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
- [X] a DFE (specify) G

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
GROUP INSURANCE PLAN UNDER THE AICPA GROUP INSURANCE TRUST

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 01/01/2012

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)
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS GROUP INSURANCE TRU

220 LEIGH FARM RD
DURHAM, NC 27707-8110

220 LEIGH FARM RD
DURHAM, NC 27707-8110

2b Employer Identification Number (EIN)
45-6549619

2c Plan Sponsor's telephone number
919-402-4648

2d Business code (see instructions)

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			
	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	Filed with authorized/valid electronic signature.	10/14/2026	TIMOTHY LASPALUTO
	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

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	35076
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)**	35076
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	33733
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	33733
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	33733
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)**	
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)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	
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:

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

4B

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [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
GROUP INSURANCE PLAN UNDER THE AICPA GROUP INSURANCE TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS GROUP INSURANCE TRU

D Employer Identification Number (EIN)
45-6549619

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
PRUDENTIAL INSURANCE COMPANY OF AMERICA

(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
22-1211670	68241	00051377000001	67416	10/01/2024	09/30/2025

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**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

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 ▶

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

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** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [X] 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)	18027311		
(2) Increase (decrease) in amount due but unpaid	9a(2)	0		
(3) Increase (decrease) in unearned premium reserve	9a(3)	0		
(4) Earned ((1) + (2) - (3))			9a(4)	18027311
b Benefit charges (1) Claims paid	9b(1)	8982154		
(2) Increase (decrease) in claim reserves	9b(2)	46096		
(3) Incurred claims (add **(1)** and **(2)**)			9b(3)	9028250
(4) Claims charged			9b(4)	9028250
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	9c(1)(A)	0		
(B) Administrative service or other fees	9c(1)(B)	0		
(C) Other specific acquisition costs	9c(1)(C)	0		
(D) Other expenses	9c(1)(D)	287885		
(E) Taxes	9c(1)(E)	284682		
(F) Charges for risks or other contingencies	9c(1)(F)	90813		
(G) Other retention charges	9c(1)(G)	0		
(H) Total retention			9c(1)(H)	663380
(2) Dividends or retroactive rate refunds. (These amounts were [X] paid in cash, or [ ] credited.)			9c(2)	663380
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			9d(1)	0
(2) Claim reserves			9d(2)	5240662
(3) Other reserves			9d(3)	6200000
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			9e	0

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 [X] 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
GROUP INSURANCE PLAN UNDER THE AICPA GROUP INSURANCE TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS GROUP INSURANCE TRU

D Employer Identification Number (EIN)
45-6549619

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

MILLIMAN CONSULTING

200 MIDDLE STREET
SUITE 1002
PORTLAND, ME 04101

(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?
16	CONSULTANT	7650	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BNY MELLON

13-5160382

(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?
18 25	CUSTODIAN	84706	Yes [X] No [ ]	Yes [X] No [ ]		Yes [X] No [ ]

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

COHNREZNICK LLP

33-4144829

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITORS	113719	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

PAYMENTECH LLC

26-0406045

(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?
99	NONE	87801	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AFFINITY INSURANCE SERVICE

36-3642411

(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?
18	NONE	1560878	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
GROUP INSURANCE PLAN UNDER THE AICPA GROUP INSURANCE TRUST

B Three-digit plan number (PN) ▶ 501

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS GROUP INSURANCE TRU

D Employer Identification Number (EIN)
45-6549619

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:

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)

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

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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:

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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 GROUP PLAN UNDER THE AICPA GROUP INSURANCE TRUST

b Name of plan sponsor AICPA GROUP INSURANCE TRUST | **c** EIN-PN 46-6549619-501

a Plan name GROUP PLAN UNDER THE AICPA GROUP INSURANCE TRUST

b Name of plan sponsor SEE ATTACHED | **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
GROUP INSURANCE PLAN UNDER THE AICPA GROUP INSURANCE TRUST

