Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WAHL CLIPPER CORP 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1984

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)
WAHL CLIPPER CORP

2900 NORTH LOCUST STREET
STERLING, IL 61081

2b Employer Identification Number (EIN)
36-1922730

2c Plan Sponsor's telephone number
815-625-6525

2d Business code (see instructions)
335900

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.	10/14/2020	KRISTI COMPTON
	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

3a Plan administrator's name and address [X] 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**	1183
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	1126
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1118
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	101
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1219
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	1219
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1206
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2H 2J 2K 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)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
WAHL CLIPPER CORP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WAHL CLIPPER CORP

D Employer Identification Number (EIN)
36-1922730

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

CHARLES SCHWAB TRUST COMPANY

42-1558009

(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)

MIDLAND STATES BANK

37-0259550

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 19 21 28	NONE	360188	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

RETIREMENT DIRECT

91-2076699

(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?
11 14	NONE	17780	Yes [ ] No [X]	Yes [ ] No [X]		Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
WAHL CLIPPER CORP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WAHL CLIPPER CORP

D Employer Identification Number (EIN)
36-1922730

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: THE CAPITAL PRESERVATION FUND

b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY

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)
22-2712853-001	C	6119997

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)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
WAHL CLIPPER CORP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WAHL CLIPPER CORP

D Employer Identification Number (EIN)
36-1922730

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	11366	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	8011633	10590801
(2) U.S. Government securities	1c(2)	9659033	13749347
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	10220030	3696720
(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)	381535	294349
(9) Value of interest in common/collective trusts	1c(9)	8870499	7034944
(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)	66523788	84343701
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	103677884	119709862
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	103677884	119709862

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)	5337604	
	(B) Participants	2a(1)(B)	4196939	
	(C) Others (including rollovers)	2a(1)(C)	143183	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		9677726
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	859119	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	13911	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		873030
	(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)	2686188	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2686188
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	16761632	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	16681722	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		79910
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		12911984
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		26228838
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9774115	
(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)		9774115
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	422745	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		422745
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		10196860
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		16031978
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 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: RSM US LLP **(2)** EIN: 42-0714325

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:

		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.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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		1000000
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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 01/01/2019 and ending 12/31/2019

A Name of plan
WAHL CLIPPER CORP 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
WAHL CLIPPER CORP

D Employer Identification Number (EIN)
36-1922730

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): 37-0259550 91-2076699

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 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	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Financial Report
December 31, 2019

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

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RSM US LLP

Independent Auditor's Report

Wahl Clipper Retirement Committee
Wahl Clipper Corporation 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Wahl Clipper Corporation 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2019 and 2018, the related statements of changes in net assets available for benefits for the years then ended, 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.

Auditor's 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 5, which was certified or provided by Midland States Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2019 and 2018, and for the years then ended, that the information provided to the Plan Administrator by the trustee 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.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Other Matter
The supplemental schedule of assets (held at end of year) as of December 31, 2019 and schedule of delinquent participant contributions for the year ended December 31, 2019 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 schedules.

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 schedules, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

RSM US LLP

Cedar Rapids, Iowa
September 15, 2020

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits
December 31, 2019 and 2018

	2019	2018
Assets		
Investments, at fair value:		
Interest-bearing deposits in banks	**$ 10,590,801**	$ 8,011,633
Mutual funds	**84,343,701**	66,523,788
Common collective trust fund	**7,034,944**	8,870,499
Government-sponsored bonds	**13,749,347**	9,659,033
Corporate debt instruments	**3,696,720**	10,220,030
Total investments	**119,415,513**	103,284,983
Receivables:		
Notes receivable from participants	**294,349**	381,535
Participant contributions	**-**	11,366
Total receivables	**294,349**	392,901
Total assets	**119,709,862**	103,677,884
Liabilities, none	**-**	-
Net assets available for benefits	**$ 119,709,862**	$ 103,677,884

See notes to financial statements.

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2019 and 2018

	2019	2018
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	**$ 12,991,894**	$ (8,538,786)
Interest	**859,119**	624,702
Dividends	**2,686,188**	3,900,152
Other income	**-**	23,058
Total investment income (loss)	**16,537,201**	(3,990,874)
Interest income on notes receivable from participants	**13,911**	14,584
Contributions:		
Employer	**5,337,604**	5,016,290
Participants	**4,196,939**	4,014,030
Rollovers	**143,183**	178,547
Total contributions	**9,677,726**	9,208,867
	26,228,838	5,232,577
Deductions from net assets attributed to:		
Benefits paid to participants and beneficiaries	**9,774,115**	6,303,364
Administrative expenses	**422,745**	364,467
Total deductions	**10,196,860**	6,667,831
Net increase (decrease)	**16,031,978**	(1,435,254)
Net assets available for benefits:		
Beginning	**103,677,884**	105,113,138
Ending	**$ 119,709,862**	$ 103,677,884

See notes to financial statements.

Note 1. Plan Description

The following description of 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 plan covering all full-time employees of Wahl Clipper Corporation (the Company). Effective January 1, 2018, employees who have reached age 18 and have completed 90 days of service are eligible for the Plan. The participants are eligible for employer profit sharing contributions after completion of one year of service with 1,000 or more hours of service during the year. Prior to January 1, 2018 the age requirement was age 21 with one completed year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions: Participants may contribute a percentage of their annual compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service (IRS). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Effective January 1, 2018, the Plan included an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation.

