

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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) _____
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>REHMANN LLC 401K 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>01/01/1988</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>38-3567911</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>989-799-9580</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541211</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1988</u>		2b Employer Identification Number (EIN) <u>38-3567911</u>		2c Plan Sponsor's telephone number <u>989-799-9580</u>		2d Business code (see instructions) <u>541211</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>01/01/1988</u>											
2b Employer Identification Number (EIN) <u>38-3567911</u>											
2c Plan Sponsor's telephone number <u>989-799-9580</u>											
2d Business code (see instructions) <u>541211</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>REHMANN LLC</u> <u>5800 GRATIOT RD</u> <u>SAGINAW, MI 48638</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.	10/13/2022	JOAN PAYNE
	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 (2021)
v. 210624

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	1117
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)	804
a(2) Total number of active participants at the end of the plan year		6a(2)	823
b Retired or separated participants receiving benefits.....		6b	31
c Other retired or separated participants entitled to future benefits		6c	312
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1166
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1166
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1141
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	49
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 2G 2J 2K 3D 2S 2T 2A			
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) ☒ <u>1</u> 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-JH73	1141	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	14883870
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year	7b	15116929
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c	Additions: (1) Contributions deposited during the year	7c(1)	481124	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	286656	
	(4) Transferred from separate account.....	7c(4)	1639201	
	(5) Other (specify below)	7c(5)	58970	

▶ **LOAN REPAYMENT**

(6) Total additions	7c(6)	2465951
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	17582880
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1575072	
	(2) Administration charge made by carrier.....	7e(2)	44	
	(3) Transferred to separate account.....	7e(3)	1115369	
	(4) Other (specify below)	7e(4)	8525	

▶ **LOAN WITHDRAWAL**

(5) Total deductions	7e(5)	2699010
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	14883870
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911	

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
35 64 15 18 50 59 60 63 99	INV PLATFORM RECORDKEEPER	162667	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

REHMAN FINANCIAL GROUP LLC

2330 EAST PARIS AVE SE
GRAND RAPIDS, MI 49546

(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?
10	THIRD PARTY ADMINISTRATOR	300	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:	FENNER, MELSTROM & DOOLING, PLC	b EIN:	38-1402622
c Position:	AUDITOR		
d Address:	355 S OLD WOODWARD AVE SUITE 200 BIRMINGHAM, MI 48009	e Telephone:	248-258-8900

Explanation: CHANGED TO A NEW FIRM FOR THE 401K AUDIT.

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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>REHMANN LLC 401K PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>REHMANN LLC</u>	D Employer Identification Number (EIN) <u>38-3567911</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COMMON COLLECTIVE TRUST</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST CO.</u>		
c EIN-PN <u>31-4156830-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>96528459</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COMMON COLLECTIVE TRUST</u>		
b Name of sponsor of entity listed in (a): <u>HAND BENEFITS & TRUST CO.</u>		
c EIN-PN <u>31-4156830-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2435041</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	170721	1240895
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1282344	1125523
(9) Value of interest in common/collective trusts.....	1c(9)	86139408	98963500
(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)	47774124	57726370
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	15116929	14883870
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	150483526	173940158

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	150483526	173940158
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2613893	
(B) Participants	2a(1)(B)	8095899	
(C) Others (including rollovers).....	2a(1)(C)	883294	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		11593086
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	79603	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		79603
(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)	732741	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		732741
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		12345357
(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)		7733512
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		32484299
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	8864700	
(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)		8864700
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)	162967	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		162967
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9027667
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		23456632
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **APRIO LLP**

(2) EIN: **57-1157523**

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		2000000
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	X		
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 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-1592130		
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.)
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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
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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
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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.
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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) 2021
v. 201209

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 _____

Rehmann LLC
401(k) Plan

Rehmann

Years Ended
December 31,
2021 and 2020

Financial
Statements
and
Supplemental
Information

Rehmann

REHMANN LLC 401(k) PLAN

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INDEPENDENT AUDITORS' REPORT

To the Savings Committee
Rehmann LLC 401(k) Plan
P.O. Box 2025
5800 Gratiot
Saginaw, Michigan 48605

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

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

Auditors' Responsibility for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 financial statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rehmann LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rehmann LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

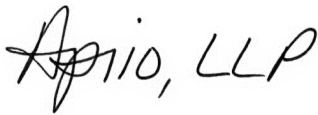
In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations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

In our opinion:

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

Auditors' Report on the 2020 Financial Statements

The 2020 financial statements of Rehmann LLC 401(k) Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 11, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements and supplemental schedule, and (b) the form and content of the information included in the financial statements and supplemental schedule other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Aprio, LLP". The signature is written in a cursive, flowing style.

Atlanta, Georgia

October 13, 2022

REHMANN LLC 401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31	
	2021	2020
ASSETS		
Investments		
Common collective trusts	\$ 98,963,500	\$ 86,139,408
Mutual funds	57,726,370	47,774,124
Total investments at fair value	156,689,870	133,913,532
Fully benefit-responsive investment contract with an insurance company at contract value	14,883,870	15,116,929
Total investments	171,573,740	149,030,461
Receivables		
Employer contribution	1,240,895	170,721
Notes receivable from participants	1,125,523	1,282,344
Total receivables	2,366,418	1,453,065
Total assets (equal to net assets available for benefits)	\$ 173,940,158	\$ 150,483,526

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

REHMANN LLC 401(k) PLAN

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2021	2020
Additions to net assets attributed to		
Contributions		
Participant	\$ 8,095,899	\$ 6,614,830
Employer	2,613,893	1,472,516
Rollover	883,294	340,580
	<u>11,593,086</u>	<u>8,427,926</u>
Total contributions	11,593,086	8,427,926
Investment income - dividend and interest income	732,741	617,402
Interest income - notes receivable from participants	79,603	74,429
	<u>812,344</u>	<u>691,831</u>
Total additions	12,405,430	9,119,757
Deductions from net assets attributed to		
Benefits paid to participants	8,864,700	6,470,883
Trustee and record keeping fees	162,967	127,598
	<u>9,027,667</u>	<u>6,598,481</u>
Total deductions	9,027,667	6,598,481
Net appreciation in fair value of investments	20,078,869	15,958,913
	<u>20,078,869</u>	<u>15,958,913</u>
Net increase	23,456,632	18,480,189
Net assets available for benefits		
Beginning of year	150,483,526	132,003,337
	<u>150,483,526</u>	<u>132,003,337</u>
End of year	\$ 173,940,158	\$ 150,483,526

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

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

1. DESCRIPTION OF THE PLAN AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following description of *Rehmann LLC 401(k) Plan* (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Description of the Plan

General

The Plan is a defined contribution plan covering all regular and leased employees of *Rehmann LLC* (the "Plan Sponsor") and of *Handley and Associates, Inc.* (collectively, the "Firm") who are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Risks and Economic Uncertainties

The Plan invests in various investment options including a guaranteed investment contract, common collective trusts, and mutual funds with the underlying assets consisting of any combination of stocks, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of interest rate, market, and credit risks inherent with certain of the Plan's investment securities, it is at least reasonably possible that changes in the fair 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 and changes in net assets available for benefits.

On March 27, 2020, the President signed the *Coronavirus Aid, Relief, and Economic Security Act* (the "CARES Act") into law. The CARES Act included provisions for eligible defined contribution plans, including availability of qualified coronavirus-related distributions, delay of repayments for existing plan loans, and other relief provisions. These CARES Act provisions were optional and employers were permitted to choose whether, and to what extent, to provide the coronavirus-related distribution and/or loan provisions of the CARES Act. The Plan provided access to the new CARES Act distribution and loan deferral options to participants as soon as was administratively feasible, in accordance with IRS guidance and other applicable requirements.

Contributions

Each year participants may contribute up to 100% of their earnings up to the maximum allowed by the Internal Revenue Code. No more than \$290,000 (indexed) of each participant's total compensation will be considered in determining the Salary Reduction Contribution. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions. Employee contributions are funded on a per payroll basis. Participants may also make voluntary post-tax contributions on an annual basis as well as contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover).

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to contribute to the Plan. Automatically enrolled participants have their deferral rate set at 5% of eligible compensation and their contributions invested in an appropriate FlexPATH Index+ Portfolio Collective fund based on their date of birth until changed by the participant.

Each year the Firm, subject to approval by the Firm's Board of Directors, may make an employer matching contribution up to an amount equal to 30% of a participant's deferral, up to a maximum of 3% of their compensation.

Effective November 15, 2021, the Firm, subject to approval by the Firm's Board of Directors, may make an employer profit sharing contribution and in addition, the Plan was amended to remove the service requirement in determining eligibility to receive the profit sharing contribution. Profit sharing contributions, when made, are allocated in an amount designated by the Firm to eligible participants. During 2021, the Firm made profit sharing contributions of \$1,057,478.

Participants direct the investment of contributions into various investment options offered by the Plan. The Plan currently offers the Nationwide BOA-Fixed guaranteed annually adjusted investment contract, common collective trusts and mutual funds with the Nationwide Trust Company, FSB "The Best of America" Retirement Resource Program as investment options. Participants are also able to invest in over 1,400 mutual funds available through a fund window. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Firm's matching and profit sharing contributions (when made), and an allocation of earnings on investments, and charged with an allocation of administrative expenses, as applicable. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their 401(k) voluntary contributions plus actual earnings thereon. Vesting in the Firm's matching and profit sharing contributions is based on years of service. A participant is 100% vested after six years of credited service.

Notes Receivable from Participants

Participants may borrow from their accounts, a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Loan terms range from 1-5 years or up to 30 years for the purchase of a primary residence. The resulting notes receivable are secured by the balance in the participant's account and bear interest at rates ranging from 4.25% to 9.50%, which are commensurate with local prevailing rates, as determined by the Plan Administrator, at the time the notes are originated. Principal and interest is collected ratably through payroll deductions.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Payment of Benefits

Upon termination of service, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or select from various annuity options beginning on the participant's normal retirement date. If the participant's vested account balance is \$1,000 or less, payment will be made in a single lump-sum. For termination of service for other reasons, a participant will receive the value of the vested interest in his or her account as a lump-sum distribution.

In-service withdrawals of vested balances may be elected by participants who have reached 59 ½ years of age. The Plan also permits withdrawals of active participants' elective balances, only in amounts necessary to satisfy financial hardship as defined by the Plan agreement.

Forfeited Accounts

Forfeited nonvested accounts are used to reduce future Firm cash contributions with any remaining amounts allocated to participants as additional Firm matching contributions. Firm cash contributions were reduced by \$75,000 and \$10,000 from forfeited nonvested accounts during 2021 and 2020, respectively. At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$36,052 and \$52,303, respectively. These accounts will be used to reduce future Firm contributions.

