

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 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) _____ ☐ 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
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 01/01/1988
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
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	Filed with authorized/valid electronic signature.	10/01/2024	JOAN PAYNE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1284
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 950 6a(2) 967 6b 34 6c 338 6d 1339 6e 0 6f 1339 6g(1) 1210 6g(2) 1287 6h 70
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
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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
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5)** ☒ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ **A** (Insurance Information) – Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911	

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-JH73	1287	01/01/2023	12/31/2023

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	11294742
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.**6d**

Specify nature of costs ▶

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**

14398347

c Additions: (1) Contributions deposited during the year**7c(1)**

475032

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

302929

(4) Transferred from separate account.....

7c(4)

1722356

(5) Other (specify below)

7c(5)

122356

▶ TRANSFER

(6) Total additions.....

7c(6)

2622673

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

17021020

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

3318821

(2) Administration charge made by carrier

7e(2)

41

(3) Transferred to separate account.....

7e(3)

2407231

(4) Other (specify below)

7e(4)

185

▶ FORFEITURE

(5) Total deductions.....

7e(5)

5726278

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

11294742

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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)

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	132372	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 ADMINISTRATO	3750	Yes ☒ No ☐	Yes ☐ No ☒	12000	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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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) 108437027
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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): 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) 3311107
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</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>211471</u>	<u>252724</u>
(2) Participant contributions	1b(2)	<u>129</u>	<u>149986</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>955467</u>	<u>937067</u>
(9) Value of interest in common/collective trusts	1c(9)	<u>85404607</u>	<u>111748134</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>51170173</u>	<u>60945434</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	<u>14398347</u>	<u>11294742</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	152140194	185328087
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	152140194	185328087

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)	2286143	
(B) Participants	2a(1)(B)	11350078	
(C) Others (including rollovers)	2a(1)(C)	1464922	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		15101143
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)	66796	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		66796
(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)	1040581	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1040581
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		15807812
(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)		8969502
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		40985834

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13976012	
(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)		13976012
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	132372	
(3) Recordkeeping fees.....	2i(3)	3750	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		136122
j Total expenses. Add all expense amounts in column (b) and enter total	2j		14112134

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		26873700
l Transfers of assets:			
(1) To this plan	2l(1)		6314193
(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** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan REHMANN LLC 401K PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 REHMANN LLC	D Employer Identification Number (EIN) 38-3567911	

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-1592130		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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) 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) 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)	14a 14b 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
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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) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
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: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703930A</u> .	

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan REHMANN LLC 401K PLAN	B Three-digit Plan number (PN) ►	002
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF REHMANN LLC	D Administrator's EIN 38-3567911	

Part I	Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.
---------------	---

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- a** ☒ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b** ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c** ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d** ☐ other multiple-employer pension plan (Describe) _____ (Complete Part II)

Part II	Participating Employer Information.
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2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer HANDLEY & ASSOCIATES, INC.	2b EIN 38-3056666	2c Percentage of Total Contributions for the Plan Year 0.35	2d Aggregate Account Balances Attributable to Participating Employer 899316
2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e Does the plan include any individuals not participating through an employer or who are individual working owners?	2e	☐ Yes ☐ No
2f If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	2f	
2g If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	2g	

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

**Schedule MEP (2023)
v. 230728**

Part III

Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☐ Yes ☐ No
- 3b

If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID

Rehmann LLC
401(k) Plan

Rehmann

As of
December 31,
2023 and 2022, and
for the Year Ended
December 31,
2023

Financial
Statements
and
Supplemental
Schedule

Rehmann

REHMANN LLC 401(k) PLAN

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Note: Other schedules required by Section 2520.103.10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

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, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, 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 certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 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' Responsibilities 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.

Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Assets Held at End of Year as of December 31, 2023, 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 audits 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).

Aprio, LLP

Atlanta, Georgia

September 30, 2024

REHMANN LLC 401(k) PLAN

Statements of Net Assets Available for Benefits

	December 31	
	2023	2022
ASSETS		
Investments		
Investments at fair value	\$ 172,693,568	\$ 136,574,780
Fully benefit-responsive investment contract with an insurance company at contract value	11,294,742	14,398,347
Total investments	183,988,310	150,973,127
Receivables		
Employer contribution	252,724	211,471
Employee contributions	149,986	129
Notes receivable from participants	937,067	955,467
Total receivables	1,339,777	1,167,067
Net assets available for benefits	\$ 185,328,087	\$ 152,140,194

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

REHMANN LLC 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2023

Additions to net assets attributed to

Investment income

Net appreciation in fair value of investments	\$ 24,777,314
Investment income - dividend and interest income	<u>1,040,581</u>

Total investment income **25,817,895**

Interest income - notes receivable from participants 66,796

Contributions

Participant	11,350,078
Employer	2,286,143
Rollover	<u>1,464,922</u>

Total contributions **15,101,143**

Total additions **40,985,834**

Deductions from net assets attributed to

Benefits paid to participants	13,976,012
Trustee and record keeping fees	<u>136,122</u>

Total deductions **14,112,134**

Net change in net assets available for benefits **26,873,700**

Transfer from other qualified plan (Note 1) 6,314,193

Net assets available for benefits

Beginning of year	<u>152,140,194</u>
-------------------	--------------------

End of year **\$ 185,328,087**

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

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 eligible employees, except employees classified as union, leased, non-resident aliens and interns/seasonal employees (as defined in the plan document) 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 \$6,314,000 was transferred into the Plan from the V&W Plan during 2023. Certain additional funds remained subject to transfer in, pending the passing of fund lock-up provisions with the approximately \$1,000 remaining transferred in during 2024.

The Plan is governed and operated by Plan Trustees and a Plan administrator, respectively, appointed by the Board of Directors of the Firm, who are responsible for oversight of the Plan. The Investment Committee is responsible for additional oversight of the Plan and the appropriateness of the Plan's investment offerings and monitors investment performance.

Contributions

Each year participants may contribute up to 100% of annual compensation as defined in the Plan subject to certain IRS limitations. No more than \$330,000 (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.

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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Each year the Firm, subject to approval by the Firm's Board of Directors, may make an employer matching contribution. For the year ended December 31, 2023, the employer made matching contributions equal to 30% of a participant's deferral, up to a maximum of 3% of their compensation.

Subject to approval by the Firm's Board of Directors, the Firm may make an employer profit sharing contribution. Profit sharing contributions, when made, are allocated in an amount designated by the Firm to eligible participants. The Firm did not make a profit sharing contribution during 2023. Contributions are subject to certain statutory limitations.

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.

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.

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 the Prime rate plus 2%, 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 due to death, disability, financial hardship, retirement or any other distributive event, as defined in the Plan agreement, participants or their beneficiaries may receive an amount equal to the value of the participant's vested interest in their account in a lump-sum payment or in various installment annuities. The Plan also allows distributions on attainment of 59 1/2 years of age equal to the value of the participant's vested interest in their account.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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 \$45,000 from forfeited nonvested accounts during 2023. At December 31, 2023 and 2022, forfeited nonvested accounts totaled \$49,533 and \$31,232, respectively. These accounts will be used to reduce future Firm contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance 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. 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. 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 4 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. The net change 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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the Plan Administrator deems the note receivable to be in default, the participant note receivable is reduced and a benefit payment is recorded.

Contributions

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

Benefits Paid to Participants

Benefit payments to participants are recorded when paid.

Administrative Expenses

The Plan's administrative expenses are paid either by the Plan or the Firm, as provided by the Plan agreement. 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.

