

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... [X] an amended return/report [] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... [] special extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: CENTRAL FIRE PROTECTION, INC. 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 10/01/2016
2a Plan sponsor's name (employer, if for a single-employer plan): CENTRAL FIRE PROTECTION, INC.
2b Employer Identification Number (EIN): 20-1304026
2c Plan Sponsor's telephone number: 214-496-9797
2d Business code (see instructions): 531190

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include: 1. BUDDY SHIPMAN (plan administrator), 2. BUDDY SHIPMAN (employer/plan sponsor), 3. (empty for DFE).

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	135
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	128
	6a(2)	98
	6b	0
	6c	11
	6d	109
	6e	0
	6f	109
	6g(1)	49
6g(2)	61	
6h	5	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2021** and ending **12/31/2021**

A Name of plan CENTRAL FIRE PROTECTION, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CENTRAL FIRE PROTECTION, INC.	D Employer Identification Number (EIN) 20-1304026	

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
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	673-80095	61	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 8	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

PNC INVESTMENTS LLC **TWO PNC PLAZA 26TH FL**
620 LIBERTY AVE
PITTSBURGH, PA 15222

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5			7

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

BBVA SECURITIES INC **15 S 20TH ST 6TH FL**
BIRMINGHAM, AL 35233

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
3			7

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

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

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

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	746
c Additions: (1) Contributions deposited during the year	7c(1)	2288
(2) Dividends and credits.....	7c(2)	0
(3) Interest credited during the year.....	7c(3)	14
(4) Transferred from separate account	7c(4)	467
(5) Other (specify below).....	7c(5)	135
▶ LOAN REPAYMENT - PRINCIPAL TRANSFER FROM OUTSIDE NW - PRINCIPA		
(6) Total additions	7c(6)	2904
d Total of balance and additions (add lines 7b and 7c(6))	7d	3650
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	15
(2) Administration charge made by carrier.....	7e(2)	13
(3) Transferred to separate account	7e(3)	3
(4) Other (specify below).....	7e(4)	3
▶ FORFEITURE		
(5) Total deductions	7e(5)	34
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	3616

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2021** and ending **12/31/2021**

A Name of plan CENTRAL FIRE PROTECTION, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CENTRAL FIRE PROTECTION, INC.	D Employer Identification Number (EIN) 20-1304026	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 26 37 49 50 52 59 60 63	CUSTODIAN	9192	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input 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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <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 (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>CENTRAL FIRE PROTECTION, INC. 401(K) PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CENTRAL FIRE PROTECTION, INC.</u>	D Employer Identification Number (EIN) <u>20-1304026</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>NATIONWIDE QUALIFIED PLANS VARIABLE</u>		
b Name of sponsor of entity listed in (a):	<u>NATIONWIDE LIFE INSURANCE COMPANY</u>		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>
<u>31-4156830-009</u>	<u>P</u>		

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

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

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

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

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

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

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan CENTRAL FIRE PROTECTION, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CENTRAL FIRE PROTECTION, INC.	D Employer Identification Number (EIN) 20-1304026

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	677	1020
(2) Participant contributions	1b(2)	1419	2176
(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)	1522	1047
(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)	355088	528881
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	746	3616
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	359452	536740
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	20956	17013
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	20956	17013
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	338496	519727

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	47750	
(B) Participants.....	2a(1)(B)	100816	
(C) Others (including rollovers).....	2a(1)(C)	4020	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		152586
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)	97	
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		97
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	57397	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		12
d Total income. Add all income amounts in column (b) and enter total.....	2d		210092

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	11848	
(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)		11848
f Corrective distributions (see instructions)	2f		17013
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)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(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)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		28861

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		181231
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: **ANDY CHOW, CPA**

(2) EIN: **33-4200180**

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	8464
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 type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	50000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i 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"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2021** and ending **12/31/2021**

A Name of plan CENTRAL FIRE PROTECTION, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CENTRAL FIRE PROTECTION, INC.	D Employer Identification Number (EIN) 20-1304026	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	----------	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 31-4156830

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (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): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
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).....	14b	
c 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).....	14c	

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a 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? Yes No

21b 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).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702933A.

