Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [X] the final return/report
- [ ] an amended return/report
- [X] 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:
- [X] 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
BRICKER & ECKLER LLP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1968

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)
BRICKER GRAYDON LLP

100 S 3RD STREET
COLUMBUS, OH 43215-4236

2b Employer Identification Number (EIN) 31-4359739

2c Plan Sponsor's telephone number 614-227-2300

2d Business code (see instructions) 541110

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.	10/14/2024	ANGELA M. GEIST
	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 [X] 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**	273
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	194
a(2) Total number of active participants at the end of the plan year	**6a(2)**	0
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	0
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	271
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)**	0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2A 2E 2F 2G 2J 2K 2R 2T 3B 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [ ] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2023
Department of Labor Employee Benefits Security Administration	▶ **File as an attachment to Form 5500.**	**This Form is Open to Public Inspection.**
Pension Benefit Guaranty Corporation		

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

A Name of plan
BRICKER & ECKLER LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BRICKER GRAYDON LLP

D Employer Identification Number (EIN)
31-4359739

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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 51 52 59 60 62 63 71 72	RECORDKEEPER	2659	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(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)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**2023** **This Form is Open to Public Inspection.**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

A Name of plan
BRICKER & ECKLER LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BRICKER GRAYDON LLP

D Employer Identification Number (EIN)
31-4359739

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE VALUE RETIREMENT CLA

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-3868124-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET SP 500 INDEX NON LENDI

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

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)
90-0337987-276	C	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	**d** Entity 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

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2023** **This Form is Open to Public Inspection**

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

A Name of plan
BRICKER & ECKLER LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BRICKER GRAYDON LLP

D Employer Identification Number (EIN)
31-4359739

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	-6310	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	294680	0
(9) Value of interest in common/collective trusts	1c(9)	26450010	0
(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)	49811260	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	29908132	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	106457772	0
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	106457772	0

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)	8608	
(B) Participants	2a(1)(B)	192	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		8800
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-2491	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		-2491
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-266901
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-983370
c Other income	2c		-179540
d Total income. Add all **income** amounts in column (b) and enter total	2d		-1423502
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		0
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(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)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		0
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1423502
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		105034270

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) [X] 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) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: GBQ PARTNERS LLC **(2)** EIN: 20-2122306

d The opinion of an independent qualified public accountant is **not attached** 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.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**	X		
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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)
GRAYDON HEAD & RITCHEY LLP RETIREMENT SAVINGS PLAN	31-0565234	002

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 _____.

Financial Statements
with Supplementary Information

Bricker & Eckler LLP 401(k) Plan and Trust

January 17, 2024 and December 31, 2023 and 2022

GBQ

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GBQ Partners

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

Independent Auditor's Report

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Bricker & Eckler LLP 401(k) Plan and Trust (the 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). The financial statements comprise the statements of net assets available for benefits – modified cash basis as of January 17, 2024, December 31, 2023 and December 31, 2022, and the related statements of changes in net assets available for benefits – modified cash basis for the period ended January 17, 2024 and the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of January 17, 2024, December 31, 2023 and December 31, 2022, and for the periods then ended stating that the certified investment information, as described in the notes to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting as described in the notes to the financial statements; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances; and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the 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.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, 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 Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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

Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4i - 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 DOL'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 GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

GBQ Partners LLC

Columbus, Ohio
October 11, 2024

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BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Net Assets Available for Benefits – Modified Cash Basis
January 17, 2024

	Self-Directed	Participant-Directed	Total
Assets			
Investments, at fair value:			
Cash and cash equivalents	$ -	$ -	$ -
Mutual funds	-	-	-
Common stocks	-	-	-
Corporate bonds	-	-	-
Certificate of deposits	-	-	-
U.S. Government securities	-	-	-
Common collective trusts	-	-	-
	-	-	-
Notes receivable from participants	-	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ -	$ -	$ -

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Net Assets Available for Benefits – Modified Cash Basis
December 31, 2023

	Self-Directed	Participant-Directed	Total
Assets			
Investments, at fair value:			
Cash and cash equivalents	$ 2,143,114	$ (6,310)	$ 2,136,804
Mutual funds	20,379,655	49,811,260	70,190,915
Common stocks	5,345,453	-	5,345,453
Corporate bonds	1,845,088	-	1,845,088
Certificate of deposits	172,253	-	172,253
U.S. Government securities	22,569	-	22,569
Common collective trusts	-	26,450,010	26,450,010
	29,908,132	76,254,960	106,163,092
Notes receivable from participants	-	294,680	294,680
NET ASSETS AVAILABLE FOR BENEFITS	$ 29,908,132	$ 76,549,640	$ 106,457,772

