

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>REHMANN LLC 401K PLAN</u>	1b Three-digit plan number (PN) ▶	<u>002</u>
1c Effective date of plan <u>01/01/1988</u>		
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>REHMANN LLC</u> <u>5800 GRATIOT RD</u> <u>SAGINAW, MI 48638</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>	

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.	10/13/2023	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 (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 1211
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) 870
a(2) Total number of active participants at the end of the plan year		6a(2) 941
b Retired or separated participants receiving benefits		6b 32
c Other retired or separated participants entitled to future benefits.....		6c 310
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1283
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1283
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1210
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 75
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)		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) ☒ 1 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 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 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 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
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(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	1210	01/01/2022	12/31/2022

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
	(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
	(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
	(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	14398347
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	14883870
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c	Additions: (1) Contributions deposited during the year	7c(1)	542925	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	284164	
	(4) Transferred from separate account	7c(4)	1626025	
	(5) Other (specify below)	7c(5)	94684	

▶ LOAN REPAYMENT AND TRANSFER

(6) Total additions	7c(6)	2547798
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	17431668
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1913196	
(2) Administration charge made by carrier	7e(2)	50	
(3) Transferred to separate account	7e(3)	1119271	
(4) Other (specify below)	7e(4)	804	

▶ FORFEITURE

(5) Total deductions	7e(5)	3033321
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	14398347
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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.	10b	
Specify nature of costs.		

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
		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 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	153021	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

REHMANN 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	625	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 REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911	

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: COMMON COLLECTIVE TRUST		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST CO.		
c EIN-PN 31-4156830-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82486268
a Name of MTIA, CCT, PSA, or 103-12 IE: COMMON COLLECTIVE TRUST		
b Name of sponsor of entity listed in (a): HAND BENEFITS & TRUST CO.		
c EIN-PN 31-4156830-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2918339
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
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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)**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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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>REHMANN LLC 401K PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan 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 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>1240895</u>	<u>211471</u>
(2) Participant contributions.....	1b(2)	<u>0</u>	<u>129</u>
(3) Other.....	1b(3)		
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)	<u>1125523</u>	<u>955467</u>
(9) Value of interest in common/collective trusts.....	1c(9)	<u>98963500</u>	<u>85404607</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>57726370</u>	<u>51170173</u>
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	<u>14883870</u>	<u>14398347</u>
(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	173940158	152140194

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	173940158	152140194
---	-----------	-----------	-----------

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)	1916268	
(B) Participants	2a(1)(B)	9494936	
(C) Others (including rollovers)	2a(1)(C)	1451670	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		12862874
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)	59090	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		59090
(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)	846856	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		846856
(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)		-16894343
(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)		-10584835
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-13710358
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7935960	
(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)		7935960
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)	153646	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		153646
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8089606
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-21799964
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			

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 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 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	
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.)	
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 _____

Rehmann LLC
401(k) Plan

Rehmann

Years Ended
December 31,
2022 and 2021

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

We have performed audits 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 statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Rehmann LLC 401(k) Plan's 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 audits 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 December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 2 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above 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

We conducted our audits 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 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 audits. 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 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 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section, 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 generally accepted auditing standards 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 generally accepted auditing standards, 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 audits 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 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.

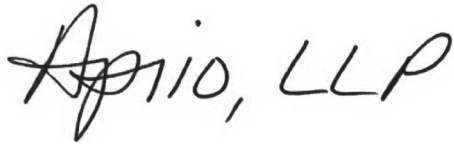
Supplemental Schedule Required by ERISA

The supplemental schedule of Assets Held at End of Year as of December 31, 2022, 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, are 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, are 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).

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

Atlanta, Georgia

October 16, 2023

REHMANN LLC 401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31	
	2022	2021
ASSETS		
Investments		
Common collective trusts	\$ 85,404,607	\$ 98,963,500
Mutual funds	51,170,173	57,726,370
Total investments at fair value	136,574,780	156,689,870
Fully benefit-responsive investment contract with an insurance company at contract value	14,398,347	14,883,870
Total investments	150,973,127	171,573,740
Receivables		
Employer contribution	211,471	1,240,895
Employee contributions	129	-
Notes receivable from participants	955,467	1,125,523
Total receivables	1,167,067	2,366,418
Total assets (equal to net assets available for benefits)	\$ 152,140,194	\$ 173,940,158

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	
	2022	2021
Additions to net assets attributed to		
Contributions		
Participant	\$ 9,494,936	\$ 8,095,899
Employer	1,916,268	2,613,893
Rollover	1,451,670	883,294
	<u>12,862,874</u>	<u>11,593,086</u>
Total contributions	12,862,874	11,593,086
Investment income - dividend and interest income	846,856	732,741
Interest income - notes receivable from participants	59,090	79,603
	<u>846,856</u>	<u>79,603</u>
Total additions	13,768,820	12,405,430
Deductions from net assets attributed to		
Benefits paid to participants	7,935,960	8,864,700
Trustee and record keeping fees	153,646	162,967
	<u>7,935,960</u>	<u>162,967</u>
Total deductions	8,089,606	9,027,667
Net (depreciation) appreciation in fair value of investments	(27,479,178)	20,078,869
	<u>(27,479,178)</u>	<u>20,078,869</u>
Net (decrease) increase	(21,799,964)	23,456,632
Net assets available for benefits		
Beginning of year	173,940,158	150,483,526
	<u>173,940,158</u>	<u>150,483,526</u>
End of year	\$ 152,140,194	\$ 173,940,158

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").

Effective November 1, 2022, the Plan Sponsor acquired Vestal & Wiler CPAs, P.A. ("V&W") and its associates became employees of the Plan Sponsor on that date. Former V&W employees were granted prior service credit for purposes of eligibility and vesting within the Plan. In addition, a merger and transfer agreement was signed on November 11, 2022, that effective January 26, 2023, the account balances within the Vestal & Wiler CPAs, P.A. Savings Plan (the "V&W Plan") would be merged and transferred into the Plan. Approximately \$6,317,000 has been transferred into the Plan from the V&W Plan during 2023 through the issuance date of this report. Certain additional funds remain subject to transfer in, pending the passing of fund lock-up provisions.

Risks and Economic Uncertainties

The Plan invests in various investment securities 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.

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 \$305,000 (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 contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). In addition, participants may also make additional voluntary after-tax contributions to the Plan.

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. The Firm did not make a profit sharing contribution during 2022.

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 employee 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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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 15 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.

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 \$63,745 and \$75,000 from forfeited nonvested accounts during 2022 and 2021, respectively. At December 31, 2022 and 2021, forfeited nonvested accounts totaled \$31,232 and \$36,052, 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").

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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.

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 (depreciation) 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 certain investments 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, 2022 or 2021. 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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Benefits Paid to Participants

Benefit payments to participants are recorded when paid.

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, 2022, the most recent statement of net assets available for benefits presented herein, through October 16, 2023, the date these financial statements were available to be issued. No such significant events or transactions were identified, except as noted in the *General* section above.

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, 2022 and 2021, (2) the December 31, 2022, 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 2022 and 2021, 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, 2022 and 2021.

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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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.

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, 2022 and 2021.

