

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**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.)

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**

<p><b>1a</b> Name of plan <u>TECHNICAL SERVICES RETIREMENT PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COMPUTER AND ENGINEERING SERVICES, INC.</u></p> <p><u>5555 GULL ROAD</u> <u>KALAMAZOO, MI 49048</u></p>	<p><b>1c</b> Effective date of plan <u>07/01/1987</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>38-2512681</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>269-345-0150</u></p> <p><b>2d</b> Business code (see instructions) <u>541519</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	08/14/2025	TIMM STURGEON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  COMPUTER AND ENGINEERING SERVICES, INC.  5555 GULL ROAD KALAMAZOO, MI 49048	<b>3b</b> Administrator's EIN 38-2512681  <b>3c</b> Administrator's telephone number 269-345-0150
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	4334
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>6a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b>	3642
<b>6a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b>	2593
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b>	19
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b>	671
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	3283
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b>	0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	3283
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>	1259
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>	1176
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	70

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	
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**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 2R 3H

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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)

<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information) (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>  1  </u> (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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**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

**2024**

**This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>TECHNICAL SERVICES RETIREMENT PLAN</b>		<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>COMPUTER AND ENGINEERING SERVICES, INC.</b>		<b>D</b> Employer Identification Number (EIN) <b>38-2512681</b>

**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.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**NATIONWIDE LIFE INSURANCE COMPANY**

<b>(b)</b> EIN	<b>(c)</b> NAIC code	<b>(d)</b> Contract or identification number	<b>(e)</b> Approximate number of persons covered at end of policy or contract year	<b>Policy or contract year</b>	
				<b>(f)</b> From	<b>(g)</b> To
31-4156830	66869	269-88055	1176	01/01/2024	12/31/2024

**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.

<b>(a)</b> Total amount of commissions paid <b>10015</b>	<b>(b)</b> Total amount of fees paid <b>0</b>
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**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  
**SIGMA FINANCIAL CORPORATION** **300 PARKLAND PLAZA**  
**ANN ARBOR, MI 48103**

<b>(b)</b> Amount of sales and base commissions paid	<b>Fees and other commissions paid</b>		<b>(e)</b> Organization code
	<b>(c)</b> Amount	<b>(d)</b> Purpose	
10015			4

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

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

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>	
	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.	
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	232423
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	0
<b>6</b>	<b>Contracts With Allocated Funds:</b>	
<b>a</b>	State the basis of premium rates ▶	
<b>b</b>	Premiums paid to carrier .....	<b>6b</b>
<b>c</b>	Premiums due but unpaid at the end of the year .....	<b>6c</b>
<b>d</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	<b>6d</b>
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>	
<b>a</b>	Type of contract: (1) <input type="checkbox"/> deposit administration      (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment      (4) <input checked="" type="checkbox"/> other ▶ <b>GROUP ANNUITY</b>	
<b>b</b>	Balance at the end of the previous year .....	<b>7b</b> 389014
<b>c</b>	Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b> 7575
	(2) Dividends and credits.....	<b>7c(2)</b> 54
	(3) Interest credited during the year.....	<b>7c(3)</b> 4018
	(4) Transferred from separate account .....	<b>7c(4)</b> 1010396
	(5) Other (specify below)..... ▶ <b>LOAN REPAYMENT</b>	<b>7c(5)</b> 117225
	(6) Total additions .....	<b>7c(6)</b> 1139268
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b> 1528282
<b>e</b>	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b> 140434
	(2) Administration charge made by carrier.....	<b>7e(2)</b> 712
	(3) Transferred to separate account .....	<b>7e(3)</b> 1043473
	(4) Other (specify below)..... ▶ <b>LOAN WITHDRAWAL</b>	<b>7e(4)</b> 111240
(5) Total deductions .....	<b>7e(5)</b> 1295859	
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b> 232423

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</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. ....	<b>10b</b>	

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. ▶

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>TECHNICAL SERVICES RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>COMPUTER AND ENGINEERING SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>38-2512681</b>	

**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

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**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?
49 99 37 64 15 21 25 26 59 60 63	INVESTMENT CO.	222862	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	752	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

SIGMA FINANCIAL CORPORATION

300 PARKLAND PLAZA  
ANN ARBOR, MI 48103

(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?
27	ADVISOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	148631	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

REHMANN FINANCIAL GROUP

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?
37 64 15 63 26 65	RECORDKEEPER	102172	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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)

PROACCOUNT

10 W NATIONWIDE BLVD  
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?
26	ADVISORY	84380	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

BDO

211 E WATER STREET STE 300  
KALAMAZOO, MI 49007

(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	AUDITOR	24991	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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
NATIONWIDE	23 73 15 64	752
(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.	
REHMANN FINANCIAL GROUP 2330 EAST PARIS AVE SE GRAND RAPIDS, MI 49546	STATEMENT FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SIGMA FINANCIAL CORPORATION	27	148631
(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.	
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE 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.