Central Fire Protections, Inc.
401(k) Plan

Financial Statements and
Supplemental Schedule
December 31, 2021 and 2020

ANDY CHOW

CERTIFIED PUBLIC ACCOUNTANT

Central Fire Protection, Inc. 401(k) Plan

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ANDY CHOW

CERTIFIED PUBLIC ACCOUNTANT

Independent Auditor's Report

To the Plan Administrator
Central Fire Protection, Inc. 401(k) Plan

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

We have performed an audit of the accompanying 2021 financial statements of Central Fire Protection 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certification from a qualified institution as of December 31, 2021, and for the year then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Central Fire Protection, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Fire Protection, Inc. 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 ("GAAS") 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 Central Fire Protection, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Fire Protection, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2021 are required by the Department of Labor’s (“DOL”) Rules and Regulations for Reporting and Disclosure and is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

Report on Compiled 2020 Financial Statement

We have compiled the accompanying statement of net assets available for benefits of the Plan as of December 31, 2020. We have not audited or reviewed the accompanying statement of net assets available for benefits and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with accounting principles generally accepted in the United States of America.

Plan management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation of the financial statement.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the plan management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statement.



Pembroke Pines, Florida
January 23, 2026

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Central Fire Protection, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u> (Compiled)
Assets		
Investments, at fair value	\$ 528,881	\$ 355,088
Investments, at contract value	3,616	746
Total investment	<u>532,497</u>	<u>355,834</u>
Receivables		
Employee contributions	2,176	1,419
Employer contributions	1,020	677
Notes receivable from participants	1,047	1,522
Total receivables	<u>4,243</u>	<u>3,618</u>
Total assets	536,740	359,452
Liabilities		
Excess contributions payable	<u>17,013</u>	<u>20,956</u>
Net assets available for benefits	<u>\$ 519,727</u>	<u>\$ 338,496</u>

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

Central Fire Protection, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2021

Additions to net assets available for benefits	
Investment income	
Net appreciation on in fair value of investments	\$ 57,397
Other	12
	<hr/>
Net investment income	57,419
	<hr/>
Interest income on notes receivable from participants	97
Contributions	
Participant	100,816
Employer	47,750
Rollover	4,020
	<hr/>
Total contributions	152,586
	<hr/>
Total additions	210,092
	<hr/>
Deductions from net assets attributed to	
Refund of excess contributions	17,013
Distributions to participants	11,848
	<hr/>
Total deductions	28,861
	<hr/>
Net increase	181,231
Net assets available for benefits	
Beginning of year	<hr/> 338,496
End of year	<hr/> <hr/> \$ 519,727

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

Central Fire Protection, Inc. 401(k) Plan

Notes to Financial Statements Years Ended December 31, 2021 and 2020

1. Description of the Plan

The following description of Central Fire Protection, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution retirement plan established to provide eligible employees of Central Fire Protection, Inc. (the "Company") with retirement benefits in accordance with Section 401(k) of the Internal Revenue Code ("IRC"). The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility

All employees of the Company are eligible to participate in the Plan once they have reached age of 21 and completed one year of service as defined in the Adoption Agreement. The Plan does not exclude part time employees and eligibility is not based on completing 1,000 hours in a year unless such definition is used in determining a Year of Service under the Plan's governing documents. Employees may enter the Plan on the first day of the Plan Year or the first day of the seventh month of the Plan Year that coincides with or follows the date on which the eligibility requirements are satisfied.

Participant Contributions

Eligible participants may elect to defer a specific percentage or dollar amount of their compensation into the Plan, subject to limits established by the IRC. There are two types of salary deferrals available: Pre-Tax 401(k) deferrals and Roth 401(k) deferrals. Pre-Tax 401(k) deferrals allow participants to reduce their taxable income for federal income tax purposes, while Roth 401(k) deferrals are made on an after-tax basis but may provide tax-free growth and distributions under certain conditions.

The total annual contributions are subject to IRC limits. For 2021, participants could defer up to \$19,500 of their eligible compensation, with participants aged 50 or older eligible to make additional "catch-up" contributions of up to \$6,500. These limits were subject to annual adjustments for inflation.

The Plan also allows participants to make rollover contributions from other eligible retirement plans or individual retirement accounts ("IRA"). All contributions are allocated to individual participant accounts and may be invested in various options offered under the Plan.