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Net Assets Available for Benefits – Modified Cash Basis
December 31, 2022

	Self-Directed	Participant-Directed	Total
Assets			
Investments, at fair value:			
Cash and cash equivalents	$ 2,247,380	$ 721	$ 2,248,101
Mutual funds	24,130,578	51,159,208	75,289,786
Common stocks	5,792,569	-	5,792,569
Corporate bonds	2,057,211	-	2,057,211
Certificate of deposits	63,506	-	63,506
U.S. Government securities	87,053	-	87,053
Common collective trusts	-	24,492,957	24,492,957
	34,378,297	75,652,886	110,031,183
Notes receivable from participants	-	354,599	354,599
NET ASSETS AVAILABLE FOR BENEFITS	$ 34,378,297	$ 76,007,485	$ 110,385,782

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Period Ended January 17, 2024

	Self-Directed	Participant-Directed	Total
Additions to Net Assets Attributed to			
Contributions:			
Employer	$ -	$ 8,608	$ 8,608
Employee	-	192	192
Total contributions	-	8,800	8,800
Total additions	-	8,800	8,800
Deductions from Net Assets Attributed to			
Net depreciation in fair value of investments	179,540	1,250,272	1,429,812
Plan merger to Graydon Head & Ritchey LLP Retirement Savings Plan	29,728,592	75,305,678	105,034,270
Administrative expenses	-	2,490	2,490
Total deductions	29,908,132	76,558,440	106,466,572
Net decrease	(29,908,132)	(76,549,640)	(106,457,772)
Net Assets Available for Benefits			
Beginning of Year	29,908,132	76,549,640	106,457,772
End of Year	$ -	$ -	$ -

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2023

	Self-Directed	Participant-Directed	Total
Additions to Net Assets Attributed to			
Investment income:			
Dividend income	$ -	$ 3,197,237	$ 3,197,237
Net appreciation in fair value of investments	3,485,411	8,838,295	12,323,706
Interest income on notes receivable from participants	269	19,138	19,407
	3,485,680	12,054,670	15,540,350
Contributions:			
Employer	330,508	2,294,272	2,624,780
Rollovers	-	116,856	116,856
Employee	388,186	2,138,099	2,526,285
Total contributions	718,694	4,549,227	5,267,921
Total additions	4,204,374	16,603,897	20,808,271
Deductions from Net Assets Attributed to			
Benefits paid to participants	9,659,839	15,294,445	24,954,284
Administrative expenses	1,351	67,824	69,175
Total deductions	9,661,190	15,362,269	25,023,459
Net (decrease) increase prior to transfers	(5,456,816)	1,241,628	(4,215,188)
Intra plan transfers	986,651	(986,651)	-
Transfers from related plan	-	287,178	287,178
Net (decrease) increase	(4,470,165)	542,155	(3,928,010)
Net Assets Available for Benefits			
Beginning of Year	34,378,297	76,007,485	110,385,782
End of Year	$ 29,908,132	$ 76,549,640	$ 106,457,772

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

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2022

	Self-Directed	Participant-Directed	Total
Additions to Net Assets Attributed to			
Investment income:			
Dividend income	$ -	$ 3,380,137	$ 3,380,137
Interest income on notes receivable from participants	587	22,357	22,944
	587	3,402,494	3,403,081
Contributions:			
Employer	247,888	1,964,411	2,212,299
Rollovers	-	301,581	301,581
Employee	323,722	1,623,052	1,946,774
Total contributions	571,610	3,889,044	4,460,654
Total additions	572,197	7,291,538	7,863,735
Deductions from Net Assets Attributed to			
Benefits paid to participants	861,759	14,794,675	15,656,434
Net depreciation in fair value of investments	4,923,425	16,943,285	21,866,710
Administrative expenses	1,109	66,742	67,851
Total deductions	5,786,293	31,804,702	37,590,995
Net decrease prior to transfers	(5,214,096)	(24,513,164)	(29,727,260)
Intra plan transfers	(5,864,671)	5,864,671	-
Transfers from related plan	-	266,743	266,743
Net decrease	(11,078,767)	(18,381,750)	(29,460,517)
Net Assets Available for Benefits			
Beginning of Year	45,457,064	94,389,235	139,846,299
End of Year	$ 34,378,297	$ 76,007,485	$ 110,385,782

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

Plan Description

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

General

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

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

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

As a result of the April 1, 2023 merger between Bricker & Eckler LLP and Graydon Head & Ritchey LLP, the plan's assets were transferred out of this Plan into the Graydon Head & Ritchey LLP Retirement Savings Plan (Graydon Plan) at Empower effective January 17, 2024 to become one unified plan known as the Bricker Graydon LLP Retirement Savings Plan. As part of this merger, each participant's and beneficiary's total account balance under the Graydon Plan shall be at least equal to the total balance he or she had under this Plan immediately prior to the January 17, 2024 merger.