Administrative Expenses

The Plan's administrative expenses, including an allocation of salaries, accounting, and legal, are paid by the Firm and qualify as party-in-interest transactions which are exempt from prohibited transaction rules. Fees for participant loan record keeping services, surrender charges on Plan asset conversions to new investment providers, investment advisor fees, and asset management fees are paid by the Plan.

Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the contracts.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Use of Estimates

The preparation of financial statements in conformity with GAAP requires Plan 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

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract 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. Plan management determines the Plan's valuation policies utilizing information provided by the directed trustee. See Note 3 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's aggregate gains and losses on investments bought and sold as well as held during the year.

Management fees and operating expenses charged to the Plan for investments in mutual funds and common collective trusts are deducted from income earned on a daily basis and are not separately reflected. Consequently, such management fees and operating expenses are reflected as a reduction of net appreciation or an addition to net depreciation in the aggregate fair value of such investments.

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, 2021 or 2020. If a participant ceases to make loan repayments and the Plan Administrator deems the note receivable to be in default, the participant note receivable is reduced and a benefit payment is recorded.

Contributions

Participant contributions are recorded when withheld from compensation. Employer contributions are recorded in the period in which they become obligations of the Firm.

Benefits Paid to Participants

Benefit payments to participants are recorded when paid.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Subsequent Events

In preparing these financial statements, Plan management has evaluated, for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to December 31, 2021, the most recent statement of net assets available for benefits presented herein, through October 13, 2022, the date these financial statements were available to be issued. No such significant events or transactions were identified other than the matter described in Note 6.

2. INVESTMENTS

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Trust Company, FSB ("Nationwide") as directed trustee, has certified the completeness and accuracy of the investment information reflected in (1) the accompanying statements of net assets available for benefits as of December 31, 2021 and 2020, (2) the December 31, 2021, schedule of assets (held at end of year), (3) the related investment activity reflected in the statements of changes in net assets available for benefits during 2021 and 2020, and (4) the information presented in Note 4. Nationwide has also certified the completeness and accuracy of notes receivable from participants and the related interest income as of and for the years ended December 31, 2021 and 2020.

3. FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset'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 measurements. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

The following is a description of the valuation methodologies used for assets measured at fair value. For financial assets recorded at fair value, the description includes an indication of the level of the fair value hierarchy in which the assets are classified. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Common collective trusts: Each trust is valued at the net asset value (NAV) of units of the collective trust. The NAV, as provided by the directed trustee, is used as a practical expedient to estimate fair value and, as a result, is not assigned a level in the fair value hierarchy. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of a collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

Mutual funds: Shares held in mutual funds are valued at quoted market prices that represent the NAV of shares held by the Plan at year end and are classified as Level 1. The NAV is based on the value of the underlying assets owned by the fund, less its liabilities, then divided by the number of shares outstanding. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price and, therefore, are deemed to be actively traded.

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 Plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value at December 31:

2021	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	\$ -	\$ -	\$ -	\$ 98,963,500	\$ 98,963,500
Mutual funds	57,726,370	-	-	-	57,726,370
Total investments at fair value	\$ 57,726,370	\$ -	\$ -	\$ 98,963,500	\$ 156,689,870

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

2020	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	\$ -	\$ -	\$ -	\$ 86,139,408	\$ 86,139,408
Mutual funds	47,774,124	-	-	-	47,774,124
Total investments at fair value	\$ 47,774,124	\$ -	\$ -	\$ 86,139,408	\$ 133,913,532

(1) Certain investments are measured at NAV per share (or its equivalent) on a non-active market and 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 availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. Plan management evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no transfers of assets into or out of Level 3 in 2021 and 2020.

The following tables set forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share (or its equivalent) as of December 31:

Investment Type	2021			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 98,963,500	\$ -	Daily	Daily

Investment Type	2020			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 86,139,408	\$ -	Daily	Daily

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a traditional fully benefit-responsive guaranteed investment contract with Nationwide, the guaranteed investment contract issuer ("issuer"). Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than zero. The crediting rate is reviewed on an annual basis for resetting. The crediting rate was 1.94% and 2.32% for 2021 and 2020, respectively. The guaranteed investment contract does not permit Nationwide to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. The following are only examples of such events. Such events include:

- 1) The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code.
- 2) Premature termination of the contracts.
- 3) Plan termination or merger.
- 4) Changes to the Plan's prohibition on competing investment options.
- 5) Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

Plan management does not believe there are any events probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuer and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. The following are only examples of such events:

- 1) An uncured violation of the Plan's investment guidelines,
- 2) A breach of material obligation under the contract,
- 3) A material misrepresentation, or;
- 4) A material amendment to the agreement without the consent of the issuer.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Nationwide. Nationwide is the directed trustee of the Plan and, therefore, transactions with Nationwide qualify as party-in-interest transactions. Fees paid by the Plan for trustee and record keeping services amounted to \$162,967 and \$127,598 for 2021 and 2020, respectively. In addition, fees paid by the Plan to Nationwide for investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

6. TAX STATUS (INCLUDING SUBSEQUENT EVENT)

The IRS has determined and informed the Firm by a letter dated March 31, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed in compliance with the applicable requirements of the IRC. Additionally, the Plan Administrator believes that the Plan is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Effective January 1, 2022, the Plan was amended and restated to, among other things, comply with certain administrative and regulatory requirements. Upon restatement, the Company's Board of Directors adopted the Rehmann Financial Group Basic Plan Document #01 plan document. The prototype plan document has received an opinion letter from the IRS dated June 30, 2020, stating that the written form of the underlying prototype plan document is qualified under Section 401(a) of the Code.

The Plan Administrator has considered the tax positions taken by the Plan and has concluded that, as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or asset or disclosure in the financial statements. While the Plan may be subject to routine audits by taxing jurisdictions, there are currently no audits for any tax periods in progress. The Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2018.

8. PLAN TERMINATION

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts. Any unallocated assets of the Plan would be allocated to participant accounts and distributed in such a manner as the Firm may determine.

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SUPPLEMENTAL INFORMATION
AS OF
DECEMBER 31, 2021

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Common collective trusts		
	Wilmington Trust	Flexpth Indx+ Mod 2055 R1, 22,369,836 Units	\$ 34,329,327
	Wilmington Trust	Flexpth Indx+ Mod 2035 R1, 13,597,209 Units	19,565,037
	Wilmington Trust	Flexpth Indx+ Mod 2045 R1, 12,628,456 Units	19,087,366
	Wilmington Trust	Flexpth Indx+ Mod 2025 R1, 6,101,761 Units	8,235,534
	Wilmington Trust	Flexpth Indx+ Modtrmt R1, 5,364,085 Units	7,057,122
	Hand Benefits & Trust Company	Tctcl Cor Stbl Val R, 2,047,313 Units	2,435,041
	Wilmington Trust	Wlmntr Cor Bd R1, 1,152,378 Units	1,368,128
	Wilmington Trust	Flexpth Indx+Cnsrv 2035 R1, 862,587 Units	1,169,733
	Wilmington Trust	Flexpth Indx+ Aggr 2035 R1, 677,021 Units	1,009,846
	Wilmington Trust	Clrbldg Lgcap Gr R1, 508,821 Units	962,848
	Wilmington Trust	Flexpth Indx+ Aggr 2025 R1, 570,081 Units	799,204
	Wilmington Trust	Flexpth Indx+ Aggr 2055 R1, 464,285 Units	712,647
	Wilmington Trust	Flexpth Indx+Cnsrvtrmt R1, 519,950 Units	665,538
	Wilmington Trust	Flexpth Indx+Cnsrv 2025 R1, 505,578 Units	655,096
	Wilmington Trust	Flexpth Indx+ Aggr 2045 R1, 339,279 Units	519,381
	Wilmington Trust	Flexpth Indx+Cnsrv 2045 R1, 268,363 Units	386,427
	Wilmington Trust	Flexpth Indx+ Aggrtrmt R1, 3,860 Units	5,225
	Total common collective trusts		98,963,500
	Mutual funds		
	AB Trust	Ab Lgcap Gr I, 2,213 Shares	217,465
	AB Trust	Ab Hi Inc I, 21,456 Shares	170,793
	AB Trust	Ab Hi Inc A, 15,156 Shares	120,339
	AB Trust	Ab Rel Val I, 10,329 Shares	69,827
	AB Trust	Ab Smcap Gr Adv, 532 Shares	45,684
	AB Trust	Ab Disc Gr I, 2,609 Shares	38,145
	AB Trust	Ab Glbl Bd Adv, 2,659 Shares	21,991
	AdvisorOne	Cls Glbl Divrs Eq N, 835 Shares	12,933
	AdvisorOne	Cls Gr Inc N, 713 Shares	7,287
	AdvisorOne	Cls Glbl Aggr Eq N, 527 Shares	7,130
	AdvisorOne	Cls Flex Inc N, 323 Shares	3,289
	Allspring	Allspr Spec Smcap Val Inst, 7,912 Shares	346,169
	Allspring	Allspr Gr A, 1,238 Shares	45,720
	Allspring	Allspr Emrg Mkt Eq Inc A, 2,967 Shares	37,002
	Allspring	Allspr Disc Inst, 918 Shares	34,962
	Allspring	Allspr Glbl Smcap A, 501 Shares	23,286
	Allspring	Allspr Util Telcom A, 638 Shares	13,443
	Allspring	Allspr Disc A, 14 Shares	443
	American Century	Amcent Dscpld Cor Val I, 1,585 Shares	56,775
	American Century	Amcent Bal I, 1,926 Shares	37,126
	American Century	Amcent Mdcap Val I, 1,082 Shares	19,474
	American Century	Amcent Hertg A, 813 Shares	17,816
	American Century	Amcent Emrg Mkt I, 874 Shares	12,413
	American Century	Amcent Smcap Val R6, 516 Shares	5,735
	American Funds	Amfids Fdmntl Inv R6, 70,181 Shares	5,330,933