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

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

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

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

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

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>TECHNICAL SERVICES RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COMPUTER AND ENGINEERING SERVICES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>38-2512681</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH FUND R1</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GREY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>38-4126247-630</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>257862</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>HB&amp;T METLIFE STABLE VALUE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>HAND BENEFITS &amp; TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>74-2008758-044</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>312529</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> 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)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>TECHNICAL SERVICES RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>COMPUTER AND ENGINEERING SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>38-2512681</b>

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	-168
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	14377	-373
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	406489	428314
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	455731	562300
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	514866	570391
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	25616062	27382326
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	389014	232423
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	27396539	29175213
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	129394	21562
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	129394	21562
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	27267145	29153651

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	329627	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	2569895	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	409771	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		3309293
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	12862	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	46329	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		59191
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	10029	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		10029
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		32455
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		3406035
<b>c</b> Other income .....	<b>2c</b>		4018
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		6821021

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	4478549	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		4478549
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		21561
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	63701	
(3) Recordkeeping fees .....	<b>2i(3)</b>	38471	
(4) IQPA audit fees .....	<b>2i(4)</b>	24991	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	307242	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		434405
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		4934515

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		1886506
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **BDO USA, P.C.**

(2) EIN: **13-5381590**

**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
<b>a</b> 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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	307397
<b>b</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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> 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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> 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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>	

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>TECHNICAL SERVICES RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>COMPUTER AND ENGINEERING SERVICES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>38-2512681</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**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): 31-4156830

**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	
---	--

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

<b>Part III</b>	<b>Amendments</b>
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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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....  Yes  No

**11 a** Does the ESOP hold any preferred stock?.....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market?.....  Yes  No

**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:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) 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**

**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 \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

# Technical Services Retirement Plan

Financial Statements  
and ERISA-Required Supplemental Schedules  
Years Ended December 31, 2024 and 2023

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



## **Technical Services Retirement Plan**

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Financial Statements and ERISA-Required Supplemental Schedules  
Years Ended December 31, 2024 and 2023

# Technical Services Retirement Plan

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## Independent Auditor's Report

The Plan Administrator  
Technical Services Retirement Plan  
Kalamazoo, Michigan

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

We have performed audits of the financial statements of Technical Services Retirement Plan (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 as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, 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 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 December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 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 accounting principles generally accepted in the United States of America (GAAP).
- 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.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 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 certifications, 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 GAAP.

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 GAAP.

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 Schedules Required by ERISA***

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule of Delinquent Participant Contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are 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 schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are 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 schedules, other than the information in the supplemental schedules that agreed to or are derived from the certified investment information, are 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 schedules agree to, or are 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).

*BDO USA, P.C.*

August 12, 2025

## Financial Statements

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**Technical Services Retirement Plan**  
**Statements of Net Assets Available for Benefits**

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<i>December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Investments, at fair value:		
Money market account	\$ 428,314	\$ 406,489
Mutual funds	27,382,326	25,616,062
Fixed-income account	232,423	389,014
Common collective trusts	570,391	514,866
<b>Total Investments, at fair value</b>	<b>28,613,454</b>	<b>26,926,431</b>
Receivables:		
Notes receivables from participants	562,300	455,731
Employee contributions	-	14,377
<b>Total Receivables</b>	<b>562,300</b>	<b>470,108</b>
<b>Total Assets</b>	<b>29,175,754</b>	<b>27,396,539</b>
<b>Liabilities</b>		
Excess contributions payable	22,103	129,394
<b>Total Liabilities</b>	<b>22,103</b>	<b>129,394</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 29,153,651</b>	<b>\$ 27,267,145</b>

*See accompanying notes to financial statements.*

## Technical Services Retirement Plan

### Statements of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
<b>Additions</b>		
Investment income:		
Net appreciation in fair value of investments	\$ 3,455,370	\$ 3,689,543
Interest and dividends	10,029	507,871
<b>Total Investment Income</b>	<b>3,465,399</b>	<b>4,197,414</b>
Contributions:		
Employee	2,569,895	2,692,929
Employer	329,627	332,690
Rollover	409,771	50,493
<b>Total Contributions</b>	<b>3,309,293</b>	<b>3,076,112</b>
Interest on notes receivable from participants	46,329	30,230
<b>Total Additions, net of investment income</b>	<b>6,821,021</b>	<b>7,303,756</b>
<b>Deductions</b>		
Benefits paid to participants	4,478,549	3,692,937
Administrative expenses	434,405	375,315
Corrective distributions	21,561	129,394
<b>Total Deductions</b>	<b>4,934,515</b>	<b>4,197,646</b>
<b>Net Increase</b>	<b>1,886,506</b>	<b>3,106,110</b>
<b>Net Assets Available for Benefits, beginning of year</b>	<b>27,267,145</b>	<b>24,161,035</b>
<b>Net Assets Available for Benefits, end of year</b>	<b>\$ 29,153,651</b>	<b>\$ 27,267,145</b>

