

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 2020 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
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.) ☒ 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:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>BRICKER & ECKLER LLP 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1968</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1968</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>01/01/1968</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BRICKER & ECKLER LLP</u> <u>100 S 3RD STREET</u> <u>COLUMBUS, OH 43215-4236</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-4359739</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>614-227-2300</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-4359739</u>	2c Plan Sponsor's telephone number <u>614-227-2300</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>31-4359739</u>					
2c Plan Sponsor's telephone number <u>614-227-2300</u>					
2d Business code (see instructions) <u>541110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2021	DONNA L. DAVIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 317
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) 236
a(2) Total number of active participants at the end of the plan year		6a(2) 229
b Retired or separated participants receiving benefits.....		6b 10
c Other retired or separated participants entitled to future benefits		6c 71
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 310
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 3
f Total. Add lines 6d and 6e		6f 313
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 313
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2R 2T 3B 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2020 This Form is Open to Public Inspection.
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan BRICKER & ECKLER LLP 401(K) PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px; vertical-align: top;"> B Three-digit plan number (PN) ► </td> <td style="width: 20%; padding: 5px; vertical-align: top; text-align: center;"> 002 </td> </tr> <tr style="background-color: #f2f2f2;"> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	002		
B Three-digit plan number (PN) ►	002				
C Plan sponsor's name as shown on line 2a of Form 5500 BRICKER & ECKLER LLP	D Employer Identification Number (EIN) 31-4359739				

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 51 52 59 60 62 63 71 72	RECORDKEEPER	92640	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

NEWPORT GROUP CONSULTING, LLC

DEPT LA 24600
PASADENA, CA 91185-4600

(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?
70	CONSULTANT	28799	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
		2020
		This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning **01/01/2020** and ending **12/31/2020**

A Name of plan BRICKER & ECKLER LLP 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BRICKER & ECKLER LLP	D Employer Identification Number (EIN) 31-4359739	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: **INVESCO STABLE VALUE RETIREMENT CLA**

b Name of sponsor of entity listed in (a): **INVESCO TRUST COMPANY**

c EIN-PN 27-3868124-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13106153
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a Name of MTIA, CCT, PSA, or 103-12 IE: **STATE STREET S&P 500 INDEX NON LEND**

b Name of sponsor of entity listed in (a): **STATE STREET BANK AND TRUST COMPANY**

c EIN-PN 90-0337987-276	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13842701
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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)
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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)
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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)
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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)
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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)
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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
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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
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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
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan BRICKER & ECKLER LLP 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 BRICKER & ECKLER LLP	D Employer Identification Number (EIN) 31-4359739	

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	0	50
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	623	710
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	441781	456494
(9) Value of interest in common/collective trusts	1c(9)	22232131	26948854
(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)	50573036	57315714
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	42423015	42427746

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)	0	0
(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	115670586	127149568

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 through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	115670586	127149568
--	-----------	-----------	-----------

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)	2790039	
(B) Participants	2a(1)(B)	2157514	
(C) Others (including rollovers).....	2a(1)(C)	276985	
(2) Noncash contributions	2a(2)	0	5224538
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	20	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	25201	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		25221
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	1785083
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1785083	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		1785083
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		2302615
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(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)		5979599
c Other income	2c		3486851
d Total income. Add all income amounts in column (b) and enter total.....	2d		18803907

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7646763	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		7646763
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)	68999	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		68999
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7715762

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		11088145
l Transfers of assets:			
(1) To this plan.....	2l(1)		390837
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **GBQ PARTNERS LLC**

(2) EIN: **20-2122306**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2020 This Form is Open to Public Inspection.
For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan BRICKER & ECKLER LLP 401(K) PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 BRICKER & ECKLER LLP		D Employer Identification Number (EIN) 31-4359739
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): 94-1687665		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2020 v. 200204		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

• **Financial Statements**
• with Supplementary Information

• **Bricker & Eckler LLP**
• **401(k) Plan and Trust**

• December 31, 2020 and 2019



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Supplementary Information:

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

20



To the Executive Committee
Bricker & Eckler LLP
401(k) Plan and Trust
Columbus, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Bricker & Eckler LLP 401(k) Plan and Trust (the Plan), which comprise the statements of net assets available for benefits – modified cash basis as of December 31, 2020 and 2019, and the related statements of changes in net assets available for benefits – modified cash basis 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 the modified cash basis of accounting as described in the notes to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting our audits 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 (DOL) 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 asset information summarized in the notes to the financial statements, which was certified by Bank of America, N.A., the trustee of the Plan, except for comparing such 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 investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2020 and 2019, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

To the Executive Committee
Bricker & Eckler LLP
401(k) Plan and Trust
Page 2

Basis of Accounting

We draw attention to the footnotes to the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Disclaimer of Opinion

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

Other Matter

The supplementary schedule of assets (held at end of year) as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplementary schedule.