Reclassifications

Certain amounts as reported in the 2022 financial statements have been reclassified to conform with the 2023 presentation.

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, 2023, the most recent statement of net assets available for benefits presented herein, through the date of the accompanying Independent Auditors' Report, the date these financial statements were available to be issued. No such significant events or transactions were identified.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

3. CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2023 and 2022, and net change in fair value of investments, and interest and dividends for the year ended December 31, 2023, was obtained by management and agreed to and derived from information certified as complete and accurate by Nationwide Trust Company, FSB ("Nationwide").

4. 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 under Accounting Standards Codification 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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, 2023 and 2022.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

Common collective trusts ("CCT"): Valued at the NAV of units of a collective trust fund, is classified as "other" and is not assigned a level in the fair value hierarchy. The NAV as provided by the trustee of the CCT, is used as the practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different from the reported NAV. Participant transactions (purchases and sales) may occur daily.

Mutual funds: Shares held in mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission ("SEC"). These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan 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 measured at fair value at December 31:

2023	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	\$ -	\$ -	\$ -	\$ 111,748,134	\$ 111,748,134
Mutual funds	60,945,434	-	-	-	60,945,434
Total investments at fair value	\$ 60,945,434	\$ -	\$ -	\$ 111,748,134	\$ 172,693,568
2022	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	\$ -	\$ -	\$ -	\$ 85,404,607	\$ 85,404,607
Mutual funds	51,170,173	-	-	-	51,170,173
Total investments at fair value	\$ 51,170,173	\$ -	\$ -	\$ 85,404,607	\$ 136,574,780

(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 and are presented in the column titled "Other" above. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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 2023 and 2022.

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

Investment Type	2023			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	\$111,748,134	\$ -	Daily	Daily

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

5. 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 2.35% for 2023. 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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

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.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are in funds and accounts that are managed by Nationwide or their subsidiaries and affiliates. Participant loan and distribution processing fees are paid to Nationwide by participants. During 2023, the Plan paid Rehmann Financial Group, LLC, a party related to the Plan Sponsor, \$3,750 for third party administrator fees which qualify as party-in-interest transactions. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. Certain management fees in the form of an expense ratio charged to each investment option are paid by the Plan and deducted from earnings on investments. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules.

7. TAX STATUS

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.

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

US GAAP requires Plan management to evaluate and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. While the Plan may be subject to routine audits by taxing jurisdictions, there are currently no audits for any tax periods in progress.

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 employer contributions.

9. 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.

■ ■ ■ ■ ■

ERISA-Required Supplemental Schedule

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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	Hbtmetlife Stbl Val R1	\$ 3,311,107
	Morley Capital	Mrly Stbl Val 25 I	245
	Wilmington Trust	Flxfocs Aggr 2025 R1	944,562
	Wilmington Trust	Flxfocs Aggr 2035 R1	1,495,926
	Wilmington Trust	Flxfocs Aggr 2045 R1	1,621,411
	Wilmington Trust	Flxfocs Aggr 2055 R1	1,276,005
	Wilmington Trust	Flxfocs Aggr 2065 R1	19,033
	Wilmington Trust	Flxfocs Aggr Rtrmt R1	60,055
	Wilmington Trust	Flxfocs Cnsrv 2025 R1	561,799
	Wilmington Trust	Flxfocs Cnsrv 2035 R1	774,859
	Wilmington Trust	Flxfocs Cnsrv 2045 R1	257,782
	Wilmington Trust	Flxfocs Cnsrv 2055 R1	5,654
	Wilmington Trust	Flxfocs Cnsrv 2065 R1	2,537
	Wilmington Trust	Flxfocs Cnsrv Rtrmt R1	686,432
	Wilmington Trust	Flxfocs Mod 2025 R1	8,416,141
	Wilmington Trust	Flxfocs Mod 2035 R1	20,258,367
	Wilmington Trust	Flxfocs Mod 2045 R1	20,270,033
	Wilmington Trust	Flxfocs Mod 2055 R1	41,237,580
	Wilmington Trust	Flxfocs Mod 2065 R1	176,099
	Wilmington Trust	Flxfocs Mod Rtrmt R1	6,633,314
	Wilmington Trust	Wlmntr Cor Bd R1	1,440,297
	Wilmington Trust	Wlmntr Lgcap Val Ii R1	1,079,448
	Wilmington Trust	Wlmntr Lgcapgr Iii R1	1,219,448
	Total common collective trusts		111,748,134
	Mutual funds		
	AB Trust	Ab Disc Gr I	33,051
	AB Trust	Ab Gbl Bd Adv	26,038
	AB Trust	Ab Hi Inc A	150,536
	AB Trust	Ab Lgcap Gr I	246,280
	AB Trust	Ab Rel Val I	74,625
	AB Trust	Ab Smcap Gr Adv	32,171
	Allspring	Allspr Disc Smidcapgr Inst	29,692
	Allspring	Allspr Emrg Mkt Eq Inc A	23,581
	Allspring	Allspr Spec Gblsmcap A	26,735
	Allspring	Allspr Spec Mdcap Val R6	1,843
	Allspring	Allspr Spec Smcap Val Inst	377,485
	Allspring	Allspr Util Telcom A	14,200
	Amana	Amana Gr Inst	816
	American Beacon	Ambcn Feac Flotngtrtinc R5	19,807
	American Century	Amcent Bal I	49,438
	American Century	Amcent Emrg Mkt I	9,422
	American Century	Amcent Gbl Realest R6	25,295
	American Century	Amcent Mdcap Val I	20,419
	American Funds	Amfds Am Bal R5	1,248,533
	American Funds	Amfds Am Bal R6	1,439,481
	American Funds	Amfds Am Mut R6	20,575
	American Funds	Amfds Amcap R6	348,690
			(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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 Bd Fd Am R6	\$ 51,560
	American Funds	Amfds Cap Inc Bldr R6	57,900
	American Funds	Amfds Cap Wld Bd R6	186,177
	American Funds	Amfds Cap Wld Gr Inc R5	80,815
	American Funds	Amfds Cap Wld Gr Inc R6	434,850
	American Funds	Amfds Europacfc Gr R5	541,994
	American Funds	Amfds Europacfc Gr R6	341,627
	American Funds	Amfds Gr Fd Am R1	35,176
	American Funds	Amfds Gr Fd Am R5	1,721,579
	American Funds	Amfds Gr Fd Am R6	628,862
	American Funds	Amfds Invmt Co Am R5	444,779
	American Funds	Amfds Invmt Co Am R6	166,042
	American Funds	Amfds New Econ R1	8,110
	American Funds	Amfds New Prspct R6	2,291,231
	American Funds	Amfds New Wld R5	10,828
	American Funds	Amfds New Wld R6	120,873
	American Funds	Amfds Smcap Wld R1	148,052
	American Funds	Amfds Smcap Wld R6	471,196
	American Funds	Amfds Wshngtn Mut Inv R5	132
	American Funds	Amfds Wshngtn Mut Inv R6	602,060
	AMG Funds	Amg Rvr Rd Mdcap Val N	72,767
	AMG Funds	Amggw&K Gbl Alloc N	42,122
	AMG Funds	Amgmgrs Ycktmn Focs I	118,992
	AMG Funds	Amgmgrs Ycktmn Focs N	161,760
	AQR	Aqr Lgcap Defn Style I	147,776
	Baird Asset Management	Baird Aggrete Bd Inst	9,642
	Bank of New York Mellon	Bnymel Eq Inc I	5,037
	Bank of New York Mellon	Bnymel Sel Mgr Smcap Val I	481
	Bank of New York Mellon	Bnymel Tech Gr A	26,959
	Baron Funds	Baron Fifth Ave Gr Inst	26,767
	Baron Funds	Baron Ioppr	48,320
	Baron Funds	Baron Ptnrs	183,166
	BlackRock	Blkrk Cap App Inv A	9,987
	BlackRock	Blkrk Emrg Mkt Inv A	9,046
	BlackRock	Blkrk Eq Divd Inv A	82,104
	BlackRock	Blkrk Gbl Alloc Inv A	52,011
	BlackRock	Blkrk Intl Divd Inv A	1,437
	BlackRock	Blkrk Is S P 500 Indx Inst	44,074
	BlackRock	Blkrk Is S P 500 Indx K	43,199
	BlackRock	Blkrk Is Ttltkmkt Indx K	2,095
	BlackRock	Blkrk Is Usaggretdindx K	5,166
	BlackRock	Blkrk Ismscieafeintind K	736
	BlackRock	Blkrk Strat Inc Oppr K	1,971
	Buffalo	Buf Disc Inv	13,833
	Buffalo	Buf Smcap Inv	24,292
	Calvert	Clvrt Eq I	6,370
	Calvert	Clvrt Gbl Enrgy Soltns A	1,222
	Cambiar Investors	Aicf Cambiar Oppr Inv	13,148
	Carillon Funds	Cariln Reams Cor Pls Bd I	814
	Cohen & Steers	Cohenstrs Real Z	41,585