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

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	American Funds	Amfds Am Bal R6, 83,722 Shares	\$ 2,803,003
	American Funds	Amfds New Prspct R6, 31,839 Shares	2,115,709
	American Funds	Amfds Gr Fd Am R5, 23,024 Shares	1,709,758
	American Funds	Amfds Am Bal R5, 32,898 Shares	1,102,397
	American Funds	Amfds Gr Fd Am R6, 13,689 Shares	1,017,929
	American Funds	Amfds Wshngtn Mut Inv R6, 9,358 Shares	566,265
	American Funds	Amfds Amcap R6, 11,594 Shares	536,810
	American Funds	Amfds Smcap Wld R6, 5,959 Shares	494,687
	American Funds	Amfds Europacfc Gr R5, 7,398 Shares	478,404
	American Funds	Amfds Cap Wld Gr Inc R6, 6,337 Shares	403,314
	American Funds	Amfds Europacfc Gr R6, 6,225 Shares	402,972
	American Funds	Amfds Invmt Co Am R5, 7,497 Shares	388,245
	American Funds	Amfds Cap Wld Bd R6, 12,402 Shares	247,045
	American Funds	Amfds Invmt Co Am R6, 3,115 Shares	161,288
	American Funds	Amfds Smcap Wld R1, 1,652 Shares	112,930
	American Funds	Amfds New Wld R6, 1,298 Shares	111,600
	American Funds	Amfds Cap Wld Gr Inc R5, 1,266 Shares	80,581
	American Funds	Amfds Cap Inc Bldr R6, 883 Shares	61,949
	American Funds	Amfds New Econ R1, 559 Shares	30,644
	American Funds	Amfds Gr Fd Am R1, 400 Shares	26,926
	American Funds	Amfds New Wld R5, 183 Shares	15,827
	American Funds	Amfds Am Mut R6, 293 Shares	15,551
	American Funds	Amfds Wshngtn Mut Inv R5, 255 Shares	15,410
	AMG Funds	Amgmgrs Ycktmn Focs N, 5,719 Shares	121,294
	AMG Funds	Amgmgrs Ycktmn Focs I, 2,855 Shares	60,321
	AMG Funds	Amg Rvr Rd Mdcap Val N, 2,807 Shares	55,435
	AMG Funds	Amggw&K Glbl Alloc N, 1,772 Shares	35,019
	AQR	Aqr Lgcap Defn Style I, 7,332 Shares	234,541
	Baird Asset Management	Baird Aggregate Bd Inst, 494 Shares	5,613
	Bank of New York Mellon	Bnymel Eq Inc I, 118 Shares	3,171
	Baron Funds	Baron Realest Inst, 1,299 Shares	53,739
	Baron Funds	Baron Fifth Ave Gr Inst, 849 Shares	47,152
	Baron Funds	Baron Ioppr, 1,016 Shares	42,037
	Baron Funds	Baron Ptnrs, 17 Shares	3,423
	BlackRock	Blkrk Eq Divd Inv A, 4,005 Shares	86,477
	BlackRock	Blkrk Infl Prtct Bd K, 6,419 Shares	74,712
	BlackRock	Blkrk Is S P 500 Indx K, 86 Shares	48,392
	BlackRock	Blkrk Glbl Alloc Inv A, 2,003 Shares	41,653
	BlackRock	Blkrk Is S P 500 Indx Inst, 61 Shares	34,341
	BlackRock	Blkrk Emrg Mkt Inv A, 375 Shares	10,839
	BlackRock	Blkrk Natrl Rsrc Tr Inv A, 355 Shares	10,668
	BlackRock	Blkrk Cap App Inv A, 196 Shares	7,640
	BlackRock	Blkrk Is Usaggregetbdindx K, 532 Shares	5,580
	BlackRock	Blkrk Hlth Scnc Oppr Inv A, 51 Shares	3,836
	BlackRock	Blkrk Is Tlstmkt Indx K, 47 Shares	1,053
	BlackRock	Blkrk Ismscieafeintind K, 31 Shares	487
	Buffalo	Buf Disc Rtl, 1,707 Shares	49,346

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Buffalo	Buf Smcap Rtl, 1,901 Shares	\$ 36,369
	Calvert	Clvrt Gbl Enrgy Soltns A, 95 Shares	1,269
	Cambiar Investors	Aicf Cambiar Oppr Inv, 441 Shares	12,253
	Columbia Funds	Col Seligman Gbl Tech A, 431 Shares	31,438
	Columbia Funds	Col Ovrseas Val Inst2, 121 Shares	1,242
	Davis Advisors	Davis Sel Am Shrs S, 167 Shares	7,070
	Delaware Investments	De Val A, 7,888 Shares	167,076
	Delaware Investments	De Ivy Scnc Tech Y, 1,421 Shares	112,393
	Delaware Investments	De Ivy Asst Strat Y, 1,739 Shares	42,602
	Delaware Investments	De Ivy Mdcap Gr R6, 957 Shares	40,929
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst, 46,046 Shares	1,152,980
	Dimensional Fund Advisors	Dfa Us Cor Eq I, 24,952 Shares	909,506
	Dimensional Fund Advisors	Dfa Us Lgcap Val Inst, 16,358 Shares	753,466
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1, 52,462 Shares	693,553
	Dimensional Fund Advisors	Dfa Gbl Eq Inst, 9,857 Shares	319,370
	Dimensional Fund Advisors	Dfa Us Smcap Inst, 5,533 Shares	260,346
	Dimensional Fund Advisors	Dfa Us Micro Cap Inst, 8,842 Shares	242,975
	Dimensional Fund Advisors	Dfa Lgcap Intl, 4,975 Shares	136,268
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst, 4,280 Shares	106,308
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst, 6,519 Shares	104,953
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst, 1,783 Shares	58,316
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst, 4,079 Shares	54,862
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst, 1,457 Shares	40,905
	Dimensional Fund Advisors	Dfa Realest Sec, 732 Shares	37,910
	Dimensional Fund Advisors	Dfa Intl Val, 911 Shares	17,463
	Dimensional Fund Advisors	Dfa Emrg Mkt, 303 Shares	9,570
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc, 880 Shares	8,699
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst, 199 Shares	6,587
	Dimensional Fund Advisors	Dfa Us Smcap Val Inst, 88 Shares	3,817
	Dimensional Fund Advisors	Dfa Infl Prtct Sec Inst, 133 Shares	1,768
	Dodge & Cox	Dodgecox Intl Stk, 489 Shares	23,146
	Dodge & Cox	Dodgecox Stk, 84 Shares	20,641
	Double Line Funds	Dbline Enhcd Cape I, 9,042 Shares	160,941
	DWS	Dws Altrnatvasstalloc Inst, 1,799 Shares	23,355
	DWS	Dws Ltn Am Eq A, 448 Shares	12,225
	DWS	Dws Enhcdcomdtstrat Inst, 100 Shares	833
	Eaton Vance Corp	Ev Atlnta Cap Smid Cap A, 738 Shares	26,208
	Federated Hermes	Fed Hrms Mdt Smcap Cor A, 2,799 Shares	70,362
	Federated Hermes	Fed Hrms Kaufman A, 4,273 Shares	28,543
	Federated Hermes	Fed Hrms Kaufman Smcap A, 85 Shares	4,988
	Fidelity Mgt & Research Co	Fid Smcap Indx, 73,744 Shares	2,032,398
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A, 1,720 Shares	246,916
	Fidelity Mgt & Research Co	Fidadv Free 2025 A, 14,330 Shares	204,919
	Fidelity Mgt & Research Co	Fid Puritan, 6,463 Shares	175,804
	Fidelity Mgt & Research Co	Fid 500 Indx, 1,005 Shares	166,145
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A, 4,997 Shares	147,502
	Fidelity Mgt & Research Co	Fidadv Enrgy I, 2,638 Shares	75,887

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Fidelity Mgt & Research Co	Fid Us Bd Indx, 4,991 Shares	\$ 59,791
	Fidelity Mgt & Research Co	Fidadv Free 2040 A, 3,344 Shares	58,588
	Fidelity Mgt & Research Co	Fidadv New Insghts A, 769 Shares	30,938
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A, 499 Shares	14,801
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx, 1,166 Shares	14,093
	Fidelity Mgt & Research Co	Fidadv Levrr Co Stk I, 235 Shares	13,749
	Fidelity Mgt & Research Co	Fidadv Strat Divd Inc A, 581 Shares	10,237
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx, 544 Shares	6,077
	Fidelity Mgt & Research Co	Fid Intl Indx, 36 Shares	1,787
	Fidelity Mgt & Research Co	Fid Mdcap Indx, 30 Shares	965
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx, 5 Shares	691
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx, 6 Shares	555
	First Eagle Investment Management FPA	Frstegle Gold R6, 4,438 Shares	105,536
		Fpa Crsent Inst, 976 Shares	36,125
	Franklin Templeton Invest Funds	Fnkln Inc A1, 117,717 Shares	296,647
	Franklin Templeton Invest Funds	FnkIntmp Forgn A, 24,434 Shares	175,924
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv, 3,113 Shares	73,941
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A, 4,100 Shares	63,021
	Fred Alger Management	Ambcn Sp Flotngtrtinc R5, 1,728 Shares	15,952
	Gabelli Gold Fund	Gabelli Gold Inst, 3,405 Shares	65,691
	Goldman Sachs	Gdmnscs Shrt Dur Govt A, 13,477 Shares	132,476
	Goldman Sachs	Gdmnscs Gblcorfxdinc Inst, 1,894 Shares	24,031
	Guggenheim Investments	Rydexsgi Enrgy Svc H, 41,093 Shares	406,763
	Guggenheim Investments	Rydexsgi Bk H, 641 Shares	57,770
	Guggenheim Investments	Rydexsgi Nasdaq 100 H, 541 Shares	36,785
	Guggenheim Investments	Rydexsgi Basic Mtrls H, 419 Shares	32,188
	Guggenheim Investments	Rydexsgi Util Adv, 589 Shares	26,667
	Guggenheim Investments	Rydexsgi Spmdcap400puregrh, 336 Shares	20,378
	Guggenheim Investments	Rydexsgi Bio H, 72 Shares	4,857
	Guggenheim Investments	Rydexsgi Mdcap 1 5xstrat H, 26 Shares	3,341
	Guggenheim Investments	Rydexsgi Intrnt H, 22 Shares	2,618
	Harbor Capital Advisors	Harbor Mdcap Val Inst, 641 Shares	16,483
	Harbor Capital Advisors	Harbor Bd Inst, 1,089 Shares	12,930
	Harbor Capital Advisors	Harbor Intl Inst, 120 Shares	5,656
	Heartland Funds	Heartland Val Pls Inv, 1,491 Shares	59,145
	Hotchkis and Wiley	Hw Mdcap Val A, 1,018 Shares	44,314
	Impax Asset Management	Pax Smcap Inst, 866 Shares	16,448
	Impax Asset Management	Pax Gblenvir Mkt Inst, 76 Shares	1,934
	Invesco Advisors	Invscs Gbl A, 2,249 Shares	279,599
	Invesco Advisors	Invscs Realest A, 8,544 Shares	205,736
	Invesco Advisors	Invscs Devl Mkt A, 2,958 Shares	141,461
	Invesco Advisors	Invscs Mn St Mdcap A, 3,962 Shares	112,128
	Invesco Advisors	Invscs Gbl Oppr A, 1,298 Shares	96,298
	Invesco Advisors	Invscs Divrs Divd Inv, 4,529 Shares	90,449
	Invesco Advisors	Invscs Val Opp A, 4,513 Shares	76,904
	Invesco Advisors	Invscs Tech Inv, 970 Shares	58,210
	Invesco Advisors	Invscs Goldspecmnrsl A, 1,726 Shares	45,267