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS GROUP INSURANCE TRU

D Employer Identification Number (EIN)
45-6549619

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	122735	117432
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1384346	1263363
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	100445	216297
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1728148	478734
(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)	5688280	8587936
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	9023954	10663762
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h	158425	373544
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	8865529	10290218
1k Total liabilities (add all amounts in lines 1g through1j)	1k	9023954	10663762
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	0	0

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	19692765	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		19692765
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	215738	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		215738
(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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(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)		
(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)		
c Other income	2c		8501039
d Total income. Add all **income** amounts in column (b) and enter total	2d		28409542
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)	17682439	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		17682439
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)	113719	
(2) Contract administrator fees	2i(2)	1568529	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	9044855	
(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)		10727103
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		28409542
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		0
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [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) [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] 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: COHNREZNICK LLP **(2)** EIN: 33-4144829

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**			
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**			
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**			
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**			
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**			
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**			
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**			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

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

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

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

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

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

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

American Institute of Certified Public Accountants Group Insurance Trust

Financial Statements (With Supplementary Information) and Independent Auditor's Report

December 31, 2025 and 2024

CohnReznick

American Institute of Certified Public Accountants Group Insurance Trust

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Independent Auditor's Report

To American Institute of Certified
Public Accountants and the AICPA Life
Insurance/Disability Plans Committee

Opinion

We have audited the financial statements of American Institute of Certified Public Accountants Group Insurance Trust (the "Group Trust") which comprise the statements of assets and liabilities as of December 31, 2025 and 2024, and the related statements of income and expenses and changes in net assets for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Group Trust as of December 31, 2025 and 2024, and its income and expenses and changes in net assets for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Group Trust 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 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.

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 Group Trust's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Refund Percentages Distributable to Qualified Subscribers as of December 31, 2025, and Percentage of the Refund Amount Which Represents Net Investment Income of the Group Trust and Constitutes Taxable Income to the Subscribers for Federal Income Tax Purposes for the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements. 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 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CohnReznick LLP

Parsippany, New Jersey
June 22, 2026

American Institute of Certified Public Accountants Group Insurance Trust

Statements of Assets and Liabilities
December 31, 2025 and 2024
(Dollars in Thousands)

	2025	2024
Assets		
Investments, at fair value		
Short-term investments	$ 479	$ 1,728
Funds on deposit with insurance company (Note 4)	8,588	5,688
Total investments	9,067	7,416
Prepaid expenses	51	-
Credit from insurance company	165	100
Total investments and other assets	9,283	7,516
Receivables		
Subscriber contributions, net of allowance of $182 and $109, respectively	1,263	1,384
Total receivables	1,263	1,384
Cash	117	123
Total assets	10,663	9,023
Liabilities		
Accrued liabilities	47	24
Due to AICPA Insurance Trust (Note 6)	326	134
Subscriber contributions prepaid	677	546
Insurance premiums payable	741	2,187
Refunds available for distribution (Note 4)	8,872	6,132
Total liabilities	10,663	9,023
Net assets	$ -	$ -

See Notes to Financial Statements.

American Institute of Certified Public Accountants Group Insurance Trust

Statements of Income and Expenses and Changes in Net Assets
Years Ended December 31, 2025 and 2024
(Dollars in Thousands)

	2025	2024
Additions to net assets		
Subscriber contributions	$ 19,693	$ 20,717
Refunds from insurance company (Note 4)	8,501	5,622
Interest income	216	247
Total additions	28,410	26,586
Deductions from net assets		
Premiums paid to insurance company	17,683	18,509
Refunds available for distribution (Note 4)	8,872	6,132
General and administrative expenses (Note 5)	1,855	1,945
Total deductions	28,410	26,586
Change in net assets	-	-
Net assets		
Beginning	-	-
End	$ -	$ -

See Notes to Financial Statements.