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	Columbia Funds	Col Divd Inc Inst2	\$ 4,655
	Columbia Funds	Col Ovrseas Val Inst2	1,435
	Columbia Funds	Col Seligman Gbl Tech A	33,922
	Davis Advisors	Davis Sel Am Shrs S	50
	Delaware Investments	De Ivy Asst Strat Y	52,011
	Delaware Investments	De Ivy Mdcap Gr R6	38,339
	Delaware Investments	De Ivy Scnc Tech Y	59,592
	Delaware Investments	De Val A	187,478
	Dimensional Fund Advisors	Dfa Emrg Mkt	46,158
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst	1,384,947
	Dimensional Fund Advisors	Dfa Gbl Eq Inst	378,990
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst	54,139
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst	77,938
	Dimensional Fund Advisors	Dfa Intl Sm Co Inst	24,269
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	770,026
	Dimensional Fund Advisors	Dfa Intl Val	73,352
	Dimensional Fund Advisors	Dfa Intmd Govt Fxdinc Inst	141,814
	Dimensional Fund Advisors	Dfa Lgcap Intl	166,399
	Dimensional Fund Advisors	Dfa Realest Sec	31,882
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc	12,189
	Dimensional Fund Advisors	Dfa Us Cor Eq I	1,188,600
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst	66,744
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst	42,171
	Dimensional Fund Advisors	Dfa Us Smcap Inst	252,881
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst	123,220
	Dodge & Cox	Dodgecox Intl Stk I	25,129
	Dodge & Cox	Dodgecox Stk I	28,467
	Double Line Funds	Dblne Enhcd Cape I	225,975
	DWS	Dws Comm A	23,697
	DWS	Dws Ltn Am Eq A	31,403
	Eaton Vance	Ev Ww Hlth Scnc A	49,399
	Federated Hermes	Fed Hrms Kaufman Smcap A	14,319
	Federated Hermes	Fed Hrms Mdt Smcap Cor A	5,702
	Federated Hermes	Fed Hrms Ttl Rtn Bd Inst	46,816
	Fidelity Mgt & Research Co	Fid 500 Indx	153,480
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx	27,576
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx	843
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx	5,536
	Fidelity Mgt & Research Co	Fid Intl Indx	11,008
	Fidelity Mgt & Research Co	Fid Mdcap Indx	1,666
	Fidelity Mgt & Research Co	Fid Puritan	126,437
	Fidelity Mgt & Research Co	Fid Realest Indx	692
	Fidelity Mgt & Research Co	Fid Smcap Indx	2,007,775
	Fidelity Mgt & Research Co	Fid St Trsry Bd Indx	386,240
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx	1,211
	Fidelity Mgt & Research Co	Fid Us Bd Indx	5,114
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A	153,603
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A	9,729
	Fidelity Mgt & Research Co	Fidadv Free 2025 A	329,443
	Fidelity Mgt & Research Co	Fidadv Free 2065 A	956

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

Plan #002

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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 Gr Oppr A	\$ 247,479
	Fidelity Mgt & Research Co	Fidadv Levtr Co Stk I	27,729
	Fidelity Mgt & Research Co	Fidadv New Insghts A	22,905
	First Eagle Investment Management	Frstegle Gold R6	85,967
	FPA	Fpa Crsent Inst	53,736
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv	82,825
	Franklin Templeton Invest Funds	Fnkln Inc A1	309,691
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A	22,344
	Franklin Templeton Invest Funds	FnkIntmp Forgn A	118,713
	Frost	Frost Ttl Rtn Bd Inst	2,059
	Gabelli Gold Fund	Gabelli Gold Inst	73,549
	Goldman Sachs	Gdmnscs Gblcrfxdinc Inst	22,867
	Goldman Sachs	Gdmnscs Mdcap Val A	117,593
	Goldman Sachs	Gdmnscs Shrt Dur Govt A	118,617
	Guggenheim Investments	Rydex Basic Mtrls H	6,359
	Guggenheim Investments	Rydex Bio H	5,478
	Guggenheim Investments	Rydex Elctrncs H	48,694
	Guggenheim Investments	Rydex Enrgy Svc H	491,781
	Guggenheim Investments	Rydex Intrnt H	24,153
	Guggenheim Investments	Rydex Mdcap 1 5xstrat H	5,889
	Guggenheim Investments	Rydex Nasdaq 100 H	27,980
	Guggenheim Investments	Rydex Util Adv	29,717
	Harbor Capital Advisors	Harbor Bd Inst	11,949
	Harbor Capital Advisors	Harbor Cap App Inst	15,542
	Harbor Capital Advisors	Harbor Intl Inst	5,651
	Harbor Capital Advisors	Harbor Mdcap Val Inst	18,075
	Hartford Mutual Funds	Hrtfrd Cor Eq R6	5,698,674
	Heartland Funds	Heartland Val Pls Inv	66,398
	Impax Global Environmental	Impax Gblenvir Mkt Inst	934
	Invesco Advisors	Invsc Devl Mkt A	163,713
	Invesco Advisors	Invsc Divrs Divd Inv	24,128
	Invesco Advisors	Invsc Gbl A	358,348
	Invesco Advisors	Invsc Gbl Oppr A	50,478
	Invesco Advisors	Invsc Goldspecmnlrs A	61,822
	Invesco Advisors	Invsc Intl Smmd Co A	19,675
	Invesco Advisors	Invsc Mn St Mdcap A	56,507
	Invesco Advisors	Invsc Realest A	101,051
	Invesco Advisors	Invsc Tech Inv	73,664
	Invesco Advisors	Invsc Val Opp A	112,386
	Jacob	Jacob Micro Cp Gr Inv	39,678
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I	45,933
	Janus Capital Management	Jnshndrsn Gbltech Innov N	138,278
	Janus Capital Management	Jnshndrsn Mdcap Val I	16,721
	Janus Capital Management	Jnshndrsn Ovrseas S	3,084
	John Hancock Advisors	Jnhnck Clsc Val A	5,491
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6	1,080
	JP Morgan Chase & Co	Jpm Eq Inc R5	1,425
	JP Morgan Chase & Co	Jpm Gr Advtg R6	4,225
	JP Morgan Chase & Co	Jpm Hdq Eq R6	1,854
	JP Morgan Chase & Co	Jpm Mdcap Val L	35,225

