

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2018</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>
A This return/report is for: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☐ a multiemployer plan </div> <div> ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☒ a single-employer plan </div> <div> ☐ a DFE (specify) ____ </div> </div>	
B This return/report is: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☐ the first return/report </div> <div> ☐ the final return/report </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☐ an amended return/report </div> <div> ☐ a short plan year return/report (less than 12 months) </div> </div>	
C If the plan is a collectively-bargained plan, check here. ▶ ☐	
D Check box if filing under: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> ☒ Form 5558 </div> <div> ☐ automatic extension </div> <div> ☐ the DFVC program </div> </div> <div style="margin-top: 5px;"> ☐ special extension (enter description) </div>	

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>WABASH ELECTRIC SUPPLY INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1988</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1988</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1988</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WABASH ELECTRIC SUPPLY INC.</u> <u>1400 S. WABASH ST.</u> <u>WABASH, IN 46992</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">2b Employer Identification Number (EIN) <u>35-1060363</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>260-563-4146</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>423600</u></td> </tr> <tr> <td style="height: 30px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>35-1060363</u>	2c Plan Sponsor's telephone number <u>260-563-4146</u>	2d Business code (see instructions) <u>423600</u>	
2b Employer Identification Number (EIN) <u>35-1060363</u>					
2c Plan Sponsor's telephone number <u>260-563-4146</u>					
2d Business code (see instructions) <u>423600</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2019	MARTY LEHMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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	5 153
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 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) 146 6a(2) 117 6b 0 6c 18 6d 135 6e 0 6f 135 6g 128 6h 17
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: 2F 2E 2G 2J 2K 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan WABASH ELECTRIC SUPPLY INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WABASH ELECTRIC SUPPLY INC.	D Employer Identification Number (EIN) 35-1060363	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

SYM FINANCIAL CORPORATION

35-1550787

(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?
27	ADVISOR	28454	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	19298	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

SYM FINANCIAL ADVISORS

35-1550787

(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?
26	INVESTMENT ADVISOR	8139	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
DOUBLELINE TOT RET I - U.S. BANCOR P.O. BOX 701 MILWAUKEE, WI 53201	0.15%	
(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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan WABASH ELECTRIC SUPPLY INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 WABASH ELECTRIC SUPPLY INC.	D Employer Identification Number (EIN) 35-1060363	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	13	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	331497	552216
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7379331	5611436
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7710841	6163652

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7710841	6163652
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	165346	
(B) Participants	2a(1)(B)	531302	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		696648
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7056	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7056
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	217179	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		217179
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-646678
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		274205

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1765503	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1765503
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other	2i(4)	55891	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		55891
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1821394

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1547189
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **BADEN GAGE & SCHROEDER**

(2) EIN: **35-1939627**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		800000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?.....	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____. (See instructions.)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>WABASH ELECTRIC SUPPLY INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WABASH ELECTRIC SUPPLY INC.</u>	D Employer Identification Number (EIN) <u>35-1060363</u>

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	
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): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2018
v. 171027

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**16b**

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____ % Investment-Grade Debt: _____ % High-Yield Debt: _____ % Real Estate: _____ % Other: _____ %

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Financial Statements

Wabash Electric Supply, Inc.
401(k) Plan

December 31, 2018

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Financial Statements with Supplemental Schedule
December 31, 2018

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Certified Public Accountants • Business Consultants

Independent Auditors' Report

Trustees
Wabash Electric Supply, Inc. 401(k) Plan
Portage, Michigan

We were engaged to audit the accompanying financial statements of Wabash Electric Supply, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that Fidelity Management Trust Company holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from Fidelity Management Trust Company as of December 31, 2018 and 2017, and for the year ended December 31, 2018, that the information provided to the Plan administrator by Fidelity Management Trust Company is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2018 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Fidelity Management Trust Company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in dark ink that reads "Baden, Gage & Schroeder, LLC". The signature is written in a cursive, flowing style.

