Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
REHMANN LLC 401K PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
REHMANN LLC

5800 GRATIOT RD
SAGINAW, MI 48638

2b Employer Identification Number (EIN)
38-3567911

2c Plan Sponsor's telephone number
989-799-9580

2d Business code (see instructions)
541211

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2026	JOAN PAYNE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	

5	Total number of participants at the beginning of the plan year	**5**	1437
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	1073
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1076
b	Retired or separated participants receiving benefits	**6b**	43
c	Other retired or separated participants entitled to future benefits	**6c**	329
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1448
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	1448
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	1336
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	1400
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	79
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 3D 2S 2T 2A

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
REHMANN LLC 401K PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REHMANN LLC

D Employer Identification Number (EIN)
38-3567911

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

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-JH73	1400	01/01/2025	12/31/2025

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	6243357
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY

b	Balance at the end of the previous year			7b	9457572
c	Additions: (1) Contributions deposited during the year	7c(1)	333401		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	156957		
	(4) Transferred from separate account	7c(4)	9797074		
	(5) Other (specify below)	7c(5)	662		
	▶ LOAN REPAYMENT				
	(6)Total additions			7c(6)	10288094
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	19745666
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3173181		
	(2) Administration charge made by carrier	7e(2)	16		
	(3) Transferred to separate account	7e(3)	10329112		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	13502309
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	6243357

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
REHMANN LLC 401K PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REHMANN LLC

D Employer Identification Number (EIN)
38-3567911

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
35 64 15 18 50 59 60 63 99	INV PLATFORM RECORDKEEPE	110881	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
REHMANN LLC 401K PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
REHMANN LLC

D Employer Identification Number (EIN)
38-3567911

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE:	CORE BOND FUND		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 82-1986152-325	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2113338
a Name of MTIA, CCT, PSA, or 103-12 IE:	HB&T METLIFE STABLE VALUE FUND		
b Name of sponsor of entity listed in (a):	HAND BENEFITS & TRUST CO.		
c EIN-PN 74-2008758-044	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2960374
a Name of MTIA, CCT, PSA, or 103-12 IE:	FLEX FOCUS AGG 2035 FUND R1		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 38-4126272-576	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2717731
a Name of MTIA, CCT, PSA, or 103-12 IE:	FLEX FOCUS AGG 2045 FUND R1		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 38-4126273-577	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2715709
a Name of MTIA, CCT, PSA, or 103-12 IE:	FLEX FOCUS AGG 2055 FUND R1		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 38-4126274-578	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2442574
a Name of MTIA, CCT, PSA, or 103-12 IE:	FLEX FOCUS AGG 2065 FUND R1		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 38-7275334-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	347294
a Name of MTIA, CCT, PSA, or 103-12 IE:	FLEX FOCUS AGG RETIREMENT FUND		
b Name of sponsor of entity listed in (a):	GREAT GRAY TRUST		
c EIN-PN 38-4126270-574	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1485148

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS CONS 2035 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126270-574	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 784238

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS CONS 2045 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126283-587	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 385336

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS CONS 2055 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126284-588	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29419

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS CONS RETIREMENT FUND

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126280-584	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 981477

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS MOD 2035 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126277-581	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30567990

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS MOD 2045 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126278-582	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31548089

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS MOD 2055 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126279-583	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58380529

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS MOD 2065 FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-7275335-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1592241

a Name of MTIA, CCT, PSA, or 103-12 IE: FLEX FOCUS MOD RETIREMENT FUND R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-4126275-579	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13144997

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND III R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

c EIN-PN 38-7275327-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1988829

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP VALUE FUND II R1

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST

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)
38-7264544-707	C	1672449

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
REHMANN LLC 401K PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REHMANN LLC

D Employer Identification Number (EIN)
38-3567911

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	236001	85410
(2) Participant contributions	1b(2)	8	1782
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1545358	1762770
(9) Value of interest in common/collective trusts	1c(9)	132518623	155857762
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	73454178	86822806
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	9457571	6243357
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	217211739	250773887
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	217211739	250773887

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	2559582	
(B) Participants	2a(1)(B)	12937881	
(C) Others (including rollovers)	2a(1)(C)	3187141	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		18684604
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	148490	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		148490
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1461800	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1461800
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		23051619
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		10673546
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		54020059
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	22582404	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		22582404
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	110881	
(3) Recordkeeping fees	2i(3)	500	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		111381
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		22693785
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		31326274
l Transfers of assets:			
(1) To this plan	2l(1)		2235874
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

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

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

(1) Name: APRIO LLP **(2)** EIN: 57-1157523

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		3173
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
REHMANN LLC 401K PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REHMANN LLC

D Employer Identification Number (EIN)
38-3567911

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 31-1592130

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703930A .

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan REHMANN LLC 401K PLAN	**B** Three-digit Plan number (PN)..... ▶ 002
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF REHMANN LLC	**D** Administrator's EIN 38-3567911

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

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

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

Part II Participating Employer Information.

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

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
HANDLEY & ASSOCIATES, INC.	38-3056666	0.35	1279107
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer

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

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

Part III Pooled Employer Plan Information

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

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) ☐ Yes ☐ No

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

ACK ID _____

Rehmann LLC 401(k) Plan

Rehmann

As of December 31, 2025 and 2024, and for the Year Ended December 31, 2025

Financial Statements and Supplemental Schedules

Rehmann

REHMANN LLC 401(k) PLAN

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Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

Aprio

INDEPENDENT AUDITORS' REPORT

To the Savings Committee
Rehmann LLC 401(k) Plan
P.O. Box 2025
5800 Gratiot
Saginaw, Michigan 48605

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

We have performed audits of the accompanying financial statements of the Rehmann LLC 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Rehmann LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Rehmann LLC 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rehmann LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rehmann LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rehmann LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

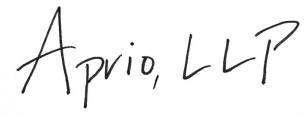
Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule of Delinquent Participant Contributions and Schedule of Assets Held at End of Year as of or for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules 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 Department of Labor'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 is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Atlanta, Georgia
September 29, 2026

REHMANN LLC 401(k) PLAN

Statements of Net Assets Available for Benefits

ASSETS	December 31 2025	December 31 2024
Investments		
Investments at fair value	$ 242,680,568	$ 205,972,801
Fully benefit-responsive investment contract with an insurance company at contract value	6,243,357	9,457,571
Total investments	**248,923,925**	**215,430,372**
Receivables		
Employer contribution	85,410	236,001
Employee contributions	1,782	8
Notes receivable from participants	1,762,770	1,545,358
Total receivables	**1,849,962**	**1,781,367**
Net assets available for benefits	**$ 250,773,887**	**$ 217,211,739**

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

REHMANN LLC 401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2025

Additions to net assets attributed to	
Investment income	
Net appreciation in fair value of investments	$ 33,725,165
Dividend and interest income	1,461,800
Total investment income	**35,186,965**
Interest income - notes receivable from participants	148,490
Contributions	
Participant	12,937,881
Employer	2,559,582
Rollover	3,187,141
Total contributions	**18,684,604**
Total additions	**54,020,059**
Deductions from net assets attributed to	
Benefits paid to participants	22,582,404
Trustee and record keeping fees	111,381
Total deductions	**22,693,785**
Net change in net assets available for benefits	**31,326,274**
Transfer from other qualified plan (Note 1)	2,235,874
Net assets available for benefits	
Beginning of year	217,211,739
End of year	**$ 250,773,887**

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

REHMANN LLC 401(k) PLAN

Notes to Financial Statements

1. DESCRIPTION OF THE PLAN

The following description of ***Rehmann LLC 401(k) Plan*** (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees, except employees classified as union, leased, non-resident aliens and interns/seasonal employees (as defined in the plan document) of ***Rehmann LLC*** (the "Plan Sponsor") and of ***Handley and Associates, Inc.*** (collectively, the "Firm") who are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Effective May 1, 2025, the Plan Sponsor acquired Martinet Recchia, Inc. ("MR") and its associates became employees of the Plan Sponsor on that date. Former MR employees were granted prior service credit for purposes of eligibility and vesting within the Plan.

Effective June 1, 2025, the Plan Sponsor acquired Kmetz, Elwell, Graham & Associates, PLLC ("KEGA") and its associates became employees of the Plan Sponsor on that date. Former KEGA employees were granted prior service credit for purposes of eligibility and vesting within the Plan. In addition, a merger and transfer agreement was signed May 21, 2025, that effective June 16, 2025, the account balances within the Kmetz, Elwell, Graham & Associates, PLLC 401(k) Profit Sharing Plan (the "KEGA Plan") would be merged and transferred into the Plan. Approximately $2,200,000 was transferred into the Plan from the KEGA Plan during 2025.

Effective January 1, 2026, the Plan Sponsor acquired Teeling & Company, CPA's and its associates became employees of the Plan Sponsor on that date. Former Teeling & Company employees were granted prior service credit for purposes of eligibility and vesting within the Plan.