The Plan has elected a safe harbor employer contribution, under which the Company contributes 100% of the first 3% of base compensation and 50% of the next 2% of base compensation that a participant contributes to the Plan. The safe harbor contributions were $2,537,604 and $2,316,290 for the years ended December 31, 2019 and 2018, respectively. The Company may also make additional discretionary profit sharing contributions to the Plan as determined by the Board of Directors annually provided certain restrictions are met. Additional profit sharing contributions are invested in a portfolio of investments as directed by the Company. Profit sharing contributions were $2,800,000 and $2,700,000 for the years ended December 31, 2019 and 2018, respectively, and are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions, Company safe harbor contributions and allocations of (a) the Company's profit sharing contributions, (b) Plan earnings (losses) and (c) forfeitures of terminated participants' nonvested accounts, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which participants are entitled is the benefit that can be provided from the participants' vested accounts.

Vesting: Participants are immediately vested in their voluntary contributions, including rollover contributions, and Company safe harbor contributions plus actual earnings thereon. Vesting on the profit sharing account is based on years of continuous service. Participants vest at a rate of 20% per year after the second year of service. Participants become fully vested in profit sharing accounts after six years of credited service.

Notes receivable from participants: Participants may borrow from their fund accounts up to a maximum of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan Administrator. Interest rates on existing loans ranged from 3.25% to 8.00%. Principal and interest are paid ratably through payroll deductions.

Note 1. Plan Description (Continued)

Forfeitures: Plan forfeitures arise as a result of participants who terminate service with the Company before becoming 100% vested in the Company's contributions. These forfeitures may be reallocated to participants in the same manner as Company contributions in accordance with the Plan document. At December 31, 2019 and 2018, there were no unallocated forfeitures from nonvested accounts. Forfeitures in the amount of $82,457 and $38,980 were reallocated to participants in the same manner as Company profit sharing contributions for the years ended December 31, 2019 and 2018, respectively.

Payment of benefits: On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in either a lump-sum amount or in annual installments if the account balance is greater than $1,000. If the participant's vested account balance does not exceed $1,000, it can be distributed only in a single lump-sum payment. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. In addition, hardship distributions out of the participant's voluntary contributions account are permitted if certain criteria are met. The Plan also allows for in-service distributions upon attaining age 59½.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Accounting estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Accordingly, actual results may differ from those estimates.

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

Investment valuation and income recognition: The Plan's investments are reported at fair value on the statements of net assets available for benefits. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 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. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as those held during the year.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document.

Administrative fees: Administrative expenses are paid by the Plan, as provided in the Plan document, and by the Company. Administrative expenses were $422,745 and $364,467 for the years ended December 31, 2019 and 2018, respectively.

Note 2. Summary of Significant Accounting Policies (Continued)

Uncertain tax positions: Accounting principles general accepted in the United States of America requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more-likely-than-not would be sustained upon examination. The Plan is subject to these routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. Federal, state or local authorities for years before 2016.

Payment of benefits: Benefit payments are recorded upon distribution.

Subsequent events: Management has evaluated subsequent events through September 15, 2020, the date the financial statements were available to be issued.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a “Public Health Emergency of International Concern” and on March 11, 2020, declared it to be a pandemic. The pandemic in the United States and throughout the world has resulted in substantial volatility in financial markets. This has had a significant adverse impact on investment portfolios. As a result, the Plan's investments have incurred a significant decline in fair value since December 31, 2019.

Management has determined that there were no other events or transactions that have occurred through the date the financial statements were available to be issued that require recognition or disclosure in the financial statements.

Note 3. Nonparticipant-Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows as of and for the years ended December 31, 2019 and 2018:

	December 31	
	2019	2018
Net assets:		
Interest-bearing deposits in banks	$ 10,590,801	$ 8,011,633
Mutual funds	7,499,620	5,590,356
Common collective trust fund	914,947	1,636,876
Government-sponsored bonds	13,749,347	9,659,033
Corporate debt instruments	3,696,720	10,220,030
	$ 36,451,435	$ 35,117,928

	Years Ended December 31	
	2019	2018
Changes in net assets:		
Contributions	$ 2,800,000	$ 2,700,000
Interest	750,595	532,874
Dividends	183,500	201,341
Net appreciation (depreciation)	1,129,330	(238,002)
Benefits paid to participants	(3,322,762)	(1,604,539)
Administrative expenses	(207,156)	(200,134)
	$ 1,333,507	$ 1,391,540

Note 4. Investments and Fair Value Measurements

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

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a reporting entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019 and 2018.

Interest-bearing deposits in banks: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable duration considering the creditworthiness of the issuer.

Common collective trust fund: Composed primarily of benefit-responsive investment contracts valued at the net asset value (NAV) of shares held by the Plan in the collective trust account at year-end as determined by the third-party administrator based on the market value of its underlying investments. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV.

Mutual funds: Valued at the closing price reported in the active market in which the investment is traded.

Corporate debt instruments and government-sponsored bonds: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

Note 4. Investments and Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2019 and 2018:

	2019			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 84,343,701	$ -	$ -	$ 84,343,701
Government-sponsored bonds	13,749,347	-	-	13,749,347
Interest-bearing deposits in banks	10,590,801	-	-	10,590,801
Corporate debt instruments	3,696,720	-	-	3,696,720
Total assets in fair value hierarchy	$ 112,380,569	$ -	$ -	112,380,569
Investments measured at net asset value (a)				7,034,944
Total investments at fair value				$ 119,415,513

	2018			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 66,523,788	$ -	$ -	$ 66,523,788
Government-sponsored bonds	9,659,033	-	-	9,659,033
Interest-bearing deposits in banks	8,011,633	-	-	8,011,633
Corporate debt instruments	10,220,030	-	-	10,220,030
Total assets in fair value hierarchy	$ 94,414,484	$ -	$ -	94,414,484
Investments measured at net asset value (a)				8,870,499
Total investments at fair value				$ 103,284,983

(a) In accordance with ASC subtopic 820-10, certain investments that were measured at the NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table sets forth additional disclosures of the Plan's investments whose fair values are estimated using NAV per share as the practical expedient as of December 31, 2019 and 2018:

	Fair Value		Unfunded	Redemption	Redemption
Investment	2019	2018	Commitment	Frequency	Notice Period
Federated Capital Preservation Fund	$ 7,034,944	$ 8,870,499	$ -	Daily	N/A

Note 5. Information Certified or Provided by Trustee

The following is a summary of the Plan's asset information as of and for the years ended December 31, 2019 and 2018, included throughout the Plan's financial statements and supplemental schedules that was prepared or derived from information provided by the trustee, Midland States Bank, and furnished by the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator related to the following assets is complete and accurate. Accordingly, as permitted by the 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information related to the following investments:

	December 31	
	2019	2018
Investments, at fair value:		
Interest-bearing deposits in banks	$ 10,590,801	$ 8,011,633
Mutual funds	84,343,701	66,523,788
Common collective trust	7,034,944	8,870,499
Government-sponsored bonds	13,749,347	9,659,033
Corporate debt instruments	3,696,720	10,220,030
	119,415,513	103,284,983
Notes receivable from participants	294,349	381,535
	$ 119,709,862	$ 103,666,518

Midland States Bank has also certified the completeness and accuracy of the following investment income (loss) on the aforementioned assets for the years ended December 31, 2019 and 2018:

	Years Ended December 31	
	2019	2018
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments	$ 12,991,894	$ (8,538,786)
Interest, dividends and other income	3,545,307	4,547,912
	$ 16,537,201	$ (3,990,874)
Interest income on notes receivable from participants	$ 13,911	$ 14,584

Note 6. Certificates of Deposit

Included in interest-bearing deposits are certificates of deposit of $8,966,355 and $6,035,999 at December 31, 2019 and 2018, respectively. Certificates of deposit consist of amounts on deposit at banks or savings and loan associations, with interest rates ranging from 1.30% to 3.20%, with maturities ranging from January 2020 through December 2021. These deposits include no amounts in excess of federally insured limits.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan document to discontinue its contributions and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their Company contributions.

Note 8. Related-Party Transactions

Plan investments are managed by Midland States Bank. Midland States Bank is the trustee as defined by the Plan, and therefore, transactions with these investments are considered party-in-interest transactions. Fees paid to Midland States Bank by the Plan for administrative services amounted to $207,155 and $200,134 for the years ended December 31, 2019 and 2018, respectively.

Note 9. Income Tax Status

The Plan adopted a standardized form of a prototype plan sponsored by Retirement Direct LLC. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The Plan has been amended since the prototype plan received the opinion letter. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Note 10. Prohibited Transactions

During 2018, the Company inadvertently failed to deposit $11,366 of participant contributions and loan repayments within the required timeframe as stated by the DOL regulations. The DOL considers late deposits to be prohibited transactions. The Company deposited lost earnings during the year ended December 31, 2019. The lost earnings payment was made from the Company's assets and not from the assets of the Plan. The Company will file Form 5330 and pay the applicable excise tax during the year ended December 31, 2020. The excise tax payment will be made from the Company's assets and not from the assets of the Plan.

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2019

	Participant Contributions Transferred Late
2018	$ 11,366

Check Here if Late Participant Loan Payments are Included	Total that Constitute Nonexempt Prohibited Transactions			
	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP
X	$ -	$ 11,366	$ -	$ -