Employer Contributions

The Plan provides for Company contributions, which may include matching contributions and discretionary non-elective profit-sharing contributions. For the 2021 Plan Year, the Company elected to provide a discretionary matching contribution equal to 50% of each eligible participant's elective deferrals, limited to 6% of eligible compensation.

The Company may also make discretionary non-elective profit-sharing contributions. Any such contributions are allocated to eligible participants based on each participant's compensation relative to the total eligible compensation of all participants, in accordance with the allocation provisions of the Plan. Participants generally must be employed on the last day of the Plan Year to receive an allocation, except in cases of death, disability, or attainment of Normal Retirement Age. Employer contributions are subject to the Plan's vesting provisions. Company contributions are deposited into participant accounts and invested according to participants' investment elections. Forfeitures, if any, may be used to reduce Company contributions or pay Plan expense.

Participant Accounts

Each participant's account is credited with its respective contributions and its allocation of (a) Company contributions and (b) Plan earnings or losses. Contributions to the Plan are invested as directed by participants, based on the investment choices and procedures provided by the Administrator. Participants may elect from one or more available investment funds offered under the Plan. If no investment election is made, accounts are invested in the default investment alternatives established under the Plan.

Central Fire Protection, Inc. 401(k) Plan

Vesting

Participants' contributions from salary deferrals, Roth deferrals, catch-up contributions, and rollover contributions are immediately 100% vested. The Company's discretionary matching contributions and profit-sharing contributions are subject to the following vesting schedule based on years of service: 20% vested after 1 year, 40% vested after 2 years, 60% vested after 3 years, 80% vested after 4 years, and 100% vested after 5 years of continuous service. Participants' accounts also become fully vested in the event of death disability, or attainment of Normal Retirement Age.

Payment of Benefits

Upon termination of employment, retirement, death, or disability, the participant or the participant's beneficiary is entitled to receive the vested portion of the participant's account in one of the following forms: (a) a single lump-sum payment or (b) partial withdrawals or installment payments over a period not exceeding the participant's or beneficiary's life expectancy. If the participant's vested account balance does not exceed \$5,000, the balance may be distributed in a lump sum without the participant's consent.

Participants may also withdraw money while still employed after attaining age 59 ½ or in the event of financial hardship, subject to specific conditions outlined in the Plan. Hardship withdrawals are limited to amounts necessary to meet immediate and heavy financial needs, such as medical expenses, tuition, or prevention of foreclosure on the participant's principal residence. All distributions are recorded when paid.

Notes Receivable from Participants

Loans to participants are issued from their vested account balances upon application to the Plan Administrator. The maximum loan amount is the lesser of 50% of the participant's vested account balance or \$50,000, reduced by the highest outstanding loan balance from the Plan during the prior year. The minimum loan amount is \$1,000, and only one loan may be outstanding at any time. Loans must be secured by the participant's vested account balance and require a signed promissory note. Interest rates are fixed at 2% above the prime rate, and repayment terms generally may not exceed five years, except for loans used to acquire a primary residence, which may allow longer repayment periods. Loan repayments are structured through level amortization and must be made at least quarterly.

If a participant fails to make a scheduled repayment by the end of the calendar quarter following the missed payment, the loan is considered in default. In such cases, the outstanding loan balance may be classified as a taxable distribution and reduce the participant's vested account balance. For participants who terminate employment, the remaining loan balance generally becomes immediately due and payable. Any unpaid balance not repaid is treated as a reduction in the participant's vested account balance.

Forfeitures

The Plan provides that forfeitures, which represent the unvested portion of employer contributions for terminated participants, will be used to pay the Plan's administrative expenses as they occur. Any remaining forfeitures will serve to reduce future Company contributions. For the year ended December 31, 2021, \$3 of forfeitures were used to offset employer contributions, and no forfeitures were used to pay Plan expenses.

2. Summary of Significant Accounting Policies

The following is a summary of significant accounting policies followed by the Plan.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Administrative Expenses

Administrative expenses of the Plan are paid by either the Company or Plan participants, as provided for in the Plan document.

Use Of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Central Fire Protection, Inc. 401(k) Plan

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's sponsor determines the Plan's valuation policies utilizing information provided by the trustee. See Note 8 for discussions of fair value measurements.