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REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	JP Morgan Chase & Co	Jpm Smcap Eq R3	\$ 194,717
	JP Morgan Chase & Co	Jpm Smcap Eq R5	28,189
	JP Morgan Chase & Co	Jpm Um Behval Fd R6	18,217
	Legg Mason	Leggm Bw Gbl Oppr Bd Inst	31,141
	Legg Mason	Leggm Clbrdg Intl Gr I	1,372
	Legg Mason	Leggm Clbrdg Smcap Gr I	31,152
	Legg Mason	Leggm Clbrdg Val Tr I	92
	Legg Mason	Leggm Wstras Cor Bd I	12,102
	Loomis Sayles & Co	Loomis Bd Inst	11,973
	Lord Abbett	Lrdabt Devl Gr A	19,607
	Lord Abbett	Lrdabt Shrt Dur Inc A	6,393
	Lord Abbett	Lrdabt Shrt Dur Inc I	33,955
	Lord Abbett	Lrdabt Shrt Dur Inc R4	234,471
	Mass Financial Services	Mfs Blnd Rsrch Cor Eq R4	961
	Mass Financial Services	Mfs Gr A	11,900
	Mass Financial Services	Mfs Mass Inv Gr Stk R4	71,384
	Mass Financial Services	Mfs Mdcap Gr R6	1,320,873
	Mass Financial Services	Mfs Val A	127,293
	Metwest	Metwest Ttl Rtn Bd I	19,169
	Morgan Stanley Institutional Fund	Msif Disc I	5,283
	Morgan Stanley Institutional Fund	Msif Gbl Oppr I	30,519
	Morgan Stanley Institutional Fund	Msif Incptn I	61,250
	Morgan Stanley Institutional Fund	Msif Inst Gr I	542,165
*	Nationwide Fund Advisors	Nw Bailardtchscnc R6	43,669
*	Nationwide Fund Advisors	Nw Dest 2030 R6	92,837
*	Nationwide Fund Advisors	Nw Dest 2045 R6	302,145
*	Nationwide Fund Advisors	Nw Dest 2050 R6	16,899
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6	646,897
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	48
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6	1,334,136
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	50,534
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	131,641
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	542,176
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A	34,577
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6	2,807
*	Nationwide Fund Advisors	Nw S P 500 Indx R6	169
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc	1,782,478
*	Nationwide Fund Advisors	Nw Wcm Focs Smcap R6	1,798
	Natixis Funds	Natixis Gateway A	59,239
	Natixis Funds	Natixis Loomis Strat Inc A	88,051
	Neuberger Berman	Neuber Genesis Tr	597,475
	Neuberger Berman	Neuber Intl Eq Inst	36,801
	Neuberger Berman	Neuber Intrinsic Val Inst	188,582
	Neuberger Berman	Neuber Lgcp Val A	3,990
	Neuberger Berman	Neuber Realest Inst	4,636
	New York Life Investment Management	Mnsty Mckay Hiyldcorpb R6	358,188
	Nicholas	Nchls Ltd Edtn N	12,021
	Nuveen	Nuvn Gbl Infr R6	1,152
	Oakmark	Okmrk Eq Inc Inv	51,684
	Oakmark	Okmrk Fd Inv	210,993

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	Oakmark	Okmrk Intl Inv	\$ 91,559
	Oakmark	Okmrk Sel Inv	20,501
	Pacific Investment Mgt Co	Pimco Emrgcrrn St Invmt A	15
	Pacific Investment Mgt Co	Pimco Inc Inst	37,162
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst	3,374
	Pacific Investment Mgt Co	Pimco Real Rtn Inst	10,828
	Pacific Investment Mgt Co	Pimco Rlestrltnstrat Inst	3,594
	Pacific Investment Mgt Co	Pimco Ttl Rtn A	332,505
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst	99,570
	Pacific Investment Mgt Co	Pimcomcomdyrealrtnstratinst	12
	Pioneer Investments	Pionr Gbl Sstnbl Eq A	23,925
	Principal Funds	Prncpl Govthiquity Bd Inst	12,995
	Principal Funds	Prncpl Lgcaps500indx Inst	42,439
	Principal Funds	Prncpl Mdcap Val I Inst	4,550
	Principal Funds	Prncpl Spctmpfrdcpscinc A	53,171
	Putnam	Ptnm Smcap Gr A	77,094
	Russell	Rssll Emrg Mkt S	10,697
	Russell	Rssll Eq Inc S	237,202
	Russell	Rssll Intl Devl Mkt S	94,888
	Russell	Rssll Shrt Dur Bd S	57,588
	Russell	Rssll Strat Bd S	21,217
	Russell	Rssll Sustnbl Eq S	25,018
	Russell	Rssll Us Smcap Eq S	12,066
	T. Rowe Price	Trowepr Bal	347,326
	T. Rowe Price	Trowepr Blue Chip Gr R	18,228
	T. Rowe Price	Trowepr Cap App	116,048
	T. Rowe Price	Trowepr Divd Gr	136,607
	T. Rowe Price	Trowepr Divd Gr I	45,632
	T. Rowe Price	Trowepr Gr Stk	293,905
	T. Rowe Price	Trowepr Gr Stk R	88,460
	T. Rowe Price	Trowepr Hlth Scnc	215,094
	T. Rowe Price	Trowepr Intgrtdussmcp Eq I	34,347
	T. Rowe Price	Trowepr Intl Disc	2,178
	T. Rowe Price	Trowepr New Hrizns	306,311
	T. Rowe Price	Trowepr Smcap Val	26,900
	T. Rowe Price	Trowepr Spctrmmmodgralloc	1,077,302
	T. Rowe Price	Trowepr Us Eq Rsrch R	30,056
	Thornburg	Thrnbrg Intl Eq I	23,571
	Thornburg	Thrnbrg Intl Eq R4	64,421
	TIAA	Tiaacrf Intl Eq Indx Inst	1,384
	TIAA	Tiaacrf Lgcap Gr Indx Inst	78,114
	Touchstone	Tchstn Sands Cap Sel Gr I	39,685
	Touchstone	Tchstn Sandscapemrgmktgr Y	12,672
	Van Eck Funds	Vaneck Emrg Mkt A	9,070
	Van Eck Funds	Vaneck Gbl Rsrc A	397,143
	Van Eck Funds	Vaneck Intl Inv Gold A	33,302
	Vanguard	Vngrd 500 Index Fd As	5,174,006
	Vanguard	Vngrd Bal Indx Adml	476,891
	Vanguard	Vngrd Cnsmr Stpls Adml	196,954
	Vanguard	Vngrd Devl Mkt Indx Adml	76,205