BADEN, GAGE & SCHROEDER, LLC

Fort Wayne, Indiana
October 7, 2019

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits **December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
ASSETS		
Investments:		
Money market fund at fair value	\$ 552,216	\$ 331,497
Mutual funds at fair value	<u>5,611,436</u>	<u>7,379,331</u>
Total Investments	6,163,652	7,710,828
Receivables:		
Company contributions	<u>-</u>	<u>13</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 6,163,652</u></u>	<u><u>\$ 7,710,841</u></u>

See Notes to Financial Statements.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits **Year Ended December 31, 2018**

ADDITIONS:

CONTRIBUTIONS

Employee	\$ 531,302
Company	<u>165,346</u>

Total Contributions	696,648
---------------------	---------

INVESTMENT INCOME (LOSS)

Dividends and interest	223,045
Net realized and unrealized depreciation in the fair value of investments	<u>(645,488)</u>

Net Investment Loss	<u>(422,443)</u>
---------------------	------------------

TOTAL ADDITIONS	274,205
------------------------	---------

DEDUCTIONS

Benefit payments	1,765,503
Administrative expenses	<u>55,891</u>

TOTAL DEDUCTIONS	<u>1,821,394</u>
-------------------------	------------------

NET DECREASE	(1,547,189)
---------------------	-------------

NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>7,710,841</u>
---	------------------

NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u><u>\$ 6,163,652</u></u>
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See Notes to Financial Statements.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2018

Note 1. Plan Description

Overview

The Wabash Electric Supply, Inc. 401(k) Plan (the "Plan") is a defined contribution plan sponsored by Wabash Electric Supply, Inc. (the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information.

Eligibility

The Plan covers all employees of the Employer who are 18 years of age and have completed at least one year of service. Employees may enter the Plan on January 1, April 1, July 1, and October 1 following completion of the eligibility requirements.

Contributions

Employees may make voluntary pre-tax contributions subject to an annual limit of the lesser of 50% of eligible compensation or the dollar limits set by the Internal Revenue Code. Participants may also elect to make Roth deferral contributions. Employees are eligible for a discretionary match contribution from the Employer provided the participants have completed at least one year of service. The Employer may provide a matching contribution of the participants' elected salary reduction, subject to a 5% maximum of the employee's compensation. The Employer provided a 50% matching contribution for the year ended December 31, 2018.

Participant Accounts

Each participant's account is credited with the participant's voluntary contribution, Employer contributions, if provided, plus an allocation of Plan earnings, and is charged with certain fees, administrative expenses, and withdrawals. Plan earnings are allocated to participants' accounts on a pro rata basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants have the option of directing their contributions into various funds offered by Fidelity Management Trust Company. All amounts in the participant accounts are participant-directed and allocations can be changed daily.

Benefit Payments

Upon termination of employment, retirement, disability, or death, distributions are made in lump-sum, installment payments, or annuity contracts equal to the value of the participant's vested interest in his or her account. In-service distributions from vested amounts may be made to a participant who has not separated from service provided he or she has attained age 59 1/2. Hardship distributions are also allowed as described in the Plan.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 1. Plan Description (Continued)

Vesting

Vesting is based on years of service. Participants begin vesting in Employer contributions after two years of service at 20% and increase 20% each year until full vesting after six years of service, or at normal retirement age, early retirement age, or death. Participants are always 100% vested in any salary deferral contribution to the Plan.

Forfeitures

Participants who terminate from the Plan prior to becoming fully vested must forfeit a percentage of their Employer contributions. These forfeitures are used to reduce future Employer contributions and pay Plan expenses. There was approximately \$8,900 and \$130 available in the forfeiture account to offset future Employer contributions and cover Plan expenses as of December 31, 2018 and 2017, respectively. Forfeitures of approximately \$12,770 were used to reduce Employer contributions for the year ended December 31, 2018.

Termination

The Company may terminate the Plan at any time, subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become fully vested in their accounts. See Note 8.

Note 2. Significant Accounting Policies

Basis of Financial Statements

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

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 Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net realized and unrealized depreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 2. Significant Accounting Policies (Continued)

Use of Estimates

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

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Investment related expenses are included in the net depreciation in the fair value of investments.

Subsequent Events

Management of the Plan has evaluated events and transactions for possible recognition or disclosure through October 7, 2019, the date the financial statements were available to be issued.

Note 3. Information Certified by the Custodian

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the custodian, Fidelity Management Trust Company, and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Total investments as shown in the accompanying statements of net assets available for benefits.
- b. Net investment loss, as shown in the accompanying statement of changes in net assets available for benefits, including dividend and interest income and net realized and unrealized depreciation in the fair value of investments.
- c. Schedule of assets (held at end of year).