Note 1 - Description of the Group Trust

American Institute of Certified Public Accountants Group Insurance Trust (the "Group Trust") provides term life insurance and long-term disability for employers, employees, and their qualifying dependents, as well as accidental death and dismemberment insurance for employers and employees under the plans described below. Insurance benefits for each plan are provided to subscribers under policies issued by The Prudential Insurance Company of America ("Prudential"). Benefit amounts are determined in accordance with schedules set forth in the policies and elections made by subscribers.

The Group Standard Plan is an employee benefits program that includes term life insurance, accidental death and dismemberment benefits plus waiver of contribution premiums and optional dependent coverage.

The Group Elite Plan is an employee benefits program for firms insuring 25 or more owners and employees (any mix) that includes term life insurance with optional accidental death and dismemberment benefits, optional monthly disability benefits, optional waiver of contribution premiums and optional dependent coverage.

The Group Standard Plan and Group Elite Plan are collectively termed the "Plan".

Contributions under the plans are paid by the employers.

The insurance plans of the Group Trust are available to firms with owners that meet certain membership requirements of the American Institute of Certified Public Accountants (the "AICPA") and/or the Association of International Certified Professional Accountants.

Note 2 - Summary of significant accounting policies

Investments consist primarily of shares of the Dreyfus Treasury and Agency Cash Management as of December 31, 2025 and 2024 and funds on deposit with high-quality financial institutions. Investments are carried at fair value.

The Group Trust reduces its exposure to credit risk by maintaining such balances with creditworthy, high-quality financial institutions. At December 31, 2025 and 2024, the Group Trust had cash and short-term investment balances held by the Trustee in the amount of $680 and $1,900, respectively. At times, the Group Trust's cash exceeds the current insured amounts under the Federal Deposit Insurance Corporation.

Contributions for the Plan are credited to income monthly in amounts on the basis of insurance coverage then in force. Breakage of $1,332 and $1,398 related to annual refunds was recorded in contributions for the years ended December 31, 2025 and 2024, respectively.

Premiums for insurance in force for the Plan are paid to Prudential in accordance with contractual requirements and are charged to expense over the period of the Plan.

Receivables are subscriber obligations due under normal terms requiring payment within 30 days from the due date. Receivables are stated as the amount due from the subscriber for unpaid contributions. Subscriber account balances with amounts due dated over 30 days old are considered past due.

The carrying amount of receivables is reduced by an allowance for credit losses that reflects management's best estimate of the amounts that will not be collected based on the age of the receivable and past experience. As an offset to the allowance, the Group Trust records an anticipated credit from the insurance company that will be received upon cancellation of the related insurance coverages retroactive to the beginning of the unpaid period of coverage. It is the Group Trust's policy to charge off uncollectible receivables, cancelling the associated insurance coverage, when Group Trust's management determines that it is highly probable that the receivable will not be collected. At January 1, 2024, accounts receivable was $1,403 and credit losses was $70.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Group Trust's management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Group Trust has evaluated subsequent events through June 22, 2026, which is the date the financial statements were available to be issued.

Note 3 - Fair value measurements

The Group Trust values its financial assets and liabilities in accordance with the framework for measuring fair value. That framework 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Group Trust 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 assets or liabilities; 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 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 measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Investments are valued using market prices on active markets (Level 1). Level 1 instrument valuations are obtained from real-time quotes for transactions in active exchange markets involving identical assets.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Group Trust believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Note 4 - Funds on deposit with insurance company and refunds

The Group Trust receives partial refunds of premiums paid to Prudential for the Life Plan. These refunds are determined by Prudential and credited annually to the Group Trust as of September 30. The refunds available for distribution to eligible subscribers are held by Prudential in a general account until distributed as authorized by the AICPA Life Insurance/Disability Plans Committee.