Effective June 1, 2026, the Plan Sponsor acquired Rasmussen, Teller & Caron, P.C. ("RTC") and its associates became employees of the Plan Sponsor on that date. Former RTC employees were granted prior service credit for purposes of eligibility and vesting within the Plan. In addition, a merger and transfer agreement was signed July 22, 2026, that effective July 31, 2026, the account balances within the Rasmussen, Teller & Caron, P.C. 401(k) Plan (the "RTC Plan") would be merged and transferred into the Plan. Approximately $4,600,000 was transferred into the Plan from the RTC Plan during 2026.

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

Notes to Financial Statements

Contributions

Each year participants may contribute up to 100% of annual compensation as defined in the Plan subject to certain IRS limitations. No more than $350,000 (indexed) of each participant's total compensation will be considered in determining the Salary Reduction Contribution. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions. Employee contributions are funded on a per payroll basis. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). In addition, participants may also make additional voluntary after-tax contributions to the Plan.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to contribute to the Plan. Automatically enrolled participants have their deferral rate set at 5% of eligible compensation and their contributions invested in an appropriate FlexPATH Index+ Portfolio Collective fund based on their date of birth until changed by the participant.

Each year the Firm, subject to approval by the Firm's Board of Directors, may make an employer matching contribution. For the year ended December 31, 2025, the employer made matching contributions equal to 30% of a participant's deferral, up to a maximum of 3% of their compensation.

Subject to approval by the Firm's Board of Directors, the Firm may make an employer profit sharing contribution. Profit sharing contributions, when made, are allocated in an amount designated by the Firm to eligible participants. The Firm did not make a profit sharing contribution during 2025. Contributions are subject to certain statutory limitations.

Participants direct the investment of contributions into various investment options offered by the Plan. The Plan currently offers the Nationwide BOA-Fixed guaranteed annually adjusted investment contract, common collective trusts and mutual funds with the Nationwide Trust Company, FSB "The Best of America" Retirement Resource Program as investment options. Participants are also able to invest in over 1,400 mutual funds available through a fund window.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Firm's matching and profit sharing contributions (when made), and an allocation of earnings on investments, and charged with an allocation of administrative expenses, as applicable. Allocations are based on participant compensation, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Firm's matching and profit sharing contributions is based on years of service. A participant is 100% vested after six years of credited service.

Notes to Financial Statements

Notes Receivable from Participants

Participants may borrow from their accounts, a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their account balance. Loan terms range from 1-5 years or up to 15 years for the purchase of a primary residence. The resulting notes receivable are secured by the balance in the participant's account and bear interest at the Prime rate plus 2%, as determined by the Plan Administrator, at the time the notes are originated. Principal and interest is collected ratably through payroll deductions.

Payment of Benefits

Upon termination of service due to death, disability, financial hardship, retirement or any other distributive event, as defined in the Plan agreement, participants or their beneficiaries may receive an amount equal to the value of the participant's vested interest in their account in lump-sum, installments or partial payments. The Plan also allows distributions on attainment of 59 1/2 years of age equal to the value of the participant's vested interest in their account.

Forfeited Accounts

Forfeited nonvested accounts are used to reduce future Firm cash contributions with any remaining amounts allocated to participants as additional Firm matching contributions. Firm cash contributions were reduced by $208,266 from forfeited nonvested accounts during 2025. At December 31, 2025 and 2024, forfeited nonvested accounts totaled $178,266 and $52,363, respectively. In 2026, the December 31, 2025 forfeiture balance was used to reduce the 2025 employer contribution receivable.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with GAAP requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the contracts. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the directed trustee. See Note 4 for discussion of fair value measurements.

Notes to Financial Statements

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The net change in fair value of investments includes the Plan's aggregate gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

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

Contributions

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

Benefits Paid to Participants

Benefit payments to participants are recorded when paid.

Administrative Expenses

The Plan's administrative expenses are paid either by the Plan or the Firm, as provided by the Plan document. The Plan's administrative expenses, including an allocation of salaries, accounting, and legal, are paid by the Firm and qualify as party-in-interest transactions which are exempt from prohibited transaction rules. Fees for participant loan recordkeeping services, surrender charges on Plan asset conversions to new investment providers, investment advisor fees, and asset management fees are paid by the Plan.

Subsequent Events

In preparing these financial statements, Plan management has evaluated, for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to the most recent statement of net assets available for benefits presented herein, through the date these financial statements were available to be issued.

3. CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2025 and 2024, and net change in fair value of investments, interest, and dividends for the year ended December 31, 2025, was obtained by management and agreed to and derived from information certified as complete and accurate by Nationwide Trust Company, FSB ("Nationwide").

Notes to Financial Statements

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Accounting Standards Codification 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

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

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

Notes to Financial Statements

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

The following tables set forth, by level within the fair value hierarchy, the Plan's investments measured at fair value at December 31:

2025	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	$ -	$ -	$ -	$ 155,857,762	$ 155,857,762
Mutual funds	86,822,806	-	-	-	86,822,806
Total investments at fair value	**$ 86,822,806**	**$ -**	**$ -**	**$ 155,857,762**	**$ 242,680,568**

2024	Level 1	Level 2	Level 3	Other (1)	Total
Common collective trusts	$ -	$ -	$ -	$ 132,518,623	$ 132,518,623
Mutual funds	73,454,178	-	-	-	73,454,178
Total investments at fair value	**$ 73,454,178**	**$ -**	**$ -**	**$ 132,518,623**	**$ 205,972,801**

(1) Certain investments are measured at NAV per share (or its equivalent) on a non-active market and have not been classified in the fair value hierarchy and are presented in the column titled "Other" above. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. Plan management evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits.

Notes to Financial Statements

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

	2025			
Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	$155,857,762	$ -	Daily	Daily*

	2024			
Investment Type	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	$132,518,623	$ -	Daily	Daily*

* Some of the common collective trusts impose withdrawal restrictions that require the Plan to provide advance written notice of five business days for plan-directed withdrawals exceeding $1 million of the assets invested in the respective fund.

5. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan has a traditional fully benefit-responsive guaranteed investment contract with Nationwide, the guaranteed investment contract issuer ("issuer"). Nationwide maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than zero. The crediting rate is reviewed on an annual basis for resetting. The crediting rate was 2.12% for 2025. The guaranteed investment contract does not permit Nationwide to terminate the agreement prior to the scheduled maturity date.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by Nationwide represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Notes to Financial Statements

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. The following are only examples of such events. Such events include:

1) The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code.
2) Premature termination of the contracts.
3) Plan termination or merger.
4) Changes to the Plan's prohibition on competing investment options.
5) Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

Plan management does not believe there are any events probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuer and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. The following are only examples of such events:

1) An uncured violation of the Plan's investment guidelines,
2) A breach of material obligation under the contract,
3) A material misrepresentation, or;
4) A material amendment to the agreement without the consent of the issuer.

6. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are in funds and accounts that are managed by Nationwide or their subsidiaries and affiliates. Participant loan and distribution processing fees are paid to Nationwide by participants. During 2025, the Plan paid Rehmann Financial Group, LLC, a party related to the Plan Sponsor, $500 for third party administrator fees which qualify as party-in-interest transactions. The Plan also issues loans to participants which are secured by the vested balance of the participants' accounts. Certain management fees in the form of an expense ratio charged to each investment option are paid by the Plan and deducted from earnings on investments. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules.

7. TAX STATUS

The Firm's Board of Directors adopted the Rehmann Financial Group Basic Plan Document #01 plan document. The basic plan document has received an opinion letter from the IRS dated June 30, 2020, stating that the written form of the underlying prototype plan document is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and that any employer adopting this form of the plan will be considered to have a plan qualified under Section 401(a) of the Code. The Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Notes to Financial Statements

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

8. PLAN TERMINATION

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

9. DELINQUENT PARTICIPANT CONTRIBUTIONS

During the Plan year ended December 31, 2025, participant contributions totaling $3,173 were not remitted to the Plan within the period prescribed by DOL regulations. These transactions constitute prohibited transactions as defined by ERISA. The contributions and related lost earnings were remitted to the Plan during 2026.

10. RISKS AND ECONOMIC UNCERTAINTIES

The Plan invests in various investment securities with the underlying assets consisting of any combination of stocks, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of interest rate, market, and credit risks inherent with certain of the Plan's investment securities, it is at least reasonably possible that changes in the fair values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.