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 4. Fair Value Measurements

Fair value measurements are based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, and are determined by either the principal market or the most advantageous market.

Inputs used in the valuation techniques to derive fair values are classified based on a three-level hierarchy to prioritize the inputs used in the valuation techniques to derive fair values. The basis for fair value measurements for each level within the hierarchy is described below with Level 1 measurements having the highest priority and Level 3 measurements having the lowest priority.

Level 1: Fair value is based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access at the measurement date.

Level 2: Fair value is based on quoted prices in markets that are not active, quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3: Fair value is based on prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable.

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

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018 and 2017.

Money market fund: Money market funds generally include cash and cash equivalents that are highly liquid and are short-term in nature and valued at \$1 per share held by the Plan at year end.

Mutual funds: Valued at net asset value (NAV) of shares held by the plan at year end.

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.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2018 and 2017.

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 552,216	\$ -	\$ -	\$ 552,216
Mutual funds	<u>5,611,436</u>	<u>-</u>	<u>-</u>	<u>5,611,436</u>
Investments at fair value	<u>\$ 6,163,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,163,652</u>

Assets at Fair Value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 331,497	\$ -	\$ -	\$ 331,497
Mutual funds	<u>7,379,331</u>	<u>-</u>	<u>-</u>	<u>7,379,331</u>
Investments at fair value	<u>\$ 7,710,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,710,828</u>

Note 5. Transactions with Parties-In-Interest

The Employer provides certain accounting, recordkeeping, and administrative services for the Plan for which it receives no compensation. Administrative expenses for legal, accounting, and other services are rendered by parties-in-interest and are paid by the Employer.

Note 6. Income Tax Status

The Plan is a prototype plan of Fidelity Management and Research Company, which obtained its latest determination letter on March 31, 2014, stating that the Plan is a qualified plan under Section 401 of the Internal Revenue Code. The Internal Revenue Service (IRS) stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. The Plan administrator believes that the Plan is designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability 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 2015.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 7. Risks and Uncertainties

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

Note 8. Subsequent Event - Plan Transfer

Effective June 3, 2019, the Plan's assets were transferred into the Kendall Electric, Inc. Profit Sharing Plan and the Plan was terminated. Participants became fully vested in their accounts.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Plan 001, EIN: 35-1060363

Schedule of Assets (Held at End of Year)

Schedule H, Part IV, Line 4i

December 31, 2018

<u>(a)</u>	<u>(b) Identity</u>	<u>(c) Description of Investment</u>	<u>(e) Current Value</u>
☐	DFA 1 Year Fixed Income Inst	Mutual Fund	\$ 131,245
☐	DFA Emerging Markets I	Mutual Fund	130,792
☐	DFA ITM GVT FXINC I	Mutual Fund	92,954
☐	DFA International Value I	Mutual Fund	193,445
☐	DFA Large Cap International I	Mutual Fund	314,916
☐	DFA Real Estate Sec I	Mutual Fund	6,034
☐	DFA US Large Cap Value	Mutual Fund	341,826
☐	DFA US Micro Cap IS	Mutual Fund	25,481
☐	DFA US Small Cap Value	Mutual Fund	21,241
☐	Doubleline Total Return I	Mutual Fund	257,354
☐	Vanguard 500 Admiral	Mutual Fund	649,903
☐	Vanguard Growth Index Admiral	Mutual Fund	425,995
☐	Vanguard Mid Cap Index Admiral	Mutual Fund	236,754
☐	Vanguard SMCP GR Index Admiral	Mutual Fund	117,860
☐	Vanguard Small Cap Index Admiral	Mutual Fund	130,934
☐	Vanguard Target Retirement 2015	Mutual Fund	83,518
☐	Vanguard Target Retirement 2020	Mutual Fund	1,205,117
☐	Vanguard Target Retirement 2025	Mutual Fund	511,602
☐	Vanguard Target Retirement 2030	Mutual Fund	156,990
☐	Vanguard Target Retirement 2035	Mutual Fund	203,558
☐	Vanguard Target Retirement 2040	Mutual Fund	170,131
☐	Vanguard Target Retirement 2045	Mutual Fund	36,335
☐	Vanguard Target Retirement 2050	Mutual Fund	66,860
☐	Vanguard Target Retirement 2055	Mutual Fund	24,319
☐	Vanguard Target Retirement 2060	Mutual Fund	7,533
☐	Vanguard Total Bond Market Admiral	Mutual Fund	68,739
☐	Vanguard VMMR - Fed Money Market	Money Market Fund	552,216
			<u>\$ 6,163,652</u>