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:

2022	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	\$ -	\$ -	\$ -	\$ 85,404,607	\$ 85,404,607
Mutual funds	<u>51,170,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,170,173</u>
Total investments at fair value	<u>\$ 51,170,173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,404,607</u>	<u>\$ 136,574,780</u>

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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

(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 2022 and 2021.

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	2022			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 85,404,607	\$ -	Daily	Daily

Investment Type	2021			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$ 98,963,500	\$ -	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 1.87% and 1.94% for 2022 and 2021, 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 \$153,646 and \$162,967 for 2022 and 2021, respectively. In addition, fees paid by the Plan to Nationwide for investment management services are included in net (depreciation) 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 Firm's Board of Directors adopted the Rehmann Financial Group Basic Plan Document #01 plan document. The basic 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 Internal Revenue Code (the "Code") and that any employer adopting this form of the plan will be considered to have a plan qualified under Section 401(a) of the Code. The Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

The Plan Administrator has considered the tax positions taken by the Plan and has concluded that, as of December 31, 2022, 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 2019.

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.

■ ■ ■ ■ ■

SUPPLEMENTAL INFORMATION
AS OF
DECEMBER 31, 2022

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
Common collective trusts			
	Hand Benefit & Trust	Hbmetlife Stbl Val R1	\$ 2,918,339
	Wilmington Trust	Clrbrdg Lgcap Gr R1	892,427
	Wilmington Trust	Flexpth Indx+ Aggr 2025 R1	911,325
	Wilmington Trust	Flexpth Indx+ Aggr 2035 R1	813,216
	Wilmington Trust	Flexpth Indx+ Aggr 2045 R1	529,566
	Wilmington Trust	Flexpth Indx+ Aggr 2055 R1	827,412
	Wilmington Trust	Flexpth Indx+ Aggrtrmt R1	10,770
	Wilmington Trust	Flexpth Indx+ Mod 2025 R1	7,039,630
	Wilmington Trust	Flexpth Indx+ Mod 2035 R1	15,797,677
	Wilmington Trust	Flexpth Indx+ Mod 2045 R1	15,690,993
	Wilmington Trust	Flexpth Indx+ Mod 2055 R1	30,527,332
	Wilmington Trust	Flexpth Indx+ Modtrmt R1	6,032,222
	Wilmington Trust	Flexpth Indx+Cnsrv 2025 R1	558,065
	Wilmington Trust	Flexpth Indx+Cnsrv 2035 R1	1,033,013
	Wilmington Trust	Flexpth Indx+Cnsrv 2045 R1	195,433
	Wilmington Trust	Flexpth Indx+Cnsrv 2055 R1	380
	Wilmington Trust	Flexpth Indx+Cnsrvtrmt R1	583,623
	Wilmington Trust	Wlmntr Cor Bd R1	1,043,184
Total common collective trusts			85,404,607
Mutual funds			
	AB Trust	Ab Disc Gr I	26,173
	AB Trust	Ab Gbl Bd Adv	21,810
	AB Trust	Ab Hi Inc A	119,654
	AB Trust	Ab Hi Inc I	170,753
	AB Trust	Ab Lgcap Gr I	147,924
	AB Trust	Ab Rel Val I	66,957
	AB Trust	Ab Smcap Gr Adv	34,319
	Allspring	Allspr Disc Smidcapgr Inst	23,256
	Allspring	Allspr Emrg Mkt Eq Inc A	34,651
	Allspring	Allspr Gr A	34,715
	Allspring	Allspr Spec Gblsmcap A	20,507
	Allspring	Allspr Spec Smcap Val Inst	375,041
	Allspring	Allspr Util Telcom A	60,579
	ALPS Global Opportunity	Alps Gbl Oppr I	1,150
	American Century	Amcent Bal I	36,333
	American Century	Amcent Dscpld Cor Val I	58,128
	American Century	Amcent Emrg Mkt I	8,930
	American Century	Amcent Mdcap Val I	19,215
	American Century	Amcent Smcap Val R6	8,079
	American Funds	Amfds Am Bal R5	1,036,832
	American Funds	Amfds Am Bal R6	3,161,493
	American Funds	Amfds Am Mut R6	16,388
	American Funds	Amfds Amcap R6	311,232
	American Funds	Amfds Cap Inc Bldr R6	52,354
	American Funds	Amfds Cap Wld Bd R6	216,111
	American Funds	Amfds Cap Wld Gr Inc R5	66,762
			(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	American Funds	Amfds Cap Wld Gr Inc R6	\$ 350,804
	American Funds	Amfds Europacfc Gr R5	388,960
	American Funds	Amfds Europacfc Gr R6	305,425
	American Funds	Amfds Fdmntl Inv R6	4,799,888
	American Funds	Amfds Gr Fd Am R1	23,742
	American Funds	Amfds Gr Fd Am R5	1,216,547
	American Funds	Amfds Gr Fd Am R6	739,327
	American Funds	Amfds Invmt Co Am R5	350,236
	American Funds	Amfds Invmt Co Am R6	126,987
	American Funds	Amfds New Prspct R6	1,812,227
	American Funds	Amfds New Wld R5	8,235
	American Funds	Amfds New Wld R6	96,789
	American Funds	Amfds Smcap Wld R1	80,854
	American Funds	Amfds Smcap Wld R6	374,716
	American Funds	Amfds Wshngtn Mut Inv R5	113
	American Funds	Amfds Wshngtn Mut Inv R6	503,805
	AMG Funds	Amg Rvr Rd Mdcap Val N	54,941
	AMG Funds	Amggw&K Gbl Alloc N	33,724
	AMG Funds	Amgmgrs Ycktmn Focs I	58,997
	AMG Funds	Amgmgrs Ycktmn Focs N	221,202
	AQR	Aqr Lgcap Defn Style I	191,615
	Ave Maria	Avemaria Gr	1
	Baird Asset Management	Baird Aggregate Bd Inst	6,681
	Bank of New York Mellon	Bnymel Eq Inc I	3,563
	Bank of New York Mellon	Bnymel Natrl Rsrc A	90,814
	Baron Funds	Baron Ptnrs	41,978
	Baron Funds	Baron Realst Inst	16,358
	BlackRock	Blkrk Advtg Gbl Inv A	19,991
	BlackRock	Blkrk Cap App Inv A	6,513
	BlackRock	Blkrk Emrg Mkt Inv A	8,194
	BlackRock	Blkrk Enrgy Oppr Inv A	51,271
	BlackRock	Blkrk Eq Divd Inv A	71,976
	BlackRock	Blkrk Gbl Alloc Inv A	40,663
	BlackRock	Blkrk Hlth Scnc Oppr Inv A	107,603
	BlackRock	Blkrk Is S P 500 Indx Inst	31,648
	BlackRock	Blkrk Is S P 500 Indx K	31,715
	BlackRock	Blkrk Is Tlstmkt Indx K	1,142
	BlackRock	Blkrk Is Usaggregtdindx K	4,848
	BlackRock	Blkrk Ismscieafeintind K	556
	Buffalo	Buf Disc Inv	38,199
	Buffalo	Buf Smcap Inv	27,398
	Calvert	Clvrt Eq I	1,090
	Calvert	Clvrt Gbl Enrgy Soltns A	1,276
	Cambiar Investors	Aicf Cambiar Oppr Inv	11,263
	Columbia Funds	Col Cap Alloc Bal A	6,746
	Columbia Funds	Col Divd Inc Inst2	4,213
	Columbia Funds	Col Ovrseas Val Inst2	916
	Columbia Funds	Col Seligman Gbl Tech A	8,266
	Davis Advisors	Davis Sel Am Shrs S	38