ERISA-Required Supplemental Schedules

REHMANN LLC 401(k) PLAN

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2025
Plan #002
EIN 38-3567911

Participant Contributions Transferred Late to the Plan	Total That Constitutes Nonexempt Prohibited Transactions			
Check Here if Late Participant Loan Repayments are included: ☐	Contributions Not Corrected	Contributions Corrected Outside of Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
2025	$ 3,173	$ -	$ -	$ -
Total	**$ 3,173**	**$ -**	**$ -**	**$ -**

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Common collective trusts		
	HB&T Metlife	Hb&T Metlife Stable Value Fund R1	$ 2,960,374
	Great Gray Trust	Core Bond Fund Class R1	2,113,338
	Great Gray Trust	Flex Focus Aggressive 2065 Class R1	347,294
	Great Gray Trust	Flex Focus Moderate 2055 Fund Class R1	58,380,529
	Great Gray Trust	Flex Focus Moderate 2065 Class R1	1,592,241
	Great Gray Trust	Flxfocs Aggr 2035 R1	2,717,731
	Great Gray Trust	Flxfocs Aggr 2045 R1	2,715,709
	Great Gray Trust	Flxfocs Aggr 2055 R1	2,442,574
	Great Gray Trust	Flxfocs Aggr Rtrmt R1	1,485,148
	Great Gray Trust	Flxfocs Cnsrv 2035 R1	784,238
	Great Gray Trust	Flxfocs Cnsrv 2045 R1	385,336
	Great Gray Trust	Flxfocs Cnsrv 2055 R1	29,419
	Great Gray Trust	Flxfocs Cnsrv Rtrmt R1	981,477
	Great Gray Trust	Flxfocs Mod 2035 R1	30,567,990
	Great Gray Trust	Flxfocs Mod 2045 R1	31,548,089
	Great Gray Trust	Flxfocs Mod Rtrmt R1	13,144,997
	Great Gray Trust	Large Cap Growth Fund III Fee Class R1	1,988,829
	Great Gray Trust	Large Cap Value Fund Class R1	1,672,449
	Total common collective trusts		155,857,762
	Mutual funds		
	AB Trust	Ab Disc Gr I +	45,912
	AB Trust	Ab Glbl Bd Adv +	33,921
	AB Trust	Ab Hi Inc A +	41,048
	AB Trust	Ab Intl Val A +	15,055
	AB Trust	Ab Lgcap Gr I +	391,521
	AB Trust	Ab Rel Val I +	93,042
	AB Trust	Ab Smcap Gr Adv +	44,592
	Alger	Alger Cap App Focs I +	42,019
	Allspring	Allspr Emerging Mkts Eq Advtg - Class A +	50,089
	Allspring	Allspring Growth Fund - Class A +	21,683
	Allspring	Allspring Smid Cap Growth Fund - Inst +	40,938
	Allspring	As Spec Mdcap Val R6 +	2,730
	Allspring	As Spec Smcap Val Inst	535,132
	Amana	Amana Growth Fund Institutional Class +	1,541
	American Century	Amcent Bal Inst +	61,255
	American Century	Amcent Emrg Mkt Inst +	14,251
	American Century	Amcent Glbl Realest R6 +	17,070
	American Century	Amcent Mdcap Val I +	24,199
	American Funds	Amfds Am Bal R5 +	1,971,484
	American Funds	Amfds Am Bal R6 +	1,955,541
	American Funds	Amfds Am Mut R6 +	108,673
	American Funds	Amfds Amcap R6 +	559,781
	American Funds	Amfds Bd Fd Am R6 +	102,547
	American Funds	Amfds Cap Inc Bldr R6 +	125,920
	American Funds	Amfds Cap Wld Bd R6	154,752
	American Funds	Amfds Cap Wld Gr Inc R5 +	115,309
	American Funds	Amfds Cap Wld Gr Inc R6 +	642,298

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	American Funds	Amfds Fdmntl Inv R6	$ 664
	American Funds	Amfds Glbl Bal R6 +	53,668
	American Funds	Amfds Gr Fd Am R1 +	75,563
	American Funds	Amfds Gr Fd Am R5 +	2,765,878
	American Funds	Amfds Gr Fd Am R6 +	1,034,577
	American Funds	Amfds Invmt Co Am R5 +	669,911
	American Funds	Amfds Invmt Co Am R6 +	258,347
	American Funds	Amfds Multsctr Inc R6 +	71,144
	American Funds	Amfds New Econ R1 +	37,894
	American Funds	Amfds New Prspct R6	3,389,643
	American Funds	Amfds New Wld R3 +	35,992
	American Funds	Amfds New Wld R5 +	17,965
	American Funds	Amfds New Wld R6 +	161,020
	American Funds	Amfds Smcap Wld R1 +	175,230
	American Funds	Amfds Smcap Wld R6 +	609,748
	American Funds	Amfds Wshngtn Mut Inv R5 +	171
	American Funds	Amfds Wshngtn Mut Inv R6 +	403,594
	American Funds	Eupac Fund - Class R5 +	604,433
	American Funds	Eupac Fund - Class R6 +	328,632
	American Funds	Ev Emrg Mkt Local Inc A +	779
	AMG Funds	Amg Rvr Rd Mdcap Val N +	100,110
	AMG Funds	Amgmgrs Ycktmn Focs I +	154,382
	AMG Funds	Amgmgrs Ycktmn Focs Svc +	174,330
	AQR	Aqr Lgcap Defn Style I +	330,334
	Artisan International	Artisan Intl Val Inst +	26,616
	Baird Asset Management	Baird Aggregte Bd Inst +	16,342
	Bank of New York Mellon	Bnymel Eq Inc I +	10,282
	Baron Funds	Baron Ioppr +	30,570
	Baron Funds	Baron Ptnrs +	13,983
	BlackRock	Blackrock Strategic Income Opportunities Portfolio - Class K +	4,175
	BlackRock	Blkrk Cap App Inv A +	14,260
	BlackRock	Blkrk Enrgy Oppr Inv A +	2,133
	BlackRock	Blkrk Eq Divd Inv A +	99,731
	BlackRock	Blkrk Glbl Alloc Inv A +	77,398
	BlackRock	Blkrk Is S P 500 Indx Inst +	72,945
	BlackRock	Blkrk Is S P 500 Indx K +	179,488
	BlackRock	Blkrk Is Ttlstkmkt Indx K +	4,621
	BlackRock	Blkrk Ismscieafeintind K +	1,206
	BlackRock	Blkrk Lgcap Focs Gr Inst +	6,831
	BlackRock	Blkrk Lgcap Val Inv A +	5,596
	BlackRock	Blkrk Strat Inc Oppr Inv A +	27,387
	Brandywine Global	Brandywineglobal - Corporate Credit Fund - Class Is +	30,882
	Buffalo	Buf Smcap Rtl +	462
	Buffalo	Buffalo Discovery Fund - Retail Class +	12,513
	Calvert	Clvrt Eq I +	13,505
	Cambiar Investors	The Advisors' Inner Circle Fund - Cambiar Opportunity Fund - Investor Class +	17,077
	Carillon Funds	Cariln Reams Cor Pls Bd I +	1,389
	Clearbridge	Clearbridge Value Fund I +	109
	Cohen & Steers	Cohen & Steers Realty Shares Fund - Class Z +	17,968
	Cohen & Steers	Cohenstrs Realest Sec Inst +	2,061

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Cohen & Steers	Cohenstrs Intl Real A +	$ 626
	Columbia Funds	Col Ovrseas Val Inst2 +	1,973
	Columbia Funds	Col Divd Inc Inst2 +	1,868
	Columbia Funds	Columbia Overseas Value Fund - Institutional 3 Class +	15,144
	Davis Advisors	Davis Sel Am Shrs S +	69
	Dimensional Fund Advisors	Dfa Emrg Mkt +	72,583
	Dimensional Fund Advisors	Dfa Emrg Mkts Core Eq 2 Portfolio - Inst	1,727,482
	Dimensional Fund Advisors	Dfa Glbl Eq Inst +	514,423
	Dimensional Fund Advisors	Dfa Glbl Realest Sec Inst +	72,754
	Dimensional Fund Advisors	Dfa Intl Core Equity 2 Portfolio - Inst +	120,621
	Dimensional Fund Advisors	Dfa Intl Sm Co Inst +	19,486
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	1,124,453
	Dimensional Fund Advisors	Dfa Intl Val +	11,346
	Dimensional Fund Advisors	Dfa Lgcap Intl +	266,905
	Dimensional Fund Advisors	Dfa Realest Sec +	38,510
	Dimensional Fund Advisors	Dfa Us Cor Eq I +	1,171,980
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst +	93,939
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst +	1,260
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst +	17,712
	Dimensional Fund Advisors	Dfa Us Smcap Inst +	341,082
	Dimensional Fund Advisors	Dfa Us Smcap Val Inst +	1,943
	Dimensional Fund Advisors	Dfa Us Soc Cor Eq 2 +	1,262
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst +	189,035
	Dimensional Fund Advisors	Dfa Us Smcap Gr Inst +	18,558
	Dodge & Cox	Dodge & Cox International Stock Fund Class I +	36,139
	Dodge & Cox	Dodge & Cox Stock Fund - Class I +	43,427
	Double Line Funds	Dbline Enhcd Cape I +	287,835
	DWS	Dws Ltn Am Eq A +	39,641
	Eaton Vance	Eaton Vance Worldwide Health Sciences Fund - Class A +	10,339
	FAM Dividend	Fam Divd Focs Inv +	17,584
	Federated Hermes	Fed Hrms Gov Oblgtns Prmr	2,747,394
	Federated Hermes	Fed Hrms Kaufman Smcap A +	23,764
	Federated Hermes	Fed Hrms Mdt Smcap Cor A +	8,491
	Federated Hermes	Fed Hrms Ttl Rtn Bd Inst +	35,544
	Fidelity Mgt & Research Co	Fid 500 Indx +	11,028,897
	Fidelity Mgt & Research Co	Fid Blue Chip Gr K6 +	17,708
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx +	46,819
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx +	1,479
	Fidelity Mgt & Research Co	Fid Gr Co K6 +	88,198
	Fidelity Mgt & Research Co	Fid Intl Indx +	41,414
	Fidelity Mgt & Research Co	Fid Lg Cap Gr Indx +	32,516
	Fidelity Mgt & Research Co	Fid Mdcap Indx +	3,053
	Fidelity Mgt & Research Co	Fid Puritan	192,143
	Fidelity Mgt & Research Co	Fid Puritan K6 +	30,171
	Fidelity Mgt & Research Co	Fid Realest Indx +	2,132
	Fidelity Mgt & Research Co	Fid Smcap Indx	2,366,775
	Fidelity Mgt & Research Co	Fid St Trsry Bd Indx +	413,577
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx +	48,642
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A +	230,915
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A +	35,200
	Fidelity Mgt & Research Co	Fidadv Free 2025 A +	423,564