Plan Description (continued)

Contributions

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

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

Participant Accounts

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

Self-Directed Accounts

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

Notes Receivable from Participants

All participants who are eligible to contribute to the Plan are eligible to borrow a portion of their vested account (excluding Roth participant elective contributions), subject to provisions established in the Plan agreement. All loans (including mortgages) are secured by all or a portion of the assets within a participant's individual account. Interest rates are 2% over the prime rate at the time of the loan and range from 5.25% to 10.50%. Principal and interest are paid ratably through payroll deductions.

Plan Description (continued)

Payment of Benefits

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

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

Secure Act 2.0

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2024, 2023 or 2022 financial statements.

Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

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

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of January 17, 2024 or December 31, 2023 or December 31, 2022. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefits are recorded when paid.

Contributions

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

Administrative Expenses

Administrative expenses for broker expenses and professional services are recorded when paid from Plan assets. All such expenses were paid by the Plan in 2024, 2023 and 2022.

Information Prepared and Certified by Trustee

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

	2023	2022
Cash and cash equivalents	**$ (6,310)**	$ 721
Common collective trusts	**26,450,010**	24,492,957
Mutual funds	**49,811,260**	51,159,208
Notes receivable from participants	**294,680**	354,599
Self-directed accounts	**29,908,132**	34,378,297
	$106,457,772	$ 110,385,782

The trustee also certified to the completeness and accuracy of the following related to the aforementioned assets for the period ended January 17, 2024 and the years ended December 31, 2023 and 2022:

	2024	2023	2022
Net (depreciation) appreciation in fair value of investments	**$ (1,429,812)**	$ 12,323,706	$ (21,866,710)
Interest and dividend income	**-**	3,216,644	3,403,081

Fair Value Measurements

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

Level 1 Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date.

Level 2 Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.

Level 3 Inputs are significant unobservable inputs for the asset or liability.

Fair Value Measurements (continued)

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at January 17, 2024 and December 31, 2023 and 2022.

Mutual Funds: Valued at the net asset value of shares held by the Plan at year-end.

Common Stocks, Corporate Bonds and Preferred Stocks: Valued at the closing price reported on the active market on which they are traded.

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

U.S. Government Securities: Valued using evaluated prices based on a compilation of primarily observable market information or a broker quote in non-active markets. Inputs include benchmark yields, base spreads, spread adjustments, Yield to Maturity, adjustments for corporate actions, treasury fees, broker feeds and CPI.

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

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

Fair Value Measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

December 31, 2023:

	Level 1	Level 2	Level 3	Total
Mutual funds	**$ 70,190,915**	**$ -**	**$ -**	**$ 70,190,915**
Common stocks	**5,345,453**	**-**	**-**	**5,345,453**
Corporate bonds	**1,845,088**	**-**	**-**	**1,845,088**
Certificates of deposits	**-**	**172,253**	**-**	**172,253**
U.S. Government securities	**-**	**22,569**	**-**	**22,569**
Cash and cash equivalents	**2,136,804**	**-**	**-**	**2,136,804**
Total assets in the fair value hierarchy	**79,518,260**	**194,822**	**-**	**79,713,082**
Common collective trusts measured at net asset value*	**-**	**-**	**-**	**26,450,010**
Investments at fair value	**$ 79,518,260**	**$ 194,822**	**$ -**	**$ 106,163,092**

December 31, 2022:

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 75,289,786	$ -	$ -	$ 75,289,786
Common stocks	5,792,569	-	-	5,792,569
Corporate bonds	2,057,211	-	-	2,057,211
Certificates of deposits	-	63,506	-	63,506
U.S. Government securities	-	87,053	-	87,053
Cash and cash equivalents	2,248,101	-	-	2,248,101
Total assets in the fair value hierarchy	85,387,667	150,559	-	85,538,226
Common collective trusts measured at net asset value*	-	-	-	24,492,957
Investments at fair value	$ 85,387,667	$ 150,559	$ -	$ 110,031,183

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

Fair Value of Investments in Entities that use NAV

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2023:

	Fair Value	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Invesco Stable Value Retirement Fund	**$ 8,563,286**	**N/A**	**Daily**	**12 months**
SSgA S&P 500 Index Fund	**17,886,724**	**N/A**	**Daily**	**None**

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2022:

	Fair Value	Unfunded Commitments	Redemption Frequency (If currently eligible)	Redemption Notice Period
Invesco Stable Value Retirement Fund	$ 11,584,338	N/A	Daily	12 months
SSgA S&P 500 Index Fund	12,908,619	N/A	Daily	None

Tax Status

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

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of January 17, 2024, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Plan Termination

As discussed above, the Plan was merged into the Graydon Head & Ritchey 401(k) plan on January 17, 2024.

