amount (see instructions) .....                                        | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....            | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                   | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                               | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and (B) .....          | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |        | (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) |            | 4171845   |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 6813423   |

**Expenses**

|                                                                                      |        |         |         |
|--------------------------------------------------------------------------------------|--------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |        |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1)  | 1376799 |         |
| (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)  |         | 1376799 |
| f Corrective distributions (see instructions) .....                                  | 2f     |         |         |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g     |         |         |
| h Interest expense .....                                                             | 2h     |         |         |
| i Administrative expenses:                                                           |        |         |         |
| (1) Salaries and allowances .....                                                    | 2i(1)  |         |         |
| (2) Contract administrator fees.....                                                 | 2i(2)  | 58157   |         |
| (3) Recordkeeping fees.....                                                          | 2i(3)  |         |         |
| (4) IQPA audit fees.....                                                             | 2i(4)  |         |         |
| (5) Investment advisory and investment management fees .....                         | 2i(5)  | 35551   |         |
| (6) Bank or trust company trustee/custodial fees .....                               | 2i(6)  |         |         |
| (7) Actuarial fees .....                                                             | 2i(7)  |         |         |
| (8) Legal fees .....                                                                 | 2i(8)  |         |         |
| (9) Valuation/appraisal fees .....                                                   | 2i(9)  |         |         |
| (10) Other trustee fees and expenses .....                                           | 2i(10) |         |         |
| (11) Other expenses .....                                                            | 2i(11) |         |         |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....               | 2i(12) |         | 93708   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |         | 1470507 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 5342916 |
| 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: **WIPFLI**

(2) EIN: **39-0758449**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

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

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

|                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                                  | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|---------|
| <b>a</b> 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.) .....                 |                                     | <input checked="" type="checkbox"/> |         |
| <b>b</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.) ..... |                                     | <input checked="" type="checkbox"/> |         |
| <b>c</b> 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.) .....                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>d</b> 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.) .....                                                                                                                  |                                     | <input checked="" type="checkbox"/> |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> |                                     | 1400000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |                                     | <input checked="" type="checkbox"/> |         |
| <b>g</b> 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? .....                                                                                                                                       |                                     | <input checked="" type="checkbox"/> |         |
| <b>h</b> 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? .....                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | <input checked="" type="checkbox"/> |                                     |         |
| <b>j</b> 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.) .....                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |                                     | <input checked="" type="checkbox"/> |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |                                     | <input checked="" type="checkbox"/> |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>n</b> 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. ....                                                                                                                         |                                     |                                     |         |

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

|                                                                                                                     |                                                                         |  |
|---------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                          |                                                                         |  |
| <div>A Name of plan</div> <div>FOX VALLEY FIRE &amp; SAFETY CO., INC. 401(K) PLAN</div>                             | <div>B Three-digit plan number (PN)</div> <div>001</div>                |  |
| <div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>FOX VALLEY FIRE &amp; SAFETY CO., INC.</div> | <div>D Employer Identification Number (EIN)</div> <div>36-2638828</div> |  |

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

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

|                                                                                                                                                                                                                                                                                                                                                 |              |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| <div>1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....</div>                                                                                                                                                                                                       | <div>1</div> | <div>0</div> |
| <div>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):</div> <div>EIN(s): 58-1428634</div> <div>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</div> |              |              |
| <div>3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....</div>                                                                                                                                                                                                            | <div>3</div> |              |

|         |                                                                                                                                                                        |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.) |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <div>4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....</div> <div>If the plan is a defined benefit plan, go to line 8.</div>                                                                                                                                                                                | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |
| <div>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 _____</div> <div>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</div> |                                                                                                  |
| <div>6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....</div>                                                                                                                                                                                                                      | <div>6a</div>                                                                                    |
| <div>b Enter the amount contributed by the employer to the plan for this plan year .....</div>                                                                                                                                                                                                                                                                          | <div>6b</div>                                                                                    |
| <div>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) .....</div>                                                                                                                                                                                                                    | <div>6c</div>                                                                                    |
| <div>If you completed line 6c, skip lines 8 and 9.</div>                                                                                                                                                                                                                                                                                                                |                                                                                                  |
| <div>7 Will the minimum funding amount reported on line 6c be met by the funding deadline? .....</div>                                                                                                                                                                                                                                                                  | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |
| <div>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? .....</div>                                                                                         | <div><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A</div> |

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

|                                                                                                                                                                                                                                 |                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <div>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. ....</div> | <div><input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|

|         |                                                                                                                                            |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                  |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <div>10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....</div>                                                      | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>11 a Does the ESOP hold any preferred stock? .....</div>                                                                                                                                    | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>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.) .....</div> | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |
| <div>12 Does the ESOP hold any stock that is not readily tradable on an established securities market? .....</div>                                                                               | <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> |