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 supplementary schedule, other than that derived from the information certified 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.

GBQ Partners LLC

Columbus, Ohio
October 5, 2021

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BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Net Assets Available for Benefits –
Modified Cash Basis
December 31, 2020

	Self-Directed	Participant-Directed	Total
Assets			
Investments, at fair value:			
Cash and cash equivalents	\$ 1,171,671	\$ 760	\$ 1,172,431
Mutual funds	32,611,666	57,315,714	89,927,380
Common stocks	5,617,162	-	5,617,162
Corporate bonds	2,729,476	-	2,729,476
Certificate of deposits	262,368	-	262,368
Preferred stocks	35,403	-	35,403
Common collective trusts	-	26,948,854	26,948,854
	42,427,746	84,265,328	126,693,074
Notes receivable from participants	-	456,494	456,494
NET ASSETS AVAILABLE FOR BENEFITS	\$ 42,427,746	\$ 84,721,822	\$ 127,149,568

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Net Assets Available for Benefits –
Modified Cash Basis
December 31, 2019

	Self-Directed	Participant-Directed	Total
Assets			
Investments, at fair value:			
Cash and cash equivalents	\$ 1,819,784	\$ 623	\$ 1,820,407
Mutual funds	33,245,056	50,573,036	83,818,092
Common stocks	4,464,507	-	4,464,507
Corporate bonds	2,812,902	-	2,812,902
Certificate of deposits	80,766	-	80,766
Common collective trusts	-	22,232,131	22,232,131
	42,423,015	72,805,790	115,228,805
Notes receivable from participants	-	441,781	441,781
NET ASSETS AVAILABLE FOR BENEFITS	\$ 42,423,015	\$ 73,247,571	\$ 115,670,586

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

BRICKER & ECKLER LLP 401(k) PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis For the Year Ended December 31, 2020

	Self-Directed	Participant-Directed	Total
Additions to Net Assets Attributed to			
Investment income:			
Dividend income	\$ -	\$ 2,027,709	\$ 2,027,709
Net appreciation in fair value of investments	3,381,358	8,145,101	11,526,459
Interest income on notes receivable from participants	419	24,782	25,201
	3,381,777	10,197,592	13,579,369
Contributions:			
Employer	471,971	2,318,068	2,790,039
Rollovers	-	276,985	276,985
Employee	463,687	1,693,827	2,157,514
Total contributions	935,658	4,288,880	5,224,538
Total additions	4,317,435	14,486,472	18,803,907
Deductions from Net Assets Attributed to			
Benefits paid to participants	1,568,508	6,078,255	7,646,763
Administrative expenses	2,146	66,853	68,999
Total deductions	1,570,654	6,145,108	7,715,762
Net increase prior to transfers	2,746,781	8,341,364	11,088,145
Intra plan transfers	(2,742,050)	2,742,050	-
Transfers from related plan	-	390,837	390,837
Net increase	4,731	11,474,251	11,478,982
Net Assets Available for Benefits			
Beginning of Year	42,423,015	73,247,571	115,670,586
End of Year	\$ 42,427,746	\$ 84,721,822	\$ 127,149,568

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

BRICKER & ECKLER LLP 401(k) PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis For the Year Ended December 31, 2019

	Self-Directed	Participant-Directed	Total
Additions to Net Assets Attributed to			
Investment income:			
Dividend income	\$ -	\$ 2,600,802	\$ 2,600,802
Net appreciation in fair value of investments	5,915,894	9,934,109	15,850,003
Interest income on notes receivable from participants	507	28,188	28,695
	5,916,401	12,563,099	18,479,500
Contributions:			
Employer	507,519	2,310,473	2,817,992
Rollovers	-	4,166	4,166
Employee	402,171	1,619,166	2,021,337
Total contributions	909,690	3,933,805	4,843,495
Total additions	6,826,091	16,496,904	23,322,995
Deductions from Net Assets Attributed to			
Benefits paid to participants	1,010,636	7,011,533	8,022,169
Administrative expenses	-	67,559	67,559
Total deductions	1,010,636	7,079,092	8,089,728
Net increase prior to transfers	5,815,455	9,417,812	15,233,267
Intra plan transfers	(1,519,379)	1,519,379	-
Transfers from related plan	-	298,572	298,572
Net increase	4,296,076	11,235,763	15,531,839
Net Assets Available for Benefits			
Beginning of Year	38,126,939	62,011,808	100,138,747
End of Year	\$ 42,423,015	\$ 73,247,571	\$ 115,670,586