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Interest-bearing deposits in banks:			
Ally Bank Midvale Utah CD	Certificates of Deposit, 5/28/2021, 3.00%, $100,000	$ 100,000	$ 101,841
Ally Bank Midvale Utah CD	Certificates of Deposit, 10/24/2022, 1.85%, $100,000	69,878	70,085
America's Credit Union CD	Certificates of Deposit, 3/27/2020, 2.65%, $245,000	245,000	245,576
Bank Hapoalim BM NY CD	Certificates of Deposit, 7/19/2021, 2.10%, $245,000	245,000	246,539
BMO Harris Bank CD	Certificates of Deposit, 6/1/2020, 2.80%, $247,000	247,000	248,188
BMW Bank of North America CD	Certificates of Deposit, 9/30/2020, 2.20%, $100,000	100,000	100,446
Cathay Bank CD	Certificates of Deposit, 2/13/2020, 2.50%, $245,000	245,000	245,250
Cibc Bank USA CD	Certificates of Deposit, 11/23/2020, 2.50%, $240,000	240,000	241,802
CIT Bank NA CD	Certificates of Deposit, 3/29/2021, 1.85%, $245,000	245,000	245,532
Citibank NA	Certificates of Deposit, 5/1/2020, 3.05%, $450,000	450,207	451,355
Eagle Bank CD	Certificates of Deposit, 2/28/2020, 2.65%, $245,000	245,000	245,402
East-West Bank CD	Certificates of Deposit, 1/21/2020, 2.35%, $245,000	245,000	245,100
Federal Savings Bank CD	Certificates of Deposit, 5/28/2021, 2.5%, $248,000	248,000	250,835
First Financial Bank CD	Certificates of Deposit, 6/18/2020, 2.90%, $245,000	245,000	246,414
First Natl Bk of America CD	Certificates of Deposit, 12/14/2020, 3.00%, $245,000	245,000	248,114
First Source Bank CD	Certificates of Deposit, 4/27/2020, 2.25%, $25,000	25,000	25,047
First State Bk/Irvington CD	Certificates of Deposit, 2/14/2020, 2.50%, $245,000	245,000	245,257
Flagstar Bank FSB CD	Certificates of Deposit, 11/15/2022, 1.75%, $245,000	244,652	244,571
Greenstate Credit Union CD	Certificates of Deposit, 7/30/2020, 2.15%, $245,000	245,000	245,703
Infinity Fed Credit Union CD	Certificates of Deposit, 2/1/2021, 2.10%, $100,000	100,000	100,468
Jpmorgan Chase & Co.	Certificates of Deposit, 5/10/2021, 4.625%, $250,000	256,860	258,738
Keesler Federal Credit Union CD	Certificates of Deposit, 6/22/2020, 3.00%, $250,000	250,000	251,595
Merrick Bank CD	Certificates of Deposit, 4/20/2020, 2.35%, $245,000	245,000	245,517
Metabank CD	Certificates of Deposit, 3/30/2020, 2.80%, $600,000	245,000	245,461
Morgan Stanley Bank CD	Certificates of Deposit, 10/30/2022, 3.00%, $100,000	100,000	102,088
Morgan Stanley Pvt Bank CD	Certificates of Deposit, 7/10/2020, 2.75%, $245,000	245,000	246,399
Neighbors Federal Credit Union CD	Certificates of Deposit, 12/21/2021, 3.20%, $245,000	245,000	252,081
Premier Bank Dubuque IA CD	Certificates of Deposit, 8/7/2020, 2.90%, $245,000	245,000	246,830
Raymond James Bank NA CD	Certificates of Deposit, 8/23/2021, 1.85%, $245,000	245,000	245,620
Rio Grande Credit Union CD	Certificates of Deposit, 1/31/2020, 2.70%, $245,000	245,000	245,228
Sallie Mae Bank CD	Certificates of Deposit, 5/26/2020, 2.75%, $247,000	246,956	248,092
State Bank of India CD	Certificates of Deposit, 10/16/2020, 1.85%, $100,000	100,000	100,015
Three Rivers Federal Credit Union CD	Certificates of Deposit, 8/2/2021, 2.10%, $245,000	245,000	246,573
TIAA FSB CD	Certificates of Deposit, 5/17/2021, 2.45%, $247,000	247,000	249,589
United Bankers Bank CD	Certificates of Deposit, 9/21/2020, 3.00%, $245,000	245,000	247,386
US Alliance Fed Credit Union CD	Certificates of Deposit, 5/28/2021, 2.50%, $248,000	248,000	248,873
Vibrant Credit Union CD	Certificates of Deposit, 12/21/2020, 3.10%, $245,000	245,000	248,418
Wells Fargo Bank NA CD	Certificates of Deposit, 7/27/2020, 2.80%, $245,000	244,892	246,605
Workers Credit Union CD	Certificates of Deposit, 5/28/2021, 2.50%, $248,000	248,000	250,835
Workers Credit Union CD	Certificates of Deposit, 7/9/2021, 2.20%, $245,000	245,000	246,887
Fidelity Instl Cash Port Govt Cl I	Money Market Mutual Funds	1,624,446	1,624,446
Total interest-bearing deposits in banks			10,590,801
Federated Capital Preservation Fund	Common collective trust	***	7,034,944
Mutual funds:			
American Funds Growth	Mutual fund	**	2,995,522
BNY Mellon Opp Midcap Value A	Mutual fund	**	4,066,561
BNY Mellon Smallcap Stk Ind	Mutual fund	**	4,173,659
DFA US Targeted Value Port Fund	Mutual fund	**	2,318,916
Dodge and Cox Stock	Mutual fund	**	4,154,302
Vanguard Mid Cap Val Ind ADM	Mutual fund	**	36,596
Pioneer Select Midcap Growth	Mutual fund	**	44,426
Federated Total Return Bond	Mutual fund	**	2,616,816
Harbor Capital Appreciation Fund	Mutual fund	**	893,180
Mutual funds subtotal forward			21,299,978

(Continued)