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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): \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                        |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|--|
| <b>14</b> 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:<br><b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) .....<br><b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....<br><b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) ..... | <b>14a</b><br><br><br><br><br><br><br><b>14b</b><br><br><br><br><br><br><br><b>14c</b> |  |
| <b>15</b> 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:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                        |  |
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>15a</b>                                                                             |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>15b</b>                                                                             |  |
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                        |  |
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>16a</b>                                                                             |  |
| <b>b</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 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>16b</b>                                                                             |  |
| <b>17</b> 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..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                        |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>18</b> 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..... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <b>19</b> If the total number of participants is 1,000 or more, complete lines (a) and (b):<br><b>a</b> Enter the percentage of plan assets held as:<br>Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%<br>High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%<br><b>b</b> Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:<br><input type="checkbox"/> 0-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> 15 years or more                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
| <b>20 PBGC missed contribution reporting requirements.</b> If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.<br><b>a</b> Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No<br><b>b</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:<br><input type="checkbox"/> Yes.<br><input type="checkbox"/> 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.<br><input type="checkbox"/> 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.<br><input type="checkbox"/> No. Other. Provide explanation. _____ |  |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>21a</b> Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><b>21b</b> If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).<br><input type="checkbox"/> Design-based safe harbor method<br><input type="checkbox"/> "Prior year" ADP test<br><input checked="" type="checkbox"/> "Current year" ADP test<br><input type="checkbox"/> N/A |  |
| <b>22</b> If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702884A</u> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |

FOX VALLEY FIRE & SAFETY COMPANY, INC.  
CONSOLIDATED FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT

December 31, 2023

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INDEPENDENT AUDITORS' REPORT

To: The Stockholders and Directors of  
Fox Valley Fire & Safety Company, Inc.

**Opinion**

We have audited the accompanying consolidated financial statements of Fox Valley Fire & Safety Company, Inc. (an Illinois S-Corporation), which comprise the consolidated balance sheet as of December 31, 2023, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the "financial statements").

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Fox Valley Fire & Safety Company, Inc. as of December 31, 2023 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fox Valley Fire & Safety Company, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Responsibilities of Management for the Financial Statements**

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

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

To: The Stockholders and Directors of  
Fox Valley Fire & Safety Company, Inc.

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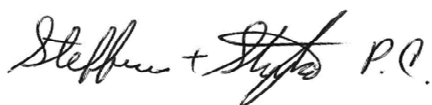
### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Fox Valley Fire & Safety Company, Inc.'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 Fox Valley Fire & Safety Company, Inc.'s ability to continue as a going concern for a reasonable period of time.

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



STEFFENS & STYKA, PC  
Certified Public Accountants  
Rolling Meadows, Illinois  
June 26, 2024

FOX VALLEY FIRE & SAFETY COMPANY, INC.

CONSOLIDATED BALANCE SHEET

December 31, 2023

ASSETS

CURRENT ASSETS

|                                                       |    |                  |            |               |
|-------------------------------------------------------|----|------------------|------------|---------------|
| Cash & Cash Equivalents (Note 1)                      |    | \$               | 2,372,584  |               |
| Investments in Available for Sale Securities (Note 1) |    |                  | 381,682    |               |
| Contracts Receivable                                  | \$ | 13,084,377       |            |               |
| Less: Allowance for Doubtful Accounts (Note 1)        |    | <u>(339,000)</u> | 12,745,377 |               |
| Other Receivables                                     |    |                  | 30,610     |               |
| Inventories (Note 1)                                  |    |                  | 5,882,500  |               |
| Prepaid Expenses                                      |    |                  | 696,528    |               |
| Deposits                                              |    |                  | 41,904     |               |
| Prepaid Sales Taxes                                   |    |                  | 52,199     |               |
| Contract Assets (Note 1)                              |    |                  | <u>-</u>   |               |
| Total Current Assets                                  |    |                  |            | \$ 22,203,384 |

FIXED ASSETS (Note 1)

|                               |  |  |                    |           |
|-------------------------------|--|--|--------------------|-----------|
| Automobiles and Trucks        |  |  | 1,938,634          |           |
| Leasehold Improvements        |  |  | 582,121            |           |
| Machinery and Equipment       |  |  | 3,745,385          |           |
| Equipment Available for Lease |  |  | <u>4,827,755</u>   |           |
|                               |  |  | 11,093,895         |           |
| Accumulated Depreciation      |  |  | <u>(9,138,649)</u> |           |
| Net Fixed Assets              |  |  |                    | 1,955,246 |

OTHER ASSETS

|                                        |                    |  |                  |                             |
|----------------------------------------|--------------------|--|------------------|-----------------------------|
| Cash Value of Life Insurance (Note 11) |                    |  | 3,046,297        |                             |
| Intangible Assets (Note 10)            | 10,929,296         |  |                  |                             |
| Accumulated Amortization               | <u>(5,196,077)</u> |  |                  |                             |
| Net Intangible Assets                  |                    |  | 5,733,219        |                             |
| Right to Use Asset                     |                    |  | <u>4,040,120</u> |                             |
| Total Other Assets                     |                    |  |                  | <u>12,819,636</u>           |
| Total Assets                           |                    |  |                  | <u><u>\$ 36,978,266</u></u> |

See accompanying notes and independent auditors' report.

FOX VALLEY FIRE & SAFETY COMPANY, INC.