*See accompanying notes to financial statements.*

# Technical Services Retirement Plan

## Notes to Financial Statements

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### 1. Description of the Plan

The following description of the Technical Services Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

#### *General*

The Plan is a contributory, defined contribution plan available to qualifying employees of Computer Engineering Services, Inc.; Poch Staffing, Inc.; Poch Personnel, Inc.; and Midwest Construction (collectively, the Company), all of which are under common ownership. Eligible employees must be 18 years or older and have completed 30 days of service, as defined by the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### *Contributions*

Participants may contribute the maximum percentage allowable, subject to certain limitations, to the extent such percentage does not result in their contributions exceeding the annual dollar limits established by law or the maximum annual additions limit. The Plan includes an auto-enrollment feature for employees of Computer Engineering Services, Inc. and Poch Personnel, Inc., which may be waived by the participant. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation, unless otherwise elected by the participant.

Poch Personnel, Inc. offers a discretionary employer match equal to 25% of the first 10% deferred by each employee. The Company may also make discretionary contributions to the Plan, and such contributions are allocated based on the proportion each participant's compensation bears to the compensation of all participants. No employer discretionary contributions were made during the years ended December 31, 2024 and 2023.

Participants may also contribute amounts representing rollovers from other plans. The Plan also allows for catch-up contributions for those aged 50 and over during the Plan year, subject to certain limitations.

#### *Participant Accounts*

Each participant's account is credited with the participant's contributions and Company contributions, if any, as well as allocations of Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, 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. Participants may direct the investment of their account balances into various investment options offered by the Plan.

#### *Vesting*

Participants are immediately vested in their elective deferral and actual earnings thereon. Vesting in the discretionary matching contribution and discretionary employer contribution and actual earnings thereon is based on years of continuous service. Participants vest at a rate of 20% for each year of continuous service and become 100% vested in Company contributions after five years of credited service. Participant accounts are distributed without regard to the vesting provisions in the

# Technical Services Retirement Plan

## Notes to Financial Statements

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event of death, termination of employment due to total and permanent disability, or attainment of normal retirement age.

### ***Notes Receivable from Participants***

Participants may, under certain circumstances as defined by the Plan Agreement, borrow up to the lesser of \$50,000 or 50% of their vested account balance. The minimum note is \$1,000 and a participant may have no more than two loans outstanding at any time. The notes are secured by the balance in the participant's account and bear fixed interest at a rate commensurate with local prevailing rates, as determined quarterly by the Plan administrator at the time the notes are made. Interest rates on notes receivable ranged from 5.25% to 10.50% at December 31, 2024. The notes are repaid ratably through payroll deductions or cash, and must be repaid within a reasonable time, consistent with commercial loaning institution standards.

### ***Payment of Benefits***

On termination of service due to death, disability, separation, or retirement, a participant (or a participant's beneficiary in the event of death) may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. Withdrawals prior to employment termination are not allowed until a participant has attained the age of 59½. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan.

### ***Forfeited Accounts***

At December 31, 2024 and 2023, forfeited non-vested accounts totaled approximately \$130,600 and \$110,800, respectively. These accounts may be used to reduce future employer contributions or pay administrative expenses. For the years ended December 31, 2024 and 2023, forfeitures of approximately \$24,000 and \$800, respectively, were used to pay administrative expenses.

## **2. Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The Plan's financial statements are prepared on the accrual basis of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from those estimates.

### ***Investment Valuation and Income Recognition***

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date.

# Technical Services Retirement Plan

## Notes to Financial Statements

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

### ***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus accrued unpaid interest. 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.

### ***Contribution Receivable***

Participant contributions and any related discretionary employer matching contributions are recognized in the period during which the Company makes the respective payroll deduction from the participant's compensation. Other discretionary employer contributions are recorded in the relevant period in accordance with the terms in the Plan document.

### ***Excess Contributions Payable and Other Payable***

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding deduction for corrective distributions. The Plan distributed the 2024 and 2023 excess contributions to the applicable participants prior to March 15, 2025 and 2024, respectively.

### ***Payment of Benefits***

Benefits are recorded when paid.

