

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 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</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>TANDEM HR, LLC 401(K) PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>333</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>TANDEM HR, LLC</u> <u>2400 WOLF ROAD, SUITE 100</u> <u>WESTCHESTER, IL 60154</u>	1c	Effective date of plan <u>01/01/2001</u>
	2b	Employer Identification Number (EIN) <u>20-5628549</u>
	2c	Plan Sponsor's telephone number <u>630-928-0510</u>
	2d	Business code (see instructions) <u>561300</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.	09/15/2023	CHARMAINE HOLLAWAY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/15/2023	CHARMAINE HOLLAWAY
	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 (2022)
v. 220413

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 10596
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) 8334
a(2) Total number of active participants at the end of the plan year		6a(2) 0
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 30
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 2A 2S 2T 2R 2V		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☒ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TANDEM HR, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	333
C Plan sponsor's name as shown on line 2a of Form 5500 TANDEM HR, LLC	D Employer Identification Number (EIN) 20-5628549	

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)

SLAVIC INTEGRATED ADMINISTRATION

65-0608221

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38 50	TPA	527945	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SLAVIC MUTUAL FUND CORPORATION

59-2749576

(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?
28 51	INVESTMENT MGMT	280864	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TANDEM PROFESSIONAL EMPLOYER SERV

36-3968652

(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?
14	PLAN ADMINISTRATOR	186140	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)

BKS RETIREMENT SERVICES

84-1921272

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 51	INV ADVISORY	52500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

UBS FINANCIAL SERVICES INC.

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	INVESTMENT ADVISOR	45240	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TANDEM HR, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	333
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 TANDEM HR, LLC		
D Employer Identification Number (EIN) 20-5628549		

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: WELLS FARGO STABLE VALUE N		
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A		
c EIN-PN 76-0727727-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: GOLDMAN SACHS STABLE VALUE INSTL		
b Name of sponsor of entity listed in (a): THE GOLDMAN SACHS TRUST COMPANY NA		
c EIN-PN 13-4166989-025	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: GOLDMAN SACHS STABLE VALUE CIT 1		
b Name of sponsor of entity listed in (a): THE GOLDMAN SACHS TRUST COMPANY NA		
c EIN-PN 13-4166989-025	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>TANDEM HR, LLC 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>333</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TANDEM HR, LLC</u>		D Employer Identification Number (EIN) <u>20-5628549</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	<u>763786</u>	
(2) Participant contributions.....	1b(2)	<u>816168</u>	
(3) Other.....	1b(3)	<u>39551</u>	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	<u>16685873</u>	
(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)	<u>2431291</u>	
(9) Value of interest in common/collective trusts.....	1c(9)	<u>3960333</u>	
(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)	<u>218247991</u>	<u>0</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	<u>1961132</u>	<u>5234</u>

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	244906125	5234

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	205099	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	205099	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	244701026	5234
---	-----------	-----------	------

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)	5628894	
(B) Participants	2a(1)(B)	14094049	
(C) Others (including rollovers)	2a(1)(C)	5444154	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		25167097
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)	79710	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		79710
(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)	2115124	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2115124
(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)		
(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)		-40364946
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-13003015
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	21341139	
(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)		21341139
f Corrective distributions (see instructions)	2f		153743
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	52500	
(2) Contract administrator fees	2i(2)	714085	
(3) Investment advisory and management fees	2i(3)	326104	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1092689
j Total expenses. Add all expense amounts in column (b) and enter total	2j		22587571
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-35590586
l Transfers of assets:			
(1) To this plan	2l(1)		21703592
(2) From this plan	2l(2)		230808798

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: **FORVIS LLP**

(2) EIN: **46-0160260**

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.	X		
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 0.

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)
TANDEM HR, LLC 401(K) PLAN	20-5628549	001

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 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan TANDEM HR, LLC 401(K) PLAN		B Three-digit plan number (PN) ► 333
C Plan sponsor's name as shown on line 2a of Form 5500 TANDEM HR, LLC		D Employer Identification Number (EIN) 20-5628549
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 65-0708495		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ 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 _____



Tandem HR, LLC 401(k) Plan

EIN 20-5628549 PN 333

Independent Auditor's Report, Financial Statements and Supplemental Schedule

December 31, 2022 and 2021



Tandem HR, LLC 401(k) Plan
December 31, 2022 and 2021

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Independent Auditor's Report

Board of Trustees
Tandem HR, LLC 401(k) Plan
Westchester, Illinois

Opinion on the 2022 Financial Statements

We have audited the financial statements of Tandem HR, LLC 401(k) Plan, an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Tandem HR, LLC 401(k) Plan as of December 31, 2022, and the changes in its net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the 2022 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 Auditor's Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of Tandem HR, 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 audit opinion.