CONSOLIDATED BALANCE SHEET

December 31, 2023

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES

|                                                  |              |              |               |
|--------------------------------------------------|--------------|--------------|---------------|
| Accounts Payable                                 |              | \$ 2,685,894 |               |
| Line of Credit (Note 3)                          |              | 500,000      |               |
| Current Maturities of Long-Term Debt (Note 4)    | \$ 2,925,358 |              |               |
| Current Maturities of ESOP Note Payable (Note 7) | 358,861      |              |               |
| Current Portion of Lease Liabilities (Note 8)    | 890,555      | 4,174,774    |               |
| Customer Deposits                                |              | 345,207      |               |
| Accrued Salaries and Payroll Taxes               |              | 2,216,836    |               |
| Accrued Expenses                                 |              | 912,132      |               |
| Accrued State Income Tax                         |              | 3,334        |               |
| ESOP Liability Payable (Note 12)                 |              | 807,433      |               |
| Contract Liabilities (Note 1)                    |              | -            |               |
| Total Current Liabilities                        |              |              | \$ 11,645,610 |

LONG-TERM OBLIGATIONS

|                                                |             |            |            |
|------------------------------------------------|-------------|------------|------------|
| Installment Notes Payable (Note 4)             | 14,960,466  |            |            |
| Note Payable Fox Fire Alliance (Notes 4 & 7)   | 3,531,077   |            |            |
| Current Maturities                             | (2,925,358) | 15,566,185 |            |
| Former Employee ESOP Note Payable (Note 7)     | 1,607,372   |            |            |
| Current Maturities                             | (358,861)   | 1,248,511  |            |
| Operating Lease Liabilities (Note 8)           | 4,114,688   |            |            |
| Current Portion of Operating Lease Liabilities | (890,555)   | 3,224,133  |            |
| Total Long-Term Obligations                    |             |            | 20,038,829 |

STOCKHOLDERS' EQUITY

|                                                 |  |              |               |
|-------------------------------------------------|--|--------------|---------------|
| Common Stock, No Par Value, Authorized 100,000  |  |              |               |
| Shares; Issued and Outstanding 13,541 shares    |  | 13,541       |               |
| Additional Paid-In-Capital                      |  | 2,091,081    |               |
| Accumulated Other Comprehensive (Loss) (Note 1) |  | (11,307)     |               |
| Retained Earnings                               |  | 33,986,329   |               |
| Treasury Stock                                  |  | (30,785,817) |               |
| Total Stockholders' Equity                      |  |              | 5,293,827     |
| Total Liabilities & Stockholders' Equity        |  |              | \$ 36,978,266 |

See accompanying notes and independent auditors' report.

**FOX VALLEY FIRE & SAFETY COMPANY, INC.**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
For the Year ended December 31, 2023

|                                         |                     |               |
|-----------------------------------------|---------------------|---------------|
| <u>REVENUE</u>                          | \$ 76,552,535       | 100.00%       |
| <u>COST OF REVENUE</u>                  |                     |               |
| Beginning Inventories                   | 5,341,730           | 6.98%         |
| Purchases, Direct and Subcontract Labor | 44,965,839          | 58.74%        |
|                                         | <u>50,307,569</u>   | <u>65.72%</u> |
| Less: Ending Inventories                | 5,882,500           | 7.68%         |
| Total Cost of Revenue                   | <u>44,425,069</u>   | <u>58.03%</u> |
| Gross Profit                            | 32,127,466          | 41.97%        |
| <u>OPERATING EXPENSES</u>               | 23,794,940          | 31.08%        |
| Operating Income                        | <u>8,332,526</u>    | <u>10.88%</u> |
| <u>OTHER INCOME AND (EXPENSE)</u>       |                     |               |
| Earnings on Officers' Life Insurance    | 125,863             | 0.16%         |
| Gain on Disposal of Fixed Assets        | 57,815              | 0.08%         |
| Realized Gain (Loss)                    | (17,462)            | -0.02%        |
| Interest and Dividend Income            | 17,693              | 0.02%         |
| Depreciation & Amortization             | (1,729,731)         | -2.26%        |
| ESOP Liability - Note 12                | (807,433)           | -1.05%        |
| Increase in Accounts Receivable Reserve | (75,000)            | -0.10%        |
| Interest Expense                        | (1,613,265)         | -2.11%        |
| Total Other Expense                     | <u>(4,041,520)</u>  | <u>-5.27%</u> |
| Income Before Income Tax Provision      | 4,291,006           | 5.62%         |
| Income Tax Provision (Note 6)           | <u>(3,334)</u>      | <u>0.00%</u>  |
| Net Income                              | 4,287,672           | 5.61%         |
| <u>OTHER COMPREHENSIVE INCOME</u>       |                     |               |
| Unrealized Gain                         | 5,149               | 0.01%         |
| Comprehensive Income                    | <u>\$ 4,292,821</u> | <u>5.62%</u>  |

See accompanying notes and independent auditors' report.

**FOX VALLEY FIRE & SAFETY COMPANY, INC.**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
For the Year ended December 31, 2023

|                                               |    |                    |                         |
|-----------------------------------------------|----|--------------------|-------------------------|
| Common Stock                                  |    |                    |                         |
| Balance at Beginning of Period                | \$ | 16,260             |                         |
| Purchase and Retirement of Common Stock       |    | <u>(2,719)</u>     |                         |
| Balance at End of Period                      | \$ |                    | 13,541                  |
| Additional Paid in Capital                    |    |                    |                         |
| Balance at Beginning of Period                |    | 2,088,362          |                         |
| Adjustment to Paid in Capital                 |    | <u>2,719</u>       |                         |
| Balance at End of Period                      |    |                    | 2,091,081               |
| Accumulated Other Comprehensive Income (Loss) |    |                    |                         |
| Balance at Beginning of Period                |    | (43,838)           |                         |
| Other Comprehensive Income (Loss)             |    | <u>32,531</u>      |                         |
| Balance at End of Period                      |    |                    | (11,307)                |
| Retained Earnings                             |    |                    |                         |
| Balance at Beginning of Period                |    | 29,693,508         |                         |
| Comprehensive Income                          |    | <u>4,292,821</u>   |                         |
| Balance at End of Period                      |    |                    | 33,986,329              |
| Treasury Stock                                |    |                    |                         |
| Balance at Beginning of Period                |    | (27,773,211)       |                         |
| Purchase and Retirement of Common Stock       |    | <u>(3,012,606)</u> |                         |
| Balance at End of Period                      |    |                    | <u>(30,785,817)</u>     |
| Total Equity at End of Period                 | \$ |                    | <u><u>5,293,827</u></u> |

See accompanying notes and independent auditors' report.