### ***Expenses***

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of the Plan, the administration of notes receivable from participants, and the administration of payment of benefits are charged directly to the participant's account and are included in administrative expenses. Total professional services and administrative expenses paid by the Plan for the years ended December 31, 2024 and 2023 were approximately \$126,000 and \$123,000, respectively. Investment management fees paid by the Plan are for investment services provided by Nationwide Trust Company (Nationwide), the custodian as defined by the Plan, and for investment advisory services offered to Plan participants by a third-party investment advisor. Total investment management fees paid by the Plan and included in administrative expenses for the years ended December 31, 2024 and 2023 were approximately \$308,400 and \$252,300, respectively. Certain other investment-related expenses are included in net appreciation in fair value of investments.

### ***Risks and Uncertainties***

The Plan utilizes various investment instruments, which are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in their values could occur in the near term and

# Technical Services Retirement Plan

## Notes to Financial Statements

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such changes could materially affect participants' account balances and the amounts reported in the financial statements.

### ***Subsequent Events***

Subsequent events have been evaluated by management through August 12, 2025, the date the financial statements were available to be issued.

### **3. Investments**

Inputs to valuation techniques refer to the assumptions that market participants would use in pricing the asset. The Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

*Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets.

*Level 2* - Inputs to the valuation methodology include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, and other inputs that are observable, or can be corroborated by observable market data.

*Level 3* - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable.

There have been no changes in the methodologies used as of December 31, 2024 and 2023. The following valuation methodologies were used to measure the fair value of the Plan's investments:

*Money Market Account* - This is valued at the net asset value (NAV) of the shares held by the Plan at year-end and is determined based on the value of the underlying investments of the fund. The money market account seeks to maintain a \$1.00 NAV.

*Mutual Funds* - These 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. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Fixed-Income Account* - The investment is a fixed return product with annual interest rate guarantees and is credited on a net daily basis at annual effective rates. In determining the reasonableness of the methodology, Plan management, with the assistance of its professional service providers, evaluates a number of factors, including review of existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain unobservable inputs are assessed through review of contract terms. The investment is valued at fair value. Fair value is the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity for an event other than death, disability, termination, or retirement. Fair value approximates contract value.

# Technical Services Retirement Plan

## Notes to Financial Statements

*Common Collective Trusts (CCTs)* - The Plan's investments in the CCTs are valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee of the CCT, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. Investments using the NAV as a practical expedient are not required to be categorized within the fair value table. As there are no participant redemption restrictions for these investments, the redemption notice period is applicable only to the Plan. There are no unfunded commitments related to these investments.

The Plan's valuation methods may result in a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Although the Plan's management believes the valuation methods are appropriate and consistent with the 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 investment assets at fair value:

### ***December 31, 2024***

	Level 1	Level 2	Level 3	Total
Money market account	\$ 428,314	\$ -	\$ -	\$ 428,314
Mutual funds	27,382,326	-	-	27,382,326
Fixed-income account	-	-	232,423	232,423
<b>Total Investments, in the fair value hierarchy</b>	<b>\$ 27,810,640</b>	<b>\$ -</b>	<b>\$ 232,423</b>	<b>28,043,063</b>
Investments, measured at NAV				570,391
<b>Total Investments, at fair value</b>				<b>\$ 28,613,454</b>

### ***December 31, 2023***

	Level 1	Level 2	Level 3	Total
Money market account	\$ 406,489	\$ -	\$ -	\$ 406,489
Mutual funds	25,616,062	-	-	25,616,062
Fixed-income account	-	-	389,014	389,014
<b>Total Investments, in the fair value hierarchy</b>	<b>\$ 26,022,551</b>	<b>\$ -</b>	<b>\$ 389,014</b>	<b>26,411,565</b>
Investments, measured at NAV				514,866
<b>Total Investments, at fair value</b>				<b>\$ 26,926,431</b>

# Technical Services Retirement Plan

## Notes to Financial Statements

The tables below set forth a summary of certain changes in the fair value of the Plan's Level 3 assets:

<i>Year ended December 31,</i>	<b>2024</b>	<b>2023</b>
Purchases/exchanges	\$ 19,681	\$ 108,248
Sales and redemptions	(176,273)	(125,784)

The following tables represent the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those instruments, and the significant unobservable inputs and ranges of values for those inputs:

### *December 31, 2024*

	Fair Value	Principle Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Fixed-income account	\$ 232,423	Contract value approximates fair value	Contract duration  Guaranteed interest rate	Can be canceled at any time  Gross Guaranteed Crediting Rate reset annually; crediting rate for 2024 was 1.78%

### *December 31, 2023*

	Fair Value	Principle Valuation Technique	Unobservable Inputs	Range of Significant Input Values
Fixed-income account	\$ 389,014	Contract value approximates fair value	Contract duration  Guaranteed interest rate	Can be canceled at any time  Gross Guaranteed Crediting Rate reset annually; crediting rate for 2023 was 1.70%

## 4. Certified Investment Information

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, related to investments as of December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends, and interest for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide, a qualified institution.