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Invesco Advisors	Invsco Tech A, 422 Shares	\$ 25,381
	Invesco Advisors	Invsco Smcap Val A, 1,368 Shares	25,117
	Invesco Advisors	Invsco Intl Smmd Co A, 336 Shares	19,220
	Invesco Advisors	Invsco Smcap Eq A, 975 Shares	14,615
	Jacob	Jacob Micro Cp Gr Inv, 3,210 Shares	114,603
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I, 634 Shares	43,960
	Janus Capital Management	Jnshndrsn Gbltech Innov N, 703 Shares	38,307
	Janus Capital Management	Jnshndrsn Smcap Val N, 861 Shares	22,019
	Janus Capital Management	Jnshndrsn Mdcap Val I, 914 Shares	15,171
	Janus Capital Management	Jnshndrsn Us Mgd Vltty I, 1,088 Shares	11,632
	Janus Capital Management	Jnshndrsn Ovrseas S, 70 Shares	3,073
	John Hancock Advisors	Jnhnck Bd I, 5,435 Shares	87,721
	John Hancock Advisors	Jnhnck Clsc Val A, 1,486 Shares	59,490
	JP Morgan Chase & Co	Jpm Smcap Eq R3, 5,284 Shares	286,538
	JP Morgan Chase & Co	Jpm Us Eq R5, 1,968 Shares	43,561
	JP Morgan Chase & Co	Jpm Mdcap Val L, 830 Shares	34,524
	JP Morgan Chase & Co	Jpm Smcap Eq R5, 407 Shares	27,430
	JP Morgan Chase & Co	Jpm Um Behval Fd R6, 77 Shares	6,419
	JP Morgan Chase & Co	Jpm Lgcap Gr R6, 64 Shares	4,131
	JP Morgan Chase & Co	Jpm Gr Advtg R6, 73 Shares	2,539
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6, 16 Shares	619
	Legg Mason	Leggm Clrbrdg Smcap Gr I, 686 Shares	35,109
	Legg Mason	Leggm Clrbrdg Val Tr I, 100 Shares	12,212
	Legg Mason	Leggm Wstras Cor Bd I, 683 Shares	8,944
	Legg Mason	Leggm Clrbrdg Intl Gr I, 13 Shares	913
	Loomis Sayles & Co	Loomis Bd Inst, 1,341 Shares	18,270
	Lord Abbett	Lrdabt Shrt Dur Inc R4, 55,498 Shares	230,870
	Lord Abbett	Lrdabt Shrt Dur Inc I, 6,708 Shares	27,840
	Lord Abbett	Lrdabt Shrt Dur Inc A, 4,183 Shares	17,402
	Lord Abbett	Lrdabt Devl Gr A, 79 Shares	2,083
	Manning & Napier Advisors	Mnnpr Dscpld Val Ser I, 161 Shares	1,518
	Mass Financial Services	Mfs Mdcap Gr R6, 29,320 Shares	983,403
	Mass Financial Services	Mfs Val A, 3,383 Shares	183,870
	Mass Financial Services	Mfs Mass Inv Gr Stk R4, 1,456 Shares	62,705
	Mass Financial Services	Mfs Gr A, 260 Shares	46,785
	Mass Financial Services	Mfs Gbl Eq R6, 120 Shares	7,247
	Mass Financial Services	Mfs Intl New Disc R6, 27 Shares	1,012
	Metwest	Metwest Ttl Rtn Bd I, 1,949 Shares	21,265
	Miller Opportunity Trust	Miller Oppr Tr Inst, 39 Shares	1,619
	Morgan Stanley Institutional Fund	Msif Inst Gr I, 8,902 Shares	661,309
	Morgan Stanley Institutional Fund	Msif Gbl Fxd Inc Oppr I, 12,240 Shares	69,643
	Morgan Stanley Institutional Fund	Msif Gbl Oppr I, 694 Shares	29,608
	Morgan Stanley Institutional Fund	Msif Disc I, 85 Shares	2,403
	Morgan Stanley Institutional Fund	Msif Incptn I, 50 Shares	987
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc, 74,851 Shares	1,696,879
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6, 844,272 Shares	994,752
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6, 43,934 Shares	455,591

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REHMANN LLC 401(k) PLAN

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

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(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	(e) Current Value
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6, 4,824 Shares	\$ 434,242
*	Nationwide Fund Advisors	Nw Dest 2045 R6, 26,288 Shares	285,488
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6, 10,071 Shares	107,659
*	Nationwide Fund Advisors	Nw Bnymel Corplsbd Esg R6, 6,753 Shares	70,497
*	Nationwide Fund Advisors	Nw Dest 2030 R6, 7,031 Shares	66,938
*	Nationwide Fund Advisors	Nw Dest 2040 R6, 5,398 Shares	55,928
*	Nationwide Fund Advisors	Nw Dest 2050 R6, 5,593 Shares	53,858
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6, 3,972 Shares	42,615
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A, 1,885 Shares	34,673
*	Nationwide Fund Advisors	Nw Nyse Arctch100Indx R6, 20 Shares	2,680
*	Nationwide Fund Advisors	Nw S P 500 Indx R6, 7 Shares	165
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv, 55 Shares	64
	Natixis Funds	Natixis Loomis Strat Inc A, 6,899 Shares	97,898
	Natixis Funds	Natixis Gateway A, 1,825 Shares	74,285
	Neuberger Berman	Neuber Genesis Tr, 8,421 Shares	627,917
	Neuberger Berman	Neuber Intl Eq Inst, 2,742 Shares	41,351
	Neuberger Berman	Neuber Realest Inst, 181 Shares	3,472
	Nuveen	Nuvn Gbl Infr R6, 80 Shares	933
	Oakmark	Okmrk Intl Inv, 1,611 Shares	45,262
	Oakmark	Okmrk Eq Inc Inv, 1,080 Shares	37,032
	Oakmark	Okmrk Fd Inv, 225 Shares	26,767
	Oakmark	Okmrk Sel Inv, 289 Shares	18,591
	Pacific Investment Mgt Co	Pimco Ttl Rtn A, 32,307 Shares	331,789
	Pacific Investment Mgt Co	Pimco Rae Plus Inst, 14,306 Shares	100,141
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst, 6,160 Shares	63,265
	Pacific Investment Mgt Co	Pimco Real Rtn Inst, 4,814 Shares	59,312
	Pacific Investment Mgt Co	Pimcomodyrealrtstratinst, 1,804 Shares	11,458
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invt A, 662 Shares	5,194
	Pacific Investment Mgt Co	Pimco Inc Inst, 389 Shares	4,645
	Pacific Investment Mgt Co	Pimco Rlestrltnstrat Inst, 491 Shares	4,541
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst, 406 Shares	3,502
	Parnassus	Parnassus Endvr, 3,282 Shares	177,330
	Parnassus	Parnassus Mdcap Gr, 2,635 Shares	169,592
	Parnassus	Parnassus Endvr Instl, 42 Shares	2,298
	PHIM Investments	Pgim Jnlsn Natrl Rsrc A, 363 Shares	15,895
	PHIM Investments	Pgim Jnlsn Util A, 59 Shares	944
	Pioneer Investments	Pionr Gbl Eq A, 1,048 Shares	18,847
	Pioneer Investments	Pionr Mdcap Val A, 270 Shares	7,107
	Principal Funds	Prncpl Spctmpfrdcpscinc A, 4,480 Shares	46,687
	Principal Funds	Prncpl Lgcaps500Indx Inst, 1,347 Shares	32,653
	Principal Funds	Prncpl Govthiquity Bd Inst, 1,355 Shares	13,903
	Putnam	Ptnm Smcap Gr A, 1,880 Shares	127,225
	Russell	Rssl Eq Inc S, 8,753 Shares	274,851
	Russell	Rssl Intl Devl Mkt S, 2,559 Shares	108,950
	Russell	Rssl Sustnbl Eq S, 2,047 Shares	104,531
	Russell	Rssl Shrt Dur Bd S, 4,432 Shares	85,622
	Russell	Rssl Strat Bd S, 4,741 Shares	51,679