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REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A +	$ 342,074
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A +	3,771
	Fidelity Mgt & Research Co	Fidadv Smcap I +	9,461
	Fidelity Mgt & Research Co	Fidelity Advisor Leveraged Company Stock Fund - Class I +	166,722
	Fidelity Mgt & Research Co	Fidelity Select Semiconductors Portfolio +	127,597
	Fidelity Mgt & Research Co	Fid Nsdq Cmpst Indx +	9,646
	Fidelity Mgt & Research Co	Fid Ttl Intl Indx +	1,772
	Fidelity Mgt & Research Co	Fidelity Advisor Balanced Fund - Class I +	13,405
	Fidelity Mgt & Research Co	Fidelity Advisor Dividend Growth Fund - Class A +	72,070
	Fidelity Mgt & Research Co	Fidelity Advisor Equity Growth Fund - Class Z +	17,802
	Fidelity Mgt & Research Co	Fidelity Advisor Technology Fund - Class Z +	55,741
	Fidelity Mgt & Research Co	Fidelity Select Technology Portfolio +	3,424
	First Eagle Investment Management	Frstegle Gold R6 +	101,870
	FPA	Fpa Crsent Inst +	72,450
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv +	198,937
	Franklin Templeton Invest Funds	Fnkln Inc A +	432,215
	Franklin Templeton Invest Funds	Fnklntmp Forgn A	148,654
	Frost	Frost Ttl Rtn Bd Inst +	2,272
	Goldman Sachs	Gdmnscs Glblcorfxdinc Inst +	24,881
	Goldman Sachs	Gdmnscs Mdcap Val A +	7,248
	Goldman Sachs	Gdmnscs Shrt Dur Govt A +	114,836
	Goldman Sachs	Gdmnscs Gqgptnrintloppr R6 +	7,937
	Guggenheim Investments	Rydex Nasdaq 100 H +	28,558
	Guggenheim Investments	Rydex|Sgi Basic Materials Fund - H Class +	8,273
	Guggenheim Investments	Rydex|Sgi Biotechnology Fund - H Class +	11,515
	Guggenheim Investments	Rydexsgi Elctrncs H +	38,098
	Guggenheim Investments	Rydexsgi Enrgy Svc H +	193,810
	Guggenheim Investments	Rydexsgi Intrnt H +	11,915
	Guggenheim Investments	Rydexsgi Mdcap 1 5xstrat H +	10,570
	Guggenheim Investments	Rydexsgi Util Adv +	47,572
	Harbor Capital Advisors	Harbor Bd Inst +	13,131
	Harbor Capital Advisors	Harbor Cap App Inst +	39,282
	Harbor Capital Advisors	Harbor Intl Inst +	7,554
	Harbor Capital Advisors	Harbor Mdcap Val Inst +	23,453
	Hartford Mutual Funds	Hrtfrd Schdr Intl Stk Sdr +	17,940
	Heartland Funds	Heartland Val Pls Inv +	66,303
	Invesco Advisors	Invesco Real Estate Fund: Class A +	105,898
	Invesco Advisors	Invesco Small Cap Value Fund - Class A +	40,413
	Invesco Advisors	Invesco Technology Fund - Investor Class +	27,768
	Invesco Advisors	Invesco Value Opportunities Fund - Class A +	97,850
	Invesco Advisors	Invsco Devl Mkt A +	233,696
	Invesco Advisors	Invsco Divrs Divd Inv +	39,174
	Invesco Advisors	Invsco Glbl A +	313,944
	Invesco Advisors	Invsco Glbl Oppr A +	68,967
	Invesco Advisors	Invsco Intl Smmd Co A +	35,938
	Invesco Advisors	Invsco Mn St Mdcap A +	72,858
	Jacob	Jacob Micro Cp Gr Inv +	21,406
	Janus Capital Management	Janus Henderson Mid Cap Value Fund - Class I +	25,615
	Janus Capital Management	Jns Ovrseas S +	603
	Janus Capital Management	Jnshndrsn Glbl Lf Scnc I +	59,362
	Janus Capital Management	Jnshndrsn Glbltech Innov N +	266,886

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REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	John Hancock Advisors	Jnhnck Clsc Val A	$ 270
	JP Morgan Chase & Co	Jpm Cor Pls Bd R5 +	46,737
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6 +	3,382
	JP Morgan Chase & Co	Jpm Gr Advtg R6 +	16,442
	JP Morgan Chase & Co	Jpm Hdg Eq R6 +	1,619
	JP Morgan Chase & Co	Jpm Mdcap Val L +	42,206
	JP Morgan Chase & Co	Jpm Smcap Eq R5 +	63,522
	JP Morgan Chase & Co	Jpm Um Behval Fd R6 +	26,400
	Lazard	Lazard Glbl Listdinfr Inst +	17,883
	Legg Mason	Leggm Bw Glbl Oppr Bd Inst +	31,984
	Legg Mason	Leggm Clrbrdg Intl Gr I +	1,812
	Legg Mason	Leggm Clrbrdg Smcap Gr I +	39,997
	Loomis Sayles & Co	Loomis Bd Inst +	13,924
	Lord Abbett	Lrdabt Devl Gr A +	15,771
	Lord Abbett	Lrdabt Shrt Dur Inc A +	7,108
	Lord Abbett	Lrdabt Shrt Dur Inc I +	44,189
	Lord Abbett	Lrdabt Shrt Dur Inc R4 +	302,973
	Mass Financial Services	Mfs Mass Inv Gr Stk R4 +	99,913
	Mass Financial Services	Mfs Mdcap Gr R6	1,842,063
	Mass Financial Services	Mfs Val A +	191,446
	Mass Financial Services	Pub-Mfs Gr A +	226,809
	Metwest	Tcw Mtwst Total Return Bnd Fnd - Class I +	20,849
	Morgan Stanley Institutional Fund	Msif Disc I +	11,981
	Morgan Stanley Institutional Fund	Msif Glbl Oppr I +	48,214
	Morgan Stanley Institutional Fund	Msif Inst Gr I +	772,314
*	Nationwide Fund Advisors	Nationwide Geneva Small Cap Growth Fund - R6 Class	629,159
*	Nationwide Fund Advisors	Nationwide Strategic Income Fund - R6 Cl +	98,201
*	Nationwide Fund Advisors	Nw Dest 2030 R6 +	161,271
*	Nationwide Fund Advisors	Nw Dest 2045 R6 +	441,786
*	Nationwide Fund Advisors	Nw Dest 2050 R6 +	22,810
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	21,994
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6 +	1,341,724
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	76,907
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	203,524
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	766,888
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6 +	4,046
*	Nationwide Fund Advisors	Nw S P 500 Indx R6 +	230
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc +	1,297,272
*	Nationwide Fund Advisors	Nw Wcm Focs Smcap R6 +	1,786
	Natixis Funds	Gateway Fund - Class A +	68,307
	Natixis Funds	Natixis Loomis Strat Inc A +	96,091
	Neuberger Berman	Neuberger Genesis Fund - Trust Class +	548,443
	Neuberger Berman	Neuberger International Equity Fd - Inst +	47,858
	New York Life Investment Management	Nyli Mackay Hi Yld Corp Bnd Fnd - Cl R6	383,911
	New York Life Investment Management	Nyli Mackay Strategic Bond Fnd - Class I	452,020
	Nicholas	Nicholas Limited Edition Fund Inc. - Class N +	12,818
	Nomura Asset Management	Nomura Asset Strategy Fund - Class Y +	75,060
	Nomura Asset Management	Nomura High Income Fund - Class A +	1,156
	Nomura Asset Management	Nomura International Core Equity Fnd - Y +	23,304
	Nomura Asset Management	Nomura Large Cap Growth Fund - Class A +	85,153
	Nomura Asset Management	Nomura Large Cap Growth Fund - Class Y +	1,382