(continued)

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REHMANN LLC 401(k) PLAN

Schedule H

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Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Delaware Investments	De Divrs Inc A	\$ 3,076
	Delaware Investments	De Ivy Asst Strat Y	41,914
	Delaware Investments	De Ivy Mdcap Gr R6	30,236
	Delaware Investments	De Ivy Scnc Tech Y	83,810
	Delaware Investments	De Val A	172,894
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst	1,082,339
	Dimensional Fund Advisors	Dfa Emrg Mkt	38,639
	Dimensional Fund Advisors	Dfa Gbl Eq Inst	296,686
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst	43,180
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst	125,871
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	603,972
	Dimensional Fund Advisors	Dfa Intl Val	19,363
	Dimensional Fund Advisors	Dfa Lgcap Intl	137,496
	Dimensional Fund Advisors	Dfa Realest Sec	29,732
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc	10,046
	Dimensional Fund Advisors	Dfa Us Cor Eq I	965,819
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst	5,643
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst	33,329
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst	33,432
	Dimensional Fund Advisors	Dfa Us Lgcap Val Inst	971,127
	Dimensional Fund Advisors	Dfa Us Micro Cap Inst	196,305
	Dimensional Fund Advisors	Dfa Us Smcap Inst	239,315
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst	103,336
	Dodge & Cox	Dodgeco Intl Stk I	21,552
	Dodge & Cox	Dodgeco Stk I	21,661
	Double Line Funds	Dblne Enhcd Cape I	166,446
	DWS	Dws Altrnatvasstallo Inst	19,250
	DWS	Dws Ltn Am Eq A	33,709
	Eaton Vance Corp	Ev Atlnta Cap Smid Cap A	27,109
	Federated Hermes	Fed Hrms Kaufman A	21,877
	Federated Hermes	Fed Hrms Kaufman Smcap A	9,530
	Federated Hermes	Fed Hrms Mdt Smcap Cor A	4,400
	Fidelity Mgt & Research Co	Fid 500 Indx	99,225
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx	16,369
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx	539
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx	5,339
	Fidelity Mgt & Research Co	Fid Intl Indx	2,082
	Fidelity Mgt & Research Co	Fid Mdcap Indx	1,815
	Fidelity Mgt & Research Co	Fid Puritan	98,569
	Fidelity Mgt & Research Co	Fid Realest Indx	42
	Fidelity Mgt & Research Co	Fid Smcap Indx	1,776,232
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx	700
	Fidelity Mgt & Research Co	Fid Us Bd Indx	57,404
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A	122,600
	Fidelity Mgt & Research Co	Fidadv Enrgy I	104,800
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A	423,036
	Fidelity Mgt & Research Co	Fidadv Free 2025 A	176,086
	Fidelity Mgt & Research Co	Fidadv Free 2040 A	47,694
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A	112,200

(continued)

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REHMANN LLC 401(k) PLAN

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A	\$ 13,209
	Fidelity Mgt & Research Co	Fidadv Levrr Co Stk I	12,556
	Fidelity Mgt & Research Co	Fidadv New Insghts A	19,111
	Fidelity Mgt & Research Co	Fidadv Strat Divd Inc A	9,709
	First Eagle Investment Management	Frstegle Gold R6	38,875
	FPA	Fpa Crsent Inst	38,619
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv	72,059
	Franklin Templeton Invest Funds	Fnkln Inc A1	285,272
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A	56,661
	Franklin Templeton Invest Funds	FnkIntmp Forgn A	98,209
	Fred Alger Management	Ambcn Sp Flotngtrinc R5	16,517
	Frost	Frost Ttl Rtn Bd Inst	1,228
	Gabelli Gold Fund	Gabelli Gold Inst	66,012
	Goldman Sachs	Gdmnscs Gblcorfxdinc Inst	20,996
	Goldman Sachs	Gdmnscs Mdcap Val A	98,197
	Goldman Sachs	Gdmnscs Shrt Dur Govt A	54,449
	Guggenheim Investments	Rydex Basic Mtrls H	5,827
	Guggenheim Investments	Rydex Bio H	3,389
	Guggenheim Investments	Rydex Enrgy Svc H	582,872
	Guggenheim Investments	Rydex Intrnt H	2,520
	Guggenheim Investments	Rydex Mdcap 1 5xstrat H	3,371
	Guggenheim Investments	Rydex Nasdaq 100 H	20,793
	Guggenheim Investments	Rydex Spmdcap400puregr H	15,762
	Guggenheim Investments	Rydex Util Adv	25,057
	Harbor Capital Advisors	Harbor Bd Inst	11,208
	Harbor Capital Advisors	Harbor Intl Inst	4,871
	Harbor Capital Advisors	Harbor Mdcap Val Inst	15,551
	Heartland Funds	Heartland Val Pls Inv	60,424
	Impax Global Environmental	Impax Gblenvir Mkt Inst	917
	Impax Global Environmental	Impax Smcap Inst	12,684
	Invesco Advisors	Invsco Devl Mkt A	146,902
	Invesco Advisors	Invsco Divrs Divd Inv	87,826
	Invesco Advisors	Invsco Gbl A	233,457
	Invesco Advisors	Invsco Gbl Oppr A	77,170
	Invesco Advisors	Invsco Goldspecmnrsls A	47,068
	Invesco Advisors	Invsco Intl Smmd Co A	14,191
	Invesco Advisors	Invsco Mn St Mdcap A	69,005
	Invesco Advisors	Invsco Realest A	134,254
	Invesco Advisors	Invsco Smcap Eq A	9,870
	Invesco Advisors	Invsco Smcap Val A	22,312
	Invesco Advisors	Invsco Tech Inv	5,327
	Invesco Advisors	Invsco Val Opp A	89,911
	Jacob	Jacob Micro Cp Gr Inv	74,490
	Janus Capital Management	Jnshndrsn Adptrskmgduseq I	10,534
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I	42,750
	Janus Capital Management	Jnshndrsn Gbltech Innov N	26,531
	Janus Capital Management	Jnshndrsn Mdcap Val I	12,847
	Janus Capital Management	Jnshndrsn Ovrseas S	2,792
	Janus Capital Management	Jnshndrsn Smcap Val N	23,127

(continued)