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Mutual funds subtotal forwarded			$ 21,299,978
Mutual funds, continued:			
Inv Oppenheimer Developing Markets	Mutual fund	**	348,239
T. Rowe Price Growth Stock Fund	Mutual fund	**	4,610,621
Vanguard Mid Cap Index	Mutual fund	**	5,378,222
Vanguard Target Retirement Income	Mutual fund	**	3,630,399
Vanguard Target Retirement 2020	Mutual fund	**	8,851,152
Vanguard Target Retirement 2030	Mutual fund	**	14,641,985
Vanguard Target Retirement 2040	Mutual fund	**	5,846,154
Vanguard Target Retirement 2050	Mutual fund	**	1,358,314
Vanguard Target Retirement 2060	Mutual fund	**	1,677,093
Vanguard Ttl Int'l Stock Index	Mutual fund	**	2,174,164
Vanguard Value ETF	Mutual fund	$ 466,203	506,366
Vanguard Value Index - ADM	Mutual fund	**	2,211,522
Vanguard Index 500	Mutual fund	**	4,816,237
Wisdomtree Largecap Dividend Fund	Mutual fund	342,397	552,955
Vanguard Shtm Invest Grade ADM	Mutual fund	1,501,113	1,499,754
Ishares TR S&P 500 Index	Mutual fund	953,571	2,130,152
SPDR BBG Barclays St Corporate	Mutual fund	1,368,181	1,614,667
Ishares S&P 500 Growth ETF	Mutual fund	398,983	1,195,727
Total mutual funds			84,343,701
Government-sponsored bonds:			
Federal Farm Credit Bank	Government-sponsored Bonds, 3/30/2020, 2.80%, $600,000	600,018	601,452
Federal Home Loan Bank	Government-sponsored Bonds, 1/28/2020, 2.50%, $475,000	474,929	475,295
Federal Home Loan Bank	Government-sponsored Bonds, 10/1/2020, 1.75%, $1,000,000	999,290	1,000,680
Federal Home Loan Bank	Government-sponsored Bonds, 4/28/2020, 1.70%, $313,393	307,921	313,396
Federal Home Loan Bank	Government-sponsored Bonds, 5/26/2020, 1.40%, $350,000	347,869	349,699
Federal Home Loan Bank	Government-sponsored Bonds, 6/7/2021, 1.75%, $250,000	242,350	249,925
Federal Home Loan Mortgage Corp	Government-sponsored Bonds, 3/26/2021, 2.50%, $500,000	500,000	500,760
Federal National Mortgage Assctn	Government-sponsored Bonds, 9/15/2021, 1.55%, $50,000	49,878	49,891
Federal National Mortgage Assctn	Government-sponsored Bonds, 4/29/2020, 1.55%, $250,000	250,000	249,858
Federal National Mortgage Assctn	Government-sponsored Bonds, 9/29/2020, 1.50%, $400,000	397,212	399,704
Federal National Mortgage Assctn	Government-sponsored Bonds, 5/1/2022, 3.155%, $342,800	344,179	350,661
Federal National Mortgage Assctn	Government-sponsored Bonds, 6/25/2022, 4.00%, $313,361	318,355	319,977
Federal National Mortgage Assctn	Government-sponsored Bonds, 5/1/2023, 2.50%, $183,791	183,318	185,433
Federal National Mortgage Assctn	Government-sponsored Bonds, 4/25/2023, 2.59%, $230,993	227,601	233,110
Federal National Mortgage Assctn	Government-sponsored Bonds, 7/1/2021, 2.54%, $250,000	248,728	251,458
Federal National Mortgage Assctn	Government-sponsored Bonds, 7/25/2021, 2.00%, $88,180	87,659	88,024
Alameda, California	Government-sponsored Bonds, 9/1/2020, 2.826%, $50,000	50,097	50,391
Arizona State University Revenue	Government-sponsored Bonds, 7/1/2020, 2.348%, $100,000	100,153	100,305
Beaver Cnty PA	Government-sponsored Bonds, 11/15/2020, 2.392, $60,000	59,731	60,138
Chicago IL Mdw Arpt REV Ser C	Government-sponsored Bonds, 1/1/2030, 7.07%, $175,000	182,061	175,000
Cook Cnty IL Sch Dist #83 Txbl	Government-sponsored Bonds, 12/1/2020, 4.75%, $150,000	152,984	153,623
East Noble, Indiana School Corporation	Government-sponsored Bonds, 1/15/2020, 4.00%, $300,000	150,000	150,084
Fhr 3880 Qa Pool	Government-sponsored Bonds, 5/15/2021, 3.50%, $352,079	354,321	354,078
Fhms KS01 A2	Government-sponsored Bonds, 1/25/2023, 2.522%, $484,022	488,669	488,173
Fn AL 1692	Government-sponsored Bonds, 4/1/2022, 2.759%, $238,105	240,710	242,625
Fn Pool AN3890	Government-sponsored Bonds, 12/1/2022, 2.36%, $953,148	964,578	959,144
FNR 2012-19 VA Pool	Government-sponsored Bonds, 6/25/2023, 3.50%, $633,394	644,107	641,987
FNR 2012-67 Hg Pool	Government-sponsored Bonds, 4/25/2027, 1.50%, $498,005	493,959	494,423
Hawkeye IA Cmnty Clg Txbl	Government-sponsored Bonds, 6/1/2020, 2.50%, $225,000	225,000	225,707
Iowa State Univ Science & Tech	Government-sponsored Bonds, 7/1/2023, 3.00%, $115,000	118,312	117,412
Jersey City NJ Ref Ser A & B	Government-sponsored Bonds, 9/1/2021, 2.108%, $250,000	247,613	248,870
Government-sponsored bonds subtotal forward			10,081,283

(Continued)

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Government-sponsored bonds subtotal forwarded			$ 10,081,283
Government-sponsored bonds, continued:			
Lubbock TX	Government-sponsored Bonds, 2/15/2021, 2.15%, $100,000	$ 100,367	100,444
Maryland State Build America	Government-sponsored Bonds, 3/1/2021, 4.20%, $100,000	103,126	102,855
New London CT	Government-sponsored Bonds, 8/15/2020, 2.90%, $120,000	120,000	120,649
New York NY - Ser E	Government-sponsored Bonds, 10/1/2021, 2.34%, $150,000	148,811	151,365
New York St Envrnmntl Facs Corp	Government-sponsored Bonds, 6/15/2020, 1.872%, $200,000	199,774	200,034
North Muskegon MI Public Schs	Government-sponsored Bonds, 5/1/2020, 2.254%, $400,000	399,116	400,352
Oregon St Lottery REV Txbl Ser B	Government-sponsored Bonds, 4/1/2020, 1.87%, $140,000	139,563	140,069
Oregon St - Univ Ser B	Government-sponsored Bonds, 8/1/2021, 2.227%, $125,000	123,976	125,931
Port Vancouver WA Revenue - Taxable	Government-sponsored Bonds, 12/1/2020, 2.199%, $400,000	401,376	400,680
Small Business ADM Participation	Government-sponsored Bonds, 3/1/2023, 4.50%, $118,710	121,306	121,884
San Bernardino City CA Unif SD	Government-sponsored Bonds, 8/1/2021, 4.00%, $100,000	102,122	103,222
South Davis UT Swr Dist	Government-sponsored Bonds, 12/1/2022, 3.00%, $175,000	175,749	178,084
State of Utah	Government-sponsored Bonds, 7/1/2020, 4.49%, $100,000	100,754	100,207
University of Alabama Build America Bonds	Government-sponsored Bonds, 10/1/2026, 4.90%, $250,000	256,565	255,808
University of Oklahoma Revenue	Government-sponsored Bonds, 7/1/2020, 3.075%, $50,000	50,206	50,301
US Treasury Notes	Government-sponsored Bonds, 7/15/2021, 2.625%, $1,000,000	1,014,453	1,015,790
West Virginia St Univ REV	Government-sponsored Bonds, 10/1/2020, 2.419%, $100,000	99,818	100,389
Total Government-sponsored bonds			13,749,347
Corporate debt instruments:			
Barclays Bank PLC	Corporate Bonds, 3/30/2020, 2.80%, $600,000	299,982	300,549
Charles Schwab Corporation	Corporate Bonds, 7/22/2020, 4.45%, $500,000	503,005	507,760
Contimortgage Home Equity Loan	Corporate Bonds, 1/15/2028, 7.22%, $19,605	19,630	18,499
General Dynamics Corp	Corporate Bonds, 5/11/2020, 2.88%, $500,000	499,870	501,735
IBM	Corporate Bonds, 11/1/2021, 2.90%, $300,000	300,921	305,565
IBM Corp	Corporate Bonds, 2/19/2021, 2.25%, $50,000	49,316	50,182
Oracle Corp	Corporate Bonds, 7/15/2020, 3.875%, $500,000	506,375	504,835
PNC Bank	Corporate Bonds, 5/19/2020, 2.00%, $500,000	498,955	500,075
Unilever Capital Corp	Corporate Bonds, 5/5/2022, 2.20%, $500,000	492,285	503,635
Wells Fargo	Corporate Bonds, 12/7/2020, 3.75%, $500,000	502,325	503,885
Total corporate debt instruments			3,696,720
Participant loans*	Notes receivable from participants, rates from 3.25% to 8.00%	**	294,349
			$ 119,709,862