Responsibilities of Management for the 2022 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.

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 Tandem HR, LLC 401(k) Plan's ability to continue as a going concern within one year after the date that these financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2022 Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Tandem HR, 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 Tandem HR, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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.

2022 Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule listed in the table of contents 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 has been subjected to the 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 GAAS.

Plan Administrator
Tandem HR, LLC 401(k) Plan
Page 3

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its 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 information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Other Matter – Auditor's Report on the 2021 Financial Statements

The 2021 financial statements of Tandem HR, LLC 401(k) Plan were audited by predecessor auditors, whose report dated October 14, 2022, expressed an unmodified opinion on those financial statements.

FORVIS, LLP

Oakbrook Terrace, Illinois
September 15, 2023

Federal Employer Identification Number: 44-0160260

Tandem HR, LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

Assets

	<u>2022</u>	<u>2021</u>
Investments, at Fair Value	\$ 5,234	\$ 240,855,329
Receivables		
Notes receivable from participants	-	2,431,291
Participant contributions	-	816,168
Employer contributions	-	763,786
Other	-	39,551
Total receivables	-	4,050,796
Total assets	5,234	244,906,125

Liabilities

Excess contributions payable	-	205,099
Net Assets Available for Benefits	<u>\$ 5,234</u>	<u>\$ 244,701,026</u>

Tandem HR, LLC 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2022 and 2021

	2022	2021
Additions		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ (40,364,946)	\$ 22,995,554
Interest and dividends	2,115,124	9,478,520
Total investment income (loss)	<u>(38,249,822)</u>	<u>32,474,074</u>
Interest income on notes receivable from participants	<u>79,710</u>	<u>123,321</u>
Contributions		
Employer	5,628,894	6,312,171
Participants	14,094,049	19,007,764
Rollovers	5,444,154	3,249,501
Total contributions	<u>25,167,097</u>	<u>28,569,436</u>
	<u>(13,003,015)</u>	<u>61,166,831</u>
Deductions		
Benefits paid to participants	21,494,882	20,936,695
Administrative expenses	1,092,689	1,369,136
	<u>22,587,571</u>	<u>22,305,831</u>
Net Increase (Decrease)	(35,590,586)	38,861,000
Transfers Out, Net	(209,105,206)	(28,360,694)
Net Assets Available for Benefits, Beginning of Year	<u>244,701,026</u>	<u>234,200,720</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 5,234</u></u>	<u><u>\$ 244,701,026</u></u>

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

Note 1: Description of the Plan

The following description of Tandem HR, LLC 401(k) Plan (Plan) provides only general information. The Plan is sponsored by Tandem HR, LLC and is made available to adopting employers. Interested parties should refer to the plan document and Participating Employers' Adoption and Acceptance Agreement (PEAAA) for a more complete description of the Plan's provisions.

General

The Plan is a multiple-employer defined contribution profit sharing and 401(k) plan covering the employees of Participating Employers (Employer) who have attained the eligibility requirements as set forth by each Employer in their PEEAA. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA), as amended by subsequent legislation.

Contributions

The Plan is funded by voluntary pre-tax and post-tax contributions of participants and matching, discretionary matching and discretionary profit-sharing contributions of the Employers as set forth in the PEEAA.

Eligible employees can elect to contribute to the Plan pre-tax and/or Roth after-tax deferrals of their compensation, as defined by the Plan, through regular payroll deductions, subject to limitations imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the plan year are eligible to make additional pre-tax contributions, also known as "catch-up" contributions. The Plan includes an auto-enrollment provision whereby adopting Employers may elect to have all newly eligible employees automatically enrolled in the Plan unless they affirmatively elect not to participate. Automatically enrolled participants have their deferral rate set at a pre-determined contribution rate and their contribution invested in a designated fund until changed by the participant. In addition, adopting Employers can elect to have a contribution accelerator feature which automatically increases participant deferral rates to a pre-determined rate annually, with a pre-determined ceiling, unless a participant opts out. Participants may also roll over amounts representing distributions from other qualified employee benefit plans.