FOX VALLEY FIRE & SAFETY COMPANY, INC.  
CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year ended December 31, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

|                                            |              |              |
|--------------------------------------------|--------------|--------------|
| Comprehensive Income                       |              | \$ 4,292,821 |
| Adjustments to Reconcile Net Income to     |              |              |
| Net Cash Provided by Operating Activities: |              |              |
| Depreciation and Amortization              | \$ 1,729,731 |              |
| Officers' Life Insurance                   | (125,863)    |              |
| (Gain) Loss on Sale of Equipment           | (57,815)     |              |
| Unrealized Gain on Investments             | 5,149        |              |
| (Increase) Decrease in:                    |              |              |
| Accounts Receivable                        | (1,708,674)  |              |
| Other Receivables                          | (138)        |              |
| Inventories                                | (540,770)    |              |
| Prepaid Expenses                           | (143,947)    |              |
| Prepaid Sales Tax                          | (8,778)      |              |
| Deposits                                   | (27,378)     |              |
| Right to Use Asset                         | 76,933       |              |
| Increase (Decrease) in:                    |              |              |
| Accounts Payable                           | (323,731)    |              |
| Accrued State Income Tax                   | 3,334        |              |
| Accrued Expenses                           | 538,088      |              |
| ESOP Liability Payable                     | 807,433      |              |
| Accrued Payroll & Payroll Taxes            | 50,359       |              |
| Operating Lease Liabilities                | (40,909)     |              |
| Customer Deposits                          | 164,277      |              |
| Total Adjustments                          | <hr/>        | 397,301      |
| Net Cash Provided by Operating Activities  |              | 4,690,122    |

See accompanying notes and independent auditors' report.

FOX VALLEY FIRE & SAFETY COMPANY, INC.  
CONSOLIDATED STATEMENT OF CASH FLOWS  
For the Year ended December 31, 2023

CASH FLOWS FROM INVESTING ACTIVITIES:

|                                       |            |           |
|---------------------------------------|------------|-----------|
| Fixed Asset Purchases                 | (600,027)  |           |
| Disposal of Fixes Assets              | 32,209     |           |
| Decrease in Investments               | <u>842</u> |           |
| Net Cash Used In Investing Activities |            | (566,976) |

CASH FLOWS FROM FINANCING ACTIVITIES:

|                                            |                    |                     |
|--------------------------------------------|--------------------|---------------------|
| Increase in Line of Credit                 | 500,000            |                     |
| Decrease in Installment Notes Payable      | (1,415,948)        |                     |
| Note Payable Fox Fire Alliance             | (795,477)          |                     |
| Increase in Former Employee ESOP Note      | 940,795            |                     |
| Purchase Common Stock for Retirement       | <u>(3,012,606)</u> |                     |
| Net Cash Used in Financing Activities      |                    | <u>(3,783,236)</u>  |
| Net Increase in Cash and Cash Equivalentts |                    | 339,910             |
| Cash - Beginning of the Period             |                    | <u>2,032,674</u>    |
| Cash - End of the Period                   |                    | <u>\$ 2,372,584</u> |
| Cash Paid During the Year for Interest     |                    | <u>\$ 1,613,265</u> |
| Cash Paid During the Year for Taxes        |                    | <u>\$ 1,218</u>     |

See accompanying notes and independent auditors' report.

FOX VALLEY FIRE & SAFETY COMPANY, INC.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

(See Independent Auditors' Report)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business - Fox Valley Fire & Safety Company, Inc. sells, installs and services fire and safety equipment for commercial, industrial and institutional facilities, schools and municipalities throughout the Chicago metropolitan area. Substantially all sales are made on credit.

Use of Estimates - The preparation of financial statements requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue and Cost Recognition - Under ASC-606, the following revenue recognition procedures have been identified. The Company reports income from its installation contracts using the accrual method. This method is used because Management considers costs incurred to be the best available measure of progress on contracts. Revenue from service contracts and equipment sales is also reported using the accrual method.

Contract costs include all direct material, direct labor and subcontractor expenses related to contract performance. General and administrative costs are charged to operating expense as incurred. Provisions for anticipated losses on uncompleted contracts are made in the period in which such losses are determinable.

Contract revenues are measured based on the amount of consideration specified in a contract with a customer. The Company recognizes this revenue when its performance obligations are satisfied, which generally occurs with the transfer of goods and services to the customer.

To determine the proper revenue recognition, the Company evaluates whether two or more contracts should be combined and accounted for as a single contract and for a single contract if the contract should be accounted for as more than one performance obligation. This requires significant judgement and the decision to combine or separate contracts into multiple contracts can change the amount of revenue recognized for a given period. Contracts are considered to contain a single performance obligation if the promise to transfer goods and services is not separately identifiable from the other promises in the contracts.