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REHMANN LLC 401(k) PLAN

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Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	John Hancock Advisors	Jnhnck Bd I	\$ 24,315
	John Hancock Advisors	Jnhnck Clsc Val A	4,271
	John Hancock Advisors	Jnhnck Dscpid Val Intl I	270
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6	916
	JP Morgan Chase & Co	Jpm Gr Advtg R6	2,414
	JP Morgan Chase & Co	Jpm Lgcap Gr R6	5,414
	JP Morgan Chase & Co	Jpm Mdcap Val L	31,678
	JP Morgan Chase & Co	Jpm Smcap Eq R3	213,131
	JP Morgan Chase & Co	Jpm Smcap Eq R5	23,789
	JP Morgan Chase & Co	Jpm Um Behval Fd R6	12,773
	JP Morgan Chase & Co	Jpm Us Eq R5	36,209
	Legg Mason	Leggm Bw Glbl Oppr Bd Inst	29,067
	Legg Mason	Leggm Clrbrdg Intl Gr I	915
	Legg Mason	Leggm Clrbrdg Smcap Gr I	26,862
	Legg Mason	Leggm Clrbrdg Val Tr I	77
	Legg Mason	Leggm Wstras Cor Bd I	9,046
	Loomis Sayles & Co	Loomis Bd Inst	11,090
	Lord Abbett	Lrdabt Devl Gr A	3,758
	Lord Abbett	Lrdabt Shrt Dur Inc A	6,035
	Lord Abbett	Lrdabt Shrt Dur Inc I	29,565
	Lord Abbett	Lrdabt Shrt Dur Inc R4	222,662
	Manning & Napier Advisors	Mnnpr Dscpld Val Ser I	1,103
	Mass Financial Services	Mfs Emrg Mkt Db R4	942
	Mass Financial Services	Mfs Glbl Eq R6	9,881
	Mass Financial Services	Mfs Gr A	34,676
	Mass Financial Services	Mfs Mass Inv Gr Stk R4	54,437
	Mass Financial Services	Mfs Mdcap Gr R6	711,864
	Mass Financial Services	Mfs Val A	81,621
	Metwest	Metwest Ttl Rtn Bd I	18,100
	Miller Opportunity Trust	Miller Oppr Tr Inst	929
	Morgan Stanley Institutional Fund	Msif Disc I	1,973
	Morgan Stanley Institutional Fund	Msif Glbl Fxd Inc Oppr I	42,260
	Morgan Stanley Institutional Fund	Msif Glbl Oppr I	18,967
	Morgan Stanley Institutional Fund	Msif Inst Gr I	325,162
*	Nationwide Fund Advisors	Nw Dest 2030 R6	67,604
*	Nationwide Fund Advisors	Nw Dest 2040 R6	45,733
*	Nationwide Fund Advisors	Nw Dest 2045 R6	251,106
*	Nationwide Fund Advisors	Nw Dest 2050 R6	14,094
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6	450,169
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	53
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6	1,243,489
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	38,473
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	99,038
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	426,380
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A	29,928
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6	2,102
*	Nationwide Fund Advisors	Nw S P 500 Indx R6	134
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc	1,450,062
	Natixis Funds	Natixis Gateway A	60,414

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REHMANN LLC 401(k) PLAN

Schedule H

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EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Natixis Funds	Natixis Loomis Strat Inc A	\$ 82,552
	Neuberger Berman	Neuber Genesis Tr	560,214
	Neuberger Berman	Neuber Intl Eq Inst	32,231
	Neuberger Berman	Neuber Lgcp Val A	4,074
	Neuberger Berman	Neuber Realest Inst	3,287
	Nuveen	Nuvn Gbl Infr R6	1,097
	Oakmark	Okmrk Eq Inc Inv	37,870
	Oakmark	Okmrk Fd Inv	118,224
	Oakmark	Okmrk Intl Inv	36,670
	Oakmark	Okmrk Sel Inv	14,348
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invmt A	13
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst	3,124
	Pacific Investment Mgt Co	Pimco Rae Plus Inst	104,372
	Pacific Investment Mgt Co	Pimco Real Rtn Inst	10,444
	Pacific Investment Mgt Co	Pimco Rlestrltnstrat Inst	3,203
	Pacific Investment Mgt Co	Pimco Ttl Rtn A	222,593
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst	36,941
	Pacific Investment Mgt Co	Pimco Comdyrealtnstratinst	5,206
	Parnassus	Parnassus Val Eq Inst	1,469
	Parnassus	Parnassus Val Eq Inv	165,512
	PHIM Investments	Pgim Jnln Hlth Scnc A	1
	PHIM Investments	Pgim Jnln Natrl Rsrc A	64,111
	Pioneer Investments	Pionr Gbl Sustnbl Eq A	18,974
	Principal Funds	Prncpl Govthiquity Bd Inst	12,237
	Principal Funds	Prncpl Lgcaps500indx Inst	30,103
	Principal Funds	Prncpl Mdcap Val I Inst	4,100
	Principal Funds	Prncpl Sptmpfrdcpscinc A	46,050
	Putnam	Ptnm Smcap Gr A	81,771
	Russell	Rssl Emrg Mkt S	26,162
	Russell	Rssl Eq Inc S	269,847
	Russell	Rssl Gbl Realest Sec S	19,259
	Russell	Rssl Intl Devl Mkt S	112,699
	Russell	Rssl Shrt Dur Bd S	84,217
	Russell	Rssl Strat Bd S	50,416
	Russell	Rssl Sustnbl Eq S	92,971
	Russell	Rssl Us Smcap Eq S	24,019
	T. Rowe Price	Trowepr Bal	266,393
	T. Rowe Price	Trowepr Blue Chip Gr R	12,277
	T. Rowe Price	Trowepr Cap App	91,517
	T. Rowe Price	Trowepr Divd Gr I	40,137
	T. Rowe Price	Trowepr Divd Gr	107,711
	T. Rowe Price	Trowepr Gr Stk R	53,847
	T. Rowe Price	Trowepr Gr Stk	166,392
	T. Rowe Price	Trowepr Hlth Scnc	189,543
	T. Rowe Price	Trowepr Intl Disc	1,121
	T. Rowe Price	Trowepr New Hrizns	214,943
	T. Rowe Price	Trowepr Qm Us Smcap Eq I	26,668
	T. Rowe Price	Trowepr Smcap Val	23,992
	T. Rowe Price	Trowepr Us Eq Rsrch R	22,031

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EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Thornburg	Thrnbrg Intl Eq I	\$ 57,784
	Thornburg	Thrnbrg Intl Eq R4	59,796
	TIAA	Tiaacrf Intl Eq Indx Inst	1,105
	TIAA	Tiaacrf Lgcap Gr Indx Inst	50,821
	Touchstone	Tchstn Int Smcap A	20,012
	Touchstone	Tchstn Sands Cap Sel Gr I	23,223
	Touchstone	Tchstn Sandscapemrgmktgr Y	22,152
	USAA	Usaa Nasdaq 100 Indx R6	1,094
	Van Eck Funds	Vaneck Emrg Mkt A	7,979
	Van Eck Funds	Vaneck Gbl Rsrc A	432,977
	Van Eck Funds	Vaneck Intl Inv Gold A	86,008
	Vanguard	Vngrd 500 Index Fd As	2,997,759
	Vanguard	Vngrd Bal Indx Adml	397,822
	Vanguard	Vngrd Cnsmr Stpls Adml	157,997
	Vanguard	Vngrd Devl Mkt Indx Adml	29,015
	Vanguard	Vngrd Divd App Indx Adml	1,568
	Vanguard	Vngrd Divd Gr Inv	434,712
	Vanguard	Vngrd Divrs Eq Inv	8,795
	Vanguard	Vngrd Emrg Mkt Stkindxadm	63,441
	Vanguard	Vngrd Enrgy Adml	12,968
	Vanguard	Vngrd Enrgy Indx Adml	44,035
	Vanguard	Vngrd Enrgy Inv	168,230
	Vanguard	Vngrd Eq Inc Adml	253,253
	Vanguard	Vngrd Eq Inc Inv	46,776
	Vanguard	Vngrd Explr Adml	52,649
	Vanguard	Vngrd Explr Inv	51
	Vanguard	Vngrd Extnd Mkt Indx Adml	11,482
	Vanguard	Vngrd Ftse Soc Indx Adml	11,285
	Vanguard	Vngrd Ftsealwdxusind Adml	17,218
	Vanguard	Vngrd Gbl Min Vol Adml	22,643
	Vanguard	Vngrd Gr Inc Adml	106,155
	Vanguard	Vngrd Gr Indx Adml	371,156
	Vanguard	Vngrd Hi Yld Corp Adml	4,128
	Vanguard	Vngrd Hi Yld Corp Inv	66,523
	Vanguard	Vngrd Hlth Care Adml	6,111
	Vanguard	Vngrd Infl Prtct Sec Inv	76,829
	Vanguard	Vngrd Intdtrmtrsind Adml	4,892
	Vanguard	Vngrd Intl Explr Inv	45,273
	Vanguard	Vngrd Intl Gr Adml	75,449
	Vanguard	Vngrd Intl Gr Inv	20,613
	Vanguard	Vngrd Intl Val Inv	93,336
	Vanguard	Vngrd Intmdtrm Bd Indxadm	4,816
	Vanguard	Vngrd Intmdtrminvtgrd Adml	4,880
	Vanguard	Vngrd Lgcap Indx Adml	24,064
	Vanguard	Vngrd Lt Trsry Adml	3,774
	Vanguard	Vngrd Mdcap Gr Indx Adml	174,174
	Vanguard	Vngrd Mdcap Val Indx Adml	694,145
	Vanguard	Vngrd Mid-Cap Idx Fd As	581,493
	Vanguard	Vngrd Prm Cap Cor Inv	214,138