## 5. Related Party and Party-in-Interest Transactions

Certain Plan investments are a money market account, mutual funds, a fixed-income account, and a CCT managed by Nationwide. The Plan made a direct payment to Nationwide of approximately \$308,400 and \$252,300 for investment, advising, and recordkeeping services during 2024 and 2023,

# Technical Services Retirement Plan

## Notes to Financial Statements

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respectively. Nationwide is the custodian, as defined by the Plan; therefore, these transactions qualify as party-in-interest. Notes receivable from participants also qualify as party-in-interest transactions.

### **6. Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become fully vested in any employer contributions.

### **7. Income Tax Status**

The Plan adopted a Warner Norcross & Judd LLP pre-approved plan document. The pre-approved plan received an opinion letter dated June 30, 2020, in which the IRS stated that the Plan, as designed, was in compliance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and tax-exempt.

GAAP requires the Plan's 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 is subject to routine audits by taxing jurisdictions; however, there currently are no audits for any tax periods in progress.

### **8. Delinquent Participant Contributions**

During 2024, the Company failed to remit to Nationwide certain employee contributions and loan repayments totaling \$291,178 and \$16,129, respectively, within the period prescribed by DOL regulations. The Company calculated and remitted the 2024 related lost earnings to the Plan in May 2024.

## **ERISA-Required Supplemental Schedules**

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# Technical Services Retirement Plan

## Schedule H (Form 5500), Line 4a - Schedule of Delinquent Participant Contributions

**EIN: 38-2512681**

**Plan Number: 001**

*Year ended December 31, 2024*

		Total That Constitutes Nonexempt Prohibited Transactions				
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP*	Total Fully Corrected Under VFCP* and PTE 2002-51		
Check here if late participant loan repayments are included: <input checked="" type="checkbox"/>						
2024	\$ 307,397	\$ 122,397	\$ 185,000	\$ -	\$ -	

\* Voluntary Fiduciary Correction Program (DOL)

# Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
<b>Money Market Account</b>				
*	Nationwide	Money Market Account	\$	428,314
<b>Mutual Funds</b>				
	Fidelity	500 Index Fund		2,132,483
	JP Morgan	Equity Income R5 Fund		1,324,683
*	Nationwide	S&P 500 Index Fund		1,266,478
	Fidelity	International Index Fund		1,077,091
	Fidelity	United States Bond Index Fund		1,064,623
	Goldman Sachs	GQG Partners International Opportunities Fund R6		1,056,664
	Dodgecox	International Stock Fund		1,054,297
*	Nationwide	Loomis All Cap Growth Fund		991,486
	PGIM	Total Return Bond R6		985,490
	Avient	United States LargeCap Value Fund		918,208
	Dimension Fund Advisors	Emerging Markets Core Equity Fund		879,402
	American Funds	New Prospect R6 Fund		873,828
	JP Morgan	Large Cap Growth Fund R6		858,390
	JP Morgan	Growth Advantage Fund R6		799,082
*	Nationwide	Investor Destinations Moderately Aggressive R6 Fund		749,160
	Janus Henderson	Forty T Fund		717,980
	Pimco	Real Return Institutional Fund		650,054
	Fidelity	Puritan Fund		543,858
	American Funds	Growth Fund of America R6 Fund		518,970
	MFS	MidCap Growth Fund R6		515,835
	Black Rock	High Yield Bond Inst Fund		512,232
	Diamond Hill	Midcap I		510,612
	Principal	Global Real Estate Investment Fund		502,288
	T. Rowe Price	New Horizons Fund		437,379
	Black Rock	Total Return Investment Fund		427,566
	Pimco	CommodityRealReturn Strategy Fund		423,436
	Principal	Mid Cap Institutional Fund		394,168
	American Funds	Growth Fund of America R6 Fund		370,104
	MFS	International Intrinsic Value A Fund		349,452
*	Nationwide	Investor Destinations Moderate R6 Fund		326,892
	Parnassus	Value Equity Fund Investor Shares		322,611
	Vanguard	Explorer Admiral Fund		304,216
	Avient	United States SmallCap Value Fund		275,377
	Pimco	Income Institutional Fund		251,407
	Vanguard	Mid Cap Value Index Admiral Fund		248,543
	American Beacon	Global Bond Fund		215,454
	American Funds	Small Cap World Fund R6		212,415
	Vanguard	500 Index Fund Admiral Shares		209,482
	Baird	Core Plus Bond Fund		188,927

# Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
<b>Mutual Funds (continued)</b>				
*	Nationwide	Destination 2030 Fund	\$	173,186
	JP Morgan	Small Cap Equity R5 Fund		170,333
	American Funds	US Government Securities Fund R6		164,015
	Principal	Equity Income Fund		135,210
	American Century	Small Cap Value R6 Fund		127,841
*	Nationwide	Investor Destinations Moderate R6 Fund		118,582
	Vanguard	Strategic Equity Fund		104,096
	Franklin	Small Mid-Cap Growth Fund		92,043
	Cohen & Steers	Real Estate Securities Z Fund		83,321
	Dimension Fund Advisors	US Large Cap Value Inst Fund		54,812
	Dimension Fund Advisors	Inflation Protected Securities Fund		54,598
	Vanguard	Total International Stock Index Admiral Fund		52,185
*	Nationwide	Investor Destinations Moderately Conservative Fund		51,392
	Columbia	Large Cap Growth Fund		50,104
	Black Rock	Strategic Income Opportunities Fund		40,403
	TIAA-CREF	Large Cap Growth Index Fund		39,797
	Vanguard	Total Stock Market Index Fund Admiral Shares		35,527
	Vanguard	Short-Term Investment-Grade Fund Admiral Shares		32,883
	Lord Abbett	Floating Rate R4 Fund		31,192
	Ishares	Short-Term TIPS Bond Index Fund Class K		30,333
	Vanguard	Extended Market Index Admiral Fund		25,861
*	Nationwide	Investor Destinations Conservative R6 Fund		23,954
	Pimco	Income Institutional Fund		23,047
	Vanguard	Total Bond Market Index Fund Admiral		22,804
	American Beacon	International Equity Fund		21,511
	Dimension Fund Advisors	US Small Cap Inst Fund		20,557
	Neuberger Berman	Genesis Trust Fund		17,415
*	Nationwide	Bailard Technology & Science Fund		13,779
	Black Rock	Mid Cap Growth Equity Portfolio Investor A Shares		13,752
	Dimension Fund Advisors	US Targeted Value Portfolio Instl		13,702
	Nuveen	High Yield Municipal Bond Fund Class A		13,186
	Dimension Fund Advisors	Global Real Estate Securities Inst Fund		11,326
	Vanguard	Mid-Cap Growth Index Fund Admiral Shares		10,812
	American Century	Inflation Adjs Bond R5		10,169
	Dimension Fund Advisors	US Large Cap Intl Fund		9,577
	Principal	Real Estate Securities Inst Fund		7,509
	Franklin	Templeton Foreign Fund		4,143
	Victorian	Victorian Nasdaq 100 Index		2,012
	Vanguard	Short Term Bond Index Fund Admiral Shares		1,858
	Dimension Fund Advisors	US Large Cap Value Growth Fund		1,775
	Meeder	Global Allocation Fund		1,768
	Vanguard	Dividend Growth Investment Fund		1,421
	Vanguard	Large Cap Index Admiral Fund		1,198
	Vanguard	Mid Cap Value Index Admiral Fund		1,033

## Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
<b>Mutual Funds (continued)</b>				
Vanguard	Small Cap Growth Index Admiral Fund	\$	1,028	
AQR	Large Cap Defensive Style Fund		985	
Meeder	Dynamic Allocation Fund		972	
Meeder	Spectrum Fund		724	
Meeder	Muirfield Fund		718	
Invesco	Main Street Mid Cap A Fund		608	
Meeder	Quantex Fund		463	
Macquarie	Mid Cap Growth Fund Class A		75	
Fidelity	Advisor Real Estate Fund		43	
Thornburg	International Value Fund I		22	
Invesco	Real Estate A Fund		20	
Franklin	Templeton Foreign Fund		12	
Less Mason	Small Cap Growth I Fund		6	
Eaton Vance	Emerging Markets Local Inc A Fund		5	
<b>Total Mutual Funds</b>			<b>27,382,326</b>	
<b>Fixed-Income Account</b>				
*	Nationwide Best of America: Fixed Account	Investment Contract		232,423
<b>Common Collective Trusts</b>				
HB & T	Metlife Stable Value Fund R1		312,530	
Great Gray	MFS Midcap Growth R1 Fund		257,861	
<b>Total Common Collective Trusts</b>			<b>570,391</b>	
<b>Total Investment Accounts</b>				
*	Participant Loans	Interest rates ranging from 5.25% to 10.5% with various maturities		562,300
<b>Total</b>			<b>\$29,175,754</b>	

\* A party-in-interest, as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.

**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).

OMB Nos. 1210-0110  
1210-0089  
  
**2024**

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- 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.)
- B** This return/report is:
  - 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:
  - Form 5558
  - special extension (enter description) \_\_\_\_\_
  - automatic extension
  - the DFCV program
- 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 **1b** Three-digit plan number (PN) ▶ **001**  
TECHNICAL SERVICES RETIREMENT PLAN

**1c** Effective date of plan  
07/01/1987

**2a** Plan sponsor's name (employer, if for a single-employer plan) **2b** Employer Identification Number (EIN)  
Mailing address (include room, apt., suite no. and street, or P.O. Box) 38-2512681  
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) COMPUTER AND ENGINEERING SERVICES, INC.