The transaction price of a contract includes the following: fixed price consideration due from the customer, plus any variable consideration from the customer (if applicable), minus any consideration paid the customer, plus or minus any financing component. The Company does not typically have significant variable consideration or financing components in its contracts.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Company performs fixed price contracts, time and material contracts, and service for customers in the United States. These contracts are mostly with private companies and private citizens and they have a predicable payment schedule, normally 30-60 days, which usually does not adversely effect cashflows of the Company.

The Company has reviewed the contracts in progress as of the prior period as well as the contracts completed in the current period. The Company has elected to not restate prior years earnings due to the requirements of ASC-606. Management believes that the use of the accrual method similarly reflects the prior use of the percentage of completion method due to a lack of long-term contracts and no material differences would have resulted had ASC-606 been adopted in a prior year.

|                           | <u>12/31/2023</u> | <u>12/31/2022</u> |
|---------------------------|-------------------|-------------------|
| Contracts Receivable      | \$ 12,745,377     | \$11,036,703      |
| Contract Assets           | -                 | -                 |
| Contract Liabilities      | -                 | -                 |
| <u>Contract Revenue:</u>  |                   |                   |
| Service/Inspection/Repair | \$ 31,195,980     | \$29,241,348      |
| Installations             | \$ 24,695,035     | \$20,083,945      |
| Monitoring                | \$ 3,758,361      | \$ 3,483,141      |
| Lease                     | \$ 3,373,139      | \$ 3,258,764      |

Because of inherent uncertainties in estimating costs, it is at least reasonably possible that the Company's estimates of costs and revenues will change in the near term.

Operating Cycle - The length of the Company's installation contracts vary, but typically do not extend beyond one year. The majority of the contracts are completed in one month or less. Assets and liabilities relating to long-term contracts are included in current assets and current liabilities in the balance sheet if required.

Cash and Cash Equivalents - The Company considers all cash accounts which are not subject to withdrawal restrictions or penalties and all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Investment in Available for Sale Securities - Available for sale securities are held for resale in anticipation of fluctuations in market prices to assist in corporate cash flow needs, or to obtain a rate of return in excess of cash deposits. Available for sale securities, consisting primarily of actively traded equity and debt securities, are stated at fair market value.

On June 30, 2013, the Company adopted the recognition requirements for accumulated other comprehensive income (loss) as prescribed in ASC 220. This requires the accumulated unrealized gains and losses for investments to be recorded in the equity section of the balance sheet, with the current gain or loss shown on the Other Comprehensive Income section of the Consolidated Statement of Comprehensive Income. A Consolidated Statement of Changes in Equity is also required and has been included.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

At December 31, 2023, investments consisted of:

|             | <u>Tax Cost Basis</u> | <u>Fair<br/>Market Value</u> | <u>Unrealized<br/>Gains/ (Losses)</u> |
|-------------|-----------------------|------------------------------|---------------------------------------|
| Fifth Third | <u>\$ 392,989</u>     | <u>\$ 381,682</u>            | <u>\$ (11,307)</u>                    |

**Contracts Receivable** - Contracts receivable are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by regularly evaluating individual customer receivables and considering a customer's financial condition, credit history, and current economic conditions. Contracts receivable are written off when deemed uncollectible. Recoveries of contracts receivable previously written off are recorded when received. The reserve for doubtful accounts was \$339,000 as of December 31, 2023.

**Inventories** - Inventories consist of equipment, parts and accessories and are valued at the lower of cost or market, on a first-in, first-out method, or market.

**Property and Equipment** - Property and equipment are recorded at cost. Depreciation and amortization are provided using the straight-line and accelerated methods over the following estimated useful lives:

| <u>Description</u>                                       | <u>Years</u> |
|----------------------------------------------------------|--------------|
| Automobiles and trucks                                   | 5-7          |
| Automobiles and trucks under capital leases              | 5-7          |
| Machinery and equipment                                  | 3-7          |
| Equipment available for lease over the life of the lease | 3-5          |

Amortization and Depreciation expense for the year ended December 31, 2023 was \$1,058,816 and \$670,915 respectively. Leasehold improvements are amortized over the lesser of the useful life of the assets or the terms of the leases.

Maintenance and repairs, which neither materially add to the value of the property nor appreciably prolong its life, are charged to expense as incurred. Gains or losses on dispositions of property and equipment are included in income.

**Income Taxes** - The Company has adopted accounting principles related to uncertain tax positions as required by generally accepted accounting principles and has evaluated its tax positions taken for all open tax years. Currently, the 2020, 2021, and 2022 tax years are open and subject to examination by the Internal Revenue Service and Illinois Department of Revenue. However, the Company is not currently under audit nor has the Company been contacted by any of these jurisdictions.

Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Company has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates.

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Company believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Company's financial condition, results of operations or cash flows. Accordingly, the Company has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023.

Deferred Income Taxes - Deferred taxes are recognized for differences between the basis of assets and liabilities for financial statement and State income tax purposes. The deferred tax assets and liabilities represent the future tax consequences of those differences, which will either be taxable or deductible when assets or liabilities are recovered or settled.

Valuation allowances are established when necessary to reduce deferred tax liabilities (assets) to the amount expected to be realized. Income tax expense (benefit) is the income tax payable (receivable) for the year and the change during the year in deferred tax assets and liabilities.

Advertising - The Company expenses advertising costs as they are incurred. Advertising expense for the year ended December 31, 2023 was \$49,165.