Note 5 - General and administrative expenses

General and administrative expenses for the years ended December 31, 2025 and 2024 are comprised of the following:

	2025	2024
Fees		
Plan agent	$ 1,561	$ 1,635
Trustee	25	25
Professional and Other	269	285
Total	$ 1,855	$ 1,945

Note 6 - Related party and parties in interest

The Group Trust and AICPA Insurance Trust frequently receive payments belonging to one another and, on a limited basis, the AICPA Insurance Trust will pay expenses of the Group Trust generating receivables/payables between the two entities. As of December 31, 2025 and 2024, amounts due from the Group Trust to the AICPA Insurance Trust were $326 and $134, respectively.

Note 7 - Income taxes

The Group Trust's financial statements do not include a provision for income taxes since a proportionate share of the Group Trust's income or loss is provided to each beneficiary of the Group Trust for inclusion in the beneficiary's respective tax return. The Group Trust's federal tax returns prior to fiscal year 2022 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings to ensure that the Group Trust is in compliance and to evaluate tax savings. There are no open tax returns under examination.

Supplementary Information

American Institute of Certified Public Accountants Group Insurance Trust
Supplementary Information

Refund Percentages Distributable to Qualified Subscribers
December 31, 2025

The refund percentages set forth below are in relation to contributions for insurance in the period set forth below:

12 months ended September 30, 2025 - Group Standard Plan

12 months ended September 30, 2025 - Group Elite Plan (Life Plan only)

	Refund percentage
Group Standard Plan	
Subscribers without dependents coverage	37%
Subscribers with dependents coverage	32%
Group Elite Plan	
Subscribers without dependents coverage	14%
Subscribers with dependents coverage	14%

For firms submitting monthly reports via the self-service portal, the Annual Cash Refund may be increased by $100. If a firm first elected to receive future annual cash refunds via ACH between January 1, 2025, and December 31, 2025, they will receive a one-time $25 increase in their 2026 annual cash refund.

See Independent Auditor's Report.

American Institute of Certified Public Accountants Group Insurance Trust
Supplementary Information

Percentage of the Refund Amount Which Represents Net Investment Income of the Group Trust and Constitutes Taxable Income to the Subscribers for Federal Income Tax Purposes
December 31, 2025

Taxable income - interest	3.85%
Reduction in amount of contributions	96.15%
Total refund distributed	100.00%

See Independent Auditor's Report.

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American Institute if Certified Public Accountants Group Insurance Trust

E.I. #46-6549619

Plan #501

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

31-Dec-25

(Dollars in Thousands)

	Cost	Value
Dreyfus Treasury Obligations Cash Management-Institutional	479.00	479.00
Funds on Deposits with The Prudential Insurance Company of America	8,588.00	8,588.00
Total	9,067.00	9,067.00