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REHMANN LLC 401(k) PLAN

Schedule H

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EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Vanguard	Vngrd Realest Indx Adml	\$ 127,139
	Vanguard	Vngrd Sel Val Inv	64,227
	Vanguard	Vngrd Sm Cap Indx Fd As	118,746
	Vanguard	Vngrd Smcap Gr Indx Adml	266,898
	Vanguard	Vngrd Smcap Val Indx Adml	303,147
	Vanguard	Vngrd St Corp Bd Indx Adml	20,467
	Vanguard	Vngrd St Invmt Grd Adml	10,193
	Vanguard	Vngrd Star Inv	2,105
	Vanguard	Vngrd Stinfltprtsecind Adml	461,828
	Vanguard	Vngrd Strat Eq Inv	26,425
	Vanguard	Vngrd Strat Smcap Eq Inv	130,004
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm	30,515
	Vanguard	Vngrd Ttl Intl Bd Idx Adml	563
	Vanguard	Vngrd Ttl Intlstkindx Adml	42,998
	Vanguard	Vngrd Ttl Stmkt Indx Fd As	459,268
	Vanguard	Vngrd Ttl Wldstk Indx Adml	1,110
	Vanguard	Vngrd Us Gr Adml	88,186
	Vanguard	Vngrd Val Indx Adml	206,906
	Vanguard	Vngrd Wlsly Inc Adml	2,111
	Vanguard	Vngrd Wlsly Inc Inv	261,979
	Vanguard	Vngrd Wndsr Adml	352,230
	Vanguard	Vngrd Wndsr li Adml	6,153
	Vanguard	Vngrd Wndsr Inv	56,598
	Victory Capital Management	Vic Divrs Stk A	218,938
	Victory Capital Management	Vic Gbl Enrgy Trns Y	49,677
	Victory Capital Management	Vic Syc Estblshd Val A	28,998
	Victory Capital Management	Vic Triv Intl Smcap A	51,423
	Virtus	Virtus Zevbrgninnovgrstk l	541
	William Blair Funds	Wlmlbr Smcap Gr N	3,782
	Total mutual funds		<u>51,170,173</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 1.87%	<u>14,398,347</u>
	Total investments		150,973,127
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.50%, maturing through November 24, 2034, collateral-participant account balances	<u>955,467</u>
	Total		<u>\$ 151,928,594</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	.34%	\$712,873

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 REHMANN LLC 401K PLAN 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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 50%; 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											

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		10/13/2023	JOAN PAYNE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		Date	Enter name of individual signing as employer or plan sponsor
	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	1, 211
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)	870
a(2) Total number of active participants at the end of the plan year		6a(2)	941
b Retired or separated participants receiving benefits		6b	32
c Other retired or separated participants entitled to future benefits		6c	310
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1, 283
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1, 283
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1, 210
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	75
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) ☒ 1 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 _____