Realized gains and losses on investments sold and the unrealized appreciation and depreciation of investments held are reported on an average current cost basis, based on fair market value of the investments at the beginning of the Plan year or at the time of purchase during the Plan year. Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fully Benefit-Responsive Investment Contracts

The Plan holds a Fully Benefit-Responsive Investment Contract ("FBRIC") with Nationwide Life Insurance Company ("Nationwide"). This investment contract is classified as fully benefit-responsive under State of Position ("SOP") 94-4-1, meaning participants may initiate transactions at contract value (principal plus accrued interest), except in specific circumstances where market value adjustments may apply at the plan level.

In accordance with FASB Accounting Standards Update ("ASU") 2015-12, the FBRIC is reported at contract value in the financial statements. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The contract's crediting rate is periodically adjusted but cannot be less than 0%.

Fair Value

Accounting standards provide a common definition of fair value and establish a framework to make the measurement of fair value in generally accepted accounting principles more consistent and comparable. Accounting standards also require expanded disclosures to provide information about the extent to which fair value is used to measure certain financial assets and liabilities, the methods and assumptions used to measure fair value, and the effect of fair value measures on earnings. The Plan's financial assets reflected in the financial statements at fair value include its investments (see Note 8).

Subsequent Events

The Plan has evaluated subsequent events through March 13, 2025, which is the date the financial statements were available to be issued.

3. Information Certified by The Plan's Custodian

The Company, acting in its capacity as the Plan Administrator, has outsourced the management of the Plan to the third-party administrator ("TPA"), Corp Financial LLC. The Company has elected to use the limited-scope audit exemption permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

The investment assets, notes receivable from participants, investment transactions and investment income presented in the Plan's financial statements and supplemental schedule was prepared by or derived from information prepared by Nationwide Life Insurance Company, the custodian, and furnished to Corp Financial LLC. The Company has obtained a certification from Nationwide as of December 31, 2021, and for the year then ended, confirming that such information is complete and accurate.

Information relating to assets held by the custodian as of December 31, 2021:

	December 31,	
	2021	2020
Mutual funds, at fair value	\$ 528,881	\$ 355,088
Fully Benefit-Responsive Investment Contract, at contract value	3,616	746
Notes receivable from participants	1,047	1,522
Net assets available for benefits	<u>\$ 533,544</u>	<u>\$ 357,356</u>

The following was also certified by the custodian for the year ended December 31, 2021:

Central Fire Protection, Inc. 401(k) Plan

Net appreciation in fair value of investments	<u>\$ 57,439</u>
Participant loan interest	<u>\$ 97</u>

Net appreciation in fair value of investments is presented as reported by the custodian and includes market adjustments for all investments, including Fully Benefit-Responsive Investment Contracts, which are reported at fair value in the trust report. However, in accordance with ASU 2015-12, FBRICs are required to be measured at contract value in the financial statements. As a result, a fair value adjustment of \$(42) has been made to reconcile the FBRIC to its contract value of \$3,616. This adjustment is reflected in the Statement of Changes in Net Assets Available for Benefits.

4. Tax Status

The Plan operates under a prototype plan, which received a favorable determination letter from the Internal Revenue Service ("IRS") dated June 30, 2020, confirming that the Plan, as designed, complies with the applicable requirements of the IRC. The Company, with administrative support by Corp Financial LLC, ensures the Plan continues to be operated in compliance with these requirements. Consequently, no provision for income taxes has been included in the Plan's financial statements.

The Financial Accounting Standard Board has issued a standard regarding the recognition and accounting of income tax positions taken or expected to be taken by the Plan. The Plan administrator, with oversight from the TPA, has evaluated the tax positions taken by the Plan and concluded that, as of December 31, 2021, there are no uncertain tax positions that would require recognition or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2018.

5. Related Party Transactions

Certain plan investments are shares of mutual funds managed by Nationwide, the custodian, as defined by the Plan. These transactions qualify as party-in-interest transactions under ERISA regulations. During the year ended December 31, 2021, no administrative fees were paid to Nationwide by the Plan. The custodian oversees the management of plan investments and ensures participant-level transactions are compliant with plan provisions.

The Plan's accounting, recordkeeping, and administrative services are outsourced to Corp Financial LLC, the TPA, for which the Company pays compensation.