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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 Divd App Indx Adml	\$ 2,262
	Vanguard	Vngrd Divd Gr Inv	489,547
	Vanguard	Vngrd Divrs Eq Inv	11,204
	Vanguard	Vngrd Emrg Mkt Stkindxadm	72,719
	Vanguard	Vngrd Enrgy Adml	7,566
	Vanguard	Vngrd Enrgy Indx Adml	2,006
	Vanguard	Vngrd Enrgy Inv	137,247
	Vanguard	Vngrd Eq Inc Adml	259,290
	Vanguard	Vngrd Eq Inc Inv	50,321
	Vanguard	Vngrd Explr Adml	64,795
	Vanguard	Vngrd Explr Inv	61
	Vanguard	Vngrd Extnd Mkt Indx Adml	842
	Vanguard	Vngrd Ftse Soc Indx Adml	14,860
	Vanguard	Vngrd Ftsealwdxusind Adml	19,067
	Vanguard	Vngrd Gbl Min Vol Adml	26,325
	Vanguard	Vngrd Gr Inc Adml	132,330
	Vanguard	Vngrd Gr Indx Adml	765,803
	Vanguard	Vngrd Hi Yld Corp Adml	5,650
	Vanguard	Vngrd Hi Yld Corp Inv	74,459
	Vanguard	Vngrd Hlth Care Adml	8,437
	Vanguard	Vngrd Infl Prtct Sec Adml	279,905
	Vanguard	Vngrd Infl Prtct Sec Inv	81,254
	Vanguard	Vngrd Intdtrmrsind Adml	5,102
	Vanguard	Vngrd Intl Explr Inv	48,135
	Vanguard	Vngrd Intl Gr Adml	72,342
	Vanguard	Vngrd Intl Gr Inv	33,285
	Vanguard	Vngrd Intl Val Inv	107,693
	Vanguard	Vngrd Intmdtrm Bd Indxadm	5,149
	Vanguard	Vngrd Intmdtrminvtgrd Adml	5,296
	Vanguard	Vngrd Lgcap Indx Adml	38,756
	Vanguard	Vngrd Lt Trsry Adml	3,975
	Vanguard	Vngrd Mdcap Gr Indx Adml	270,470
	Vanguard	Vngrd Mdcap Val Indx Adml	731,622
	Vanguard	Vngrd Mid-Cap Idx Fd As	805,008
	Vanguard	Vngrd Prm Cap Cor Inv	264,267
	Vanguard	Vngrd Realest Indx Adml	154,487
	Vanguard	Vngrd Sel Val Inv	80,430
	Vanguard	Vngrd Sm Cap Indx Fd As	188,898
	Vanguard	Vngrd Smcap Gr Indx Adml	442,911
	Vanguard	Vngrd Smcap Val Indx Adml	230,123
	Vanguard	Vngrd St Corp Bd Indx Adml	417,482
	Vanguard	Vngrd St Fed Adml	171,580
	Vanguard	Vngrd St Invmt Grd Adml	12,511
	Vanguard	Vngrd Star Inv	2,985
	Vanguard	Vngrd Stinflprtsecind Adml	167,815
	Vanguard	Vngrd Strat Eq Inv	31,474
	Vanguard	Vngrd Strat Smcap Eq Inv	158,213
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm	35,590
	Vanguard	Vngrd Ttl Intl Bd Idx Adml	775
	Vanguard	Vngrd Ttl Intlstkindx Adml	59,313

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REHMANN LLC 401(k) PLAN

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

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Vanguard	Vngrd Ttl Stmkt Indx Fd As	\$ 647,782
	Vanguard	Vngrd Ttl Wldstk Indx Adml	2,287
	Vanguard	Vngrd Us Gr Adml	128,038
	Vanguard	Vngrd Val Indx Adml	8,925
	Vanguard	Vngrd Wlsly Inc Adml	2,930
	Vanguard	Vngrd Wlsly Inc Inv	293,972
	Vanguard	Vngrd Wndsr Adml	411,734
	Vanguard	Vngrd Wndsr Inv	74,865
	Victory Capital Management	Vic Divrs Stk A	283,009
	Victory Capital Management	Vic Triv Intl Smcap A	158,619
	Victory Capital Management	Vic Ultra St Bd R6	89,464
	Virtus	Virtus Tech A	60,454
	William Blair Funds	Wlmbldr Smcap Gr N	5,169
	Total mutual funds		<u>60,945,434</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 2.35%	<u>11,294,742</u>
	Total investments		183,988,310
*	Participant loans	Interest rates ranging from 4.25% to 10.50%	<u>937,067</u>
	Total		<u>\$ 184,925,377</u>

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

** Column D cost information is not presented as investments are participant directed.

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
Handley & Associates, Inc.	38-3056666	.34%

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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**2023****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

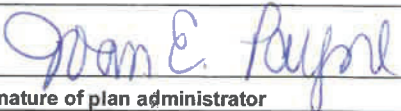
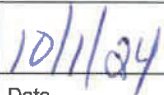
- A** This return/report is for: ☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- ☐ a single-employer plan ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report ☐ 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	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/1988
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	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			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 (2023)
v. 2300728

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 1,284
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).	
6a(1) Total number of active participants at the beginning of the plan year	6a(1) 950
6a(2) Total number of active participants at the end of the plan year	6a(2) 967
b Retired or separated participants receiving benefits	6b 34
c Other retired or separated participants entitled to future benefits	6c 338
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1,339
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 1,339
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item).....	6g(1) 1,210
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g(2) 1,287
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 70
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