BNY

5500 Interest Earned

Report ID: M2520E

Status: FINAL

AICPA GROUP TRUST - AP4G00000200 | 01/01/2025 - 12/31/2025 | COMBINED GROUP TRUST

	Security ID	Security Description	Tran Code	Transaction Description	Pay Date	Interest Amount	Ccy Gain/Loss
INTEREST BEARING CASH							
AP4F10001202	996087094	BNY MELLON CASH RESERVE 0.100% 12/31/2049 DD 06/26/97	IT	INTEREST RECEIVED	05/01/2025	5.61	
			IT	INTEREST RECEIVED	10/01/2025	3.03	
AP4F10002202	996087094	BNY MELLON CASH RESERVE 0.100% 12/31/2049 DD 06/26/97	IT	INTEREST RECEIVED	11/03/2025	3.32	
AP4F10001202	NA9123459	U.S. DOLLAR	CW	DR INTEREST-ACCOUNT 3183328400	12/31/2025	(1.56)	
				TOTAL RECEIVED		**10.40**	
				LESS RECEIVABLE BOP		0.00	
				PLUS RECEIVABLE EOP		0.00	
				TOTAL INTEREST BEARING CASH		**10.40**	
REGISTERED INVESTMENT COMPANIES							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	IT	INTEREST RECEIVED	01/03/2025	710.53	
			IT	INTEREST RECEIVED	02/04/2025	776.87	
			IT	INTEREST RECEIVED	03/04/2025	756.65	
			IT	INTEREST RECEIVED	04/02/2025	670.42	
			IT	INTEREST RECEIVED	05/02/2025	616.61	
			IT	INTEREST RECEIVED	06/03/2025	771.48	
			IT	INTEREST RECEIVED	07/02/2025	629.82	
			IT	INTEREST RECEIVED	08/04/2025	944.02	
			IT	INTEREST RECEIVED	09/03/2025	691.61	
			IT	INTEREST RECEIVED	10/02/2025	505.55	
			IT	INTEREST RECEIVED	11/04/2025	1,103.28	
			IT	INTEREST RECEIVED	12/02/2025	627.58	
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	IT	INTEREST RECEIVED	01/03/2025	6,074.50	
			IT	INTEREST RECEIVED	02/04/2025	5,881.45	
			IT	INTEREST RECEIVED	03/04/2025	7,569.24	
			IT	INTEREST RECEIVED	04/02/2025	9,145.18	
			IT	INTEREST RECEIVED	05/02/2025	8,849.34	
			IT	INTEREST RECEIVED	06/03/2025	9,127.75	
			IT	INTEREST RECEIVED	07/02/2025	8,836.49	
			IT	INTEREST RECEIVED	08/04/2025	9,193.54	
			IT	INTEREST RECEIVED	09/03/2025	9,183.08	
			IT	INTEREST RECEIVED	10/02/2025	8,740.29	
			IT	INTEREST RECEIVED	11/04/2025	4,674.88	
			IT	INTEREST RECEIVED	12/02/2025	1,186.46	

Security ID	Security Description	Tran Code	Transaction Description	Pay Date	Interest Amount	Ccy Gain/Loss
			TOTAL RECEIVED		**97,266.62**	
			LESS RECEIVABLE BOP		6,807.05	
			PLUS RECEIVABLE EOP		1,906.70	
			TOTAL REGISTERED INVESTMENT COMPANIES		**92,366.27**	
			GRAND TOTAL RECEIVED		**97,277.02**	
			LESS RECEIVABLE BOP		6,807.05	
			PLUS RECEIVABLE EOP		1,906.70	
			LESS CURRENCY GAIN/LOSS		0.00	
			GRAND TOTAL INTEREST EARNED		**92,376.67**	

Group Insurance Plan Under the AICPA Group Insurance Trust
45-6549619 PN501
Schedule D Part II
Group Insurance Trust
Form 5500 Schedule D
01-01-2025 - 12-31-2025
Part II: Information on Participating
Plans Plan Name: GROUP PLAN UNDER THE AICPA INSURANCE TRUST

TAX_ID	Name of Sponsor
61442302	Chokshi Mund & Raczkowski, PC
352184255	K&k Professional Enterprises
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561079922	Austin Hedgepeth Foreman
470699068	Auten, Pruss & Beckmann, PC
470842017	Iron Horse CPAs and Advisors PC

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223778863	Giannetti & Associates, LLC

TAX_ID	Name of Sponsor
873393377	Smart Solutions CPA Inc
920549743	RML & Associates CPAs
427527557	De
640928754	Diana L
331655350	Farrow & Locke CPA Associates, PLLC
843865621	Cavanaugh & Company, PLLC
921392586	Souris Valley Accounting & Consulting, PLLC
873125641	RMPK Accounting LLC
394422057	Barber CPA, LLC
202349547	Cornerstone Financial LLC
25804598	Zackary
174844309	Michael
933974123	Wood Advisory Group, LLC
454058763	Donis CPA, LLC
523	July Cloudflare
814894877	STUROS CPA, P.C.
454423429	Central Pennsylvania Scholarship Fund
422076793	The FKW Group, PLLC
423149666	Nick Dreher CPA PC
422909104	A., Cedric, & Michaels, CPAs, PLLC
453779544	JSH ACCOUNTING AND TAX SERVICES
334878221	JB Accounting and Tax Services LLC
933112686	JOHN SAMAAN, CPA AND ASSOCIATES, INC.