6. Plan Termination

The Company retains the right to terminate the Plan at any time, subject to the provisions of ERISA. In this event of termination, the Plan's assets will be valued on the termination date, and participants' account balances will be fully distributed in accordance with Plan provisions.

7. Risks and Uncertainties

The Plan provides for various investment options in accounts that invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that these changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits.

8. Fair Value Measurements

Central Fire Protection, Inc. 401(k) Plan

The Financial Accounting Standards Board's Accounting Standards Codification established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodologies include:

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

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

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

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

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

Mutual funds: Shares of mutual funds are valued using quoted market prices in an active market.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 528,881	\$ -	\$ -	\$ 528,881
Total investments at fair value	<u>\$ 528,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 528,881</u>

The following table set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020 (Compiled):

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 355,088	\$ -	\$ -	\$ 355,088
Total investments at fair value	<u>\$ 355,088</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 355,088</u>

Central Fire Protection, Inc. 401(k) Plan

9. Fully Benefit-Responsive Investment Contracts and Fair Value Exclusion

In accordance with FASB ASU 2015-12, Fully Benefit-Responsive Investment Contracts are measured, presented, and disclosed at contract value in the financial statements. As of December 31, 2021, the contract value of the Plan's investment in the FBRIC was \$3,616, while the fair value was \$3,687, reflecting a market value adjustment applied by the insurance provider at the plan level. This adjustment does not impact participant-initiated transactions, which are executed at contract value.

FBRICs are excluded from fair value hierarchy and are not included in fair value tables presented in Note 8, as they are recorded at contract value rather than fair value in accordance with ASU 2015-12.

10. Concentrations

Balances in five investments accounted for approximately 61% of total investments as of December 31, 2021, and, as of December 31, 2020, balances in five investments accounted for approximately 65% of total investments.

11. Delinquent Participant Contributions

Participant contributions totaling \$8,464 for the 2021 Plan Year were not remitted to the Plan within the time frame required by Department of Labor regulations and therefore constitute nonexempt prohibited transactions. Although the related payroll contributions were deposited during 2021, the Company remitted the related lost earnings of \$23.28 during the 2022 Plan Year. As a result, the delinquent participant contributions are considered fully corrected as of the date these financial statements were issued.

12. Subsequent Events

Effective January 1, 2024, the Plan was amended through the required Cycle 3 restatement to update certain provisions related to participant eligibility and employer contributions. The amendment expands eligibility to include long-term part-time employees who have attained age 21 and completed at least 500 hours of service in each of three consecutive years. In addition, the amendment introduces a safe harbor matching contribution formula that provides a match equal to 100% of a participant's elective deferrals up to 4% of compensation. Safe harbor matching contributions are fully vested when made. The Plan continues to allow for additional discretionary matching contributions and profit-sharing contributions subject to the applicable eligibility and vesting provisions.

These changes were adopted after the period covered by these financial statements. The amendment did not materially affect participant contributions or rights as of December 31, 2021. Accordingly, the financial statements as of and for the year ended December 31, 2021, are presented in accordance with the Plan provisions that were in effect prior to this amendment. The updated provisions are disclosed here as subsequent events to provide clarity regarding changes that became effective in a later plan year.

Central Fire Protection, Inc. 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 20 – 1304026