☒ Party-in-interest

Financial Statements

Wabash Electric Supply, Inc.
401(k) Plan

December 31, 2018

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Financial Statements with Supplemental Schedule
December 31, 2018

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Certified Public Accountants • Business Consultants

Independent Auditors' Report

Trustees
Wabash Electric Supply, Inc. 401(k) Plan
Portage, Michigan

We were engaged to audit the accompanying financial statements of Wabash Electric Supply, Inc. 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, and the related statement of changes in net assets available for benefits for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that Fidelity Management Trust Company holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from Fidelity Management Trust Company as of December 31, 2018 and 2017, and for the year ended December 31, 2018, that the information provided to the Plan administrator by Fidelity Management Trust Company is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2018 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Fidelity Management Trust Company, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in dark ink that reads "Baden, Gage & Schroeder, LLC". The script is cursive and fluid, with the letters connected.

BADEN, GAGE & SCHROEDER, LLC

Fort Wayne, Indiana
October 7, 2019

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits **December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
ASSETS		
Investments:		
Money market fund at fair value	\$ 552,216	\$ 331,497
Mutual funds at fair value	<u>5,611,436</u>	<u>7,379,331</u>
Total Investments	6,163,652	7,710,828
Receivables:		
Company contributions	<u>-</u>	<u>13</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 6,163,652</u></u>	<u><u>\$ 7,710,841</u></u>

See Notes to Financial Statements.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits **Year Ended December 31, 2018**

ADDITIONS:

CONTRIBUTIONS

Employee	\$ 531,302
Company	<u>165,346</u>

Total Contributions 696,648

INVESTMENT INCOME (LOSS)

Dividends and interest	223,045
Net realized and unrealized depreciation in the fair value of investments	<u>(645,488)</u>

Net Investment Loss (422,443)

TOTAL ADDITIONS 274,205

DEDUCTIONS

Benefit payments	1,765,503
Administrative expenses	<u>55,891</u>

TOTAL DEDUCTIONS 1,821,394

NET DECREASE (1,547,189)

NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR 7,710,841

NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR \$ 6,163,652

See Notes to Financial Statements.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2018

Note 1. Plan Description

Overview

The Wabash Electric Supply, Inc. 401(k) Plan (the "Plan") is a defined contribution plan sponsored by Wabash Electric Supply, Inc. (the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information.

Eligibility

The Plan covers all employees of the Employer who are 18 years of age and have completed at least one year of service. Employees may enter the Plan on January 1, April 1, July 1, and October 1 following completion of the eligibility requirements.

Contributions

Employees may make voluntary pre-tax contributions subject to an annual limit of the lesser of 50% of eligible compensation or the dollar limits set by the Internal Revenue Code. Participants may also elect to make Roth deferral contributions. Employees are eligible for a discretionary match contribution from the Employer provided the participants have completed at least one year of service. The Employer may provide a matching contribution of the participants' elected salary reduction, subject to a 5% maximum of the employee's compensation. The Employer provided a 50% matching contribution for the year ended December 31, 2018.

Participant Accounts

Each participant's account is credited with the participant's voluntary contribution, Employer contributions, if provided, plus an allocation of Plan earnings, and is charged with certain fees, administrative expenses, and withdrawals. Plan earnings are allocated to participants' accounts on a pro rata basis. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants have the option of directing their contributions into various funds offered by Fidelity Management Trust Company. All amounts in the participant accounts are participant-directed and allocations can be changed daily.

Benefit Payments

Upon termination of employment, retirement, disability, or death, distributions are made in lump-sum, installment payments, or annuity contracts equal to the value of the participant's vested interest in his or her account. In-service distributions from vested amounts may be made to a participant who has not separated from service provided he or she has attained age 59 1/2. Hardship distributions are also allowed as described in the Plan.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 1. Plan Description (Continued)

Vesting

Vesting is based on years of service. Participants begin vesting in Employer contributions after two years of service at 20% and increase 20% each year until full vesting after six years of service, or at normal retirement age, early retirement age, or death. Participants are always 100% vested in any salary deferral contribution to the Plan.