Compensation Type	Service Code	Base Expense Amount
222945469- AON CONSULTING		
OTHER FEES	99	(1,727,839.00)
TOTAL AON CONSULTING		**(1,727,839.00)**
135160382- THE BANK OF NEW YORK MELLON		
OTHER FEES	99	(54,657.18)
TOTAL THE BANK OF NEW YORK MELLON		**(54,657.18)**
GRAND TOTAL EXPENSES		**(1,782,496.18)**

Account Number / Account Name	Compensation Type	Service Code / Tran Code	Trade Date / Effective Date	Base Expense Amount	Comments Line
222945469-AON CONSULTING					
	OTHER FEES				
AP4F10001202 AICPA GR INS TR OPER		99 CW	03/12/2025	(70,350.00)	MISCELLANEOUS FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	04/04/2025	(473,404.75)	GROUP INSURANCE TRUST PLAN AGENT FEE
AP4F10001202 AICPA GR INS TR OPER		99 CW	04/10/2025	(153,002.42)	APR 2025 GROUP INSURANCE AON TRUST PLAN AGENT FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	04/10/2025	(1,098.43)	BNF: COGNIZANT TECHNOLOGY SOLU TIONS US CORP
AP4F10001202 AICPA GR INS TR OPER		99 CW	06/04/2025	(9,016.37)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	06/05/2025	(306,004.84)	BNF: AFFINITY INSURANCE SERVIC ES OPERATI ON ACCT. G0401
AP4F10001202 AICPA GR INS TR OPER		99 CW	08/29/2025	(662.54)	BNF: COGNIZANT TECHNOLOGY SOLU TIONS US CORP
AP4F10001202 AICPA GR INS TR OPER		99 CW	09/05/2025	(306,004.84)	JULY AND AUGUST PLAN AGENT FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	09/24/2025	(153,002.42)	BNF: AFFINITY INSURANCE SERVIC ES OPERATI ON ACCT. G0401
AP4F10001202 AICPA GR INS TR OPER		99 CW	09/29/2025	(6,619.00)	MISCELLANEOUS FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	09/29/2025	(3,960.25)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	10/15/2025	(153,002.42)	BNF: AFFINITY INSURANCE SERVIC ES OPERATI ON ACCT. G0401
AP4F10001202 AICPA GR INS TR OPER		99 CW	10/28/2025	(4,001.37)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	12/30/2025	(8,282.55)	BNY - TREASURY FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	12/30/2025	(170.58)	COGNIZANT
AP4F10001202 AICPA GR INS TR OPER		99 CW	12/31/2025	(79,256.22)	PLAN AGENT FEES
	TOTAL OTHER FEES			(1,727,839.00)	
	TOTAL AON CONSULTING			(1,727,839.00)	
135160382-THE BANK OF NEW YORK MELLON					
	OTHER FEES				
AP4F10001202 AICPA GR INS TR OPER		99 CW	03/12/2025	(6,250.00)	BNF: BNY MELLON NOTPROVIDED