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Russell	Rssl Us Smcap Eq S, 937 Shares	\$ 28,082
	Russell	Rssl Gbl Realest Sec S, 690 Shares	26,236
	Russell	Rssl Emrg Mkt S, 1,369 Shares	25,799
	T. Rowe Price	Trowepr Spctrmodgralloc, 22,047 Shares	937,234
	T. Rowe Price	Trowepr Hlth Scnc, 2,890 Shares	300,787
	T. Rowe Price	Trowepr New Hrizns, 3,913 Shares	300,549
	T. Rowe Price	Trowepr Bal, 10,308 Shares	290,693
	T. Rowe Price	Trowepr Gr Stk, 2,297 Shares	244,261
	T. Rowe Price	Trowepr Divd Gr, 1,430 Shares	105,932
	T. Rowe Price	Trowepr Cap App, 2,585 Shares	95,533
	T. Rowe Price	Trowepr Gr Stk R, 656 Shares	64,711
	T. Rowe Price	Trowepr Blue Chip Gr R, 354 Shares	58,376
	T. Rowe Price	Trowepr Divd Gr I, 604 Shares	44,694
	T. Rowe Price	Trowepr Qm Us Smcap Eq I, 686 Shares	31,956
	T. Rowe Price	Trowepr Smcap Val, 477 Shares	29,487
	T. Rowe Price	Trowepr Us Eq Rsrch R, 571 Shares	25,611
	T. Rowe Price	Trowepr Intl Disc, 20 Shares	1,643
	Thornburg	Thrnbrg Intl Val I, 2,385 Shares	64,499
	Thornburg	Thrnbrg Intl Val R4, 2,067 Shares	53,194
	Thornburg	Thrnbrg Ltd Trm Inc R5, 3,665 Shares	50,289
	TIAA	Tiaacrf Lgcap Gr Indx Inst, 1,493 Shares	86,381
	TIAA	Tiaacrf Intl Eq Indx Inst, 43 Shares	974
	Touchstone	Tchstn Sands Cap Sel Gr I, 2,166 Shares	41,493
	Touchstone	Tchstn Sandscapemrgmktgr Y, 1,540 Shares	29,639
	Touchstone	Tchstn Int Smcap A, 1,536 Shares	21,488
	USAA	Usaa Smcap Stk Inst, 3,750 Shares	57,299
	USAA	Usaa Nasdaq 100 Indx R6, 23 Shares	979
	Van Eck Funds	Vaneck Gbl Rsrc A, 9,855 Shares	386,427
	Van Eck Funds	Vaneck Intl Inv Gold A, 10,946 Shares	112,852
	Van Eck Funds	Vaneck Emrg Mkt A, 621 Shares	10,568
	Vanguard	Vngrd 500 Index Fd As, 6,416 Shares	2,821,990
	Vanguard	Vngrd Stinfltprtsecind Adml, 36,132 Shares	930,039
	Vanguard	Vngrd Mid-Cap Idx Fd As, 2,320 Shares	731,818
	Vanguard	Vngrd Gr Indx Adml, 3,780 Shares	624,187
	Vanguard	Vngrd Ttl Stmkt Indx Fd As, 4,195 Shares	493,211
	Vanguard	Vngrd Mdcap Val Indx Adml, 5,991 Shares	466,327
	Vanguard	Vngrd Divd Gr Inv, 10,667 Shares	419,006
	Vanguard	Vngrd Bal Indx Adml, 8,370 Shares	410,314
	Vanguard	Vngrd Wlsly Inc Inv, 12,454 Shares	360,554
	Vanguard	Vngrd Smcap Gr Indx Adml, 3,537 Shares	350,161
	Vanguard	Vngrd Smcap Val Indx Adml, 4,140 Shares	318,030
	Vanguard	Vngrd Eq Inc Adml, 2,901 Shares	267,528
	Vanguard	Vngrd Prm Cap Cor Inv, 7,274 Shares	244,630
	Vanguard	Vngrd Mdcap Gr Indx Adml, 2,226 Shares	243,904
	Vanguard	Vngrd Us Gr Adml, 944 Shares	159,058
	Vanguard	Vngrd Realest Indx Adml, 900 Shares	147,800
	Vanguard	Vngrd Wndsr Inv, 6,079 Shares	147,060

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Vanguard	Vngrd Intl Gr Adml, 1,013 Shares	\$ 141,111
	Vanguard	Vngrd Sm Cap Indx Fd As, 1,291 Shares	139,915
	Vanguard	Vngrd Strat Smcap Eq Inv, 3,460 Shares	135,126
	Vanguard	Vngrd Gr Inc Adml, 1,229 Shares	128,208
	Vanguard	Vngrd Emrg Mkt Stkindxadml, 2,327 Shares	95,392
	Vanguard	Vngrd Infl Prtct Sec Inv, 6,531 Shares	94,633
	Vanguard	Vngrd Lt Invmt Grd Adml, 8,350 Shares	91,184
	Vanguard	Vngrd Hi Yld Corp Inv, 12,308 Shares	73,234
	Vanguard	Vngrd Sel Val Inv, 2,267 Shares	69,469
	Vanguard	Vngrd Enrgy Inv, 1,586 Shares	61,310
	Vanguard	Vngrd Intl Explr Inv, 2,705 Shares	57,569
	Vanguard	Vngrd Intl Val Inv, 1,344 Shares	55,868
	Vanguard	Vngrd Explr Adml, 417 Shares	49,610
	Vanguard	Vngrd Eq Inc Inv, 1,065 Shares	46,868
	Vanguard	Vngrd Ttl Intlstkindx Adml, 1,133 Shares	38,732
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm, 2,807 Shares	31,413
	Vanguard	Vngrd Strat Eq Inv, 774 Shares	29,995
	Vanguard	Vngrd St Trsry Inv, 2,785 Shares	29,572
	Vanguard	Vngrd Devl Mkt Indx Adml, 1,546 Shares	25,419
	Vanguard	Vngrd Lgcap Indx Adml, 225 Shares	25,085
	Vanguard	Vngrd Infl Prtct Sec Adml, 849 Shares	24,150
	Vanguard	Vngrd Intl Gr Inv, 513 Shares	22,477
	Vanguard	Vngrd Gbl Min Vol Adml, 732 Shares	21,650
	Vanguard	Vngrd St Fed Adml, 1,837 Shares	19,824
	Vanguard	Vngrd Ftsealwdxusind Adml, 485 Shares	18,479
	Vanguard	Vngrd St Corp Bd Indx Adml, 832 Shares	18,407
	Vanguard	Vngrd Extnd Mkt Indx Adml, 130 Shares	18,050
	Vanguard	Vngrd Cnsmr Stpls Adml, 165 Shares	16,270
	Vanguard	Vngrd Ftse Soc Indx Adml, 321 Shares	14,908
	Vanguard	Vngrd Wndsr Adml, 168 Shares	13,679
	Vanguard	Vngrd Divrs Eq Inv, 216 Shares	11,357
	Vanguard	Vngrd St Invmt Grd Adml, 851 Shares	9,164
	Vanguard	Vngrd Enrgy Adml, 118 Shares	8,592
	Vanguard	Vngrd Explr Inv, 63 Shares	8,068
	Vanguard	Vngrd Intmdtrminvtgrd Adml, 570 Shares	5,667
	Vanguard	Vngrd Hlth Care Adml, 59 Shares	5,620
	Vanguard	Vngrd Intmdtrm Bd Indxadml, 467 Shares	5,559
	Vanguard	Vngrd Intdtrmtrsind Adml, 244 Shares	5,483
	Vanguard	Vngrd Lt Trsry Adml, 419 Shares	5,360
	Vanguard	Vngrd Val Indx Adml, 91 Shares	5,241
	Vanguard	Vngrd Wndsr li Adml, 52 Shares	4,297
	Vanguard	Vngrd Hi Yld Corp Adml, 643 Shares	3,827
	Vanguard	Vngrd Wisly Inc Adml, 47 Shares	3,315
	Vanguard	Vngrd Star Inv, 101 Shares	3,233
	Vanguard	Vngrd Intmd Trm Trsry Adml, 145 Shares	1,639
	Vanguard	Vngrd Divd App Indx Adml, 27 Shares	1,265
	Vanguard	Vngrd Ttl Intl Bd Idx Adml, 20 Shares	440

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Victory Capital Management	Vic Divrs Stk A, 14,312 Shares	\$ 327,025
	Victory Capital Management	Vic Triv Intl Smcap A, 3,393 Shares	56,735
	Victory Capital Management	Vic Glbl Enrgy Trns A, 1,545 Shares	34,946
	Victory Capital Management	Vic Syc Estblshd Val A, 534 Shares	26,474
	Victory Capital Management	Vic Glbl Enrgy Trns Y, 1,118 Shares	26,427
	William Blair Funds	Wlmlbr Smcap Gr N, 124 Shares	3,947
	Total mutual funds		<u>57,726,370</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 1.94%	<u>14,883,870</u>
	Total investments		171,573,740
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.50%, maturing through September 14, 2035, collateral-participant account balances	<u>1,125,523</u>
	Total		<u>\$ 172,699,263</u>

(a) An asterisk in this column identifies a person known to be a party-in-interest.

The above information has been certified by Nationwide Trust Company, FSB, directed trustee of the Plan, as complete and accurate, with the exception of the notes receivable from participants.

See independent auditors' report.

Multiple-Employer Plan Participating Employer Information

Rehmann LLC 401(k) Plan, 38-3567911, 002

(a) Name of participating employer:	(b) EIN	(c) Percent of Total Contributions	(d) Aggregate Account Balance
Handley & Associates, Inc.	38-3056666	.31%	\$819,641

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 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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) _____		

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II Basic Plan Information —enter all requested information											
1a Name of plan REHMANN LLC 401K PLAN	<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;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1988</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 38-3567911</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number 989-799-9580</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 541211</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 01/01/1988		2b Employer Identification Number (EIN) 38-3567911		2c Plan Sponsor's telephone number 989-799-9580		2d Business code (see instructions) 541211	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 01/01/1988											
2b Employer Identification Number (EIN) 38-3567911											
2c Plan Sponsor's telephone number 989-799-9580											
2d Business code (see instructions) 541211											
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) REHMANN LLC 5800 GRATIOT RD SAGINAW MI 48638											

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		<u>10/13/22</u>	JOAN PAYNE
	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 ☒ 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 1,117
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) 804
a(2) Total number of active participants at the end of the plan year		6a(2) 823
b Retired or separated participants receiving benefits.....		6b 31
c Other retired or separated participants entitled to future benefits		6c 312
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d 1,166
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e.....		6f 1,166
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 1,141
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 49
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 2G 2J 2K 3D 2S 2T 2A		
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) ☒ <u>1</u> 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 _____