- (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
- (4) ☐ **DCG** (Individual Plan Information) - Number Attached _____
- (5) ☒ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information - Small Plan)
- (3) ☒ **A** (Insurance Information) - Number Attached 1
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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	Hbtmetlife Stbl Val R1	\$ 3,311,107
	Morley Capital	Mrly Stbl Val 25 I	245
	Wilmington Trust	Flxfocs Aggr 2025 R1	944,562
	Wilmington Trust	Flxfocs Aggr 2035 R1	1,495,926
	Wilmington Trust	Flxfocs Aggr 2045 R1	1,621,411
	Wilmington Trust	Flxfocs Aggr 2055 R1	1,276,005
	Wilmington Trust	Flxfocs Aggr 2065 R1	19,033
	Wilmington Trust	Flxfocs Aggr Rtrmt R1	60,055
	Wilmington Trust	Flxfocs Cnsrv 2025 R1	561,799
	Wilmington Trust	Flxfocs Cnsrv 2035 R1	774,859
	Wilmington Trust	Flxfocs Cnsrv 2045 R1	257,782
	Wilmington Trust	Flxfocs Cnsrv 2055 R1	5,654
	Wilmington Trust	Flxfocs Cnsrv 2065 R1	2,537
	Wilmington Trust	Flxfocs Cnsrv Rtrmt R1	686,432
	Wilmington Trust	Flxfocs Mod 2025 R1	8,416,141
	Wilmington Trust	Flxfocs Mod 2035 R1	20,258,367
	Wilmington Trust	Flxfocs Mod 2045 R1	20,270,033
	Wilmington Trust	Flxfocs Mod 2055 R1	41,237,580
	Wilmington Trust	Flxfocs Mod 2065 R1	176,099
	Wilmington Trust	Flxfocs Mod Rtrmt R1	6,633,314
	Wilmington Trust	Wlmntr Cor Bd R1	1,440,297
	Wilmington Trust	Wlmntr Lgcap Val Ii R1	1,079,448
	Wilmington Trust	Wlmntr Lgcapgr Iii R1	1,219,448
	Total common collective trusts		111,748,134
	Mutual funds		
	AB Trust	Ab Disc Gr I	33,051
	AB Trust	Ab Gbl Bd Adv	26,038
	AB Trust	Ab Hi Inc A	150,536
	AB Trust	Ab Lgcap Gr I	246,280
	AB Trust	Ab Rel Val I	74,625
	AB Trust	Ab Smcap Gr Adv	32,171
	Allspring	Allspr Disc Smidcapgr Inst	29,692
	Allspring	Allspr Emrg Mkt Eq Inc A	23,581
	Allspring	Allspr Spec Gblsmcap A	26,735
	Allspring	Allspr Spec Mdcap Val R6	1,843
	Allspring	Allspr Spec Smcap Val Inst	377,485
	Allspring	Allspr Util Telcom A	14,200
	Amana	Amana Gr Inst	816
	American Beacon	Ambcn Feac Flotngtrtinc R5	19,807
	American Century	Amcent Bal I	49,438
	American Century	Amcent Emrg Mkt I	9,422
	American Century	Amcent Gbl Realest R6	25,295
	American Century	Amcent Mdcap Val I	20,419
	American Funds	Amfds Am Bal R5	1,248,533
	American Funds	Amfds Am Bal R6	1,439,481
	American Funds	Amfds Am Mut R6	20,575
	American Funds	Amfds Amcap R6	348,690
			(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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 Bd Fd Am R6	\$ 51,560
	American Funds	Amfds Cap Inc Bldr R6	57,900
	American Funds	Amfds Cap Wld Bd R6	186,177
	American Funds	Amfds Cap Wld Gr Inc R5	80,815
	American Funds	Amfds Cap Wld Gr Inc R6	434,850
	American Funds	Amfds Europacfc Gr R5	541,994
	American Funds	Amfds Europacfc Gr R6	341,627
	American Funds	Amfds Gr Fd Am R1	35,176
	American Funds	Amfds Gr Fd Am R5	1,721,579
	American Funds	Amfds Gr Fd Am R6	628,862
	American Funds	Amfds Invmt Co Am R5	444,779
	American Funds	Amfds Invmt Co Am R6	166,042
	American Funds	Amfds New Econ R1	8,110
	American Funds	Amfds New Prspct R6	2,291,231
	American Funds	Amfds New Wld R5	10,828
	American Funds	Amfds New Wld R6	120,873
	American Funds	Amfds Smcap Wld R1	148,052
	American Funds	Amfds Smcap Wld R6	471,196
	American Funds	Amfds Wshngtn Mut Inv R5	132
	American Funds	Amfds Wshngtn Mut Inv R6	602,060
	AMG Funds	Amg Rvr Rd Mdcap Val N	72,767
	AMG Funds	Amggw&K Gbl Alloc N	42,122
	AMG Funds	Amgmgrs Ycktmn Focs I	118,992
	AMG Funds	Amgmgrs Ycktmn Focs N	161,760
	AQR	Aqr Lgcap Defn Style I	147,776
	Baird Asset Management	Baird Aggrege Bd Inst	9,642
	Bank of New York Mellon	Bnymel Eq Inc I	5,037
	Bank of New York Mellon	Bnymel Sel Mgr Smcap Val I	481
	Bank of New York Mellon	Bnymel Tech Gr A	26,959
	Baron Funds	Baron Fifth Ave Gr Inst	26,767
	Baron Funds	Baron Ioppr	48,320
	Baron Funds	Baron Ptnrs	183,166
	BlackRock	Blkrk Cap App Inv A	9,987
	BlackRock	Blkrk Emrg Mkt Inv A	9,046
	BlackRock	Blkrk Eq Divd Inv A	82,104
	BlackRock	Blkrk Gbl Alloc Inv A	52,011
	BlackRock	Blkrk Intl Divd Inv A	1,437
	BlackRock	Blkrk Is S P 500 Indx Inst	44,074
	BlackRock	Blkrk Is S P 500 Indx K	43,199
	BlackRock	Blkrk Is Ttltkmkt Indx K	2,095
	BlackRock	Blkrk Is Usaggregetbdindx K	5,166
	BlackRock	Blkrk Ismscieafeintind K	736
	BlackRock	Blkrk Strat Inc Oppr K	1,971
	Buffalo	Buf Disc Inv	13,833
	Buffalo	Buf Smcap Inv	24,292
	Calvert	Clvrt Eq I	6,370
	Calvert	Clvrt Gbl Enrgy Soltns A	1,222
	Cambiar Investors	Aicf Cambiar Oppr Inv	13,148
	Carillon Funds	Cariln Reams Cor Pls Bd I	814
	Cohen & Steers	Cohenstrs Real Z	41,585

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	Columbia Funds	Col Divd Inc Inst2	\$ 4,655
	Columbia Funds	Col Ovrseas Val Inst2	1,435
	Columbia Funds	Col Seligman Glbl Tech A	33,922
	Davis Advisors	Davis Sel Am Shrs S	50
	Delaware Investments	De Ivy Asst Strat Y	52,011
	Delaware Investments	De Ivy Mdcap Gr R6	38,339
	Delaware Investments	De Ivy Scnc Tech Y	59,592
	Delaware Investments	De Val A	187,478
	Dimensional Fund Advisors	Dfa Emrg Mkt	46,158
	Dimensional Fund Advisors	Dfa Emrg Mkt Cor Eq Inst	1,384,947
	Dimensional Fund Advisors	Dfa Gbl Eq Inst	378,990
	Dimensional Fund Advisors	Dfa Gbl Realest Sec Inst	54,139
	Dimensional Fund Advisors	Dfa Intl Cor Eq Inst	77,938
	Dimensional Fund Advisors	Dfa Intl Sm Co Inst	24,269
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	770,026
	Dimensional Fund Advisors	Dfa Intl Val	73,352
	Dimensional Fund Advisors	Dfa Intmd Govt Fxdinc Inst	141,814
	Dimensional Fund Advisors	Dfa Lgcap Intl	166,399
	Dimensional Fund Advisors	Dfa Realest Sec	31,882
	Dimensional Fund Advisors	Dfa Two Yr Gbl Fxd Inc	12,189
	Dimensional Fund Advisors	Dfa Us Cor Eq I	1,188,600
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst	66,744
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst	42,171
	Dimensional Fund Advisors	Dfa Us Smcap Inst	252,881
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst	123,220
	Dodge & Cox	Dodgecox Intl Stk I	25,129
	Dodge & Cox	Dodgecox Stk I	28,467
	Double Line Funds	Dblne Enhcd Cape I	225,975
	DWS	Dws Comm A	23,697
	DWS	Dws Ltn Am Eq A	31,403
	Eaton Vance	Ev Ww Hlth Scnc A	49,399
	Federated Hermes	Fed Hrms Kaufman Smcap A	14,319
	Federated Hermes	Fed Hrms Mdt Smcap Cor A	5,702
	Federated Hermes	Fed Hrms Ttl Rtn Bd Inst	46,816
	Fidelity Mgt & Research Co	Fid 500 Indx	153,480
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx	27,576
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx	843
	Fidelity Mgt & Research Co	Fid Infl Prtct Bd Indx	5,536
	Fidelity Mgt & Research Co	Fid Intl Indx	11,008
	Fidelity Mgt & Research Co	Fid Mdcap Indx	1,666
	Fidelity Mgt & Research Co	Fid Puritan	126,437
	Fidelity Mgt & Research Co	Fid Realest Indx	692
	Fidelity Mgt & Research Co	Fid Smcap Indx	2,007,775
	Fidelity Mgt & Research Co	Fid St Trsry Bd Indx	386,240
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx	1,211
	Fidelity Mgt & Research Co	Fid Us Bd Indx	5,114
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A	153,603
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A	9,729
	Fidelity Mgt & Research Co	Fidadv Free 2025 A	329,443
	Fidelity Mgt & Research Co	Fidadv Free 2065 A	956