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Nomura Asset Management	Nomura Mid Cap Growth Fund - Class A +	$ 16,791
	Nomura Asset Management	Nomura Mid Cap Growth Fund - Class R6 +	43,833
	Nomura Asset Management	Nomura Science And Technology Fund - Y +	36,331
	Nomura Asset Management	Nomura Value Fund - Class A +	245,527
	Nuveen	Nuvn Glbl Infr R6 +	2,373
	Oakmark	Okmrk Eq Inc I +	62,776
	Oakmark	Okmrk Fd I +	321,459
	Oakmark	Okmrk Intl I +	55,873
	Oakmark	Okmrk Sel I +	26,709
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invmt A +	16
	Pacific Investment Mgt Co	Pimco Inc Inst +	166,745
	Pacific Investment Mgt Co	Pimco Real Rtn Inst +	12,001
	Pacific Investment Mgt Co	Pimco Rlestrlrtnstrat Inst +	3,985
	Pacific Investment Mgt Co	Pimco Ttl Rtn A +	205,952
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst +	34,944
	Pacific Investment Mgt Co	Pimcocomdyrealrtnstratinst +	14
	Pacific Investment Mgt Co	Pimco Hi Yld Inst +	35,574
	Pacific Investment Mgt Co	Pimco Hi Yld Spctrm Inst +	777
	Principal Funds	Principal Funds Inc. - Largecap S&P 500 Index Fund - Institutional Class +	72,105
	Principal Funds	Prncpl Govthiqulty Bd Inst +	14,097
	Principal Funds	Prncpl Spctmpfrdcpsecinc A +	71,974
	Putnam	Ptnm Smcap Gr A +	9,819
	Russell	Rssll Emrg Mkt S +	9,779
	Russell	Rssll Eq Inc S +	207,586
	Russell	Rssll Intl Devl Mkt S +	84,317
	Russell	Rssll Shrt Dur Bd S +	45,160
	Russell	Rssll Strat Bd S +	16,437
	Russell	Rssll Us Smcap Eq S +	9,111
	Russell	Russell Investments Sustnbl Aware Eq - S +	19,256
	T. Rowe Price	T.Rowe Price Integrated Us Small-Cap Growth Equity Fund - I Class +	47,293
	T. Rowe Price	Trowepr Bal +	552,385
	T. Rowe Price	Trowepr Blue Chip Gr R +	29,027
	T. Rowe Price	Trowepr Cap App +	163,653
	T. Rowe Price	Trowepr Divd Gr I +	59,479
	T. Rowe Price	Trowepr Gr Stk +	396,551
	T. Rowe Price	Trowepr Hlth Scnc +	309,829
	T. Rowe Price	Trowepr New Hrizns +	148,524
	T. Rowe Price	Trowepr Smcap Val +	46,576
	T. Rowe Price	Trowepr Spctrmmodgralloc +	1,592,517
	T. Rowe Price	T. Rowe Price International Value Equity Fund - Class I +	9,529
	T. Rowe Price	T. Rowe Price Science & Technology Fund - Class I +	35,280
	Thornburg	Thornburg International Equity Fund - Class I +	2,983
	Thornburg	Thrnbrg Intl Val R4 +	62,638
	TIAA	Nuveen International Equity Index Fund - Class R6 +	2,087
	TIAA	Nuveen Large Cap Growth Index Fund - Class R6 +	13,723
	Touchstone	Tchstn Sands Cap Sel Gr I +	64,761
	Touchstone	Tchstn Sandscapemrgmktgr Y +	2,267
	Van Eck Funds	Vaneck Glbl Rsrc A +	342,573
	Vanguard	Pub-Vngrd Intl Gr Inv +	28,396
	Vanguard	Vngrd 500 Index Fd As +	7,534,237
	Vanguard	Vngrd Bal Indx Adml +	745,347

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Vanguard	Vngrd Cnsmr Stpls Adml +	$ 132,938
	Vanguard	Vngrd Comdty Strat Adml +	11,933
	Vanguard	Vngrd Devl Mkt Indx Adml +	145,144
	Vanguard	Vngrd Divd App Indx Adml +	4,541
	Vanguard	Vngrd Divd Gr Inv +	678,234
	Vanguard	Vngrd Divrs Eq Inv +	15,558
	Vanguard	Vngrd Emrg Mkt Stkindxadml +	104,007
	Vanguard	Vngrd Enrgy Indx Adml +	2,069
	Vanguard	Vngrd Enrgy Inv +	182,854
	Vanguard	Vngrd Eq Inc Adml +	344,499
	Vanguard	Vngrd Eq Inc Inv +	67,718
	Vanguard	Vngrd Explr Adml +	120,460
	Vanguard	Vngrd Explr Inv +	67
	Vanguard	Vngrd Extnd Mkt Indx Adml +	9,367
	Vanguard	Vngrd Ftse Soc Indx Adml +	21,921
	Vanguard	Vngrd Glbl Min Vol Adml +	38,110
	Vanguard	Vngrd Gr Inc Adml +	199,288
	Vanguard	Vngrd Gr Indx Adml +	2,101,446
	Vanguard	Vngrd Infl Prtct Sec Inv +	89,496
	Vanguard	Vngrd Intl Explr Inv +	68,423
	Vanguard	Vngrd Intl Gr Adml +	167,898
	Vanguard	Vngrd Intl Val Inv +	163,172
	Vanguard	Vngrd Lgcap Indx Adml +	63,033
	Vanguard	Vngrd Mdcap Gr Indx Adml +	363,981
	Vanguard	Vngrd Mdcap Val Indx Adml	1,240,444
	Vanguard	Vngrd Mid-Cap Idx Fd As	1,310,727
	Vanguard	Vngrd Realest Indx Adml +	179,618
	Vanguard	Vngrd Sel Val Inv +	109,710
	Vanguard	Vngrd Sm Cap Indx Fd As +	214,220
	Vanguard	Vngrd Smcap Gr Indx Adml +	587,414
	Vanguard	Vngrd Smcap Val Indx Adml +	345,222
	Vanguard	Vngrd St Corp Bd Indx Adml +	431,205
	Vanguard	Vngrd Star Inv +	4,781
	Vanguard	Vngrd Stinflprtsecind Adml +	210,146
	Vanguard	Vngrd Strat Eq Inv +	82,589
	Vanguard	Vngrd Strat Smcap Eq Inv +	302,525
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm +	115,187
	Vanguard	Vngrd Ttl Intl Bd Idx Adml +	1,630
	Vanguard	Vngrd Ttl Intlstkindx Adml +	127,111
	Vanguard	Vngrd Ttl Stmkt Indx Fd As +	1,195,221
	Vanguard	Vngrd Us Gr Adml +	358,455
	Vanguard	Vngrd Val Indx Adml +	415,802
	Vanguard	Vngrd Wlsly Inc Adml +	4,777
	Vanguard	Vngrd Wlsly Inc Inv +	2,421
	Vanguard	Vngrd Wndsr Adml +	518,312
	Vanguard	Vngrd St Fed Adml +	916,521
	Vanguard	Vngrd Wndsr Ii Adml +	80,805
	Victory Capital Management	Vic Divrs Stk A +	459,709
	Victory Capital Management	Victory Pioneer Global Eq Fund - Class A +	41,541
	Victory Capital Management	Victory Nasdaq-100 Index Fund R6 Shares +	3,038
	Victory Capital Management	Victory Ultra Short-Term Bond Fund R6 +	239,838

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Victory Capital Management	Vic Glbl Enrgy Trns A +	$ 17,935
	Virtus	Virtus Allnzgi Tech A +	38,486
	Wells Fargo	Wf Spec Mdcap Val A +	10,693
	Wells Fargo	Wf Prec Mtls A +	89,327
	Total mutual funds		86,822,806
	Fully benefit-responsive investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 2.12%	6,243,357
	Total investments		**248,923,925**
*	Notes receivable from participants	Interest rates ranging from 4.25% to 10.50%	1,762,770
	Total		**$ 250,686,695**

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

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

See independent auditors' report.

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- ☐ a multiemployer plan
- ☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- ☐ a single-employer plan
- ☐ a DFE (specify) _____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan
REHMANN LLC 401K PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)

REHMANN LLC

5800 GRATIOT RD

SAGINAW MI 48638

2b Employer Identification Number (EIN) 38-3567911

2c Plan Sponsor's telephone number 989-799-9580

2d Business code (see instructions) 541211

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Joan Payne	10/8/26	JOAN PAYNE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	1,437
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1)**, **6a(2)**, **6b**, **6c**, and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	1,073
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1,076
b Retired or separated participants receiving benefits	**6b**	43
c Other retired or separated participants entitled to future benefits	**6c**	329
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1,448
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	1,448
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	1,336
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	1,400
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	79
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D 2S 2T 2A

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [X]	Insurance	(1) [X]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	(2) [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	(3) [X]	Trust
(4) [ ]	General assets of the sponsor	(4) [ ]	General assets of the sponsor

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

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

(4) [ ] **DCG** (Individual Plan Information) – Number Attached _____

(5) [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [X] **A** (Insurance Information) – Number Attached 1

(4) [X] **C** (Service Provider Information)

(5) [X] **D** (DFE/Participating Plan Information)