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Common collective trusts		
	Wilmington Trust	Flexpth Indx+ Mod 2055 R1, 22,369,836 Units	\$ 34,329,327
	Wilmington Trust	Flexpth Indx+ Mod 2035 R1, 13,597,209 Units	19,565,037
	Wilmington Trust	Flexpth Indx+ Mod 2045 R1, 12,628,456 Units	19,087,366
	Wilmington Trust	Flexpth Indx+ Mod 2025 R1, 6,101,761 Units	8,235,534
	Wilmington Trust	Flexpth Indx+ Modtrmt R1, 5,364,085 Units	7,057,122
	Hand Benefits & Trust Company	Tctcl Cor Stbl Val R, 2,047,313 Units	2,435,041
	Wilmington Trust	Wlmntr Cor Bd R1, 1,152,378 Units	1,368,128
	Wilmington Trust	Flexpth Indx+Cnsrv 2035 R1, 862,587 Units	1,169,733
	Wilmington Trust	Flexpth Indx+ Aggr 2035 R1, 677,021 Units	1,009,846
	Wilmington Trust	Clrbrdg Lgcap Gr R1, 508,821 Units	962,848
	Wilmington Trust	Flexpth Indx+ Aggr 2025 R1, 570,081 Units	799,204
	Wilmington Trust	Flexpth Indx+ Aggr 2055 R1, 464,285 Units	712,647
	Wilmington Trust	Flexpth Indx+Cnsrvtrmt R1, 519,950 Units	665,538
	Wilmington Trust	Flexpth Indx+Cnsrv 2025 R1, 505,578 Units	655,096
	Wilmington Trust	Flexpth Indx+ Aggr 2045 R1, 339,279 Units	519,381
	Wilmington Trust	Flexpth Indx+Cnsrv 2045 R1, 268,363 Units	386,427
	Wilmington Trust	Flexpth Indx+ Aggrtrmt R1, 3,860 Units	5,225
	Total common collective trusts		98,963,500
	Mutual funds		
	AB Trust	Ab Lgcap Gr I, 2,213 Shares	217,465
	AB Trust	Ab Hi Inc I, 21,456 Shares	170,793
	AB Trust	Ab Hi Inc A, 15,156 Shares	120,339
	AB Trust	Ab Rel Val I, 10,329 Shares	69,827
	AB Trust	Ab Smcap Gr Adv, 532 Shares	45,684
	AB Trust	Ab Disc Gr I, 2,609 Shares	38,145
	AB Trust	Ab Glbl Bd Adv, 2,659 Shares	21,991
	AdvisorOne	Cls Glbl Divrs Eq N, 835 Shares	12,933
	AdvisorOne	Cls Gr Inc N, 713 Shares	7,287
	AdvisorOne	Cls Glbl Aggr Eq N, 527 Shares	7,130
	AdvisorOne	Cls Flex Inc N, 323 Shares	3,289
	Allspring	Allspr Spec Smcap Val Inst, 7,912 Shares	346,169
	Allspring	Allspr Gr A, 1,238 Shares	45,720
	Allspring	Allspr Emrg Mkt Eq Inc A, 2,967 Shares	37,002
	Allspring	Allspr Disc Inst, 918 Shares	34,962
	Allspring	Allspr Glbl Smcap A, 501 Shares	23,286
	Allspring	Allspr Util Telcom A, 638 Shares	13,443
	Allspring	Allspr Disc A, 14 Shares	443
	American Century	Amcent Dscpld Cor Val I, 1,585 Shares	56,775
	American Century	Amcent Bal I, 1,926 Shares	37,126
	American Century	Amcent Mdcap Val I, 1,082 Shares	19,474
	American Century	Amcent Hertg A, 813 Shares	17,816
	American Century	Amcent Emrg Mkt I, 874 Shares	12,413
	American Century	Amcent Smcap Val R6, 516 Shares	5,735
	American Funds	Amfids Fdmntl Inv R6, 70,181 Shares	5,330,933

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	American Funds	Amfds Am Bal R6, 83,722 Shares	\$ 2,803,003
	American Funds	Amfds New Prspct R6, 31,839 Shares	2,115,709
	American Funds	Amfds Gr Fd Am R5, 23,024 Shares	1,709,758
	American Funds	Amfds Am Bal R5, 32,898 Shares	1,102,397
	American Funds	Amfds Gr Fd Am R6, 13,689 Shares	1,017,929
	American Funds	Amfds Wshngtn Mut Inv R6, 9,358 Shares	566,265
	American Funds	Amfds Amcap R6, 11,594 Shares	536,810
	American Funds	Amfds Smcap Wld R6, 5,959 Shares	494,687
	American Funds	Amfds Europacfc Gr R5, 7,398 Shares	478,404
	American Funds	Amfds Cap Wld Gr Inc R6, 6,337 Shares	403,314
	American Funds	Amfds Europacfc Gr R6, 6,225 Shares	402,972
	American Funds	Amfds Invmt Co Am R5, 7,497 Shares	388,245
	American Funds	Amfds Cap Wld Bd R6, 12,402 Shares	247,045
	American Funds	Amfds Invmt Co Am R6, 3,115 Shares	161,288
	American Funds	Amfds Smcap Wld R1, 1,652 Shares	112,930
	American Funds	Amfds New Wld R6, 1,298 Shares	111,600
	American Funds	Amfds Cap Wld Gr Inc R5, 1,266 Shares	80,581
	American Funds	Amfds Cap Inc Bldr R6, 883 Shares	61,949
	American Funds	Amfds New Econ R1, 559 Shares	30,644
	American Funds	Amfds Gr Fd Am R1, 400 Shares	26,926
	American Funds	Amfds New Wld R5, 183 Shares	15,827
	American Funds	Amfds Am Mut R6, 293 Shares	15,551
	American Funds	Amfds Wshngtn Mut Inv R5, 255 Shares	15,410
	AMG Funds	Amgmgrs Ycktmn Focs N, 5,719 Shares	121,294
	AMG Funds	Amgmgrs Ycktmn Focs I, 2,855 Shares	60,321
	AMG Funds	Amg Rvr Rd Mdcap Val N, 2,807 Shares	55,435
	AMG Funds	Amggw&K Glbl Alloc N, 1,772 Shares	35,019
	AQR	Aqr Lgcap Defn Style I, 7,332 Shares	234,541
	Baird Asset Management	Baird Aggregate Bd Inst, 494 Shares	5,613
	Bank of New York Mellon	Bnymel Eq Inc I, 118 Shares	3,171
	Baron Funds	Baron Realst Inst, 1,299 Shares	53,739
	Baron Funds	Baron Fifth Ave Gr Inst, 849 Shares	47,152
	Baron Funds	Baron Ioppr, 1,016 Shares	42,037
	Baron Funds	Baron Ptnrs, 17 Shares	3,423
	BlackRock	Blkrk Eq Divd Inv A, 4,005 Shares	86,477
	BlackRock	Blkrk Infl Prtct Bd K, 6,419 Shares	74,712
	BlackRock	Blkrk Is S P 500 Indx K, 86 Shares	48,392
	BlackRock	Blkrk Glbl Alloc Inv A, 2,003 Shares	41,653
	BlackRock	Blkrk Is S P 500 Indx Inst, 61 Shares	34,341
	BlackRock	Blkrk Emrg Mkt Inv A, 375 Shares	10,839
	BlackRock	Blkrk Natrl Rsrc Tr Inv A, 355 Shares	10,668
	BlackRock	Blkrk Cap App Inv A, 196 Shares	7,640
	BlackRock	Blkrk Is Usaggregtdindx K, 532 Shares	5,580
	BlackRock	Blkrk Hlth Scnc Oppr Inv A, 51 Shares	3,836
	BlackRock	Blkrk Is Tlstmkt Indx K, 47 Shares	1,053
	BlackRock	Blkrk Ismscieafeintind K, 31 Shares	487
	Buffalo	Buf Disc Rtl, 1,707 Shares	49,346

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

EIN 38-3567911

(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	(e) Current Value
	Buffalo	Buf Smcap Rtl, 1,901 Shares	\$ 36,369
	Calvert	Clvrt Gbl Enrgy Soltns A, 95 Shares	1,269
	Cambiar Investors	Aicf Cambiar Oppr Inv, 441 Shares	12,253
	Columbia Funds	Col Seligman Gbl Tech A, 431 Shares	31,438
	Columbia Funds	Col Ovrseas Val Inst2, 121 Shares	1,242
	Davis Advisors	Davis Sel Am Shrs S, 167 Shares	7,070
	Delaware Investments	De Val A, 7,888 Shares	167,076
	Delaware Investments	De Ivy Scnc Tech Y, 1,421 Shares	112,393
	Delaware Investments	De Ivy Asst Strat Y, 1,739 Shares	42,602
	Delaware Investments	De Ivy Mdcap Gr R6, 957 Shares	40,929
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst, 46,046 Shares	1,152,980
	Dimensional Fund Advisors	Dfa Us Cor Eq I, 24,952 Shares	909,506
	Dimensional Fund Advisors	Dfa Us Lgcap Val Inst, 16,358 Shares	753,466
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1, 52,462 Shares	693,553
	Dimensional Fund Advisors	Dfa Gbl Eq Inst, 9,857 Shares	319,370
	Dimensional Fund Advisors	Dfa Us Smcap Inst, 5,533 Shares	260,346
	Dimensional Fund Advisors	Dfa Us Micro Cap Inst, 8,842 Shares	242,975
	Dimensional Fund Advisors	Dfa Lgcap Intl, 4,975 Shares	136,268
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst, 4,280 Shares	106,308
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst, 6,519 Shares	104,953
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst, 1,783 Shares	58,316
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst, 4,079 Shares	54,862
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst, 1,457 Shares	40,905
	Dimensional Fund Advisors	Dfa Realest Sec, 732 Shares	37,910
	Dimensional Fund Advisors	Dfa Intl Val, 911 Shares	17,463
	Dimensional Fund Advisors	Dfa Emrg Mkt, 303 Shares	9,570
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc, 880 Shares	8,699
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst, 199 Shares	6,587
	Dimensional Fund Advisors	Dfa Us Smcap Val Inst, 88 Shares	3,817
	Dimensional Fund Advisors	Dfa Infl Prtct Sec Inst, 133 Shares	1,768
	Dodge & Cox	Dodgecox Intl Stk, 489 Shares	23,146
	Dodge & Cox	Dodgecox Stk, 84 Shares	20,641
	Double Line Funds	Dbline Enhcd Cape I, 9,042 Shares	160,941
	DWS	Dws Altrnatvasstallo Inst, 1,799 Shares	23,355
	DWS	Dws Ltn Am Eq A, 448 Shares	12,225
	DWS	Dws Enhcdcomdtstrat Inst, 100 Shares	833
	Eaton Vance Corp	Ev Atlna Cap Smid Cap A, 738 Shares	26,208
	Federated Hermes	Fed Hrms Mdt Smcap Cor A, 2,799 Shares	70,362
	Federated Hermes	Fed Hrms Kaufman A, 4,273 Shares	28,543
	Federated Hermes	Fed Hrms Kaufman Smcap A, 85 Shares	4,988
	Fidelity Mgt & Research Co	Fid Smcap Indx, 73,744 Shares	2,032,398
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A, 1,720 Shares	246,916
	Fidelity Mgt & Research Co	Fidadv Free 2025 A, 14,330 Shares	204,919
	Fidelity Mgt & Research Co	Fid Puritan, 6,463 Shares	175,804
	Fidelity Mgt & Research Co	Fid 500 Indx, 1,005 Shares	166,145
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A, 4,997 Shares	147,502
	Fidelity Mgt & Research Co	Fidadv Enrgy I, 2,638 Shares	75,887

(continued)