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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 Gr Oppr A	\$ 247,479
	Fidelity Mgt & Research Co	Fidadv Levtr Co Stk I	27,729
	Fidelity Mgt & Research Co	Fidadv New Insghts A	22,905
	First Eagle Investment Management	Frstegle Gold R6	85,967
	FPA	Fpa Crsent Inst	53,736
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv	82,825
	Franklin Templeton Invest Funds	Fnkln Inc A1	309,691
	Franklin Templeton Invest Funds	FnkIntmp Emrg Mkt Smcap A	22,344
	Franklin Templeton Invest Funds	FnkIntmp Forgn A	118,713
	Frost	Frost Ttl Rtn Bd Inst	2,059
	Gabelli Gold Fund	Gabelli Gold Inst	73,549
	Goldman Sachs	Gdmnscs Gblcrfxdinc Inst	22,867
	Goldman Sachs	Gdmnscs Mdcap Val A	117,593
	Goldman Sachs	Gdmnscs Shrt Dur Govt A	118,617
	Guggenheim Investments	Rydex Basic Mtrls H	6,359
	Guggenheim Investments	Rydex Bio H	5,478
	Guggenheim Investments	Rydex Elctrncs H	48,694
	Guggenheim Investments	Rydex Enrgy Svc H	491,781
	Guggenheim Investments	Rydex Intrnt H	24,153
	Guggenheim Investments	Rydex Mdcap 1 5xstrat H	5,889
	Guggenheim Investments	Rydex Nasdaq 100 H	27,980
	Guggenheim Investments	Rydex Util Adv	29,717
	Harbor Capital Advisors	Harbor Bd Inst	11,949
	Harbor Capital Advisors	Harbor Cap App Inst	15,542
	Harbor Capital Advisors	Harbor Intl Inst	5,651
	Harbor Capital Advisors	Harbor Mdcap Val Inst	18,075
	Hartford Mutual Funds	Hrtfrd Cor Eq R6	5,698,674
	Heartland Funds	Heartland Val Pls Inv	66,398
	Impax Global Environmental	Impax Gblenvir Mkt Inst	934
	Invesco Advisors	Invsco Devl Mkt A	163,713
	Invesco Advisors	Invsco Divrs Divd Inv	24,128
	Invesco Advisors	Invsco Gbl A	358,348
	Invesco Advisors	Invsco Gbl Oppr A	50,478
	Invesco Advisors	Invsco Goldspecmnlrs A	61,822
	Invesco Advisors	Invsco Intl Smmd Co A	19,675
	Invesco Advisors	Invsco Mn St Mdcap A	56,507
	Invesco Advisors	Invsco Realest A	101,051
	Invesco Advisors	Invsco Tech Inv	73,664
	Invesco Advisors	Invsco Val Opp A	112,386
	Jacob	Jacob Micro Cp Gr Inv	39,678
	Janus Capital Management	Jnshndrsn Gbl Lf Scnc I	45,933
	Janus Capital Management	Jnshndrsn Gbltech Innov N	138,278
	Janus Capital Management	Jnshndrsn Mdcap Val I	16,721
	Janus Capital Management	Jnshndrsn Ovrseas S	3,084
	John Hancock Advisors	Jnhnck Clsc Val A	5,491
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6	1,080
	JP Morgan Chase & Co	Jpm Eq Inc R5	1,425
	JP Morgan Chase & Co	Jpm Gr Advtg R6	4,225
	JP Morgan Chase & Co	Jpm Hdg Eq R6	1,854
	JP Morgan Chase & Co	Jpm Mdcap Val L	35,225

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	JP Morgan Chase & Co	Jpm Smcap Eq R3	\$ 194,717
	JP Morgan Chase & Co	Jpm Smcap Eq R5	28,189
	JP Morgan Chase & Co	Jpm Um Behval Fd R6	18,217
	Legg Mason	Leggm Bw Gbl Oppr Bd Inst	31,141
	Legg Mason	Leggm Clbrdg Intl Gr I	1,372
	Legg Mason	Leggm Clbrdg Smcap Gr I	31,152
	Legg Mason	Leggm Clbrdg Val Tr I	92
	Legg Mason	Leggm Wstras Cor Bd I	12,102
	Loomis Sayles & Co	Loomis Bd Inst	11,973
	Lord Abbett	Lrdabt Devl Gr A	19,607
	Lord Abbett	Lrdabt Shrt Dur Inc A	6,393
	Lord Abbett	Lrdabt Shrt Dur Inc I	33,955
	Lord Abbett	Lrdabt Shrt Dur Inc R4	234,471
	Mass Financial Services	Mfs Blnd Rsrch Cor Eq R4	961
	Mass Financial Services	Mfs Gr A	11,900
	Mass Financial Services	Mfs Mass Inv Gr Stk R4	71,384
	Mass Financial Services	Mfs Mdcap Gr R6	1,320,873
	Mass Financial Services	Mfs Val A	127,293
	Metwest	Metwest Ttl Rtn Bd I	19,169
	Morgan Stanley Institutional Fund	Msif Disc I	5,283
	Morgan Stanley Institutional Fund	Msif Gbl Oppr I	30,519
	Morgan Stanley Institutional Fund	Msif Incptn I	61,250
	Morgan Stanley Institutional Fund	Msif Inst Gr I	542,165
*	Nationwide Fund Advisors	Nw Bailardtchscnc R6	43,669
*	Nationwide Fund Advisors	Nw Dest 2030 R6	92,837
*	Nationwide Fund Advisors	Nw Dest 2045 R6	302,145
*	Nationwide Fund Advisors	Nw Dest 2050 R6	16,899
*	Nationwide Fund Advisors	Nw Geneva Smcap Gr R6	646,897
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	48
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6	1,334,136
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	50,534
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	131,641
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	542,176
*	Nationwide Fund Advisors	Nw Mdcap Mkt Indx A	34,577
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6	2,807
*	Nationwide Fund Advisors	Nw S P 500 Indx R6	169
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc	1,782,478
*	Nationwide Fund Advisors	Nw Wcm Focs Smcap R6	1,798
	Natixis Funds	Natixis Gateway A	59,239
	Natixis Funds	Natixis Loomis Strat Inc A	88,051
	Neuberger Berman	Neuber Genesis Tr	597,475
	Neuberger Berman	Neuber Intl Eq Inst	36,801
	Neuberger Berman	Neuber Intrinsic Val Inst	188,582
	Neuberger Berman	Neuber Lgcp Val A	3,990
	Neuberger Berman	Neuber Realest Inst	4,636
	New York Life Investment Management	Mnsty Mckay Hiyldcorpb R6	358,188
	Nicholas	Nchls Ltd Edtn N	12,021
	Nuveen	Nuvn Gbl Infr R6	1,152
	Oakmark	Okmrk Eq Inc Inv	51,684
	Oakmark	Okmrk Fd Inv	210,993