(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Common collective trusts		
	HB&T Metlife	Hb&T Metlife Stable Value Fund R1	$ 2,960,374
	Great Gray Trust	Core Bond Fund Class R1	2,113,338
	Great Gray Trust	Flex Focus Aggressive 2065 Class R1	347,294
	Great Gray Trust	Flex Focus Moderate 2055 Fund Class R1	58,380,529
	Great Gray Trust	Flex Focus Moderate 2065 Class R1	1,592,241
	Great Gray Trust	Flxfocs Aggr 2035 R1	2,717,731
	Great Gray Trust	Flxfocs Aggr 2045 R1	2,715,709
	Great Gray Trust	Flxfocs Aggr 2055 R1	2,442,574
	Great Gray Trust	Flxfocs Aggr Rtrmt R1	1,485,148
	Great Gray Trust	Flxfocs Cnsrv 2035 R1	784,238
	Great Gray Trust	Flxfocs Cnsrv 2045 R1	385,336
	Great Gray Trust	Flxfocs Cnsrv 2055 R1	29,419
	Great Gray Trust	Flxfocs Cnsrv Rtrmt R1	981,477
	Great Gray Trust	Flxfocs Mod 2035 R1	30,567,990
	Great Gray Trust	Flxfocs Mod 2045 R1	31,548,089
	Great Gray Trust	Flxfocs Mod Rtrmt R1	13,144,997
	Great Gray Trust	Large Cap Growth Fund III Fee Class R1	1,988,829
	Great Gray Trust	Large Cap Value Fund Class R1	1,672,449
	Total common collective trusts		155,857,762
	Mutual funds		
	AB Trust	Ab Disc Gr I +	45,912
	AB Trust	Ab Glbl Bd Adv +	33,921
	AB Trust	Ab Hi Inc A +	41,048
	AB Trust	Ab Intl Val A +	15,055
	AB Trust	Ab Lgcap Gr I +	391,521
	AB Trust	Ab Rel Val I +	93,042
	AB Trust	Ab Smcap Gr Adv +	44,592
	Alger	Alger Cap App Focs I +	42,019
	Allspring	Allspr Emerging Mkts Eq Advtg - Class A +	50,089
	Allspring	Allspring Growth Fund - Class A +	21,683
	Allspring	Allspring Smid Cap Growth Fund - Inst +	40,938
	Allspring	As Spec Mdcap Val R6 +	2,730
	Allspring	As Spec Smcap Val Inst	535,132
	Amana	Amana Growth Fund Institutional Class +	1,541
	American Century	Amcent Bal Inst +	61,255
	American Century	Amcent Emrg Mkt Inst +	14,251
	American Century	Amcent Glbl Realest R6 +	17,070
	American Century	Amcent Mdcap Val I +	24,199
	American Funds	Amfds Am Bal R5 +	1,971,484
	American Funds	Amfds Am Bal R6 +	1,955,541
	American Funds	Amfds Am Mut R6 +	108,673
	American Funds	Amfds Amcap R6 +	559,781
	American Funds	Amfds Bd Fd Am R6 +	102,547
	American Funds	Amfds Cap Inc Bldr R6 +	125,920
	American Funds	Amfds Cap Wld Bd R6	154,752
	American Funds	Amfds Cap Wld Gr Inc R5 +	115,309
	American Funds	Amfds Cap Wld Gr Inc R6 +	642,298

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	American Funds	Amfds Fdmntl Inv R6	$ 664
	American Funds	Amfds Glbl Bal R6 +	53,668
	American Funds	Amfds Gr Fd Am R1 +	75,563
	American Funds	Amfds Gr Fd Am R5 +	2,765,878
	American Funds	Amfds Gr Fd Am R6 +	1,034,577
	American Funds	Amfds Invmt Co Am R5 +	669,911
	American Funds	Amfds Invmt Co Am R6 +	258,347
	American Funds	Amfds Multsctr Inc R6 +	71,144
	American Funds	Amfds New Econ R1 +	37,894
	American Funds	Amfds New Prspct R6	3,389,643
	American Funds	Amfds New Wld R3 +	35,992
	American Funds	Amfds New Wld R5 +	17,965
	American Funds	Amfds New Wld R6 +	161,020
	American Funds	Amfds Smcap Wld R1 +	175,230
	American Funds	Amfds Smcap Wld R6 +	609,748
	American Funds	Amfds Wshngtn Mut Inv R5 +	171
	American Funds	Amfds Wshngtn Mut Inv R6 +	403,594
	American Funds	Eupac Fund - Class R5 +	604,433
	American Funds	Eupac Fund - Class R6 +	328,632
	American Funds	Ev Emrg Mkt Local Inc A +	779
	AMG Funds	Amg Rvr Rd Mdcap Val N +	100,110
	AMG Funds	Amgmgrs Ycktmn Focs I +	154,382
	AMG Funds	Amgmgrs Ycktmn Focs Svc +	174,330
	AQR	Aqr Lgcap Defn Style I +	330,334
	Artisan International	Artisan Intl Val Inst +	26,616
	Baird Asset Management	Baird Aggregte Bd Inst +	16,342
	Bank of New York Mellon	Bnymel Eq Inc I +	10,282
	Baron Funds	Baron Ioppr +	30,570
	Baron Funds	Baron Ptnrs +	13,983
	BlackRock	Blackrock Strategic Income Opportunities Portfolio - Class K +	4,175
	BlackRock	Blkrk Cap App Inv A +	14,260
	BlackRock	Blkrk Enrgy Oppr Inv A +	2,133
	BlackRock	Blkrk Eq Divd Inv A +	99,731
	BlackRock	Blkrk Glbl Alloc Inv A +	77,398
	BlackRock	Blkrk Is S P 500 Indx Inst +	72,945
	BlackRock	Blkrk Is S P 500 Indx K +	179,488
	BlackRock	Blkrk Is Ttlstkmkt Indx K +	4,621
	BlackRock	Blkrk Ismscieafeintind K +	1,206
	BlackRock	Blkrk Lgcap Focs Gr Inst +	6,831
	BlackRock	Blkrk Lgcap Val Inv A +	5,596
	BlackRock	Blkrk Strat Inc Oppr Inv A +	27,387
	Brandywine Global	Brandywineglobal - Corporate Credit Fund - Class Is +	30,882
	Buffalo	Buf Smcap Rtl +	462
	Buffalo	Buffalo Discovery Fund - Retail Class +	12,513
	Calvert	Clvrt Eq I +	13,505
	Cambiar Investors	The Advisors' Inner Circle Fund - Cambiar Opportunity Fund - Investor Class +	17,077
	Carillon Funds	Cariln Reams Cor Pls Bd I +	1,389
	Clearbridge	Clearbridge Value Fund I +	109
	Cohen & Steers	Cohen & Steers Realty Shares Fund - Class Z +	17,968
	Cohen & Steers	Cohenstrs Realest Sec Inst +	2,061

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Cohen & Steers	Cohenstrs Intl Real A +	$ 626
	Columbia Funds	Col Ovrseas Val Inst2 +	1,973
	Columbia Funds	Col Divd Inc Inst2 +	1,868
	Columbia Funds	Columbia Overseas Value Fund - Institutional 3 Class +	15,144
	Davis Advisors	Davis Sel Am Shrs S +	69
	Dimensional Fund Advisors	Dfa Emrg Mkt +	72,583
	Dimensional Fund Advisors	Dfa Emrg Mkts Core Eq 2 Portfolio - Inst	1,727,482
	Dimensional Fund Advisors	Dfa Glbl Eq Inst +	514,423
	Dimensional Fund Advisors	Dfa Glbl Realest Sec Inst +	72,754
	Dimensional Fund Advisors	Dfa Intl Core Equity 2 Portfolio - Inst +	120,621
	Dimensional Fund Advisors	Dfa Intl Sm Co Inst +	19,486
	Dimensional Fund Advisors	Dfa Intl Sustnbl Cor 1	1,124,453
	Dimensional Fund Advisors	Dfa Intl Val +	11,346
	Dimensional Fund Advisors	Dfa Lgcap Intl +	266,905
	Dimensional Fund Advisors	Dfa Realest Sec +	38,510
	Dimensional Fund Advisors	Dfa Us Cor Eq I +	1,171,980
	Dimensional Fund Advisors	Dfa Us Core Eq 2 Inst +	93,939
	Dimensional Fund Advisors	Dfa Us Lgcap Eq Inst +	1,260
	Dimensional Fund Advisors	Dfa Us Lgcap Gr Inst +	17,712
	Dimensional Fund Advisors	Dfa Us Smcap Inst +	341,082
	Dimensional Fund Advisors	Dfa Us Smcap Val Inst +	1,943
	Dimensional Fund Advisors	Dfa Us Soc Cor Eq 2 +	1,262
	Dimensional Fund Advisors	Dfa Us Vectr Eq Inst +	189,035
	Dimensional Fund Advisors	Dfa Us Smcap Gr Inst +	18,558
	Dodge & Cox	Dodge & Cox International Stock Fund Class I +	36,139
	Dodge & Cox	Dodge & Cox Stock Fund - Class I +	43,427
	Double Line Funds	Dbline Enhcd Cape I +	287,835
	DWS	Dws Ltn Am Eq A +	39,641
	Eaton Vance	Eaton Vance Worldwide Health Sciences Fund - Class A +	10,339
	FAM Dividend	Fam Divd Focs Inv +	17,584
	Federated Hermes	Fed Hrms Gov Oblgtns Prmr	2,747,394
	Federated Hermes	Fed Hrms Kaufman Smcap A +	23,764
	Federated Hermes	Fed Hrms Mdt Smcap Cor A +	8,491
	Federated Hermes	Fed Hrms Ttl Rtn Bd Inst +	35,544
	Fidelity Mgt & Research Co	Fid 500 Indx +	11,028,897
	Fidelity Mgt & Research Co	Fid Blue Chip Gr K6 +	17,708
	Fidelity Mgt & Research Co	Fid Emrg Mkt Indx +	46,819
	Fidelity Mgt & Research Co	Fid Extd Mkt Indx +	1,479
	Fidelity Mgt & Research Co	Fid Gr Co K6 +	88,198
	Fidelity Mgt & Research Co	Fid Intl Indx +	41,414
	Fidelity Mgt & Research Co	Fid Lg Cap Gr Indx +	32,516
	Fidelity Mgt & Research Co	Fid Mdcap Indx +	3,053
	Fidelity Mgt & Research Co	Fid Puritan	192,143
	Fidelity Mgt & Research Co	Fid Puritan K6 +	30,171
	Fidelity Mgt & Research Co	Fid Realest Indx +	2,132
	Fidelity Mgt & Research Co	Fid Smcap Indx	2,366,775
	Fidelity Mgt & Research Co	Fid St Trsry Bd Indx +	413,577
	Fidelity Mgt & Research Co	Fid Ttl Mkt Indx +	48,642
	Fidelity Mgt & Research Co	Fidadv Divrs Intl A +	230,915
	Fidelity Mgt & Research Co	Fidadv Flotng Rt Hi Inc A +	35,200
	Fidelity Mgt & Research Co	Fidadv Free 2025 A +	423,564