Consolidated Financial Statements - On February 1, 2019, Fox Valley Fire & Safety Company, Inc. purchased the assets of Chicago Metropolitan Fire Prevention Company. The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary, Chicago Metropolitan Fire Prevention Company. All significant intercompany transactions and accounts have been eliminated.

#### NOTE 2 - CONCENTRATION OF CREDIT RISK

The Company maintains its general checking accounts in financial institutions that at times may exceed the amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC) of \$250,000 per institution. The Company believes there is no significant risk with respect to such deposits.

#### NOTE 3 - LINE OF CREDIT

The Company has a line of credit with a bank under which it may borrow up to \$4,500,000. The line of credit carries interest at 7.71%. Borrowings under the agreement are collateralized by substantially all the assets of the Company and are due on demand. The outstanding balance of the loan was \$500,000 as of December 31, 2023. This agreement is subject to specific covenants including the maintenance of certain financial ratios. This line of credit matures October 21, 2027.

#### NOTE 4 - LONG-TERM DEBT

Long-term debt consists of the following:

|                                                                                                                                               | <u>Current<br/>Portion</u> | <u>Long-Term<br/>Portion</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------|
| Installment note payable in monthly payments of \$107,500 plus interest of SOFR Term Loans, 7.173% at December 31, 2022 through October 2027. | \$ 1,753,645               | \$ 9,641,356                 |
| The note is secured by Company assets.                                                                                                        |                            |                              |

NOTE 4 - LONG-TERM DEBT (CONTINUED)

|                                                                                                                                                                          |                     |                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|
| Installment note payable in monthly payments of \$3,354 plus interest of 3.69% through July 2026. The note is secured by Company assets.                                 | 40,245              | 58,635               |
| Installment note payable in monthly payments of \$1,129 plus interest of 9.45% through November 2026. This note is secured by a vehicle.                                 | 13,543              | 22,402               |
| Installment note payable in monthly payments of \$1,103 plus interest of 0.00% through January 2025. This note is secured by a vehicle.                                  | 13,240              | 1,103                |
| Promissory Notes to Former Shareholders. Interest only at 6% until full lump sum payment on February 1, 2025.                                                            | -                   | 200,000              |
| Promissory Note to Former Shareholder. Interest only at 10% until full lump sum payment on February 1, 2028.                                                             | -                   | 3,000,000            |
| Promissory Note payable to Fox Fire Alliance due in monthly payments of \$86,119 plus interest of 6.00% through October 15, 2027. The note is secured by Company assets. | 1,033,431           | 2,497,646            |
| Installment note payable in monthly payments of \$1,493 plus interest of 5.49% through October 2026. The note is secured by a vehicle.                                   | 17,916              | 13,069               |
| Installment note payable in monthly payments of \$680 plus interest of 5.99% through November 2026. The note is secured by a vehicle.                                    | 8,160               | 23,755               |
| Installment note payable in monthly payments of \$680 plus interest of 5.99% through November 2026. The note is secured by a vehicle.                                    | 8,160               | 23,755               |
| Installment note payable in monthly payments of \$760 plus interest of 6.49% through November 2026. The note is secured by a vehicle.                                    | 9,120               | 27,477               |
| Installment note payable in monthly payments of \$1,438 plus interest of 4.39% through December 2026. The note is secured by a vehicle.                                  | 17,254              | 31,152               |
| Installment note payable in monthly payments of \$887 plus interest of 6.39% through October 2026. The note is secured by a vehicle.                                     | 10,644              | 25,835               |
|                                                                                                                                                                          | <u>\$ 2,925,358</u> | <u>\$ 15,566,185</u> |

Debt matures as follows:

| <u>Period Ending December 31,</u> | <u>Amount</u>        |
|-----------------------------------|----------------------|
| 2024                              | \$ 2,925,358         |
| 2025                              | 3,708,373            |
| 2026                              | 3,464,308            |
| 2027                              | 7,193,387            |
| 2028 & Thereafter                 | 1,200,117            |
|                                   | <u>\$ 18,491,543</u> |

#### NOTE 5 - PROFIT SHARING PLAN

The Company has a qualified profit sharing plan covering substantially all full-time employees, as defined, with a specified period of service. The Company maintains, as a provision of the profit sharing plan, a salary reduction and saving plan (401(k) plan) for the employees participating in the profit sharing plan. The Company may match 50% on the dollar up to 6% of the employee's eligible compensation (limited to 3% of compensation). Contributions for the year ended December 31, 2023 were \$602,387.

#### NOTE 6 - INCOME TAXES

Effective January 1, 2018, the Company converted to 100% ESOP owned and became an "S" corporation. The Company will no longer be taxed on the corporate level or the state level.

#### NOTE 7 - RELATED PARTY TRANSACTIONS

During the year ended December 31, 2023, the Company incurred costs of approximately \$6,528,455 for subcontract work from related party contracts.

There was no interest income earned from related party receivables for the year ended December 31, 2023.

At December 31, 2023, the amounts due to or from individuals and affiliated companies in which the stockholders and former stockholders of the Company have controlling interests have been included in the accompanying financial statements as follows:

|                                     |                   |
|-------------------------------------|-------------------|
| Accounts payable, related companies | <u>\$ 784,786</u> |
|-------------------------------------|-------------------|

Note Payable Fox Fire Alliance - On September 26, 2017 a related party, Fox Fire Alliance, sold 65,000 shares of stock in the Company. Under this agreement there was a note payable created. The agreement states that the regular quarterly principal and interest payments are to commence November 1, 2022. Based on amortization of the outstanding principal balance, the balance will be paid off by October 2027. Interest shall accrue on this loan at a rate of 6%. The balance outstanding at December 31, 2023 was \$3,531,077.