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

BRICKER & ECKLER LLP

401(k) PLAN AND TRUST

Notes to Financial Statements

December 31, 2020 and 2019

Plan Description

The following description of Bricker & Eckler LLP 401(k) Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan was established effective January 1, 1968, by Bricker & Eckler LLP (the Employer and the Administrator) as a defined contribution, money purchase pension plan. Effective January 1, 1982, the Plan was amended to a profit-sharing plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Beginning January 1, 1989, employees, excluding associate attorneys who are excluded from the Plan, having attained 21 years of age and having completed at least one year of service immediately preceding January 1, 1989, became participants as of January 1, 1989. All other employees become participants on either January 1 or July 1 following the date on which he or she attains 21 years of age and completes one year of service. Effective January 1, 2014, the Plan was amended to accelerate the eligibility and entry date requirements for employees electing to make participant elective contributions. Employees were permitted to begin making elective contributions on the first day of the month following employment. Effective July 18, 2014, the Plan was again amended to revert back to the eligibility and entry date requirements in effect prior to January 1, 2014. Effective January 1, 2019, the Plan was amended to change the eligibility requirements for employee deferral and employer matching contributions. Employees are now eligible to begin participation in the Plan with respect to employee deferral and employer matching contributions after attaining age 21 and completing one hour of service. The eligibility and entry date provisions for employer contributions remains as the pay period that contains January 1 or July 1 after completion of one year of service.

On December 31, 2002, The Bricker & Eckler LLP Money Purchase Pension Plan and Trust was merged into the Plan. Prior to the merger, the Plans covered eligible employees at Bricker & Eckler LLP.

Contributions

Funding is provided by participant elective contributions from Plan participants, rollover contributions and employer contributions. Plan participants may elect to contribute between 1% and 75% of compensation provided that their participant elective contributions do not exceed federal limits. The plan allows for both pre-tax and Roth elective contributions. Participants who have attained the age of 50 before the end of the Plan year are eligible to make catch-up contributions. The Employer shall contribute on behalf of each eligible participant who is an employee at any time during the payroll period an amount equal to the sum of 5.7% of each such participant's compensation up to the taxable wage base plus 11.4% of each eligible participant's compensation in excess of the taxable wage base. Additionally, the Employer shall make an employer matching contribution on behalf of each participant who has satisfied the eligibility requirements in an amount equal to 100% of such participant's elective contributions up to 2% of compensation.

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2020 and 2019

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Plan Description (continued)

Contributions (continued)

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Contributions are subject to certain limitations. Employee amounts and employer contributions credited to a participant's account are non-forfeitable.

Participant Accounts

Each participant's account is credited with the employer contribution, participant elective contribution, and, if applicable, an allocation of Plan earnings and losses and administrative expenses. Allocations are based on participant earnings or losses or account balances as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Self-Directed Accounts

The Plan permits any participant to separately direct the investing activity of their assets in the Plan. As such, the funds are segregated and accounted for separately from the pooled account.

Notes Receivable from Participants

All participants who are eligible to contribute to the Plan are eligible to borrow a portion of their vested account (excluding Roth participant elective contributions), subject to provisions established in the Plan agreement. All loans (including mortgages) are secured by all or a portion of the assets within a participant's individual account. Interest rates are 2% over the prime rate at the time of the loan and range from 5.25% to 7.50%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

A participant may receive the value of his or her account upon: (1) retirement on or after age 65, (2) early retirement [age 55], (3) disability or (4) termination of employment. Distributions upon termination of employment are made under terms defined by the Plan agreement or deferred until retirement or early retirement age is attained. In addition, a participant may receive an in-service distribution of the value of his or her account, or a portion thereof, after the attainment of age 59½ (excluding Roth salary deferrals and account transfers from the Bricker & Eckler LLP Money Purchase Pension Plan). A participant may receive an in-service distribution of the value of the account attributable to the Bricker & Eckler LLP Money Purchase Pension Plan after the attainment of age 62. Upon death of a participant, the value of his or her account will be distributed to his or her designated beneficiary.

Plan Description (continued)

Payment of Benefits (continued)

Distributions to participants with a Money Purchase Account are made in the form of the qualified joint and 50% survivor annuity for married participants and the life annuity for unmarried participants. Distributions to participants who do not have a Money Purchase Account are not subject to this rule. The Plan permits the following optional forms of distribution: (1) lump-sum in cash, (2) life annuity, (3) life annuity with 10 years guaranteed payments, (4) non-periodic installment payments, (5) periodic installment payments, (6) life annuity with guaranteed payments and (7) qualified joint and 75% survivor annuity for a married participant.

Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the modified cash basis of accounting. Certain contributions and the related assets are recognized when received rather than when earned. The accompanying financial statements are not intended to present the Plan's financial position and results of operations in conformity with accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements on a modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recognized on the ex-dividend date and interest is recognized on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2020 and 2019

Summary of Significant Accounting Policies (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2020 or 2019. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Contributions

Employer contributions are recognized when received. As such, any contributions from a prior year made by participants, who are partners, in order to contribute up to the maximum permitted by the Internal Revenue Code (IRC), are recognized in the year received. All employer contributions are 100% vested when contributed.

Administrative Expenses

Administrative expenses for broker expenses and professional services are recorded when paid from Plan assets. All such expenses were paid by the Plan in 2020 and 2019.

Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplementary schedule was obtained from data that has been prepared and certified as complete and accurate by the Plan's trustee.

	2020	2019
Cash	\$ 760	\$ 623
Common collective trusts	26,948,854	22,232,131
Mutual funds	57,315,714	50,573,036
Notes receivable from participants	456,494	441,781
Self-directed accounts	42,427,746	42,423,015
	\$ 127,149,568	\$ 115,670,586

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2020 and 2019

Information Prepared and Certified by Trustee (continued)

The trustee also certified to the completeness and accuracy of the following related to the aforementioned assets for the years ended December 31:

	2020	2019
Net appreciation in fair value of investments	\$ 11,526,459	\$ 15,850,003
Interest and dividend income	2,052,910	2,629,497

Fair Value Measurements

GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- Level 1 Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date.
- Level 2 Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.
- Level 3 Inputs are significant unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

- Mutual Funds:* Valued at the net asset value of shares held by the Plan at year-end.
- Common Stocks,
Corporate Bonds
and Preferred
Stocks:* Valued at the closing price reported on the active market on which they are traded.

Fair Value Measurements (continued)

*Certificates of
Deposit:*

Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

*Common Collective
Trusts:*

Valued using the net asset value (NAV), as provided by the administrator of the fund. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less any liabilities, and then divided by the number of shares outstanding. This practical expedient is not used when it is determined to be probable that the fund will sell the investments for an amount different than the reported NAV. Trusts participating in the fund are subject to restriction on withdrawals from the fund. Withdrawals needed for benefit payments and loan advances of participating employee benefit plans are generally permitted daily.

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2020 and 2019

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, 2020 and 2019. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

December 31, 2020:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 89,927,380	\$ -	\$ -	\$ 89,927,380
Common stocks	5,617,162	-	-	5,617,162
Corporate bonds	2,729,476	-	-	2,729,476
Certificates of deposits	-	262,368	-	262,368
Preferred stocks	35,403	-	-	35,403
Cash and cash equivalents	1,172,431	-	-	1,172,431
Total assets in the fair value hierarchy	99,481,852	262,368	-	99,744,220
Common collective trusts measured at net asset value*	-	-	-	26,948,854
Investments at fair value	\$ 99,481,852	\$ 262,368	\$ -	\$ 126,693,074

December 31, 2019:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 83,818,092	\$ -	\$ -	\$ 83,818,092
Common stocks	4,464,507	-	-	4,464,507
Corporate bonds	2,812,902	-	-	2,812,902
Certificates of deposits	-	80,766	-	80,766
Cash and cash equivalents	1,820,407	-	-	1,820,407
Total assets in the fair value hierarchy	92,915,908	80,766	-	92,996,674
Common collective trusts measured at net asset value*	-	-	-	22,232,131
Investments at fair value	\$ 92,915,908	\$ 80,766	\$ -	\$ 115,228,805

* In accordance with Financial Accounting Standards Board subtopic 820-10, certain investments that were measured at net asset value 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 – modified cash basis.

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Notes to Financial Statements
December 31, 2020 and 2019

Fair Value of Investments in Entities that use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2020:

	Fair Value	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Invesco Stable Value Retirement Fund	\$ 13,106,153	N/A	Daily	12 months
SSgA S&P 500 Index Fund	13,842,701	N/A	Daily	None

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2019:

	Fair Value	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Invesco Stable Value Retirement Fund	\$ 10,629,448	N/A	Daily	12 months
SSgA S&P 500 Index Fund	11,602,683	N/A	Daily	None

Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan sponsor by a letter, dated December 7, 2015, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the letter, the Plan administrator believes that the Plan is designed, and is currently being operated, in material compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Bank of America, N.A. (BOA). BOA is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions. GBQ Partners LLC performs auditing services for the Plan and these transactions qualify as party-in-interest. Merrill Lynch, Pierce, Fenner & Smith, Inc. performs recordkeeping services for the Plan and these transactions also qualify as party-in-interest. Newport Group Consulting, LLC performs investment consulting for the Plan and these transactions qualify as party-in-interest. Fees paid by the Plan for these services amounted to \$68,999 in 2020 and \$67,559 in 2019.