(continued)

REHMANN LLC 401(k) PLAN

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

December 31, 2025
Plan #002
EIN 38-3567911

(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Fidelity Mgt & Research Co	Fidadv Gr Oppr A +	$ 342,074
	Fidelity Mgt & Research Co	Fidadv Intl Cap App A +	3,771
	Fidelity Mgt & Research Co	Fidadv Smcap I +	9,461
	Fidelity Mgt & Research Co	Fidelity Advisor Leveraged Company Stock Fund - Class I +	166,722
	Fidelity Mgt & Research Co	Fidelity Select Semiconductors Portfolio +	127,597
	Fidelity Mgt & Research Co	Fid Nsdq Cmpst Indx +	9,646
	Fidelity Mgt & Research Co	Fid Ttl Intl Indx +	1,772
	Fidelity Mgt & Research Co	Fidelity Advisor Balanced Fund - Class I +	13,405
	Fidelity Mgt & Research Co	Fidelity Advisor Dividend Growth Fund - Class A +	72,070
	Fidelity Mgt & Research Co	Fidelity Advisor Equity Growth Fund - Class Z +	17,802
	Fidelity Mgt & Research Co	Fidelity Advisor Technology Fund - Class Z +	55,741
	Fidelity Mgt & Research Co	Fidelity Select Technology Portfolio +	3,424
	First Eagle Investment Management	Frstegle Gold R6 +	101,870
	FPA	Fpa Crsent Inst +	72,450
	Franklin Templeton Invest Funds	Fnkln Gold Prec Mtls Adv +	198,937
	Franklin Templeton Invest Funds	Fnkln Inc A +	432,215
	Franklin Templeton Invest Funds	Fnklntmp Forgn A	148,654
	Frost	Frost Ttl Rtn Bd Inst +	2,272
	Goldman Sachs	Gdmnscs Glblcorfxdinc Inst +	24,881
	Goldman Sachs	Gdmnscs Mdcap Val A +	7,248
	Goldman Sachs	Gdmnscs Shrt Dur Govt A +	114,836
	Goldman Sachs	Gdmnscs Gqgptnrintloppr R6 +	7,937
	Guggenheim Investments	Rydex Nasdaq 100 H +	28,558
	Guggenheim Investments	Rydex|Sgi Basic Materials Fund - H Class +	8,273
	Guggenheim Investments	Rydex|Sgi Biotechnology Fund - H Class +	11,515
	Guggenheim Investments	Rydexsgi Elctrncs H +	38,098
	Guggenheim Investments	Rydexsgi Enrgy Svc H +	193,810
	Guggenheim Investments	Rydexsgi Intrnt H +	11,915
	Guggenheim Investments	Rydexsgi Mdcap 1 5xstrat H +	10,570
	Guggenheim Investments	Rydexsgi Util Adv +	47,572
	Harbor Capital Advisors	Harbor Bd Inst +	13,131
	Harbor Capital Advisors	Harbor Cap App Inst +	39,282
	Harbor Capital Advisors	Harbor Intl Inst +	7,554
	Harbor Capital Advisors	Harbor Mdcap Val Inst +	23,453
	Hartford Mutual Funds	Hrtfrd Schdr Intl Stk Sdr +	17,940
	Heartland Funds	Heartland Val Pls Inv +	66,303
	Invesco Advisors	Invesco Real Estate Fund: Class A +	105,898
	Invesco Advisors	Invesco Small Cap Value Fund - Class A +	40,413
	Invesco Advisors	Invesco Technology Fund - Investor Class +	27,768
	Invesco Advisors	Invesco Value Opportunities Fund - Class A +	97,850
	Invesco Advisors	Invsco Devl Mkt A +	233,696
	Invesco Advisors	Invsco Divrs Divd Inv +	39,174
	Invesco Advisors	Invsco Glbl A +	313,944
	Invesco Advisors	Invsco Glbl Oppr A +	68,967
	Invesco Advisors	Invsco Intl Smmd Co A +	35,938
	Invesco Advisors	Invsco Mn St Mdcap A +	72,858
	Jacob	Jacob Micro Cp Gr Inv +	21,406
	Janus Capital Management	Janus Henderson Mid Cap Value Fund - Class I +	25,615
	Janus Capital Management	Jns Ovrseas S +	603
	Janus Capital Management	Jnshndrsn Glbl Lf Scnc I +	59,362
	Janus Capital Management	Jnshndrsn Glbltech Innov N +	266,886

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REHMANN LLC 401(k) PLAN

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

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	John Hancock Advisors	Jnhnck Clsc Val A	$ 270
	JP Morgan Chase & Co	Jpm Cor Pls Bd R5 +	46,737
	JP Morgan Chase & Co	Jpm Emrg Mkt Eq R6 +	3,382
	JP Morgan Chase & Co	Jpm Gr Advtg R6 +	16,442
	JP Morgan Chase & Co	Jpm Hdg Eq R6 +	1,619
	JP Morgan Chase & Co	Jpm Mdcap Val L +	42,206
	JP Morgan Chase & Co	Jpm Smcap Eq R5 +	63,522
	JP Morgan Chase & Co	Jpm Um Behval Fd R6 +	26,400
	Lazard	Lazard Glbl Listdinfr Inst +	17,883
	Legg Mason	Leggm Bw Glbl Oppr Bd Inst +	31,984
	Legg Mason	Leggm Clrbrdg Intl Gr I +	1,812
	Legg Mason	Leggm Clrbrdg Smcap Gr I +	39,997
	Loomis Sayles & Co	Loomis Bd Inst +	13,924
	Lord Abbett	Lrdabt Devl Gr A +	15,771
	Lord Abbett	Lrdabt Shrt Dur Inc A +	7,108
	Lord Abbett	Lrdabt Shrt Dur Inc I +	44,189
	Lord Abbett	Lrdabt Shrt Dur Inc R4 +	302,973
	Mass Financial Services	Mfs Mass Inv Gr Stk R4 +	99,913
	Mass Financial Services	Mfs Mdcap Gr R6	1,842,063
	Mass Financial Services	Mfs Val A +	191,446
	Mass Financial Services	Pub-Mfs Gr A +	226,809
	Metwest	Tcw Mtwst Total Return Bnd Fnd - Class I +	20,849
	Morgan Stanley Institutional Fund	Msif Disc I +	11,981
	Morgan Stanley Institutional Fund	Msif Glbl Oppr I +	48,214
	Morgan Stanley Institutional Fund	Msif Inst Gr I +	772,314
*	Nationwide Fund Advisors	Nationwide Geneva Small Cap Growth Fund - R6 Class	629,159
*	Nationwide Fund Advisors	Nationwide Strategic Income Fund - R6 Cl +	98,201
*	Nationwide Fund Advisors	Nw Dest 2030 R6 +	161,271
*	Nationwide Fund Advisors	Nw Dest 2045 R6 +	441,786
*	Nationwide Fund Advisors	Nw Dest 2050 R6 +	22,810
*	Nationwide Fund Advisors	Nw Gov Mny Mkt Inv	21,994
*	Nationwide Fund Advisors	Nw Gov Mny Mkt R6 +	1,341,724
*	Nationwide Fund Advisors	Nw Inv Dest Aggr R6	76,907
*	Nationwide Fund Advisors	Nw Inv Dest Mod Aggr R6	203,524
*	Nationwide Fund Advisors	Nw Inv Dest Mod R6	766,888
*	Nationwide Fund Advisors	Nw Nyse Arctch100indx R6 +	4,046
*	Nationwide Fund Advisors	Nw S P 500 Indx R6 +	230
*	Nationwide Fund Advisors	Nw S P 500 Indx Svc +	1,297,272
*	Nationwide Fund Advisors	Nw Wcm Focs Smcap R6 +	1,786
	Natixis Funds	Gateway Fund - Class A +	68,307
	Natixis Funds	Natixis Loomis Strat Inc A +	96,091
	Neuberger Berman	Neuberger Genesis Fund - Trust Class +	548,443
	Neuberger Berman	Neuberger International Equity Fd - Inst +	47,858
	New York Life Investment Management	Nyli Mackay Hi Yld Corp Bnd Fnd - Cl R6	383,911
	New York Life Investment Management	Nyli Mackay Strategic Bond Fnd - Class I	452,020
	Nicholas	Nicholas Limited Edition Fund Inc. - Class N +	12,818
	Nomura Asset Management	Nomura Asset Strategy Fund - Class Y +	75,060
	Nomura Asset Management	Nomura High Income Fund - Class A +	1,156
	Nomura Asset Management	Nomura International Core Equity Fnd - Y +	23,304
	Nomura Asset Management	Nomura Large Cap Growth Fund - Class A +	85,153
	Nomura Asset Management	Nomura Large Cap Growth Fund - Class Y +	1,382