Former Employee ESOP Note Payable - The Company has a note payable due to former employees. These employees were participants in the Fox Valley Fire and Safety ESOP. The plan documents require the Company to pay retiring employees the balance of the ESOP shares ratably over a 5 year period commencing in the year of separation of services. The notes payable to the former ESOP participants mature as follows:

| <u>Period Ending December 31,</u> | <u>Amount</u>       |
|-----------------------------------|---------------------|
| 2024                              | 358,861             |
| 2025                              | 386,353             |
| 2026                              | 412,189             |
| 2027                              | 449,969             |
| 2028                              | -                   |
|                                   | <u>\$ 1,607,372</u> |

## NOTE 8 - LEASE AGREEMENTS

The Company has a lease for its current office and warehouse facilities, which commenced June 2013 and is for a 15 year duration. The lease is considered an operating lease. Under the terms of the lease, the Company is responsible for all utilities and real estate taxes related to the facility in addition to its monthly rent. Minimum payments for this property are included below in the schedule of future minimum rental commitments.

The Company has a second lease for its current office and warehouse facilities, which commenced February 1, 2021 and is for a 3 year duration. The lease is considered an operating lease. Under the terms of the lease, the Company is responsible for all utilities and real estate taxes related to the facility in addition to its monthly rent. Minimum payments for this property are included below in the schedule of future minimum rental commitments.

The Company has a lease for its current office facilities, which commenced June 2021 and is for a 7 year duration. The lease is considered an operating lease. Minimum payments for this property are included below in the schedule of future minimum rental commitments.

The Company has a lease for its current storage facilities, which commenced January 2021 for a 3 year duration. The lease is considered an operating lease. Minimum payments for this property are included below in the schedule of future minimum rental commitments. Certain employees of the Company have an ownership interest in the partnership that owns this facility.

Rent expense under the operating leases was \$892,344 for the year ended December 31, 2023.

The Company leases vehicles from unrelated parties under lease agreements which expire through 12/31/2027. These leases are considered either operating or financing leases. Minimum payments for this property are included below in the schedule of future minimum rental commitments.

Future minimum rental commitments under the non-cancelable lease is summarized as follows:

| <u>Year ending December 31,</u>                                             | <u>Operating Lease</u>     |
|-----------------------------------------------------------------------------|----------------------------|
| 2024                                                                        | \$ 890,555                 |
| 2025                                                                        | 902,484                    |
| 2026                                                                        | 775,922                    |
| 2027                                                                        | 610,585                    |
| Thereafter                                                                  | <u>935,142</u>             |
| Net Lease Payments                                                          | 4,114,688                  |
| Current Portion                                                             | <u>(890,555)</u>           |
| Long-Term lease liability<br>under operating leases at<br>December 31, 2023 | <u><u>\$ 3,224,133</u></u> |

## NOTE 9 - MAJOR SUPPLIERS

During the year ended December 31, 2023, the Company used 3 suppliers for approximately 51 percent of the materials purchased. Payments made to the major suppliers totaled \$5,102,200. At December 31, 2023, the amount owed to these major suppliers included in accounts payable was approximately \$522,769.

## NOTE 10 - GOODWILL AND OTHER INTANGIBLES

Prior to July 1, 2002, goodwill and other intangibles were being amortized using the straight-line method. Subsequent to that date, the Company follows the provisions of SFAS 142, Goodwill and Other Intangibles, under which goodwill is not amortized but is tested at least annually for impairment. For the year ended December 31, 2023, Management has recorded the following impairment:

### Customer List:

|                        |               |
|------------------------|---------------|
| Cost                   | \$ 56,500     |
| Book value at Year End | <u>56,500</u> |

### Non-compete:

|                        |              |
|------------------------|--------------|
| Cost                   | <u>6,000</u> |
| Book value at Year End | <u>6,000</u> |

### Lead Edge Tech Escrow:

|                                                       |                |
|-------------------------------------------------------|----------------|
| Cost                                                  | 150,000        |
| Accumulated Impairment / Amortization thru Prior Year | (30,937)       |
| Current Impairment / Amortization                     | <u>(3,750)</u> |
| Book value at Year End                                | <u>115,313</u> |

### RSS Technologies:

|                                                       |                |
|-------------------------------------------------------|----------------|
| Cost                                                  | 157,000        |
| Accumulated Impairment / Amortization thru Prior Year | (39,250)       |
| Current Impairment / Amortization                     | <u>(3,925)</u> |
| Book value at Year End                                | <u>113,825</u> |

### Chicago Metro Goodwill:

|                                                       |                    |
|-------------------------------------------------------|--------------------|
| Cost                                                  | 10,378,046         |
| Accumulated Impairment / Amortization thru Prior Year | (4,064,734)        |
| Current Impairment / Amortization                     | <u>(1,037,806)</u> |
| Book value at Year End                                | <u>5,275,506</u>   |

### Tri-County Fire Protection Goodwill:

|                                                       |                |
|-------------------------------------------------------|----------------|
| Cost                                                  | 181,750        |
| Accumulated Impairment / Amortization thru Prior Year | (11,586)       |
| Current Impairment / Amortization                     | <u>(4,089)</u> |
| Book value at Year End                                | <u>166,075</u> |

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Intangible assets net of accumulated amortization | <u>\$ 5,733,219</u> |
|---------------------------------------------------|---------------------|

Total amortization expense for the year ended December 31, 2023 was \$1,058,816.