Plan Amendments

As a result of the COVID-19 pandemic, on March 27, 2020, the Coronavirus Aid, Relief and Economic Security ("CARES") Act was signed into law. Plan management has implemented the following provisions of the CARES Act:

- Effective April 1, 2020 through December 31, 2020, participants are permitted to take an early "coronavirus-related distribution" (CRD), up to an aggregate amount of \$100,000. There is no additional 10% tax on CRD, and income taxes on the distributions are paid ratably over the next three years.
- Effective June 3, 2020, participants are permitted to defer loan repayments for up to one year.
- Waiver of required minimum distributions for 2020.

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 accompanying 2020 statement of net assets available for benefits – modified cash basis.

Subsequent Events – Date of Management's Evaluation

The Plan has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
EIN #31-4359739 – PN 002

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2020

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Invesco	Stable Value Retirement	\$ 13,106,153
	MFS	Total Return Bond Fund	8,764,697
	State Street Global Advisors Ltd.	SSgA S&P 500 Index Fund Tier E	13,842,701
	American Funds	Washington Mutual Investment	8,643,015
	ClearBridge	Small Cap Growth Fund	3,260,265
	American Funds	Europacific Growth Fund	6,932,263
	Goldman Sachs	Inflation Protected Securities	3,496,579
	Goldman Sachs	Small Cap Value Fund	3,747,740
	Mainstay	Large Cap Growth Fund	7,347,958
	Carillon Eagle	Mid Cap Growth Fund	4,066,402
	JP Morgan	Mid Cap Value Fund	6,035,690
	iShares	International Index Fund	5,021,105
*	Bank of America, N.A.	Cash	760
*	Bank of America, N.A.	Self-Directed Accounts	42,427,746
*	Participant Loans	Notes receivable from participants with interest rates ranging from 5.25% - 7.50% due at various maturity dates through December 2050	456,494
			<u>\$ 127,149,568</u>

* Denotes party-in-interest

See Independent Auditor's Report.

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Bricker & Eckler, LLP 401(k) Plan and Trust
Plan Sponsor's Name: Bricker & Eckler LLP

EIN:31-4359739
PN:002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	644	644
	INVESCO STABLE VALUE RET CL 4	COMMON / COLLECTIVE TRUSTS	13,106,155	13,106,153
	STATE STREET S&P 500 INDEX E	COMMON / COLLECTIVE TRUSTS	7,520,304	13,842,701
	LOAN FUND	LOANS	456,494	456,494
	BLF FEDFUND	MONEY MARKET	67	67
	AMERICAN EUROPACIFIC GR FD R5	MUTUAL FUNDS	4,856,559	6,932,263
	AMERICAN WASHINGTON MUT INV	MUTUAL FUNDS	7,457,571	8,643,015
	CARILLON EAGLE MID CAP GRTH I	MUTUAL FUNDS	2,874,386	4,066,402
	CLEARBRIDGE SMALL CAP GRTH I	MUTUAL FUNDS	2,353,058	3,260,265
	GOLDMAN SACHS INFL PRTCD INSTL	MUTUAL FUNDS	3,204,786	3,496,579
	GOLDMAN SM CAP VAL INS	MUTUAL FUNDS	3,389,273	3,747,740
	ISHARES MSCI EAFE INTRNL INSTL	MUTUAL FUNDS	4,412,119	5,021,106
	JP MORGAN MID CAP VALUE CL L	MUTUAL FUNDS	5,729,094	6,035,690
	MAINSTAY WINSLOW LRG CP GRTH I	MUTUAL FUNDS	5,263,063	7,347,958
	MFS TOTAL RETURN BOND FD R4	MUTUAL FUNDS	8,236,023	8,764,697
	SELF-DIRECT ACCT	OTHER ASSETS	2,723,299	2,723,299
	SELF-DIRECT ACCT	OTHER ASSETS	39,704,447	39,704,447
	PENDING SETTLEMENT FUND	PENDING SETTLEMENT FUNDS	50	50
	UNINVESTED CASH	UNINVESTED CASH	0	0

Attachment to 2020 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Bricker & Eckler, LLP 401(k) Plan and Trust
Plan Sponsor's Name: Bricker & Eckler LLP

EIN:31-4359739
PN:002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value