REHMANN LLC 401(k) PLAN

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

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Plan #002

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(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	(e) Current Value
	Fidelity Mgt & Research Co	Fid Us Bd Indx, 4,991 Shares	\$ 59,791
	Fidelity Mgt & Research Co	Fidadv Free 2040 A, 3,344 Shares	58,588
	Fidelity Mgt & Research Co	Fidadv New Insghts A, 769 Shares	30,938
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A, 499 Shares	14,801
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx, 1,166 Shares	14,093
	Fidelity Mgt & Research Co	Fidadv Levrr Co Stk I, 235 Shares	13,749
	Fidelity Mgt & Research Co	Fidadv Strat Divd Inc A, 581 Shares	10,237
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx, 544 Shares	6,077
	Fidelity Mgt & Research Co	Fid Intl Indx, 36 Shares	1,787
	Fidelity Mgt & Research Co	Fid Mdcap Indx, 30 Shares	965
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx, 5 Shares	691
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx, 6 Shares	555
	First Eagle Investment Management	Frstegle Gold R6, 4,438 Shares	105,536
	FPA	Fpa Crsent Inst, 976 Shares	36,125
	Franklin Templeton Invest Funds	Fnkln Inc A1, 117,717 Shares	296,647
	Franklin Templeton Invest Funds	FnkIntmp Forgn A, 24,434 Shares	175,924
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv, 3,113 Shares	73,941
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A, 4,100 Shares	63,021
	Fred Alger Management	Ambcn Sp Flotngtrtinc R5, 1,728 Shares	15,952
	Gabelli Gold Fund	Gabelli Gold Inst, 3,405 Shares	65,691
	Goldman Sachs	Gdmnscs Shrt Dur Govt A, 13,477 Shares	132,476
	Goldman Sachs	Gdmnscs Gblcorfxdinc Inst, 1,894 Shares	24,031
	Guggenheim Investments	Rydexsgi Enrgy Svc H, 41,093 Shares	406,763
	Guggenheim Investments	Rydexsgi Bk H, 641 Shares	57,770
	Guggenheim Investments	Rydexsgi Nasdaq 100 H, 541 Shares	36,785
	Guggenheim Investments	Rydexsgi Basic Mtrls H, 419 Shares	32,188
	Guggenheim Investments	Rydexsgi Util Adv, 589 Shares	26,667
	Guggenheim Investments	Rydexsgi Spmdcap400puregrh, 336 Shares	20,378
	Guggenheim Investments	Rydexsgi Bio H, 72 Shares	4,857
	Guggenheim Investments	Rydexsgi Mdcap 1 5xstrat H, 26 Shares	3,341
	Guggenheim Investments	Rydexsgi Intrnt H, 22 Shares	2,618
	Harbor Capital Advisors	Harbor Mdcap Val Inst, 641 Shares	16,483
	Harbor Capital Advisors	Harbor Bd Inst, 1,089 Shares	12,930
	Harbor Capital Advisors	Harbor Intl Inst, 120 Shares	5,656
	Heartland Funds	Heartland Val Pls Inv, 1,491 Shares	59,145
	Hotchkis and Wiley	Hw Mdcap Val A, 1,018 Shares	44,314
	Impax Asset Management	Pax Smcap Inst, 866 Shares	16,448
	Impax Asset Management	Pax Gblenvir Mkt Inst, 76 Shares	1,934
	Invesco Advisors	Invscs Gbl A, 2,249 Shares	279,599
	Invesco Advisors	Invscs Realest A, 8,544 Shares	205,736
	Invesco Advisors	Invscs Devl Mkt A, 2,958 Shares	141,461
	Invesco Advisors	Invscs Mn St Mdcap A, 3,962 Shares	112,128
	Invesco Advisors	Invscs Gbl Oppr A, 1,298 Shares	96,298
	Invesco Advisors	Invscs Divrs Divd Inv, 4,529 Shares	90,449
	Invesco Advisors	Invscs Val Opp A, 4,513 Shares	76,904
	Invesco Advisors	Invscs Tech Inv, 970 Shares	58,210
	Invesco Advisors	Invscs Goldspecmnrsl A, 1,726 Shares	45,267

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2021

Plan #002

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(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	(e) Current Value
	Invesco Advisors	Invsco Tech A, 422 Shares	\$ 25,381
	Invesco Advisors	Invsco Smcap Val A, 1,368 Shares	25,117
	Invesco Advisors	Invsco Intl Smmd Co A, 336 Shares	19,220
	Invesco Advisors	Invsco Smcap Eq A, 975 Shares	14,615
	Jacob	Jacob Micro Cp Gr Inv, 3,210 Shares	114,603
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I, 634 Shares	43,960
	Janus Capital Management	Jnshndrsn Gbltech Innov N, 703 Shares	38,307
	Janus Capital Management	Jnshndrsn Smcap Val N, 861 Shares	22,019
	Janus Capital Management	Jnshndrsn Mdcap Val I, 914 Shares	15,171
	Janus Capital Management	Jnshndrsn Us Mgd Vltty I, 1,088 Shares	11,632
	Janus Capital Management	Jnshndrsn Ovrseas S, 70 Shares	3,073
	John Hancock Advisors	Jnhnck Bd I, 5,435 Shares	87,721
	John Hancock Advisors	Jnhnck Clsc Val A, 1,486 Shares	59,490
	JP Morgan Chase & Co	Jpm Smcap Eq R3, 5,284 Shares	286,538
	JP Morgan Chase & Co	Jpm Us Eq R5, 1,968 Shares	43,561
	JP Morgan Chase & Co	Jpm Mdcap Val L, 830 Shares	34,524
	JP Morgan Chase & Co	Jpm Smcap Eq R5, 407 Shares	27,430
	JP Morgan Chase & Co	Jpm Um Behval Fd R6, 77 Shares	6,419
	JP Morgan Chase & Co	Jpm Lgcap Gr R6, 64 Shares	4,131
	JP Morgan Chase & Co	Jpm Gr Advtg R6, 73 Shares	2,539
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6, 16 Shares	619
	Legg Mason	Leggm Clrbrdg Smcap Gr I, 686 Shares	35,109
	Legg Mason	Leggm Clrbrdg Val Tr I, 100 Shares	12,212
	Legg Mason	Leggm Wstras Cor Bd I, 683 Shares	8,944
	Legg Mason	Leggm Clrbrdg Intl Gr I, 13 Shares	913
	Loomis Sayles & Co	Loomis Bd Inst, 1,341 Shares	18,270
	Lord Abbett	Lrdabt Shrt Dur Inc R4, 55,498 Shares	230,870
	Lord Abbett	Lrdabt Shrt Dur Inc I, 6,708 Shares	27,840
	Lord Abbett	Lrdabt Shrt Dur Inc A, 4,183 Shares	17,402
	Lord Abbett	Lrdabt Devl Gr A, 79 Shares	2,083
	Manning & Napier Advisors	Mnnpr Dscpld Val Ser I, 161 Shares	1,518
	Mass Financial Services	Mfs Mdcap Gr R6, 29,320 Shares	983,403
	Mass Financial Services	Mfs Val A, 3,383 Shares	183,870
	Mass Financial Services	Mfs Mass Inv Gr Stk R4, 1,456 Shares	62,705
	Mass Financial Services	Mfs Gr A, 260 Shares	46,785
	Mass Financial Services	Mfs Gbl Eq R6, 120 Shares	7,247
	Mass Financial Services	Mfs Intl New Disc R6, 27 Shares	1,012
	Metwest	Metwest Ttl Rtn Bd I, 1,949 Shares	21,265
	Miller Opportunity Trust	Miller Oppr Tr Inst, 39 Shares	1,619
	Morgan Stanley Institutional Fund	Msif Inst Gr I, 8,902 Shares	661,309
	Morgan Stanley Institutional Fund	Msif Gbl Fxd Inc Oppr I, 12,240 Shares	69,643
	Morgan Stanley Institutional Fund	Msif Gbl Oppr I, 694 Shares	29,608
	Morgan Stanley Institutional Fund	Msif Disc I, 85 Shares	2,403
	Morgan Stanley Institutional Fund	Msif Incptn I, 50 Shares	987
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc, 74,851 Shares	1,696,879
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6, 844,272 Shares	994,752
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6, 43,934 Shares	455,591

(continued)

REHMANN LLC 401(k) PLAN

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

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(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	(e) Current Value
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6, 4,824 Shares	\$ 434,242
*	Nationwide Fund Advisors	Nw Dest 2045 R6, 26,288 Shares	285,488
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6, 10,071 Shares	107,659
*	Nationwide Fund Advisors	Nw Bnymel Corplsbd Esg R6, 6,753 Shares	70,497
*	Nationwide Fund Advisors	Nw Dest 2030 R6, 7,031 Shares	66,938
*	Nationwide Fund Advisors	Nw Dest 2040 R6, 5,398 Shares	55,928
*	Nationwide Fund Advisors	Nw Dest 2050 R6, 5,593 Shares	53,858
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6, 3,972 Shares	42,615
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A, 1,885 Shares	34,673
*	Nationwide Fund Advisors	Nw Nyse Arctch100Indx R6, 20 Shares	2,680
*	Nationwide Fund Advisors	Nw S P 500 Indx R6, 7 Shares	165
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv, 55 Shares	64
	Natixis Funds	Natixis Loomis Strat Inc A, 6,899 Shares	97,898
	Natixis Funds	Natixis Gateway A, 1,825 Shares	74,285
	Neuberger Berman	Neuber Genesis Tr, 8,421 Shares	627,917
	Neuberger Berman	Neuber Intl Eq Inst, 2,742 Shares	41,351
	Neuberger Berman	Neuber Realest Inst, 181 Shares	3,472
	Nuveen	Nuvn Gbl Infr R6, 80 Shares	933
	Oakmark	Okmrk Intl Inv, 1,611 Shares	45,262
	Oakmark	Okmrk Eq Inc Inv, 1,080 Shares	37,032
	Oakmark	Okmrk Fd Inv, 225 Shares	26,767
	Oakmark	Okmrk Sel Inv, 289 Shares	18,591
	Pacific Investment Mgt Co	Pimco Ttl Rtn A, 32,307 Shares	331,789
	Pacific Investment Mgt Co	Pimco Rae Plus Inst, 14,306 Shares	100,141
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst, 6,160 Shares	63,265
	Pacific Investment Mgt Co	Pimco Real Rtn Inst, 4,814 Shares	59,312
	Pacific Investment Mgt Co	Pimcomodyrealrtstratinst, 1,804 Shares	11,458
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invt A, 662 Shares	5,194
	Pacific Investment Mgt Co	Pimco Inc Inst, 389 Shares	4,645
	Pacific Investment Mgt Co	Pimco Rlestrltnstrat Inst, 491 Shares	4,541
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst, 406 Shares	3,502
	Parnassus	Parnassus Endvr, 3,282 Shares	177,330
	Parnassus	Parnassus Mdcap Gr, 2,635 Shares	169,592
	Parnassus	Parnassus Endvr Instl, 42 Shares	2,298
	PHIM Investments	Pgim Jnism Natrl Rsrc A, 363 Shares	15,895
	PHIM Investments	Pgim Jnism Util A, 59 Shares	944
	Pioneer Investments	Pionr Gbl Eq A, 1,048 Shares	18,847
	Pioneer Investments	Pionr Mdcap Val A, 270 Shares	7,107
	Principal Funds	Prncpl Spctmpfrdcpscinc A, 4,480 Shares	46,687
	Principal Funds	Prncpl Lgcaps500Indx Inst, 1,347 Shares	32,653
	Principal Funds	Prncpl Govthiquity Bd Inst, 1,355 Shares	13,903
	Putnam	Ptnm Smcap Gr A, 1,880 Shares	127,225
	Russell	Rssll Eq Inc S, 8,753 Shares	274,851
	Russell	Rssll Intl Devl Mkt S, 2,559 Shares	108,950
	Russell	Rssll Sustnbl Eq S, 2,047 Shares	104,531
	Russell	Rssll Shrt Dur Bd S, 4,432 Shares	85,622
	Russell	Rssll Strat Bd S, 4,741 Shares	51,679