Investment Options

Participants direct their salary deferral contributions and the Employer's contributions into a variety of investment funds made available and determined by the plan administrator. Participants may change their investment options at any time.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Employers' matching and discretionary matching contributions, and, if any, an allocation of profit sharing contributions

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

and an allocation of plan earnings and charged with an allocation of administrative expenses. Plan earnings are allocated to participant's accounts in direct proportion to their respective account balances, based on the performance of participant's investment selections. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Notes Receivable From Participants

Participants are permitted to take loans from the Plan at a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balances. The loans are collateralized by the borrowers' respective vested account balances and bear interest at the prime interest rate plus 1%. Principal and interest are paid through payroll deductions over a period not to exceed five years, unless for the purchase of a primary residence.

Vesting

Participants are immediately fully vested in participant and rollover contributions, plus actual earnings thereon. Vesting provisions for the employer contributions are set forth in the PEAAA.

Forfeited Accounts

Forfeited nonvested accounts may be used to pay plan expenses or reduce employer safe harbor matches, discretionary matching, or profit-sharing contributions. For the year ended December 31, 2022, forfeitures in the amount of \$106,372 were used to reduce employer contributions. For the year ended December 31, 2021, forfeitures in the amount of \$375,944 were used to pay plan expenses and \$233,169 were used to reduce employer contributions. Unallocated forfeitures were \$0 and \$74,430 at December 31, 2022 and 2021, respectively.

Payment of Benefits

On termination of service due to death, disability or retirement, participants may elect to receive an amount equal to the value of the vested interest in their accounts in either a lump-sum amount or in installments, depending on the size of the participant's account balance at the time of termination. Participants with a vested account balance of less than \$1,000 must take a lump-sum distribution. Participants that have a vested account balance less than \$5,000, but greater than \$1,000, will have their vested balance rolled into an IRA. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account in a lump-sum distribution.

In-service distributions are allowed when a participant reaches age 59½. Rollover contributions may be withdrawn at any time. The Company may authorize certain withdrawals from a participant's account in the event of proven financial hardship. Hardship withdrawals are subject to specific statutory and regulatory requirements.

Tandem HR, LLC 401(k) Plan

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Administrative Expenses

Administrative expenses incurred by the Plan for professional services are charged directly to participant accounts.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets, changes in net assets and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. The Plan's investments in shares of registered investment companies and the self-directed brokerage accounts are valued at quoted market prices. The money market fund is reported at cost which approximates fair value.

The common or collective trust fund is valued at net asset value (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liability. There are no participant redemption restrictions for these investments and participant redemptions are allowed daily. A redemption notice period is applicable only at the plan level. There are no unfunded commitments at December 31, 2022 and 2021.

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

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, with no allowance for credit losses, as repayments of principal and interest are

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

received ratably through payroll deductions. Determination as to when participant loans are considered in default and reclassified as distributions is based on the terms of the plan document.

Benefit Payments

Benefit payments are recorded when paid.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2021 excess contributions at December 31, 2021, to the applicable participants before March 15, 2022.

Note 3: Risks and Uncertainties

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

Note 4: Fair Value Measurements

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

Following is a description of the valuation methodologies used for assets measured at fair value.

The money market fund is reported at cost which approximates fair value (Level 1). Registered investment companies and the self-directed brokerage account, which consists primarily of registered investment companies and common stocks are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1).

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	Fair Value Measurements at Reporting Date Using			
	Fair Value	Quoted Prices in Active Markets for Identical Assets/Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2022				
Self-directed brokerage account	\$ 5,234	\$ 5,234	\$ -	\$ -
December 31, 2021				
Money market fund	\$ 16,685,873	\$ 16,685,873	\$ -	\$ -
Registered investment companies	218,247,991	218,247,991	-	-
Self-directed brokerage account	1,961,132	1,961,132	-	-
Investments measured at net asset value (A)	3,960,333	-	-	-
Total	\$ 240,855,329	\$ 236,894,996	\$ -	\$ -

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

Note 5: Party-in-Interest Transactions

Fees incurred by the Plan for certain investment management services are included in the net appreciation (depreciation) in the fair value of the investments. During 2022 and 2021, the Plan

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

also made direct payments for administrative expenses of \$1,092,689 and \$1,369,136, respectively. The Employer provides certain administrative services at no cost to the Plan.