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Nomura Asset Management	Nomura Mid Cap Growth Fund - Class A +	$ 16,791
	Nomura Asset Management	Nomura Mid Cap Growth Fund - Class R6 +	43,833
	Nomura Asset Management	Nomura Science And Technology Fund - Y +	36,331
	Nomura Asset Management	Nomura Value Fund - Class A +	245,527
	Nuveen	Nuvn Glbl Infr R6 +	2,373
	Oakmark	Okmrk Eq Inc I +	62,776
	Oakmark	Okmrk Fd I +	321,459
	Oakmark	Okmrk Intl I +	55,873
	Oakmark	Okmrk Sel I +	26,709
	Pacific Investment Mgt Co	Pimco Emrgcrren St Invmt A +	16
	Pacific Investment Mgt Co	Pimco Inc Inst +	166,745
	Pacific Investment Mgt Co	Pimco Real Rtn Inst +	12,001
	Pacific Investment Mgt Co	Pimco Rlestrlrtnstrat Inst +	3,985
	Pacific Investment Mgt Co	Pimco Ttl Rtn A +	205,952
	Pacific Investment Mgt Co	Pimco Ttl Rtn Inst +	34,944
	Pacific Investment Mgt Co	Pimcocomdyrealrtnstratinst +	14
	Pacific Investment Mgt Co	Pimco Hi Yld Inst +	35,574
	Pacific Investment Mgt Co	Pimco Hi Yld Spctrm Inst +	777
	Principal Funds	Principal Funds Inc. - Largecap S&P 500 Index Fund - Institutional Class +	72,105
	Principal Funds	Prncpl Govthiqulty Bd Inst +	14,097
	Principal Funds	Prncpl Spctmpfrdcpsecinc A +	71,974
	Putnam	Ptnm Smcap Gr A +	9,819
	Russell	Rssll Emrg Mkt S +	9,779
	Russell	Rssll Eq Inc S +	207,586
	Russell	Rssll Intl Devl Mkt S +	84,317
	Russell	Rssll Shrt Dur Bd S +	45,160
	Russell	Rssll Strat Bd S +	16,437
	Russell	Rssll Us Smcap Eq S +	9,111
	Russell	Russell Investments Sustnbl Aware Eq - S +	19,256
	T. Rowe Price	T.Rowe Price Integrated Us Small-Cap Growth Equity Fund - I Class +	47,293
	T. Rowe Price	Trowepr Bal +	552,385
	T. Rowe Price	Trowepr Blue Chip Gr R +	29,027
	T. Rowe Price	Trowepr Cap App +	163,653
	T. Rowe Price	Trowepr Divd Gr I +	59,479
	T. Rowe Price	Trowepr Gr Stk +	396,551
	T. Rowe Price	Trowepr Hlth Scnc +	309,829
	T. Rowe Price	Trowepr New Hrizns +	148,524
	T. Rowe Price	Trowepr Smcap Val +	46,576
	T. Rowe Price	Trowepr Spctrmmodgralloc +	1,592,517
	T. Rowe Price	T. Rowe Price International Value Equity Fund - Class I +	9,529
	T. Rowe Price	T. Rowe Price Science & Technology Fund - Class I +	35,280
	Thornburg	Thornburg International Equity Fund - Class I +	2,983
	Thornburg	Thrnbrg Intl Val R4 +	62,638
	TIAA	Nuveen International Equity Index Fund - Class R6 +	2,087
	TIAA	Nuveen Large Cap Growth Index Fund - Class R6 +	13,723
	Touchstone	Tchstn Sands Cap Sel Gr I +	64,761
	Touchstone	Tchstn Sandscapemrgmktgr Y +	2,267
	Van Eck Funds	Vaneck Glbl Rsrc A +	342,573
	Vanguard	Pub-Vngrd Intl Gr Inv +	28,396
	Vanguard	Vngrd 500 Index Fd As +	7,534,237
	Vanguard	Vngrd Bal Indx Adml +	745,347

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Vanguard	Vngrd Cnsmr Stpls Adml +	$ 132,938
	Vanguard	Vngrd Comdty Strat Adml +	11,933
	Vanguard	Vngrd Devl Mkt Indx Adml +	145,144
	Vanguard	Vngrd Divd App Indx Adml +	4,541
	Vanguard	Vngrd Divd Gr Inv +	678,234
	Vanguard	Vngrd Divrs Eq Inv +	15,558
	Vanguard	Vngrd Emrg Mkt Stkindxadml +	104,007
	Vanguard	Vngrd Enrgy Indx Adml +	2,069
	Vanguard	Vngrd Enrgy Inv +	182,854
	Vanguard	Vngrd Eq Inc Adml +	344,499
	Vanguard	Vngrd Eq Inc Inv +	67,718
	Vanguard	Vngrd Explr Adml +	120,460
	Vanguard	Vngrd Explr Inv +	67
	Vanguard	Vngrd Extnd Mkt Indx Adml +	9,367
	Vanguard	Vngrd Ftse Soc Indx Adml +	21,921
	Vanguard	Vngrd Glbl Min Vol Adml +	38,110
	Vanguard	Vngrd Gr Inc Adml +	199,288
	Vanguard	Vngrd Gr Indx Adml +	2,101,446
	Vanguard	Vngrd Infl Prtct Sec Inv +	89,496
	Vanguard	Vngrd Intl Explr Inv +	68,423
	Vanguard	Vngrd Intl Gr Adml +	167,898
	Vanguard	Vngrd Intl Val Inv +	163,172
	Vanguard	Vngrd Lgcap Indx Adml +	63,033
	Vanguard	Vngrd Mdcap Gr Indx Adml +	363,981
	Vanguard	Vngrd Mdcap Val Indx Adml	1,240,444
	Vanguard	Vngrd Mid-Cap Idx Fd As	1,310,727
	Vanguard	Vngrd Realest Indx Adml +	179,618
	Vanguard	Vngrd Sel Val Inv +	109,710
	Vanguard	Vngrd Sm Cap Indx Fd As +	214,220
	Vanguard	Vngrd Smcap Gr Indx Adml +	587,414
	Vanguard	Vngrd Smcap Val Indx Adml +	345,222
	Vanguard	Vngrd St Corp Bd Indx Adml +	431,205
	Vanguard	Vngrd Star Inv +	4,781
	Vanguard	Vngrd Stinflprtsecind Adml +	210,146
	Vanguard	Vngrd Strat Eq Inv +	82,589
	Vanguard	Vngrd Strat Smcap Eq Inv +	302,525
	Vanguard	Vngrd Ttl Bnd Mkt Ldx Adm +	115,187
	Vanguard	Vngrd Ttl Intl Bd Idx Adml +	1,630
	Vanguard	Vngrd Ttl Intlstkindx Adml +	127,111
	Vanguard	Vngrd Ttl Stmkt Indx Fd As +	1,195,221
	Vanguard	Vngrd Us Gr Adml +	358,455
	Vanguard	Vngrd Val Indx Adml +	415,802
	Vanguard	Vngrd Wlsly Inc Adml +	4,777
	Vanguard	Vngrd Wlsly Inc Inv +	2,421
	Vanguard	Vngrd Wndsr Adml +	518,312
	Vanguard	Vngrd St Fed Adml +	916,521
	Vanguard	Vngrd Wndsr Ii Adml +	80,805
	Victory Capital Management	Vic Divrs Stk A +	459,709
	Victory Capital Management	Victory Pioneer Global Eq Fund - Class A +	41,541
	Victory Capital Management	Victory Nasdaq-100 Index Fund R6 Shares +	3,038
	Victory Capital Management	Victory Ultra Short-Term Bond Fund R6 +	239,838

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(a)	(b) Identity of Issue, Borrower Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Par or Maturity Value	(e) Current Value
	Victory Capital Management	Vic Glbl Enrgy Trns A +	$ 17,935
	Virtus	Virtus Allnzgi Tech A +	38,486
	Wells Fargo	Wf Spec Mdcap Val A +	10,693
	Wells Fargo	Wf Prec Mtls A +	89,327
	Total mutual funds		86,822,806
	Fully benefit-responsive investment contract with insurance company		
*	Nationwide Life Insurance Company	Fixed Contract, 2.12%	6,243,357
	Total investments		**248,923,925**
*	Notes receivable from participants	Interest rates ranging from 4.25% to 10.50%	1,762,770
	Total		**$ 250,686,695**

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

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

See independent auditors' report.