The above information has been certified by Midland States Bank, the trustee of the Plan, as complete and accurate.

* Party in interest.

**Investments are participant-directed, therefore, cost information may be omitted.

***Investment has both participant-directed and non-participant directed funds. At December 31, 2019, the non-participant directed investment has a cost basis of $914,947.


RSM

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Interest-bearing deposits in banks:			
Ally Bank Midvale Utah CD	Certificates of Deposit, 5/28/2021, 3.00%, $100,000	$ 100,000	$ 101,841
Ally Bank Midvale Utah CD	Certificates of Deposit, 10/24/2022, 1.85%, $100,000	69,878	70,085
America's Credit Union CD	Certificates of Deposit, 3/27/2020, 2.65%, $245,000	245,000	245,576
Bank Hapoalim BM NY CD	Certificates of Deposit, 7/19/2021, 2.10%, $245,000	245,000	246,539
BMO Harris Bank CD	Certificates of Deposit, 6/1/2020, 2.80%, $247,000	247,000	248,188
BMW Bank of North America CD	Certificates of Deposit, 9/30/2020, 2.20%, $100,000	100,000	100,446
Cathay Bank CD	Certificates of Deposit, 2/13/2020, 2.50%, $245,000	245,000	245,250
Cibc Bank USA CD	Certificates of Deposit, 11/23/2020, 2.50%, $240,000	240,000	241,802
CIT Bank NA CD	Certificates of Deposit, 3/29/2021, 1.85%, $245,000	245,000	245,532
Citibank NA	Certificates of Deposit, 5/1/2020, 3.05%, $450,000	450,207	451,355
Eagle Bank CD	Certificates of Deposit, 2/28/2020, 2.65%, $245,000	245,000	245,402
East-West Bank CD	Certificates of Deposit, 1/21/2020, 2.35%, $245,000	245,000	245,100
Federal Savings Bank CD	Certificates of Deposit, 5/28/2021, 2.5%, $248,000	248,000	250,835
First Financial Bank CD	Certificates of Deposit, 6/18/2020, 2.90%, $245,000	245,000	246,414
First Natl Bk of America CD	Certificates of Deposit, 12/14/2020, 3.00%, $245,000	245,000	248,114
First Source Bank CD	Certificates of Deposit, 4/27/2020, 2.25%, $25,000	25,000	25,047
First State Bk/Irvington CD	Certificates of Deposit, 2/14/2020, 2.50%, $245,000	245,000	245,257
Flagstar Bank FSB CD	Certificates of Deposit, 11/15/2022, 1.75%, $245,000	244,652	244,571
Greenstate Credit Union CD	Certificates of Deposit, 7/30/2020, 2.15%, $245,000	245,000	245,703
Infinity Fed Credit Union CD	Certificates of Deposit, 2/1/2021, 2.10%, $100,000	100,000	100,468
Jpmorgan Chase & Co.	Certificates of Deposit, 5/10/2021, 4.625%, $250,000	256,860	258,738
Keesler Federal Credit Union CD	Certificates of Deposit, 6/22/2020, 3.00%, $250,000	250,000	251,595
Merrick Bank CD	Certificates of Deposit, 4/20/2020, 2.35%, $245,000	245,000	245,517
Metabank CD	Certificates of Deposit, 3/30/2020, 2.80%, $600,000	245,000	245,461
Morgan Stanley Bank CD	Certificates of Deposit, 10/30/2022, 3.00%, $100,000	100,000	102,088
Morgan Stanley Pvt Bank CD	Certificates of Deposit, 7/10/2020, 2.75%, $245,000	245,000	246,399
Neighbors Federal Credit Union CD	Certificates of Deposit, 12/21/2021, 3.20%, $245,000	245,000	252,081
Premier Bank Dubuque IA CD	Certificates of Deposit, 8/7/2020, 2.90%, $245,000	245,000	246,830
Raymond James Bank NA CD	Certificates of Deposit, 8/23/2021, 1.85%, $245,000	245,000	245,620
Rio Grande Credit Union CD	Certificates of Deposit, 1/31/2020, 2.70%, $245,000	245,000	245,228
Sallie Mae Bank CD	Certificates of Deposit, 5/26/2020, 2.75%, $247,000	246,956	248,092
State Bank of India CD	Certificates of Deposit, 10/16/2020, 1.85%, $100,000	100,000	100,015
Three Rivers Federal Credit Union CD	Certificates of Deposit, 8/2/2021, 2.10%, $245,000	245,000	246,573
TIAA FSB CD	Certificates of Deposit, 5/17/2021, 2.45%, $247,000	247,000	249,589
United Bankers Bank CD	Certificates of Deposit, 9/21/2020, 3.00%, $245,000	245,000	247,386
US Alliance Fed Credit Union CD	Certificates of Deposit, 5/28/2021, 2.50%, $248,000	248,000	248,873
Vibrant Credit Union CD	Certificates of Deposit, 12/21/2020, 3.10%, $245,000	245,000	248,418
Wells Fargo Bank NA CD	Certificates of Deposit, 7/27/2020, 2.80%, $245,000	244,892	246,605
Workers Credit Union CD	Certificates of Deposit, 5/28/2021, 2.50%, $248,000	248,000	250,835
Workers Credit Union CD	Certificates of Deposit, 7/9/2021, 2.20%, $245,000	245,000	246,887
Fidelity Instl Cash Port Govt Cl I	Money Market Mutual Funds	1,624,446	1,624,446
Total interest-bearing deposits in banks			10,590,801
Federated Capital Preservation Fund	Common collective trust	***	7,034,944
Mutual funds:			
American Funds Growth	Mutual fund	**	2,995,522
BNY Mellon Opp Midcap Value A	Mutual fund	**	4,066,561
BNY Mellon Smallcap Stk Ind	Mutual fund	**	4,173,659
DFA US Targeted Value Port Fund	Mutual fund	**	2,318,916
Dodge and Cox Stock	Mutual fund	**	4,154,302
Vanguard Mid Cap Val Ind ADM	Mutual fund	**	36,596
Pioneer Select Midcap Growth	Mutual fund	**	44,426
Federated Total Return Bond	Mutual fund	**	2,616,816
Harbor Capital Appreciation Fund	Mutual fund	**	893,180
Mutual funds subtotal forward			21,299,978