The terms of the Plan permit loans to participants under certain conditions. These loans, which are party-in-interest transactions, are permitted under ERISA.

BlueStar Retirement Services Inc. receives compensation on a monthly basis from certain investments to offset the costs of providing recordkeeping and administrative services on behalf of the investments. This compensation is used to offset certain fees owed to BlueStar Retirement Services Inc. for its administrative services to the Plan. When the revenue received by BlueStar Retirement Services exceeds the amount owed by the Plan, BlueStar Retirement Services Inc. credits the Plan's account.

Note 6: Income Tax Status

The Plan operates under a non-standardized pre-approved profit sharing plan with CODA sponsored by Slavic Integrated Administration Inc d/b/a Slavic. The non-standardized plan document has been filed with the appropriate agency and the sponsor has obtained an opinion letter dated June 30, 2020, from the Internal Revenue Service stating that the non-standardized plan constitutes a qualified plan under Section 401 of the IRC. Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, therefore, believes that the Plan is qualified, and the related trust was tax-exempt as of the financial statement date.

Note 7: Plan Termination

The plan administrator has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of plan termination, participants become fully vested in their entire account balance. On November 8, 2022, the Tandem HR, LLC 401(k) Plan merged into the Tandem HR, LLC 401(k) Plan (Plan #001), and all assets held at Transamerica Life Insurance Company were transferred into Charles Schwab Trust Bank, custodian, with recordkeeping services provided by BlueStar Retirement Services, Inc. See Note 8.

Note 8: Plan Merger and Transfers

During the year ended December 31, 2021, the Plan had net transfers out of the Plan of \$28,360,694, as a result of Employers adopting or withdrawing from the Plan.

On November 8, 2022, the Plan merged into the Tandem HR, LLC 401(k) Plan (Plan #001) and assets in the amount of \$215,351,794 were transferred to the Tandem HR, LLC 401(k) Plan

Tandem HR, LLC 401(k) Plan

Notes to Financial Statements

December 31, 2022 and 2021

(Plan #001). During the year ended December 31, 2022, the Plan had transfers out of \$15,457,004 as a result of Employers withdrawing from the Plan. Also during the year ended December 31, 2022, the Plan had transfers into the Plan of \$21,703,592, as a result of Employers adopting the Plan.

Note 9: Subsequent Events

Subsequent events have been evaluated through September 15, 2023, which is the date the financial statements were available to be issued.

Supplemental Schedule

Tandem HR, LLC 401(k) Plan

EIN 20-5628549 PN 333

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

December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Fidelity	Registered investment companies Self-directed brokerage account	**	<u>\$ 5,234</u>

*Indicates a party-in-interest.

**Not required for participant-directed investments.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT THE END OF THE YEAR).