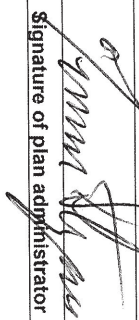
**2c** Plan Sponsor's telephone number  
269-345-0150

**2d** Business code (see instructions)  
541519

5555 GULL ROAD  
KALAMAZOO MI 49048

**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		8-14-25	TIM STURGEON
	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.

**3a** Plan administrator's name and address  Same as Plan Sponsor  
 COMPUTER AND ENGINEERING SERVICES, INC.  
 5555 GULL ROAD  
 KALAMAZOO MI 49048

**3b** Administrator's EIN  
 38-2512681

**3c** Administrator's telephone number  
 269-345-0150

**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

<b>5</b>	Total number of participants at the beginning of the plan year	<b>5</b>	4,334
<b>6</b>	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a(1)</b>	Total number of active participants at the beginning of the plan year	<b>6a(1)</b>	3,642
<b>a(2)</b>	Total number of active participants at the end of the plan year	<b>6a(2)</b>	2,593
<b>b</b>	Retired or separated participants receiving benefits	<b>6b</b>	19
<b>c</b>	Other retired or separated participants entitled to future benefits	<b>6c</b>	671
<b>d</b>	Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .	<b>6d</b>	3,283
<b>e</b>	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	<b>6e</b>	0
<b>f</b>	Total. Add lines <b>6d</b> and <b>6e</b> .	<b>6f</b>	3,283
<b>g(1)</b>	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	<b>6g(1)</b>	1,259
<b>g(2)</b>	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	<b>6g(2)</b>	1,176
<b>h</b>	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<b>6h</b>	70
<b>7</b>	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	<b>7</b>	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 2R 3H

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

<b>9a</b>	Plan funding arrangement (check all that apply)	<b>9b</b>	Plan benefit arrangement (check all that apply)
(1)	<input checked="" type="checkbox"/> Insurance	(1)	<input checked="" type="checkbox"/> Insurance
(2)	<input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2)	<input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3)	<input checked="" type="checkbox"/> Trust	(3)	<input checked="" type="checkbox"/> Trust
(4)	<input type="checkbox"/> General assets of the sponsor	(4)	<input type="checkbox"/> 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 1

(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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

# Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
<b>Money Market Account</b>				
*	Nationwide	Money Market Account	\$	428,314
<b>Mutual Funds</b>				
	Fidelity	500 Index Fund		2,132,483
	JP Morgan	Equity Income R5 Fund		1,324,683
*	Nationwide	S&P 500 Index Fund		1,266,478
	Fidelity	International Index Fund		1,077,091
	Fidelity	United States Bond Index Fund		1,064,623
	Goldman Sachs	GQG Partners International Opportunities Fund R6		1,056,664
	Dodgecox	International Stock Fund		1,054,297
*	Nationwide	Loomis All Cap Growth Fund		991,486
	PGIM	Total Return Bond R6		985,490
	Avient	United States LargeCap Value Fund		918,208
	Dimension Fund Advisors	Emerging Markets Core Equity Fund		879,402
	American Funds	New Prospect R6 Fund		873,828
	JP Morgan	Large Cap Growth Fund R6		858,390
	JP Morgan	Growth Advantage Fund R6		799,082
*	Nationwide	Investor Destinations Moderately Aggressive R6 Fund		749,160
	Janus Henderson	Forty T Fund		717,980
	Pimco	Real Return Institutional Fund		650,054
	Fidelity	Puritan Fund		543,858
	American Funds	Growth Fund of America R6 Fund		518,970
	MFS	MidCap Growth Fund R6		515,835
	Black Rock	High Yield Bond Inst Fund		512,232
	Diamond Hill	Midcap I		510,612
	Principal	Global Real Estate Investment Fund		502,288
	T. Rowe Price	New Horizons Fund		437,379
	Black Rock	Total Return Investment Fund		427,566
	Pimco	CommodityRealReturn Strategy Fund		423,436
	Principal	Mid Cap Institutional Fund		394,168
	American Funds	Growth Fund of America R6 Fund		370,104
	MFS	International Intrinsic Value A Fund		349,452
*	Nationwide	Investor Destinations Moderate R6 Fund		326,892
	Parnassus	Value Equity Fund Investor Shares		322,611
	Vanguard	Explorer Admiral Fund		304,216
	Avient	United States SmallCap Value Fund		275,377
	Pimco	Income Institutional Fund		251,407
	Vanguard	Mid Cap Value Index Admiral Fund		248,543
	American Beacon	Global Bond Fund		215,454
	American Funds	Small Cap World Fund R6		212,415
	Vanguard	500 Index Fund Admiral Shares		209,482
	Baird	Core Plus Bond Fund		188,927

# Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
<b>Mutual Funds (continued)</b>				
*	Nationwide	Destination 2030 Fund	\$	173,186
	JP Morgan	Small Cap Equity R5 Fund		170,333
	American Funds	US Government Securities Fund R6		164,015
	Principal	Equity Income Fund		135,210
	American Century	Small Cap Value R6 Fund		127,841
*	Nationwide	Investor Destinations Moderate R6 Fund		118,582
	Vanguard	Strategic Equity Fund		104,096
	Franklin	Small Mid-Cap Growth Fund		92,043
	Cohen & Steers	Real Estate Securities Z Fund		83,321
	Dimension Fund Advisors	US Large Cap Value Inst Fund		54,812
	Dimension Fund Advisors	Inflation Protected Securities Fund		54,598
	Vanguard	Total International Stock Index Admiral Fund		52,185
*	Nationwide	Investor Destinations Moderately Conservative Fund		51,392
	Columbia	Large Cap Growth Fund		50,104
	Black Rock	Strategic Income Opportunities Fund		40,403
	TIAA-CREF	Large Cap Growth Index Fund		39,797
	Vanguard	Total Stock Market Index Fund Admiral Shares		35,527
	Vanguard	Short-Term Investment-Grade Fund Admiral Shares		32,883
	Lord Abbett	Floating Rate R4 Fund		31,192
	Ishares	Short-Term TIPS Bond Index Fund Class K		30,333
	Vanguard	Extended Market Index Admiral Fund		25,861
*	Nationwide	Investor Destinations Conservative R6 Fund		23,954
	Pimco	Income Institutional Fund		23,047
	Vanguard	Total Bond Market Index Fund Admiral		22,804
	American Beacon	International Equity Fund		21,511
	Dimension Fund Advisors	US Small Cap Inst Fund		20,557
	Neuberger Berman	Genesis Trust Fund		17,415
*	Nationwide	Baird Technology & Science Fund		13,779
	Black Rock	Mid Cap Growth Equity Portfolio Investor A Shares		13,752
	Dimension Fund Advisors	US Targeted Value Portfolio Instl		13,702
	Nuveen	High Yield Municipal Bond Fund Class A		13,186
	Dimension Fund Advisors	Global Real Estate Securities Inst Fund		11,326
	Vanguard	Mid-Cap Growth Index Fund Admiral Shares		10,812
	American Century	Inflation Adjs Bond R5		10,169
	Dimension Fund Advisors	US Large Cap Intl Fund		9,577
	Principal	Real Estate Securities Inst Fund		7,509
	Franklin	Templeton Foreign Fund		4,143
	Victorian	Victorian Nasdaq 100 Index		2,012
	Vanguard	Short Term Bond Index Fund Admiral Shares		1,858
	Dimension Fund Advisors	US Large Cap Value Growth Fund		1,775
	Meeder	Global Allocation Fund		1,768
	Vanguard	Dividend Growth Investment Fund		1,421
	Vanguard	Large Cap Index Admiral Fund		1,198
	Vanguard	Mid Cap Value Index Admiral Fund		1,033

## Technical Services Retirement Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)  
 EIN: 38-2512681 Plan Number: 001

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value		Cost**	Current Value
<b>Mutual Funds (continued)</b>				
Vanguard		Small Cap Growth Index Admiral Fund	\$	1,028
AQR		Large Cap Defensive Style Fund		985
Meeder		Dynamic Allocation Fund		972
Meeder		Spectrum Fund		724
Meeder		Muirfield Fund		718
Invesco		Main Street Mid Cap A Fund		608
Meeder		Quantex Fund		463
Macquarie		Mid Cap Growth Fund Class A		75
Fidelity		Advisor Real Estate Fund		43
Thornburg		International Value Fund I		22
Invesco		Real Estate A Fund		20
Franklin		Templeton Foreign Fund		12
Less Mason		Small Cap Growth I Fund		6
Eaton Vance		Emerging Markets Local Inc A Fund		5
<b>Total Mutual Funds</b>				<b>27,382,326</b>
<b>Fixed-Income Account</b>				
*	Nationwide Best of America:			
	Fixed Account	Investment Contract		232,423
<b>Common Collective Trusts</b>				
HB & T		Metlife Stable Value Fund R1		312,530
Great Gray		MFS Midcap Growth R1 Fund		257,861
<b>Total Common Collective Trusts</b>				<b>570,391</b>
<b>Total Investment Accounts</b>				
*	<b>Participant Loans</b>	Interest rates ranging from 5.25% to 10.5% with various maturities		562,300
<b>Total</b>				<b>\$29,175,754</b>

\* A party-in-interest, as defined by ERISA.

\*\* The cost of participant-directed investments is not required to be disclosed.