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
Common collective trusts			
	Hand Benefit & Trust	Hbmetlife Stbl Val R1	\$ 2,918,339
	Wilmington Trust	Clrbrdg Lgcap Gr R1	892,427
	Wilmington Trust	Flexpth Indx+ Aggr 2025 R1	911,325
	Wilmington Trust	Flexpth Indx+ Aggr 2035 R1	813,216
	Wilmington Trust	Flexpth Indx+ Aggr 2045 R1	529,566
	Wilmington Trust	Flexpth Indx+ Aggr 2055 R1	827,412
	Wilmington Trust	Flexpth Indx+ Aggrtrmt R1	10,770
	Wilmington Trust	Flexpth Indx+ Mod 2025 R1	7,039,630
	Wilmington Trust	Flexpth Indx+ Mod 2035 R1	15,797,677
	Wilmington Trust	Flexpth Indx+ Mod 2045 R1	15,690,993
	Wilmington Trust	Flexpth Indx+ Mod 2055 R1	30,527,332
	Wilmington Trust	Flexpth Indx+ Modtrmt R1	6,032,222
	Wilmington Trust	Flexpth Indx+Cnsrv 2025 R1	558,065
	Wilmington Trust	Flexpth Indx+Cnsrv 2035 R1	1,033,013
	Wilmington Trust	Flexpth Indx+Cnsrv 2045 R1	195,433
	Wilmington Trust	Flexpth Indx+Cnsrv 2055 R1	380
	Wilmington Trust	Flexpth Indx+Cnsrvtrmt R1	583,623
	Wilmington Trust	Wlmntr Cor Bd R1	1,043,184
Total common collective trusts			85,404,607
Mutual funds			
	AB Trust	Ab Disc Gr I	26,173
	AB Trust	Ab Gbl Bd Adv	21,810
	AB Trust	Ab Hi Inc A	119,654
	AB Trust	Ab Hi Inc I	170,753
	AB Trust	Ab Lgcap Gr I	147,924
	AB Trust	Ab Rel Val I	66,957
	AB Trust	Ab Smcap Gr Adv	34,319
	Allspring	Allspr Disc Smidcapgr Inst	23,256
	Allspring	Allspr Emrg Mkt Eq Inc A	34,651
	Allspring	Allspr Gr A	34,715
	Allspring	Allspr Spec Gblsmcap A	20,507
	Allspring	Allspr Spec Smcap Val Inst	375,041
	Allspring	Allspr Util Telcom A	60,579
	ALPS Global Opportunity	Alps Gbl Oppr I	1,150
	American Century	Amcent Bal I	36,333
	American Century	Amcent Dscpld Cor Val I	58,128
	American Century	Amcent Emrg Mkt I	8,930
	American Century	Amcent Mdcap Val I	19,215
	American Century	Amcent Smcap Val R6	8,079
	American Funds	Amfds Am Bal R5	1,036,832
	American Funds	Amfds Am Bal R6	3,161,493
	American Funds	Amfds Am Mut R6	16,388
	American Funds	Amfds Amcap R6	311,232
	American Funds	Amfds Cap Inc Bldr R6	52,354
	American Funds	Amfds Cap Wld Bd R6	216,111
	American Funds	Amfds Cap Wld Gr Inc R5	66,762
			(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	American Funds	Amfds Cap Wld Gr Inc R6	\$ 350,804
	American Funds	Amfds Europacfc Gr R5	388,960
	American Funds	Amfds Europacfc Gr R6	305,425
	American Funds	Amfds Fdmntl Inv R6	4,799,888
	American Funds	Amfds Gr Fd Am R1	23,742
	American Funds	Amfds Gr Fd Am R5	1,216,547
	American Funds	Amfds Gr Fd Am R6	739,327
	American Funds	Amfds Invmt Co Am R5	350,236
	American Funds	Amfds Invmt Co Am R6	126,987
	American Funds	Amfds New Prspct R6	1,812,227
	American Funds	Amfds New Wld R5	8,235
	American Funds	Amfds New Wld R6	96,789
	American Funds	Amfds Smcap Wld R1	80,854
	American Funds	Amfds Smcap Wld R6	374,716
	American Funds	Amfds Wshngtn Mut Inv R5	113
	American Funds	Amfds Wshngtn Mut Inv R6	503,805
	AMG Funds	Amg Rvr Rd Mdcap Val N	54,941
	AMG Funds	Amggw&K Gbl Alloc N	33,724
	AMG Funds	Amgmgrs Ycktmn Focs I	58,997
	AMG Funds	Amgmgrs Ycktmn Focs N	221,202
	AQR	Aqr Lgcap Defn Style I	191,615
	Ave Maria	Avemaria Gr	1
	Baird Asset Management	Baird Aggregate Bd Inst	6,681
	Bank of New York Mellon	Bnymel Eq Inc I	3,563
	Bank of New York Mellon	Bnymel Natrl Rsrc A	90,814
	Baron Funds	Baron Ptnrs	41,978
	Baron Funds	Baron Realst Inst	16,358
	BlackRock	Blkrk Advtg Gbl Inv A	19,991
	BlackRock	Blkrk Cap App Inv A	6,513
	BlackRock	Blkrk Emrg Mkt Inv A	8,194
	BlackRock	Blkrk Enrgy Oppr Inv A	51,271
	BlackRock	Blkrk Eq Divd Inv A	71,976
	BlackRock	Blkrk Gbl Alloc Inv A	40,663
	BlackRock	Blkrk Hlth Scnc Oppr Inv A	107,603
	BlackRock	Blkrk Is S P 500 Indx Inst	31,648
	BlackRock	Blkrk Is S P 500 Indx K	31,715
	BlackRock	Blkrk Is Tlstmkt Indx K	1,142
	BlackRock	Blkrk Is Usaggregtdindx K	4,848
	BlackRock	Blkrk Ismscieafeintind K	556
	Buffalo	Buf Disc Inv	38,199
	Buffalo	Buf Smcap Inv	27,398
	Calvert	Clvrt Eq I	1,090
	Calvert	Clvrt Gbl Enrgy Soltns A	1,276
	Cambiar Investors	Aicf Cambiar Oppr Inv	11,263
	Columbia Funds	Col Cap Alloc Bal A	6,746
	Columbia Funds	Col Divd Inc Inst2	4,213
	Columbia Funds	Col Ovrseas Val Inst2	916
	Columbia Funds	Col Seligman Gbl Tech A	8,266
	Davis Advisors	Davis Sel Am Shrs S	38

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Delaware Investments	De Divrs Inc A	\$ 3,076
	Delaware Investments	De Ivy Asst Strat Y	41,914
	Delaware Investments	De Ivy Mdcap Gr R6	30,236
	Delaware Investments	De Ivy Scnc Tech Y	83,810
	Delaware Investments	De Val A	172,894
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst	1,082,339
	Dimensional Fund Advisors	Dfa Emrg Mkt	38,639
	Dimensional Fund Advisors	Dfa Gbl Eq Inst	296,686
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst	43,180
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst	125,871
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	603,972
	Dimensional Fund Advisors	Dfa Intl Val	19,363
	Dimensional Fund Advisors	Dfa Lgcap Intl	137,496
	Dimensional Fund Advisors	Dfa Realest Sec	29,732
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc	10,046
	Dimensional Fund Advisors	Dfa Us Cor Eq I	965,819
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst	5,643
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst	33,329
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst	33,432
	Dimensional Fund Advisors	Dfa Us Lgcap Val Inst	971,127
	Dimensional Fund Advisors	Dfa Us Micro Cap Inst	196,305
	Dimensional Fund Advisors	Dfa Us Smcap Inst	239,315
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst	103,336
	Dodge & Cox	Dodgeco Intl Stk I	21,552
	Dodge & Cox	Dodgeco Stk I	21,661
	Double Line Funds	Dblne Enhcd Cape I	166,446
	DWS	Dws Altrnatvasstallo Inst	19,250
	DWS	Dws Ltn Am Eq A	33,709
	Eaton Vance Corp	Ev Atlna Cap Smid Cap A	27,109
	Federated Hermes	Fed Hrms Kaufman A	21,877
	Federated Hermes	Fed Hrms Kaufman Smcap A	9,530
	Federated Hermes	Fed Hrms Mdt Smcap Cor A	4,400
	Fidelity Mgt & Research Co	Fid 500 Indx	99,225
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx	16,369
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx	539
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx	5,339
	Fidelity Mgt & Research Co	Fid Intl Indx	2,082
	Fidelity Mgt & Research Co	Fid Mdcap Indx	1,815
	Fidelity Mgt & Research Co	Fid Puritan	98,569
	Fidelity Mgt & Research Co	Fid Realest Indx	42
	Fidelity Mgt & Research Co	Fid Smcap Indx	1,776,232
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx	700
	Fidelity Mgt & Research Co	Fid Us Bd Indx	57,404
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A	122,600
	Fidelity Mgt & Research Co	Fidadv Enrgy I	104,800
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A	423,036
	Fidelity Mgt & Research Co	Fidadv Free 2025 A	176,086
	Fidelity Mgt & Research Co	Fidadv Free 2040 A	47,694
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A	112,200