Plan No.: 001

December 31, 2021

(a)	(b)	(c)	(d)	(e)
(a)	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Interest Rate, Collateral and Par or Maturity Value	Cost	Current Value
	AB Global Bond Fund I	Mutual Fund	**	\$ 1,227
	Avantis US Small Cap Value Fund Inst	Mutual Fund	**	1,756
	BlackRock High Yield Bond Portfolio K	Mutual Fund	**	1,871
	BlackRock Mid-Cap Growth Equity Portfolio Inst	Mutual Fund	**	3,397
	BlackRock Strategic Income Opportunities Portfolio Inst	Mutual Fund	**	677
	BlackRock Total Return Fund K	Mutual Fund	**	200
	Columbia Select Large Cap Growth Fund Institutional 2	Mutual Fund	**	5,147
	DFA Emerging Markets Core Equity Portfolio	Mutual Fund	**	5,668
	DFA US LargeCap Value	Mutual Fund	**	7,255
	Diamond Hill Mid Cap Fund I	Mutual Fund	**	3,559
	Dodge & Cox International Stock Fund	Mutual Fund	**	7,591
	Federated Hermes Government Obligations Premier	Mutual Fund	**	884
	Federated Hermes Institutional High Yield Bond Fund	Mutual Fund	**	3,552
	Fidelity 500 Index Fund	Mutual Fund	**	11,471
	Fidelity International Index Fund	Mutual Fund	**	8,702
	Fidelity US Bond Index Fund	Mutual Fund	**	1,958
	Goldman Sachs GQG Partners International Opportunities Fund	Mutual Fund	**	7,557
	JPMorgan Equity Income R5	Mutual Fund	**	6,524
*	Nationwide International Index Fund Class R6	Mutual Fund	**	2,602
*	Nationwide Loomis AllCap Growth R6	Mutual Fund	**	6,065
	PGIM Total Return Bond Fund R6	Mutual Fund	**	1,669
	PIMCO Commodity Real Return Strategy Fund Inst	Mutual Fund	**	1,833
	PIMCO Real Return Fund	Mutual Fund	**	1,820
	Principal Global Real Estate Securities Fund R6	Mutual Fund	**	1,906
	T Rowe Price Spectrum Moderate Growth Alloc Fund	Mutual Fund	**	2,670
	Vanguard 500 Index Fund Admiral Shares	Mutual Fund	**	65,749
	Vanguard Balanced Index Fund Admiral Shares	Mutual Fund	**	24,052
	Vanguard Emerging Markets Stock Index Fund Admiral	Mutual Fund	**	3
	Vanguard Explorer Fund Admiral Shares	Mutual Fund	**	1,751
	Vanguard Growth Index Admiral	Mutual Fund	**	5,879
	Vanguard Intermediate-Term Treasury Index	Mutual Fund	**	4,736
	Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund	**	60,957
	Vanguard Real Estate Index Fund Admiral Shares	Mutual Fund	**	14,197
	Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund	**	59,780
	Vanguard Target Retirement 2040 Fund Investors Shares	Mutual Fund	**	2,582
	Vanguard Target Retirement 2045 Fund Investors Shares	Mutual Fund	**	87,804
	Vanguard Target Retirement 2050 Fund Investors Shares	Mutual Fund	**	55,132
	Vanguard Target Retirement 2060 Fund Investors Shares	Mutual Fund	**	471
	Vanguard Total Bond Market Index Fund Admiral	Mutual Fund	**	1
	Vanguard Total International Bond Index Fund Admiral Shares	Mutual Fund	**	16,897
	Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund	**	31,329
				528,881
*	Nationwide Fixed Select Option	Fully Benefit-Responsive	**	3,616
*	Participants Loans	7.50%	-	1,047
	Total assets held			\$ 533,544

* = Party-in-interest

** = Cost information is not required for participant-directed investments

Central Fire Protection, Inc. 401(k) Plan

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

EIN: 20 – 1304026

Plan No.: 001

Year Ended December 31, 2021

		Total that Constitutes Non-Exempt Prohibited Transactions		
		Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP
Participant Contributions Transferred Late to Plan		\$ -	\$ 8,464	\$ -
Check Here If Late Participant Loan Repayments Are included	X	<u>\$ -</u>	<u>\$ 8,464</u>	<u>\$ -</u>

ANDY CHOW

CERTIFIED PUBLIC ACCOUNTANT

ATTACHMENT TO SCHEDULE H (FORM 5500) 2021
CENTRAL FIRE PROTECTION, INC. 401(K) PLAN
EIN 20-1304026 PN 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
December 31, 2021