Forfeitures

Participants who terminate from the Plan prior to becoming fully vested must forfeit a percentage of their Employer contributions. These forfeitures are used to reduce future Employer contributions and pay Plan expenses. There was approximately \$8,900 and \$130 available in the forfeiture account to offset future Employer contributions and cover Plan expenses as of December 31, 2018 and 2017, respectively. Forfeitures of approximately \$12,770 were used to reduce Employer contributions for the year ended December 31, 2018.

Termination

The Company may terminate the Plan at any time, subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become fully vested in their accounts. See Note 8.

Note 2. Significant Accounting Policies

Basis of Financial Statements

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

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 Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodian. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net realized and unrealized depreciation in the fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 2. Significant Accounting Policies (Continued)

Use of Estimates

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

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Investment related expenses are included in the net depreciation in the fair value of investments.

Subsequent Events

Management of the Plan has evaluated events and transactions for possible recognition or disclosure through October 7, 2019, the date the financial statements were available to be issued.

Note 3. Information Certified by the Custodian

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the custodian, Fidelity Management Trust Company, and was not subjected to any auditing procedures performed by the independent public accountants:

- a. Total investments as shown in the accompanying statements of net assets available for benefits.
- b. Net investment loss, as shown in the accompanying statement of changes in net assets available for benefits, including dividend and interest income and net realized and unrealized depreciation in the fair value of investments.
- c. Schedule of assets (held at end of year).

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 4. Fair Value Measurements

Fair value measurements are based upon the exit price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, and are determined by either the principal market or the most advantageous market.

Inputs used in the valuation techniques to derive fair values are classified based on a three-level hierarchy to prioritize the inputs used in the valuation techniques to derive fair values. The basis for fair value measurements for each level within the hierarchy is described below with Level 1 measurements having the highest priority and Level 3 measurements having the lowest priority.

Level 1: Fair value is based on unadjusted quoted prices for identical assets or liabilities in an active market that the Plan has the ability to access at the measurement date.

Level 2: Fair value is based on quoted prices in markets that are not active, quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3: Fair value is based on prices or valuation techniques that require inputs that are both significant to the fair value measurement and unobservable.

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

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018 and 2017.

Money market fund: Money market funds generally include cash and cash equivalents that are highly liquid and are short-term in nature and valued at \$1 per share held by the Plan at year end.

Mutual funds: Valued at net asset value (NAV) of shares held by the plan at year end.

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.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 4. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis as of December 31, 2018 and 2017.

Assets at Fair Value as of December 31, 2018				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 552,216	\$ -	\$ -	\$ 552,216
Mutual funds	<u>5,611,436</u>	<u>-</u>	<u>-</u>	<u>5,611,436</u>
Investments at fair value	<u>\$ 6,163,652</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,163,652</u>

Assets at Fair Value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 331,497	\$ -	\$ -	\$ 331,497
Mutual funds	<u>7,379,331</u>	<u>-</u>	<u>-</u>	<u>7,379,331</u>
Investments at fair value	<u>\$ 7,710,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,710,828</u>

Note 5. Transactions with Parties-In-Interest

The Employer provides certain accounting, recordkeeping, and administrative services for the Plan for which it receives no compensation. Administrative expenses for legal, accounting, and other services are rendered by parties-in-interest and are paid by the Employer.

Note 6. Income Tax Status

The Plan is a prototype plan of Fidelity Management and Research Company, which obtained its latest determination letter on March 31, 2014, stating that the Plan is a qualified plan under Section 401 of the Internal Revenue Code. The Internal Revenue Service (IRS) stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. The Plan administrator believes that the Plan is designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability 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 2015.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Notes to Financial Statements (Continued)

December 31, 2018

Note 7. Risks and Uncertainties

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Note 8. Subsequent Event - Plan Transfer

Effective June 3, 2019, the Plan's assets were transferred into the Kendall Electric, Inc. Profit Sharing Plan and the Plan was terminated. Participants became fully vested in their accounts.

WABASH ELECTRIC SUPPLY, INC. 401(K) PLAN

Plan 001, EIN: 35-1060363

Schedule of Assets (Held at End of Year)

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December 31, 2018

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☒ Party-in-interest