TANDEM HR, LLC 401(K) PLAN

PLAN # 333

EIN # 20-5628549

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	American Century	ACMVX - American Century Mid Cap Value Fund Investor Class		-
	Alger	ALLIX - Ab Large Cap Growth I		-
	American Century	AMGIX - American Century Income & Growth Inst.		-
	BlackRock	BTMKX - iShares MSCI EAFE International Index Fund Class K		-
	Dimensional Fund Advisors	DFCEX - DFA Emerging Markets Core Equity Portfolio Institutional Class		-
	Fidelity	FISDB - Fidelity Self-Directed Brokerage Account		0
	Franklin/Templeton	FVADX - Franklin Small Cap Value		-
	Fidelity	FXAIX - Fidelity 500 Index Fund		-
	First Eagle	HAGIX - Carillon Eagle Mid Cap Growth Fund		-
	JPMorgan	JDESX - JPMorgan U.S. Research Enhanced Equity F		-
	Fidelity Self-Directed Brokerage	MBINV - Mbagan		-
	Nationwide	NWJCX - Nationwide Ziegler Nyse Arca Tech 100 In		-
	Putnam	PHAYX - Putnam High Yield Fund Class Y		-
	T. Rowe Price	PRASX - T. Rowe Price New Asia		-
	T. Rowe Price	PRNEX - T. Rowe Price New Era		-
	Goldman Sachs	QHAYQ - Goldman Sachs Stable Value Cit 1		-
	Goldman Sachs	QIDNQ - Goldman Sachs Stable Value Collective Investment Trust Institutional Class		-
	Wells Fargo	QWNXQ - Wells Fargo Stable Value N		-
	American Funds	RERGX - American Funds EuroPacific Growth Fund Class R6		-
	American Funds	RIRGX - American Funds Capital Inc. Bldr R6		-
	American Funds	RNPGX - American Funds New Perspective R6		-
	American Funds	RWIGX - American Funds Capital World G & I R6		-
	Vanguard	VAIPX - Vanguard Inflation-Protected Securities Fund Admiral Shares		-
	Vanguard	VBILX - Vanguard Intermediate-Term Bond Index Fund Admiral Shares		-
	Vanguard	VBTLX - Vanguard Total Bond Market Index Fund Admiral Shares		-
	Vanguard	VCSAX - Vanguard Consumer Staples Index		-
	Vanguard	VENAX - Vanguard Energy Index Admiral		-
	Vanguard	VFFVX - Vanguard Target Retirement 2055 Fund Investor Shares		-
	Vanguard	VFIFX - Vanguard Target Retirement 2050 Fund Investor Shares		-
	Vanguard	VFORX - Vanguard Target Retirement 2040 Fund Investor Shares		-
	Vanguard	VFTAX - Vanguard Ftse Social Index Admiral		-
	Vanguard	VGELX - Vanguard Energy Admiral		-
	Vanguard	VGSLX - Vanguard Real Estate Index Fund Admiral Shares		-
	Vanguard	VIMAX - Vanguard Mid-Cap Index Fund Admiral Shares		-
	Vanguard	VINAX - Vanguard Industrials Index Fund Admiral Shares		-
	Vanguard	VITAX - Vanguard Information Technology Index Fund Admiral Shares		-
	Vanguard	VITSX - Vanguard Total Stock Market Index Inst.		-
	Vanguard	VLXVX - Vanguard Target Retirement 2065 Inv		-
	Vanguard	VMFXX - Vanguard Federal Money Market Fund Investor Shares		0
	Vanguard	VMIAX - Vanguard Materials Index Adm		-
	Vanguard	VMMXX - Vanguard Money Market Prime		0
	Vanguard	VMRXX - Vanguard Money Mkt Reserve-Prime		-
	Vanguard	VSGAX - Vanguard Small-Cap Growth Index Fund Admiral Shares		-
	Vanguard	VSGDX - Vanguard Short-Term Federal Fund Admiral Shares		-
	Vanguard	VSIAX - Vanguard Small Cap Value Index Fund Admiral Shares		-
	Vanguard	VSMAX - Vanguard Small-Cap Index Fund Admiral Shares		-
	Vanguard	VTHRX - Vanguard Target Retirement 2030		-
	Vanguard	VTIAX - Vanguard Total International Stock Index Fund Admiral Shares		-
	Vanguard	VTINX - Vanguard Target Retirement Income Fund Investor Class		-
	Vanguard	VTIVX - Vanguard Target Retirement 2045		-
	Vanguard	VTSEX - Vanguard Total Stock Market Index Fund Admiral Shares		-
	Vanguard	VTTHX - Vanguard Target Retirement 2035 Fund Investor Shares		-
	Vanguard	VTTSX - Vanguard Target Retirement 2060 Fund Investor Shares		-
	Vanguard	VTTVX - Vanguard Target Retirement 2025		-
	Vanguard	VTWNX - Vanguard Target Retirement 2020		-
	Vanguard	VTXVX - Vanguard Target Retirement 2015		-
	Vanguard	VUIAX - Vanguard Utilities Index Admiral		-
	Loan	LOAN - Loan		-