#### NOTE 11 - LIFE INSURANCE

The Company is the owner and beneficiary of life insurance policies for several key current and former employees. The cash surrender value on these policies totaled \$3,046,297 as of December 31, 2023.

#### NOTE 12 - ESOP LIABILITY PAYABLE

The Company, with assistance from third party experts, has performed a detailed review of its ESOP policies and procedures. Through this review, the Company has determined that certain procedures necessary for ESOP participants and those individuals retiring or otherwise leaving the Company have not been completed. As a result, the Company has submitted a voluntary anonymous claim to the Internal Revenue Service detailing the unintentional errors and a plan to rectify them. The Company estimates that the cost of correcting these errors will be \$807,433. This amount has been recorded as a liability as of December 31, 2023 as this is the Company's best estimate of the cost of correcting these errors. As of the date of these consolidated financial statements, the Company has not received a response from their IRS submission. The liability for these errors may exceed the amount of this accrual, but as of the date of this report the Company believes this amount is the best estimate of the potential balance due.

#### NOTE 13 - EMPLOYEE STOCK OWNERSHIP PLAN

Effective January 1, 2018, the Company became a 100% ESOP owned entity. At that time, the Fox Valley Fire ESOP trust acquired all of the remaining outstanding shares of Fox Valley Fire and Safety Company, Inc. The Company carries the value of these shares as treasury stock. They immediately retired the newly acquired shares and only the remaining 20,603 were kept outstanding. Each year, the Company has been repurchasing shares as individual plan participants leave the Company or retire. Management has stated it has no intentions to reissue any new shares at this time, however the executive team will review this matter at least on an annual basis. The ESOP Trust owns 100% of Fox Valley Fire & Safety, Company, Inc. and they have designated shares as allocated and unallocated based on the status of the shares. All unallocated shares will be retired over the next 4 years as their corresponding notes are paid by the Company. Management and the Company's outside TPA have confirmed the activity and number of outstanding shares outstanding for the year ended December 31, 2023 as follows:

|                         | <u>Allocated</u> | <u>Unallocated</u> | <u>Total</u> |
|-------------------------|------------------|--------------------|--------------|
| Shares January 1, 2023  | 13,780.99        | 2,479.01           | 16,260.00    |
| Shares Repurchased      | (1,640.58)       | -                  | (1,640.58)   |
| Suspense Shares Retired | -                | (1,078.35)         | (1,078.35)   |
| Shares December 1, 2023 | 12,140.41        | 1,400.67           | 13,541.07    |

#### NOTE 14 - SUBSEQUENT EVENTS

Management has determined that there are no material subsequent events through June 26, 2024, the day the financial statements were available to be issued.

The Schedule of Assets (Held at the End of the Year) attachment to the Schedule H Line 4i is included in the attached Accountants Opinion.

|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for:<br><div><input type="checkbox"/> a multiemployer plan</div> <div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div> <div><input checked="" type="checkbox"/> a single-employer plan</div> <div><input type="checkbox"/> a DFE (specify) _____</div> |
| B                                                                                          | This return/report is:<br><div><input type="checkbox"/> the first return/report</div> <div><input type="checkbox"/> the final return/report</div> <div><input type="checkbox"/> an amended return/report</div> <div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div>                                                                                                 |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under:<br><div><input type="checkbox"/> Form 5558</div> <div><input type="checkbox"/> automatic extension</div> <div><input type="checkbox"/> the DFVC program</div> <div><input type="checkbox"/> special extension (enter description)</div>                                                                                                                                       |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                                            |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                                     |
| 1a      | Name of plan<br>Fox Valley Fire & Safety Co., Inc. 401(k) Plan                                                                                                                                                                                                                                                                             |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                                         |
| 1c      | Effective date of plan<br>01/01/1972                                                                                                                                                                                                                                                                                                       |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>Fox Valley Fire & Safety Co., Inc.<br><br>2730 Pinnacle Drive<br><br>Elgin IL 60124 |
| 2b      | Employer Identification Number (EIN)<br>36-2638828                                                                                                                                                                                                                                                                                         |
| 2c      | Plan Sponsor's telephone number<br>(847) 695-5991                                                                                                                                                                                                                                                                                          |
| 2d      | Business code (see instructions)<br>238900                                                                                                                                                                                                                                                                                                 |

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<br>HERE |  | 10/3/2024 | Robert Mansfield                                             |
|              | Signature of plan administrator                                                     | Date      | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE |                                                                                     |           |                                                              |
|              | Signature of employer/plan sponsor                                                  | Date      | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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 (2023)  
v. 230728

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                       |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 440                                                                                                                                                                                                                                           |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 326<br><b>6a(2)</b> 377<br><b>6b</b> 0<br><b>6c</b> 100<br><b>6d</b> 477<br><b>6e</b> 0<br><b>6f</b> 477<br><b>6g(1)</b> 371<br><b>6g(2)</b> 373<br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                               |

**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 2R 2S 2T 3D

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

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

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

**a Pension Schedules**

- (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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_