Party-in-Interest Transactions

Certain Plan investments are shares of mutual funds managed by Bank of America, N.A. (BOA). BOA is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions. GBQ Partners LLC performs auditing services for the Plan and these transactions qualify as party-in-interest. Merrill Lynch, Pierce, Fenner & Smith, Inc. performs recordkeeping services for the Plan and these transactions also qualify as party-in-interest. Newport Group Consulting, LLC performs investment consulting for the Plan and these transactions qualify as party-in-interest. Fees paid by the Plan for these services amounted to $2,490 in 2024, $69,175 in 2023 and $67,851 in 2022.

Plan Amendment

Due to the business combination of Bricker & Eckler LLP and Graydon Head & Ritchey LLP pursuant to the Agreement and Plan of Consolidation effective April 1, 2023, the Plan was amended effective April 1, 2023 to:

- Change the Plan Sponsor to Bricker Graydon LLP.
- Freeze new participation such that no employees or partners hired or commencing service on or after April 1, 2023 shall participate in this Plan, but may be eligible as provided under the terms of the Graydon Head & Ritchey LLP Retirement Savings Plan.

Subsequent Events – Date of Management Evaluation

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

SUPPLEMENTARY INFORMATION

BRICKER & ECKLER LLP
401(k) PLAN AND TRUST
EIN #31-4359739 – PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Invesco	Stable Value Retirement	$ 8,563,286
	MFS	Total Return Bond Fund	6,447,801
	State Street Global Advisors Ltd.	SSGA S&P 500 Index Fund Tier E	17,886,724
	American Funds	Washington Mutual Investors Fund	6,185,341
	ClearBridge	Small Cap Growth Fund	2,470,931
	American Funds	Europacific Growth Fund	4,730,115
	Goldman Sachs	Inflation Protected Securities	2,931,437
	Goldman Sachs	Small Cap Value Fund	3,828,933
	Mainstay Winslow	Large Cap Growth Fund	7,876,890
	Carillon Eagle	Mid Cap Growth Fund	3,766,368
	JP Morgan	Mid Cap Value Fund	5,722,820
	iShares	MSCI EAFE International Index Fund	5,850,624
*	Bank of America, N.A.	Cash	(6,310)
*	Bank of America, N.A.	Self-Directed Accounts	29,908,132
*	Participant Loans	Notes receivable from participants with interest rates ranging from 5.25% - 10.50% due at various maturity dates through May 2033	294,680
			$ 106,457,772

* Denotes party-in-interest

See Independent Auditor's Report.

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Bricker & Eckler LLP 401(k) Plan **EIN:31-4359739**
Plan Sponsor's Name: Bricker & Eckler LLP **PN:002**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	2,491	2,491
	INVESCO STABLE VALUE RET CL 4	COMMON / COLLECTIVE TRUSTS	8,563,288	8,563,286
	STATE STREET S&P 500 INDEX E	COMMON / COLLECTIVE TRUSTS	9,282,561	17,886,724
	LOAN FUND	LOANS	294,680	294,680
	BLF FEDFUND	MONEY MARKET	-8,801	-8,801
	AMERICAN EUROPACIFIC GR FD R5	MUTUAL FUNDS	4,412,090	4,730,115
	AMERICAN WASHINGTON MUT INV	MUTUAL FUNDS	4,991,958	6,185,341
	CARILLON EAGLE MID CAP GRTH I	MUTUAL FUNDS	3,613,325	3,766,368
	CLEARBRIDGE SMALL CAP GRTH I	MUTUAL FUNDS	2,319,464	2,470,931
	GOLDMAN SACHS INFL PRTCD INSTL	MUTUAL FUNDS	3,245,552	2,931,437
	GOLDMAN SM CAP VAL INS	MUTUAL FUNDS	4,164,052	3,828,933
	ISHARES MSCI EAFE INTRNL INSTL	MUTUAL FUNDS	5,264,999	5,850,626
	JP MORGAN MID CAP VALUE CL L	MUTUAL FUNDS	5,743,967	5,722,820
	MAINSTAY WINSLOW LRG CP GRTH I	MUTUAL FUNDS	7,454,547	7,876,890
	MFS TOTAL RETURN BOND FD R4	MUTUAL FUNDS	7,117,166	6,447,801
	SELF-DIRECT ACCT	OTHER ASSETS	3,282,115	3,282,115
	SELF-DIRECT ACCT	OTHER ASSETS	26,626,016	26,626,016
	UNINVESTED CASH	UNINVESTED CASH	0	0