Multiple-Employer Plan Participating Employer Information

TANDEM HR, LLC 401(K) PLAN PLAN #333		EIN # 20-5628549	
(a) Name of participating employer	(b) EIN	(c) Balance at the end of the year	(d) Percent of total contributions
3C Payment USA Corp.	20-4082423	-	0%
3-D Matrix Inc	04-3563924	-	0%
A Better Choice, LLC	47-5027418	-	0%
A. Perry Designs & Builds, P.C.	20-8657471	-	1%
Accreditation Council for Continuing Medical Education	47-0941683	-	1%
Advantage Healthcare Management Group LLC	81-5469645	-	0%
Aero Payments, Inc	86-2077503	-	0%
All Taxi Dispatch LLC	46-1656054	-	0%
AMT Group LLC dba Imbibe	36-4234675	-	4%
Angola Rehabilitation and Healthcare Center, LLC	85-2308583	-	0%
Apervita, Inc.	45-5186521	-	0%
APEX Healthcare Tech, LLC	27-3008186	-	0%
ArriVent BioPharma	86-3336099	-	3%
Aspire Properties, LLC	20-0014991	-	0%
Avant Communications, LLC	26-4672769	-	5%
Belgravia Group, Ltd.	36-3650208	-	1%
Benchmark Bank	36-1911007	-	0%
Big Lift, LLC	26-4658881	-	3%
Bloomfield Senior Living of Bluffton II / Hilton Head, LLC	90-0941678	-	0%
Blue Star Lubrication Technology	20-4922513	-	0%
Broadsword Solutions Corporation	20-2457632	-	1%
BSL Management, LLC dba Bloom Senior Living	27-3081407	-	1%
CA Fortune	61-1749071	-	1%
Calzada Capital Partners, LLC	90-1002678	-	2%
Candlestone Golf Course, LLC	26-2610641	-	0%
Caris Pregnancy Counseling & Resources	36-3347103	-	0%
Carlin Group HoldCo, LLC	83-2787864	-	1%
Cartridge World North America, LLC	03-0463490	-	0%
Cartridge World USA, LLC	84-3364378	-	0%
Castle Indiana Management LLC	85-2345892	-	0%
Catbird Network, Inc.	36-0996028	-	0%
Cedar Ridge Care & Rehab Center and co-adopting companies	84-2297444	-	0%
Cedarhurst Living, LLC	38-3957516	-	6%
Cherokee Funding II, LLC	46-4208878	-	1%
Chicago Cosmetic Surgery & Dermatology, S.C.	30-0102422	-	1%
Chicago Furniture Bank	83-1214857	-	0%
CIC Plus, Inc.	35-1781059	-	3%
CMC Acquisition Company, LLC dba Chicago Masonry Constructio	82-4475456	-	0%
Collaborative Communications Consulting dba C3 Tech Advisors	27-0702822	-	1%
Commercial Insurance Services	36-3361521	-	0%
Commission on Accredited for Health Informatics & Info Mgt Ed	27-4536530	-	1%
Concentric Itasca Inc.	56-1389559	-	0%
Connamara Systems, LLC	36-4290672	-	1%
CRL Services, LLC	26-3563637	-	0%
Dermatology Associates of LaGrange S.C	36-3769500	-	1%
Dimensions Music Inc. dba Danziger Kosher Midwest	20-0799826	-	0%
Diversified Entities, LLC	20-0039706	-	0%
DMT Transport, Inc	20-4935741	-	0%
DS Events Inc. dba Access Chicago Events	36-4101757	-	0%
Durable Office Products Corp	52-2329760	-	0%
Eagle Rentals, Inc	38-3476112	-	0%
Ecobrite Linen, LLC	47-1397697	-	1%
Elgin Molded Plastics	87-4822038	-	0%
Elrod Friedman, LLP	84-4578141	-	0%
ENT&C Management, LLC	83-1360831	-	2%
Errand Solutions, LLC	39-1963033	-	0%
Eved, LLC	27-1181836	-	1%
FreshEdge, LLC & Participating Employers	84-2269726	-	8%
GAP Resource, LLC	90-0597054	-	1%
Get Fresh Produce, Inc.	36-3812373	-	4%
Head & Neck and Cosmetic Surgery Associates, LLC	36-2679194	-	1%
Healthtrends At Home LLC dba Procare	36-4108714	-	0%
Identi Resources, LTD	36-3789863	-	2%
IMS Laboratory, LLC	76-0770762	-	0%
Independent Sports and Entertainment LLC	80-0832816	-	3%
Inner City Computer Stars Foundation dba I.C. Stars	36-4253411	-	0%
Instant Cash Advance Corp.	38-3502826	-	0%
Integrated Inventory Technology	39-1788225	-	2%
Issue Media Group, LLC	20-8773719	-	0%
J.D. Finance, Inc	27-5553088	-	0%
JB Healthcare Consulting, LLC	47-2130670	-	0%
JDEM Properties LLC	47-1920202	-	0%
Jewish Heritage Congregation, Inc. dba Chicago Torah Network	36-3666945	-	0%
K.N.M. Industries, Inc. dba Lexco Cable	36-2838844	-	1%
Key Carlin O'Brien	26-0230644	-	0%
KMA Worldwide dba Active Logistics & Trans Group	27-3119739	-	0%