(Continued)

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Mutual funds subtotal forwarded			$ 21,299,978
Mutual funds, continued:			
Inv Oppenheimer Developing Markets	Mutual fund	**	348,239
T. Rowe Price Growth Stock Fund	Mutual fund	**	4,610,621
Vanguard Mid Cap Index	Mutual fund	**	5,378,222
Vanguard Target Retirement Income	Mutual fund	**	3,630,399
Vanguard Target Retirement 2020	Mutual fund	**	8,851,152
Vanguard Target Retirement 2030	Mutual fund	**	14,641,985
Vanguard Target Retirement 2040	Mutual fund	**	5,846,154
Vanguard Target Retirement 2050	Mutual fund	**	1,358,314
Vanguard Target Retirement 2060	Mutual fund	**	1,677,093
Vanguard Ttl Int'l Stock Index	Mutual fund	**	2,174,164
Vanguard Value ETF	Mutual fund	$ 466,203	506,366
Vanguard Value Index - ADM	Mutual fund	**	2,211,522
Vanguard Index 500	Mutual fund	**	4,816,237
Wisdomtree Largecap Dividend Fund	Mutual fund	342,397	552,955
Vanguard Shtm Invest Grade ADM	Mutual fund	1,501,113	1,499,754
Ishares TR S&P 500 Index	Mutual fund	953,571	2,130,152
SPDR BBG Barclays St Corporate	Mutual fund	1,368,181	1,614,667
Ishares S&P 500 Growth ETF	Mutual fund	398,983	1,195,727
Total mutual funds			84,343,701
Government-sponsored bonds:			
Federal Farm Credit Bank	Government-sponsored Bonds, 3/30/2020, 2.80%, $600,000	600,018	601,452
Federal Home Loan Bank	Government-sponsored Bonds, 1/28/2020, 2.50%, $475,000	474,929	475,295
Federal Home Loan Bank	Government-sponsored Bonds, 10/1/2020, 1.75%, $1,000,000	999,290	1,000,680
Federal Home Loan Bank	Government-sponsored Bonds, 4/28/2020, 1.70%, $313,393	307,921	313,396
Federal Home Loan Bank	Government-sponsored Bonds, 5/26/2020, 1.40%, $350,000	347,869	349,699
Federal Home Loan Bank	Government-sponsored Bonds, 6/7/2021, 1.75%, $250,000	242,350	249,925
Federal Home Loan Mortgage Corp	Government-sponsored Bonds, 3/26/2021, 2.50%, $500,000	500,000	500,760
Federal National Mortgage Asscta	Government-sponsored Bonds, 9/15/2021, 1.55%, $50,000	49,878	49,891
Federal National Mortgage Asscta	Government-sponsored Bonds, 4/29/2020, 1.55%, $250,000	250,000	249,858
Federal National Mortgage Asscta	Government-sponsored Bonds, 9/29/2020, 1.50%, $400,000	397,212	399,704
Federal National Mortgage Asscta	Government-sponsored Bonds, 5/1/2022, 3.155%, $342,800	344,179	350,661
Federal National Mortgage Asscta	Government-sponsored Bonds, 6/25/2022, 4.00%, $313,361	318,355	319,977
Federal National Mortgage Asscta	Government-sponsored Bonds, 5/1/2023, 2.50%, $183,791	183,318	185,433
Federal National Mortgage Asscta	Government-sponsored Bonds, 4/25/2023, 2.59%, $230,993	227,601	233,110
Federal National Mortgage Asscta	Government-sponsored Bonds, 7/1/2021, 2.54%, $250,000	248,728	251,458
Federal National Mortgage Asscta	Government-sponsored Bonds, 7/25/2021, 2.00%, $88,180	87,659	88,024
Alameda, California	Government-sponsored Bonds, 9/1/2020, 2.826%, $50,000	50,097	50,391
Arizona State University Revenue	Government-sponsored Bonds, 7/1/2020, 2.348%, $100,000	100,153	100,305
Beaver Cnty PA	Government-sponsored Bonds, 11/15/2020, 2.392, $60,000	59,731	60,138
Chicago IL Mdw Arpt REV Ser C	Government-sponsored Bonds, 1/1/2030, 7.07%, $175,000	182,061	175,000
Cook Cnty IL Sch Dist #83 Txbl	Government-sponsored Bonds, 12/1/2020, 4.75%, $150,000	152,984	153,623
East Noble, Indiana School Corporation	Government-sponsored Bonds, 1/15/2020, 4.00%, $300,000	150,000	150,084
Fhr 3880 Qa Pool	Government-sponsored Bonds, 5/15/2021, 3.50%, $352,079	354,321	354,078
Fhms KS01 A2	Government-sponsored Bonds, 1/25/2023, 2.522%, $484,022	488,669	488,173
Fn AL 1692	Government-sponsored Bonds, 4/1/2022, 2.759%, $238,105	240,710	242,625
Fn Pool AN3890	Government-sponsored Bonds, 12/1/2022, 2.36%, $953,148	964,578	959,144
FNR 2012-19 VA Pool	Government-sponsored Bonds, 6/25/2023, 3.50%, $633,394	644,107	641,987
FNR 2012-67 Hg Pool	Government-sponsored Bonds, 4/25/2027, 1.50%, $498,005	493,959	494,423
Hawkeye IA Cmnty Clg Txbl	Government-sponsored Bonds, 6/1/2020, 2.50%, $225,000	225,000	225,707
Iowa State Univ Science & Tech	Government-sponsored Bonds, 7/1/2023, 3.00%, $115,000	118,312	117,412
Jersey City NJ Ref Ser A & B	Government-sponsored Bonds, 9/1/2021, 2.108%, $250,000	247,613	248,870
Government-sponsored bonds subtotal forward			10,081,283