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REHMANN LLC 401(k) PLAN

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

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(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	(e) Current Value
	Russell	Rssl Us Smcap Eq S, 937 Shares	\$ 28,082
	Russell	Rssl Gbl Realest Sec S, 690 Shares	26,236
	Russell	Rssl Emrg Mkt S, 1,369 Shares	25,799
	T. Rowe Price	Trowepr Spctrmodgralloc, 22,047 Shares	937,234
	T. Rowe Price	Trowepr Hlth Scnc, 2,890 Shares	300,787
	T. Rowe Price	Trowepr New Hrizns, 3,913 Shares	300,549
	T. Rowe Price	Trowepr Bal, 10,308 Shares	290,693
	T. Rowe Price	Trowepr Gr Stk, 2,297 Shares	244,261
	T. Rowe Price	Trowepr Divd Gr, 1,430 Shares	105,932
	T. Rowe Price	Trowepr Cap App, 2,585 Shares	95,533
	T. Rowe Price	Trowepr Gr Stk R, 656 Shares	64,711
	T. Rowe Price	Trowepr Blue Chip Gr R, 354 Shares	58,376
	T. Rowe Price	Trowepr Divd Gr I, 604 Shares	44,694
	T. Rowe Price	Trowepr Qm Us Smcap Eq I, 686 Shares	31,956
	T. Rowe Price	Trowepr Smcap Val, 477 Shares	29,487
	T. Rowe Price	Trowepr Us Eq Rsrch R, 571 Shares	25,611
	T. Rowe Price	Trowepr Intl Disc, 20 Shares	1,643
	Thornburg	Thrnbrg Intl Val I, 2,385 Shares	64,499
	Thornburg	Thrnbrg Intl Val R4, 2,067 Shares	53,194
	Thornburg	Thrnbrg Ltd Trm Inc R5, 3,665 Shares	50,289
	TIAA	Tiaacrf Lgcap Gr Indx Inst, 1,493 Shares	86,381
	TIAA	Tiaacrf Intl Eq Indx Inst, 43 Shares	974
	Touchstone	Tchstn Sands Cap Sel Gr I, 2,166 Shares	41,493
	Touchstone	Tchstn Sandscapemrgmktgr Y, 1,540 Shares	29,639
	Touchstone	Tchstn Int Smcap A, 1,536 Shares	21,488
	USAA	Usaa Smcap Stk Inst, 3,750 Shares	57,299
	USAA	Usaa Nasdaq 100 Indx R6, 23 Shares	979
	Van Eck Funds	Vaneck Gbl Rsrc A, 9,855 Shares	386,427
	Van Eck Funds	Vaneck Intl Inv Gold A, 10,946 Shares	112,852
	Van Eck Funds	Vaneck Emrg Mkt A, 621 Shares	10,568
	Vanguard	Vngrd 500 Index Fd As, 6,416 Shares	2,821,990
	Vanguard	Vngrd Stinfltprtsecind Adml, 36,132 Shares	930,039
	Vanguard	Vngrd Mid-Cap Idx Fd As, 2,320 Shares	731,818
	Vanguard	Vngrd Gr Indx Adml, 3,780 Shares	624,187
	Vanguard	Vngrd Ttl Stmkt Indx Fd As, 4,195 Shares	493,211
	Vanguard	Vngrd Mdcap Val Indx Adml, 5,991 Shares	466,327
	Vanguard	Vngrd Divd Gr Inv, 10,667 Shares	419,006
	Vanguard	Vngrd Bal Indx Adml, 8,370 Shares	410,314
	Vanguard	Vngrd Wlsly Inc Inv, 12,454 Shares	360,554
	Vanguard	Vngrd Smcap Gr Indx Adml, 3,537 Shares	350,161
	Vanguard	Vngrd Smcap Val Indx Adml, 4,140 Shares	318,030
	Vanguard	Vngrd Eq Inc Adml, 2,901 Shares	267,528
	Vanguard	Vngrd Prm Cap Cor Inv, 7,274 Shares	244,630
	Vanguard	Vngrd Mdcap Gr Indx Adml, 2,226 Shares	243,904
	Vanguard	Vngrd Us Gr Adml, 944 Shares	159,058
	Vanguard	Vngrd Realest Indx Adml, 900 Shares	147,800
	Vanguard	Vngrd Wndsr Inv, 6,079 Shares	147,060

(continued)

REHMANN LLC 401(k) PLAN

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

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(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	(e) Current Value
	Vanguard	Vngrd Intl Gr Adml, 1,013 Shares	\$ 141,111
	Vanguard	Vngrd Sm Cap Indx Fd As, 1,291 Shares	139,915
	Vanguard	Vngrd Strat Smcap Eq Inv, 3,460 Shares	135,126
	Vanguard	Vngrd Gr Inc Adml, 1,229 Shares	128,208
	Vanguard	Vngrd Emrg Mkt Stkindxadml, 2,327 Shares	95,392
	Vanguard	Vngrd Infl Prtct Sec Inv, 6,531 Shares	94,633
	Vanguard	Vngrd Lt Invmt Grd Adml, 8,350 Shares	91,184
	Vanguard	Vngrd Hi Yld Corp Inv, 12,308 Shares	73,234
	Vanguard	Vngrd Sel Val Inv, 2,267 Shares	69,469
	Vanguard	Vngrd Enrgy Inv, 1,586 Shares	61,310
	Vanguard	Vngrd Intl Explr Inv, 2,705 Shares	57,569
	Vanguard	Vngrd Intl Val Inv, 1,344 Shares	55,868
	Vanguard	Vngrd Explr Adml, 417 Shares	49,610
	Vanguard	Vngrd Eq Inc Inv, 1,065 Shares	46,868
	Vanguard	Vngrd Ttl Intlstkindx Adml, 1,133 Shares	38,732
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm, 2,807 Shares	31,413
	Vanguard	Vngrd Strat Eq Inv, 774 Shares	29,995
	Vanguard	Vngrd St Trsry Inv, 2,785 Shares	29,572
	Vanguard	Vngrd Devl Mkt Indx Adml, 1,546 Shares	25,419
	Vanguard	Vngrd Lgcap Indx Adml, 225 Shares	25,085
	Vanguard	Vngrd Infl Prtct Sec Adml, 849 Shares	24,150
	Vanguard	Vngrd Intl Gr Inv, 513 Shares	22,477
	Vanguard	Vngrd Gbl Min Vol Adml, 732 Shares	21,650
	Vanguard	Vngrd St Fed Adml, 1,837 Shares	19,824
	Vanguard	Vngrd Ftsealwdxusind Adml, 485 Shares	18,479
	Vanguard	Vngrd St Corp Bd Indx Adml, 832 Shares	18,407
	Vanguard	Vngrd Extnd Mkt Indx Adml, 130 Shares	18,050
	Vanguard	Vngrd Cnsmr Stpls Adml, 165 Shares	16,270
	Vanguard	Vngrd Ftse Soc Indx Adml, 321 Shares	14,908
	Vanguard	Vngrd Wndsr Adml, 168 Shares	13,679
	Vanguard	Vngrd Divrs Eq Inv, 216 Shares	11,357
	Vanguard	Vngrd St Invmt Grd Adml, 851 Shares	9,164
	Vanguard	Vngrd Enrgy Adml, 118 Shares	8,592
	Vanguard	Vngrd Explr Inv, 63 Shares	8,068
	Vanguard	Vngrd Intmdtrminvtgrd Adml, 570 Shares	5,667
	Vanguard	Vngrd Hlth Care Adml, 59 Shares	5,620
	Vanguard	Vngrd Intmdtrm Bd Indxadml, 467 Shares	5,559
	Vanguard	Vngrd Intdtrmtrsind Adml, 244 Shares	5,483
	Vanguard	Vngrd Lt Trsry Adml, 419 Shares	5,360
	Vanguard	Vngrd Val Indx Adml, 91 Shares	5,241
	Vanguard	Vngrd Wndsr Ii Adml, 52 Shares	4,297
	Vanguard	Vngrd Hi Yld Corp Adml, 643 Shares	3,827
	Vanguard	Vngrd Wisly Inc Adml, 47 Shares	3,315
	Vanguard	Vngrd Star Inv, 101 Shares	3,233
	Vanguard	Vngrd Intmd Trm Trsry Adml, 145 Shares	1,639
	Vanguard	Vngrd Divd App Indx Adml, 27 Shares	1,265
	Vanguard	Vngrd Ttl Intl Bd Idx Adml, 20 Shares	440

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

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(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	(e) Current Value
	Victory Capital Management	Vic Divrs Stk A, 14,312 Shares	\$ 327,025
	Victory Capital Management	Vic Triv Intl Smcap A, 3,393 Shares	56,735
	Victory Capital Management	Vic Glbl Enrgy Trns A, 1,545 Shares	34,946
	Victory Capital Management	Vic Syc Estblshd Val A, 534 Shares	26,474
	Victory Capital Management	Vic Glbl Enrgy Trns Y, 1,118 Shares	26,427
	William Blair Funds	Wlmlbr Smcap Gr N, 124 Shares	3,947
	Total mutual funds		<u>57,726,370</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 1.94%	<u>14,883,870</u>
	Total investments		171,573,740
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.50%, maturing through September 14, 2035, collateral-participant account balances	<u>1,125,523</u>
	Total		<u>\$ 172,699,263</u>

(a) An asterisk in this column identifies a person known to be a party-in-interest.

The above information has been certified by Nationwide Trust Company, FSB, directed trustee of the Plan, as complete and accurate, with the exception of the notes receivable from participants.

See independent auditors' report.