IdeA7:A41ntity of issue, borrower, lessor, or similar party	Description of Investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
AB Global Bond Fund I	Mutual Fund	**	1,227.32
Avantis US Small Cap Value Fund Inst	Mutual Fund	**	1,756.26
BlackRock High Yield Bond Portfolio K	Mutual Fund	**	1,871.51
BlackRock Mid-Cap Growth Equity Portfolio Inst	Mutual Fund	**	3,397.39
BlackRock Strategic Income Opportunities Portfolio Inst	Mutual Fund	**	676.84
BlackRock Total Return Fund K	Mutual Fund	**	199.52
Columbia Select Large Cap Growth Fund Institutional 2	Mutual Fund	**	5,146.52
DFA Emerging Markets Core Equity Portfolio	Mutual Fund	**	5,667.68
DFA US LargeCap Value	Mutual Fund	**	7,255.53
Diamond Hill Mid Cap Fund I	Mutual Fund	**	3,558.62
Dodge & Cox International Stock Fund	Mutual Fund	**	7,591.34
Federated Hermes Government Obligations Premier	Mutual Fund	**	883.88
Federated Hermes Institutional High Yield Bond Fund	Mutual Fund	**	3,552.37
Fidelity 500 Index Fund	Mutual Fund	**	11,470.69
Fidelity International Index Fund	Mutual Fund	**	8,702.51
Fidelity US Bond Index Fund	Mutual Fund	**	1,957.99
Goldman Sachs GQG Partners International Opportunities Fu	Mutual Fund	**	7,557.21
JPMorgan Equity Income R5	Mutual Fund	**	6,524.13
* Nationwide International Index Fund Class R6	Mutual Fund	**	2,601.99
* Nationwide Loomis AllCap Growth R6	Mutual Fund	**	6,065.19
PGIM Total Return Bond Fund R6	Mutual Fund	**	1,669.36
PIMCO Commodity Real Return Strategy Fund Inst	Mutual Fund	**	1,832.91
PIMCO Real Return Fund	Mutual Fund	**	1,820.41
Principal Global Real Estate Securities Fund R6	Mutual Fund	**	1,905.82
T Rowe Price Spectrum Moderate Growth Alloc Fund	Mutual Fund	**	2,670.20
Vanguard 500 Index Fund Admiral Shares	Mutual Fund	**	65,749.27
Vanguard Balanced Index Fund Admiral Shares	Mutual Fund	**	24,051.72
Vanguard Emerging Markets Stock Index Fund Admiral	Mutual Fund	**	2.52
Vanguard Explorer Fund Admiral Shares	Mutual Fund	**	1,750.75
Vanguard Growth Index Admiral	Mutual Fund	**	5,878.53
Vanguard Intermediate-Term Treasury Index	Mutual Fund	**	4,735.89
Vanguard Mid-Cap Index Fund Admiral Shares	Mutual Fund	**	60,956.51
Vanguard Real Estate Index Fund Admiral Shares	Mutual Fund	**	14,197.48
Vanguard Small-Cap Index Fund Admiral Shares	Mutual Fund	**	59,780.13
Vanguard Target Retirement 2040 Fund Investor Shares	Mutual Fund	**	2,581.68
Vanguard Target Retirement 2045 Fund Investor Shares	Mutual Fund	**	87,803.58
Vanguard Target Retirement 2050 Fund Investor Shares	Mutual Fund	**	55,132.08
Vanguard Target Retirement 2060 Fund Investor Shares	Mutual Fund	**	470.94
Vanguard Total Bond Market Index Fund Admiral	Mutual Fund	**	0.84
Vanguard Total International Bond Index Fund Admiral Shares	Mutual Fund	**	16,897.44
Vanguard Wellesley Income Fund Admiral Shares	Mutual Fund	**	31,329.27
			<u>\$528,881.82</u>
* Participant Loans	7.50%		<u>1,047.16</u>
Total assets held			<u><u>\$529,928.98</u></u>

* = Party-in-interest

** = Cost information is not required for participant-directed investments

CENTRAL FIRE PROTECTION, INC. 401(k) PLAN

EIN: 20-1304026 PLAN NUMBER: 001

**ATTACHMENT TO SCHEDULE H, PART IV, LINE 4(a)
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2021**

Participant Contributions Transferred Late to Plan	Check Here if Late Participant Loan Repayments Are Included	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51 *
		Contributions Not Corrected	Contributions Corrected Outside VFCP *	Contributions Pending Corrections in VFCP	
Plan Year					
2021		\$0.00	\$8,464.00	\$0.00	\$0.00
		\$0.00	\$8,464.00	\$0.00	\$0.00

* Contributions have been remitted to the Plan.

* Lost earnings related to the delinquent participant contributions were calculated and remitted into the Plan on 10/27/2022