(Continued)

Wahl Clipper Corporation 401(k) Profit Sharing Plan

Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year) (Continued)
December 31, 2019

Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment	Cost	Current Value
Government-sponsored bonds subtotal forwarded			$ 10,081,283
Government-sponsored bonds, continued:			
Lubbock TX	Government-sponsored Bonds, 2/15/2021, 2.15%, $100,000	$ 100,367	100,444
Maryland State Build America	Government-sponsored Bonds, 3/1/2021, 4.20%, $100,000	103,126	102,855
New London CT	Government-sponsored Bonds, 8/15/2020, 2.90%, $120,000	120,000	120,649
New York NY - Ser E	Government-sponsored Bonds, 10/1/2021, 2.34%, $150,000	148,811	151,365
New York St Envrnmntl Facs Corp	Government-sponsored Bonds, 6/15/2020, 1.872%, $200,000	199,774	200,034
North Muskegon MI Public Schs	Government-sponsored Bonds, 5/1/2020, 2.254%, $400,000	399,116	400,352
Oregon St Lottery REV Txbl Ser B	Government-sponsored Bonds, 4/1/2020, 1.87%, $140,000	139,563	140,069
Oregon St - Univ Ser B	Government-sponsored Bonds, 8/1/2021, 2.227%, $125,000	123,976	125,931
Port Vancouver WA Revenue - Taxable	Government-sponsored Bonds, 12/1/2020, 2.199%, $400,000	401,376	400,680
Small Business ADM Participation	Government-sponsored Bonds, 3/1/2023, 4.50%, $118,710	121,306	121,884
San Bernardino City CA Unif SD	Government-sponsored Bonds, 8/1/2021, 4.00%, $100,000	102,122	103,222
South Davis UT Swr Dist	Government-sponsored Bonds, 12/1/2022, 3.00%, $175,000	175,749	178,084
State of Utah	Government-sponsored Bonds, 7/1/2020, 4.49%, $100,000	100,754	100,207
University of Alabama Build America Bonds	Government-sponsored Bonds, 10/1/2026, 4.90%, $250,000	256,565	255,808
University of Oklahoma Revenue	Government-sponsored Bonds, 7/1/2020, 3.075%, $50,000	50,206	50,301
US Treasury Notes	Government-sponsored Bonds, 7/15/2021, 2.625%, $1,000,000	1,014,453	1,015,790
West Virginia St Univ REV	Government-sponsored Bonds, 10/1/2020, 2.419%, $100,000	99,818	100,389
Total Government-sponsored bonds			13,749,347
Corporate debt instruments:			
Barclays Bank PLC	Corporate Bonds, 3/30/2020, 2.80%, $600,000	299,982	300,549
Charles Schwab Corporation	Corporate Bonds, 7/22/2020, 4.45%, $500,000	503,005	507,760
Contimortgage Home Equity Loan	Corporate Bonds, 1/15/2028, 7.22%, $19,605	19,630	18,499
General Dynamics Corp	Corporate Bonds, 5/11/2020, 2.88%, $500,000	499,870	501,735
IBM	Corporate Bonds, 11/1/2021, 2.90%, $300,000	300,921	305,565
IBM Corp	Corporate Bonds, 2/19/2021, 2.25%, $50,000	49,316	50,182
Oracle Corp	Corporate Bonds, 7/15/2020, 3.875%, $500,000	506,375	504,835
PNC Bank	Corporate Bonds, 5/19/2020, 2.00%, $500,000	498,955	500,075
Unilever Capital Corp	Corporate Bonds, 5/5/2022, 2.20%, $500,000	492,285	503,635
Wells Fargo	Corporate Bonds, 12/7/2020, 3.75%, $500,000	502,325	503,885
Total corporate debt instruments			3,696,720
Participant loans*	Notes receivable from participants, rates from 3.25% to 8.00%	**	294,349
			$ 119,709,862

The above information has been certified by Midland States Bank, the trustee of the Plan, as complete and accurate.

* Party in interest.

**Investments are participant-directed, therefore, cost information may be omitted.

***Investment has both participant-directed and non-participant directed funds. At December 31, 2019, the non-participant directed investment has a cost basis of $914,947.