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A	\$ 13,209
	Fidelity Mgt & Research Co	Fidadv Levrr Co Stk I	12,556
	Fidelity Mgt & Research Co	Fidadv New Insghts A	19,111
	Fidelity Mgt & Research Co	Fidadv Strat Divd Inc A	9,709
	First Eagle Investment Management	Frstegle Gold R6	38,875
	FPA	Fpa Crsent Inst	38,619
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv	72,059
	Franklin Templeton Invest Funds	Fnkln Inc A1	285,272
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A	56,661
	Franklin Templeton Invest Funds	FnkIntmp Forgn A	98,209
	Fred Alger Management	Ambcn Sp Flotngtrinc R5	16,517
	Frost	Frost Ttl Rtn Bd Inst	1,228
	Gabelli Gold Fund	Gabelli Gold Inst	66,012
	Goldman Sachs	Gdmnscs Gblcorfxdinc Inst	20,996
	Goldman Sachs	Gdmnscs Mdcap Val A	98,197
	Goldman Sachs	Gdmnscs Shrt Dur Govt A	54,449
	Guggenheim Investments	Rydex Basic Mtrls H	5,827
	Guggenheim Investments	Rydex Bio H	3,389
	Guggenheim Investments	Rydex Enrgy Svc H	582,872
	Guggenheim Investments	Rydex Intrnt H	2,520
	Guggenheim Investments	Rydex Mdcap 1 5xstrat H	3,371
	Guggenheim Investments	Rydex Nasdaq 100 H	20,793
	Guggenheim Investments	Rydex Spmdcap400puregr H	15,762
	Guggenheim Investments	Rydex Util Adv	25,057
	Harbor Capital Advisors	Harbor Bd Inst	11,208
	Harbor Capital Advisors	Harbor Intl Inst	4,871
	Harbor Capital Advisors	Harbor Mdcap Val Inst	15,551
	Heartland Funds	Heartland Val Pls Inv	60,424
	Impax Global Environmental	Impax Gblenvir Mkt Inst	917
	Impax Global Environmental	Impax Smcap Inst	12,684
	Invesco Advisors	Invsco Devl Mkt A	146,902
	Invesco Advisors	Invsco Divrs Divd Inv	87,826
	Invesco Advisors	Invsco Gbl A	233,457
	Invesco Advisors	Invsco Gbl Oppr A	77,170
	Invesco Advisors	Invsco Goldspecmnrsls A	47,068
	Invesco Advisors	Invsco Intl Smmd Co A	14,191
	Invesco Advisors	Invsco Mn St Mdcap A	69,005
	Invesco Advisors	Invsco Realest A	134,254
	Invesco Advisors	Invsco Smcap Eq A	9,870
	Invesco Advisors	Invsco Smcap Val A	22,312
	Invesco Advisors	Invsco Tech Inv	5,327
	Invesco Advisors	Invsco Val Opp A	89,911
	Jacob	Jacob Micro Cp Gr Inv	74,490
	Janus Capital Management	Jnshndrsn Adptrskmgduseq I	10,534
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I	42,750
	Janus Capital Management	Jnshndrsn Gbltech Innov N	26,531
	Janus Capital Management	Jnshndrsn Mdcap Val I	12,847
	Janus Capital Management	Jnshndrsn Ovrseas S	2,792
	Janus Capital Management	Jnshndrsn Smcap Val N	23,127

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	John Hancock Advisors	Jnhnck Bd I	\$ 24,315
	John Hancock Advisors	Jnhnck Clsc Val A	4,271
	John Hancock Advisors	Jnhnck Dscpid Val Intl I	270
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6	916
	JP Morgan Chase & Co	Jpm Gr Advtg R6	2,414
	JP Morgan Chase & Co	Jpm Lgcap Gr R6	5,414
	JP Morgan Chase & Co	Jpm Mdcap Val L	31,678
	JP Morgan Chase & Co	Jpm Smcap Eq R3	213,131
	JP Morgan Chase & Co	Jpm Smcap Eq R5	23,789
	JP Morgan Chase & Co	Jpm Um Behval Fd R6	12,773
	JP Morgan Chase & Co	Jpm Us Eq R5	36,209
	Legg Mason	Leggm Bw Glbl Oppr Bd Inst	29,067
	Legg Mason	Leggm Clrbrdg Intl Gr I	915
	Legg Mason	Leggm Clrbrdg Smcap Gr I	26,862
	Legg Mason	Leggm Clrbrdg Val Tr I	77
	Legg Mason	Leggm Wstras Cor Bd I	9,046
	Loomis Sayles & Co	Loomis Bd Inst	11,090
	Lord Abbett	Lrdabt Devl Gr A	3,758
	Lord Abbett	Lrdabt Shrt Dur Inc A	6,035
	Lord Abbett	Lrdabt Shrt Dur Inc I	29,565
	Lord Abbett	Lrdabt Shrt Dur Inc R4	222,662
	Manning & Napier Advisors	Mnnpr Dscpld Val Ser I	1,103
	Mass Financial Services	Mfs Emrg Mkt Db R4	942
	Mass Financial Services	Mfs Glbl Eq R6	9,881
	Mass Financial Services	Mfs Gr A	34,676
	Mass Financial Services	Mfs Mass Inv Gr Stk R4	54,437
	Mass Financial Services	Mfs Mdcap Gr R6	711,864
	Mass Financial Services	Mfs Val A	81,621
	Metwest	Metwest Ttl Rtn Bd I	18,100
	Miller Opportunity Trust	Miller Oppr Tr Inst	929
	Morgan Stanley Institutional Fund	Msif Disc I	1,973
	Morgan Stanley Institutional Fund	Msif Glbl Fxd Inc Oppr I	42,260
	Morgan Stanley Institutional Fund	Msif Glbl Oppr I	18,967
	Morgan Stanley Institutional Fund	Msif Inst Gr I	325,162
*	Nationwide Fund Advisors	Nw Dest 2030 R6	67,604
*	Nationwide Fund Advisors	Nw Dest 2040 R6	45,733
*	Nationwide Fund Advisors	Nw Dest 2045 R6	251,106
*	Nationwide Fund Advisors	Nw Dest 2050 R6	14,094
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6	450,169
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	53
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6	1,243,489
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	38,473
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	99,038
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	426,380
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A	29,928
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6	2,102
*	Nationwide Fund Advisors	Nw S P 500 Indx R6	134
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc	1,450,062
	Natixis Funds	Natixis Gateway A	60,414

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Natixis Funds	Natixis Loomis Strat Inc A	\$ 82,552
	Neuberger Berman	Neuber Genesis Tr	560,214
	Neuberger Berman	Neuber Intl Eq Inst	32,231
	Neuberger Berman	Neuber Lgcp Val A	4,074
	Neuberger Berman	Neuber Realest Inst	3,287
	Nuveen	Nuvn Gbl Infr R6	1,097
	Oakmark	Okmrk Eq Inc Inv	37,870
	Oakmark	Okmrk Fd Inv	118,224
	Oakmark	Okmrk Intl Inv	36,670
	Oakmark	Okmrk Sel Inv	14,348
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invmt A	13
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst	3,124
	Pacific Investment Mgt Co	Pimco Rae Plus Inst	104,372
	Pacific Investment Mgt Co	Pimco Real Rtn Inst	10,444
	Pacific Investment Mgt Co	Pimco Rlestrltnstrat Inst	3,203
	Pacific Investment Mgt Co	Pimco Ttl Rtn A	222,593
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst	36,941
	Pacific Investment Mgt Co	Pimco Comdyrealtnstratinst	5,206
	Parnassus	Parnassus Val Eq Inst	1,469
	Parnassus	Parnassus Val Eq Inv	165,512
	PHIM Investments	Pgim Jnln Hlth Scnc A	1
	PHIM Investments	Pgim Jnln Natrl Rsrc A	64,111
	Pioneer Investments	Pionr Gbl Sustnbl Eq A	18,974
	Principal Funds	Prncpl Govthiquity Bd Inst	12,237
	Principal Funds	Prncpl Lgcaps500indx Inst	30,103
	Principal Funds	Prncpl Mdcap Val I Inst	4,100
	Principal Funds	Prncpl Spctmpfrdcpscinc A	46,050
	Putnam	Ptnm Smcap Gr A	81,771
	Russell	Rssl Emrg Mkt S	26,162
	Russell	Rssl Eq Inc S	269,847
	Russell	Rssl Gbl Realest Sec S	19,259
	Russell	Rssl Intl Devl Mkt S	112,699
	Russell	Rssl Shrt Dur Bd S	84,217
	Russell	Rssl Strat Bd S	50,416
	Russell	Rssl Sustnbl Eq S	92,971
	Russell	Rssl Us Smcap Eq S	24,019
	T. Rowe Price	Trowepr Bal	266,393
	T. Rowe Price	Trowepr Blue Chip Gr R	12,277
	T. Rowe Price	Trowepr Cap App	91,517
	T. Rowe Price	Trowepr Divd Gr I	40,137
	T. Rowe Price	Trowepr Divd Gr	107,711
	T. Rowe Price	Trowepr Gr Stk R	53,847
	T. Rowe Price	Trowepr Gr Stk	166,392
	T. Rowe Price	Trowepr Hlth Scnc	189,543
	T. Rowe Price	Trowepr Intl Disc	1,121
	T. Rowe Price	Trowepr New Hrizns	214,943
	T. Rowe Price	Trowepr Qm Us Smcap Eq I	26,668
	T. Rowe Price	Trowepr Smcap Val	23,992
	T. Rowe Price	Trowepr Us Eq Rsrch R	22,031