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2023

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
	Oakmark	Okmrk Intl Inv	\$ 91,559
	Oakmark	Okmrk Sel Inv	20,501
	Pacific Investment Mgt Co	Pimco Emrgcrrn St Invmt A	15
	Pacific Investment Mgt Co	Pimco Inc Inst	37,162
	Pacific Investment Mgt Co	Pimco Low Dur Inc Inst	3,374
	Pacific Investment Mgt Co	Pimco Real Rtn Inst	10,828
	Pacific Investment Mgt Co	Pimco Rlestrlrtnstrat Inst	3,594
	Pacific Investment Mgt Co	Pimco Ttl Rtn A	332,505
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst	99,570
	Pacific Investment Mgt Co	Pimcocomdyrealrtnstratinst	12
	Pioneer Investments	Pionr Gbl Sstnbl Eq A	23,925
	Principal Funds	Prncpl Govthiquity Bd Inst	12,995
	Principal Funds	Prncpl Lgcaps500indx Inst	42,439
	Principal Funds	Prncpl Mdcap Val I Inst	4,550
	Principal Funds	Prncpl Spctmpfrdcpscinc A	53,171
	Putnam	Ptnm Smcap Gr A	77,094
	Russell	Rssl Emrg Mkt S	10,697
	Russell	Rssl Eq Inc S	237,202
	Russell	Rssl Intl Devl Mkt S	94,888
	Russell	Rssl Shrt Dur Bd S	57,588
	Russell	Rssl Strat Bd S	21,217
	Russell	Rssl Sustnbl Eq S	25,018
	Russell	Rssl Us Smcap Eq S	12,066
	T. Rowe Price	Trowepr Bal	347,326
	T. Rowe Price	Trowepr Blue Chip Gr R	18,228
	T. Rowe Price	Trowepr Cap App	116,048
	T. Rowe Price	Trowepr Divd Gr	136,607
	T. Rowe Price	Trowepr Divd Gr I	45,632
	T. Rowe Price	Trowepr Gr Stk	293,905
	T. Rowe Price	Trowepr Gr Stk R	88,460
	T. Rowe Price	Trowepr Hlth Scnc	215,094
	T. Rowe Price	Trowepr Intgrtdussmcp Eq I	34,347
	T. Rowe Price	Trowepr Intl Disc	2,178
	T. Rowe Price	Trowepr New Hrizns	306,311
	T. Rowe Price	Trowepr Smcap Val	26,900
	T. Rowe Price	Trowepr Spctrmmmodgralloc	1,077,302
	T. Rowe Price	Trowepr Us Eq Rsrch R	30,056
	Thornburg	Thrnbrg Intl Eq I	23,571
	Thornburg	Thrnbrg Intl Eq R4	64,421
	TIAA	Tiaacrf Intl Eq Indx Inst	1,384
	TIAA	Tiaacrf Lgcap Gr Indx Inst	78,114
	Touchstone	Tchstn Sands Cap Sel Gr I	39,685
	Touchstone	Tchstn Sandscapemrgmktgr Y	12,672
	Van Eck Funds	Vaneck Emrg Mkt A	9,070
	Van Eck Funds	Vaneck Gbl Rsrc A	397,143
	Van Eck Funds	Vaneck Intl Inv Gold A	33,302
	Vanguard	Vngrd 500 Index Fd As	5,174,006
	Vanguard	Vngrd Bal Indx Adml	476,891
	Vanguard	Vngrd Cnsmr Stpls Adml	196,954
	Vanguard	Vngrd Devl Mkt Indx Adml	76,205

(continued)

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

December 31, 2023

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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
	Vanguard	Vngrd Divd App Indx Adml	\$ 2,262
	Vanguard	Vngrd Divd Gr Inv	489,547
	Vanguard	Vngrd Divrs Eq Inv	11,204
	Vanguard	Vngrd Emrg Mkt Stkindxadm	72,719
	Vanguard	Vngrd Enrgy Adml	7,566
	Vanguard	Vngrd Enrgy Indx Adml	2,006
	Vanguard	Vngrd Enrgy Inv	137,247
	Vanguard	Vngrd Eq Inc Adml	259,290
	Vanguard	Vngrd Eq Inc Inv	50,321
	Vanguard	Vngrd Explr Adml	64,795
	Vanguard	Vngrd Explr Inv	61
	Vanguard	Vngrd Extnd Mkt Indx Adml	842
	Vanguard	Vngrd Ftse Soc Indx Adml	14,860
	Vanguard	Vngrd Ftsealwdxusind Adml	19,067
	Vanguard	Vngrd Gbl Min Vol Adml	26,325
	Vanguard	Vngrd Gr Inc Adml	132,330
	Vanguard	Vngrd Gr Indx Adml	765,803
	Vanguard	Vngrd Hi Yld Corp Adml	5,650
	Vanguard	Vngrd Hi Yld Corp Inv	74,459
	Vanguard	Vngrd Hlth Care Adml	8,437
	Vanguard	Vngrd Infl Prtct Sec Adml	279,905
	Vanguard	Vngrd Infl Prtct Sec Inv	81,254
	Vanguard	Vngrd Intdtrmrsind Adml	5,102
	Vanguard	Vngrd Intl Explr Inv	48,135
	Vanguard	Vngrd Intl Gr Adml	72,342
	Vanguard	Vngrd Intl Gr Inv	33,285
	Vanguard	Vngrd Intl Val Inv	107,693
	Vanguard	Vngrd Intmdtrm Bd Indxadm	5,149
	Vanguard	Vngrd Intmdtrminvtgrd Adml	5,296
	Vanguard	Vngrd Lgcap Indx Adml	38,756
	Vanguard	Vngrd Lt Trsry Adml	3,975
	Vanguard	Vngrd Mdcap Gr Indx Adml	270,470
	Vanguard	Vngrd Mdcap Val Indx Adml	731,622
	Vanguard	Vngrd Mid-Cap Idx Fd As	805,008
	Vanguard	Vngrd Prm Cap Cor Inv	264,267
	Vanguard	Vngrd Realest Indx Adml	154,487
	Vanguard	Vngrd Sel Val Inv	80,430
	Vanguard	Vngrd Sm Cap Indx Fd As	188,898
	Vanguard	Vngrd Smcap Gr Indx Adml	442,911
	Vanguard	Vngrd Smcap Val Indx Adml	230,123
	Vanguard	Vngrd St Corp Bd Indx Adml	417,482
	Vanguard	Vngrd St Fed Adml	171,580
	Vanguard	Vngrd St Invmt Grd Adml	12,511
	Vanguard	Vngrd Star Inv	2,985
	Vanguard	Vngrd Stinflprtsecind Adml	167,815
	Vanguard	Vngrd Strat Eq Inv	31,474
	Vanguard	Vngrd Strat Smcap Eq Inv	158,213
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm	35,590
	Vanguard	Vngrd Ttl Intl Bd Idx Adml	775
	Vanguard	Vngrd Ttl Intlstkindx Adml	59,313

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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
	Vanguard	Vngrd Ttl Stmkt Indx Fd As	\$ 647,782
	Vanguard	Vngrd Ttl Wldstk Indx Adml	2,287
	Vanguard	Vngrd Us Gr Adml	128,038
	Vanguard	Vngrd Val Indx Adml	8,925
	Vanguard	Vngrd Wlsly Inc Adml	2,930
	Vanguard	Vngrd Wlsly Inc Inv	293,972
	Vanguard	Vngrd Wndsr Adml	411,734
	Vanguard	Vngrd Wndsr Inv	74,865
	Victory Capital Management	Vic Divrs Stk A	283,009
	Victory Capital Management	Vic Triv Intl Smcap A	158,619
	Victory Capital Management	Vic Ultra St Bd R6	89,464
	Virtus	Virtus Tech A	60,454
	William Blair Funds	Wlmblr Smcap Gr N	5,169
	Total mutual funds		<u>60,945,434</u>
	Investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 2.35%	<u>11,294,742</u>
	Total investments		183,988,310
*	Participant loans	Interest rates ranging from 4.25% to 10.50%	<u>937,067</u>
	Total		<u>\$ 184,925,377</u>

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

** Column D cost information is not presented as investments are participant directed.

See independent auditors' report.