Lakeshore Talent, LLC	82-1518671	-	0%
Landstar Management Inc.	36-4431540	-	0%
Law Offices of Bradley S. Dworkin, P.C.	27-0058191	-	1%
Lawrence Foods, Inc.	36-2073790	-	3%
LCP Investor LLC	81-3149877	-	1%
Lehman & Menis/Oral & Maxillofacial Surgery P. C.	36-4023870	-	0%
Litetronics International, Inc.	36-2865751	-	1%
Magix Computer Products International Corporation	86-0863410	-	0%
Massage Therapy Foundation	36-3736393	-	0%
Medical Screening Services, Inc.	36-2909824	-	0%
Menora Financial Corp.	36-3982352	-	1%
Michigan State Bar Foundation	38-1459016	-	0%
Mid-Michigan Retina, PLC	26-3854677	-	0%
Midwestern Steel Fabricators Chicago, LLC	47-1271472	-	0%
Momentum Funding, LLC	37-1773699	-	0%
Montana Metal Products, LLC	36-4058695	-	0%
MTS Consulting	47-4737157	-	0%
NAccounting, LLC dba 4L Law Firm Services	82-1316752	-	0%
Namaste Laboratories	36-4092977	-	2%
National Certification Board for Therapeutic Massage and Bod	54-1717110	-	0%
National Home Rentals, LLC	81-4300247	-	0%
Neera Mehta PHD, PC	27-3268289	-	0%
NSource, LLC	45-5195599	-	0%
Oak Dermatology, LLC	82-3541643	-	1%
Paradise 4 Paws	20-8564669	-	0%
Pathways Academy for Special Education	87-2046192	-	0%
Perfection Global, LLC	45-2969539	-	1%
Podiatry Plus	36-3231242	-	0%
PPL Group, LLC	36-4544656	-	1%
Premier Property Management, LLC	38-3594193	-	0%
Prep Baseball Report Holdings, LLC	27-1018496	-	1%
Proper Title, LLC	45-4287396	-	0%
Quadrant Tool & Manufacturing Co. Inc.	36-2433413	-	1%
Radius Properties	81-5277017	-	0%
Rahal Fruits & Flavors, Inc.	84-3814768	-	0%
Rahal International, Inc.	36-2498051	-	1%
RB Hayward Company	36-1202320	-	0%
Record Connect, LLC	84-3632122	-	0%
Resource Technology Associates, LLC	03-0577120	-	0%
Richard A. Honquest Company	36-2488887	-	0%
Risk Resources, Inc.	36-3839208	-	1%
Roofing Contractors Safety Alliance, LLC	38-3363704	-	0%
SB Yen Management Group	36-3881132	-	1%
Schleifring Medical Systems, LLC	39-1989641	-	0%
Sheils Winnubst, P.C.	75-2785340	-	0%
SMGR, LLC dba E-Z Electric	38-2301542	-	0%
Solberg Manufacturing, Inc.	36-2688269	-	4%
Specialty Care Institute, SC	80-0652597	-	0%
SPR Management, LLC	38-3588006	-	0%
Springboard 2000 Enterprises, Inc.	52-2266068	-	0%
Stress Level Zero	81-3256213	-	0%
Sunrise Lifestyle Centers, LLC	36-4469733	-	0%
Tandem HR, LLC	36-3968652	-	4%
Tecta Field Services, LLC and Co-Adopters	47-1638062	-	0%
The Advance Design Studio, LTD	47-0885449	-	0%
The John Buck Company, LLC	35-2301658	-	0%
Therapy Works Rehabilitative Services, LLC	20-5104740	-	0%
TinkRworks, LLC	88-0889425	-	0%
TJC Consulting	32-0017805	-	0%
Top Gun, Inc	38-3205834	-	0%
Travelon	36-3006525	-	1%
United Settlement Services, LLC	85-1392371	-	0%
Unity Hospice LP	36-3982347	-	3%
Vectora Solutions, LLC dba Vectora Transportation	32-0252010	-	0%
Voiteq, Inc.	99-0363634	-	0%
Wellness Group Pharms	47-1674014	-	0%
Wilder Fields, LLC	85-2947857	-	0%
Workplace Solutions, LLC	36-4095007	-	0%
Yona Solutions, LLC	84-2252955	-	0%
ZY Solutions	36-4161904	-	0%