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Thornburg	Thrnbrg Intl Eq I	\$ 57,784
	Thornburg	Thrnbrg Intl Eq R4	59,796
	TIAA	Tiaacrf Intl Eq Indx Inst	1,105
	TIAA	Tiaacrf Lgcap Gr Indx Inst	50,821
	Touchstone	Tchstn Int Smcap A	20,012
	Touchstone	Tchstn Sands Cap Sel Gr I	23,223
	Touchstone	Tchstn Sandscapemrgmktgr Y	22,152
	USAA	Usaa Nasdaq 100 Indx R6	1,094
	Van Eck Funds	Vaneck Emrg Mkt A	7,979
	Van Eck Funds	Vaneck Gbl Rsrc A	432,977
	Van Eck Funds	Vaneck Intl Inv Gold A	86,008
	Vanguard	Vngrd 500 Index Fd As	2,997,759
	Vanguard	Vngrd Bal Indx Adml	397,822
	Vanguard	Vngrd Cnsmr Stpls Adml	157,997
	Vanguard	Vngrd Devl Mkt Indx Adml	29,015
	Vanguard	Vngrd Divd App Indx Adml	1,568
	Vanguard	Vngrd Divd Gr Inv	434,712
	Vanguard	Vngrd Divrs Eq Inv	8,795
	Vanguard	Vngrd Emrg Mkt Stkindxadm	63,441
	Vanguard	Vngrd Enrgy Adml	12,968
	Vanguard	Vngrd Enrgy Indx Adml	44,035
	Vanguard	Vngrd Enrgy Inv	168,230
	Vanguard	Vngrd Eq Inc Adml	253,253
	Vanguard	Vngrd Eq Inc Inv	46,776
	Vanguard	Vngrd Explr Adml	52,649
	Vanguard	Vngrd Explr Inv	51
	Vanguard	Vngrd Extnd Mkt Indx Adml	11,482
	Vanguard	Vngrd Ftse Soc Indx Adml	11,285
	Vanguard	Vngrd Ftsealwdxusind Adml	17,218
	Vanguard	Vngrd Gbl Min Vol Adml	22,643
	Vanguard	Vngrd Gr Inc Adml	106,155
	Vanguard	Vngrd Gr Indx Adml	371,156
	Vanguard	Vngrd Hi Yld Corp Adml	4,128
	Vanguard	Vngrd Hi Yld Corp Inv	66,523
	Vanguard	Vngrd Hlth Care Adml	6,111
	Vanguard	Vngrd Infl Prtct Sec Inv	76,829
	Vanguard	Vngrd Intdtrmtrsind Adml	4,892
	Vanguard	Vngrd Intl Explr Inv	45,273
	Vanguard	Vngrd Intl Gr Adml	75,449
	Vanguard	Vngrd Intl Gr Inv	20,613
	Vanguard	Vngrd Intl Val Inv	93,336
	Vanguard	Vngrd Intmdtrm Bd Indxadm	4,816
	Vanguard	Vngrd Intmdtrminvtgrd Adml	4,880
	Vanguard	Vngrd Lgcap Indx Adml	24,064
	Vanguard	Vngrd Lt Trsry Adml	3,774
	Vanguard	Vngrd Mdcap Gr Indx Adml	174,174
	Vanguard	Vngrd Mdcap Val Indx Adml	694,145
	Vanguard	Vngrd Mid-Cap Idx Fd As	581,493
	Vanguard	Vngrd Prm Cap Cor Inv	214,138

(continued)

See independent auditors' report.

REHMANN LLC 401(k) PLAN

Schedule H

December 31, 2022

Plan #002

EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Vanguard	Vngrd Realest Indx Adml	\$ 127,139
	Vanguard	Vngrd Sel Val Inv	64,227
	Vanguard	Vngrd Sm Cap Indx Fd As	118,746
	Vanguard	Vngrd Smcap Gr Indx Adml	266,898
	Vanguard	Vngrd Smcap Val Indx Adml	303,147
	Vanguard	Vngrd St Corp Bd Indx Adml	20,467
	Vanguard	Vngrd St Invmt Grd Adml	10,193
	Vanguard	Vngrd Star Inv	2,105
	Vanguard	Vngrd Stinfltprtsecind Adml	461,828
	Vanguard	Vngrd Strat Eq Inv	26,425
	Vanguard	Vngrd Strat Smcap Eq Inv	130,004
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm	30,515
	Vanguard	Vngrd Ttl Intl Bd Idx Adml	563
	Vanguard	Vngrd Ttl Intlstkindx Adml	42,998
	Vanguard	Vngrd Ttl Stmkt Indx Fd As	459,268
	Vanguard	Vngrd Ttl Wldstk Indx Adml	1,110
	Vanguard	Vngrd Us Gr Adml	88,186
	Vanguard	Vngrd Val Indx Adml	206,906
	Vanguard	Vngrd Wlsly Inc Adml	2,111
	Vanguard	Vngrd Wlsly Inc Inv	261,979
	Vanguard	Vngrd Wndsr Adml	352,230
	Vanguard	Vngrd Wndsr li Adml	6,153
	Vanguard	Vngrd Wndsr Inv	56,598
	Victory Capital Management	Vic Divrs Stk A	218,938
	Victory Capital Management	Vic Gbl Enrgy Trns Y	49,677
	Victory Capital Management	Vic Syc Estblshd Val A	28,998
	Victory Capital Management	Vic Triv Intl Smcap A	51,423
	Virtus	Virtus Zevbrgninnovgrstk I	541
	William Blair Funds	Wlmlbr Smcap Gr N	3,782
	Total mutual funds		<u>51,170,173</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 1.87%	<u>14,398,347</u>
	Total investments		150,973,127
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.50%, maturing through November 24, 2034, collateral-participant account balances	<u>955,467</u>
	Total		<u>\$ 151,928,594</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.