Account Number / Account Name	Compensation Type	Service Code / Tran Code	Trade Date/ Effective Date	Base Expense Amount	Comments Line
AP4F10001202 AICPA GR INS TR OPER		99 CW	03/12/2025	(9,150.41)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	04/10/2025	(7,959.22)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	06/04/2025	(6,250.00)	BNF: BNY MELLON NOTPROVIDED
AP4F10001202 AICPA GR INS TR OPER		99 CW	08/29/2025	(6,250.00)	MISCELLANEOUS FEES
AP4F10001202 AICPA GR INS TR OPER		99 CW	08/29/2025	(12,547.55)	BNYM TREASURY SERVICE
AP4F10001202 AICPA GR INS TR OPER		99 CW	10/28/2025	(6,250.00)	MISCELLANEOUS FEES
	TOTAL OTHER FEES			(54,657.18)	
	TOTAL THE BANK OF NEW YORK MELLON			(54,657.18)	
	GRAND TOTAL EXPENSES			(1,782,496.18)	

Account Number / Account Name	Compensation Type	Service Code / Tran Code	Trade Date/ Effective Date	Base Expense Amount	Comments Line

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	316,043.560	0.00	316,043.56	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	121,015.630	0.00	121,015.63	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	181,980.800	0.00	181,980.80	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	688,145.510	0.00	0.00	688,145.51	688,145.51	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	91,941.810	0.00	91,941.81	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	268,505.930	0.00	0.00	268,505.93	268,505.93	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	110,456.100	0.00	110,456.10	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	197,863.180	0.00	0.00	197,863.18	197,863.18	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	106,946.170	0.00	0.00	106,946.17	106,946.17	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	384,068.780	0.00	384,068.78	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	194,874.710	0.00	194,874.71	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	664,251.380	0.00	0.00	664,251.38	664,251.38	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	92,241.690	0.00	92,241.69	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	97,647.800	0.00	97,647.80	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	111,143.870	0.00	111,143.87	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	97,465.660	0.00	97,465.66	0.00	0.00	0.00
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	B	5,720,135.000	0.00	5,720,135.00	0.00	0.00	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	309,822.690	0.00	0.00	309,822.69	309,822.69	0.00
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	S	4,803,112.370	0.00	0.00	4,803,112.37	4,803,112.37	0.00
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	99,718.280	0.00	99,718.28	0.00	0.00	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	354,549.850	0.00	0.00	354,549.85	354,549.85	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	136,526.100	0.00	0.00	136,526.10	136,526.10	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	345,306.580	0.00	345,306.58	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	109,672.820	0.00	109,672.82	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	540,390.000	0.00	0.00	540,390.00	540,390.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	86,908.600	0.00	86,908.60	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	241,916.080	0.00	0.00	241,916.08	241,916.08	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	241,636.150	0.00	0.00	241,636.15	241,636.15	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	146,444.510	0.00	0.00	146,444.51	146,444.51	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	156,708.600	0.00	156,708.60	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	233,444.150	0.00	0.00	233,444.15	233,444.15	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	100,538.820	0.00	100,538.82	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	94,783.460	0.00	94,783.46	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	99,491.170	0.00	99,491.17	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	223,269.010	0.00	0.00	223,269.01	223,269.01	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	119,710.280	0.00	119,710.28	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	214,344.330	0.00	0.00	214,344.33	214,344.33	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	117,151.470	0.00	117,151.47	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	126,034.990	0.00	126,034.99	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	312,920.820	0.00	0.00	312,920.82	312,920.82	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	158,570.960	0.00	0.00	158,570.96	158,570.96	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	176,043.700	0.00	176,043.70	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	207,928.620	0.00	207,928.62	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	173,809.140	0.00	173,809.14	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	631,247.750	0.00	0.00	631,247.75	631,247.75	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	112,610.060	0.00	112,610.06	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	95,867.850	0.00	95,867.85	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	345,191.840	0.00	0.00	345,191.84	345,191.84	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	177,421.150	0.00	0.00	177,421.15	177,421.15	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	127,193.260	0.00	0.00	127,193.26	127,193.26	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	329,440.170	0.00	329,440.17	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	194,349.630	0.00	0.00	194,349.63	194,349.63	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	210,286.390	0.00	0.00	210,286.39	210,286.39	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	92,061.000	0.00	92,061.00	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	97,729.320	0.00	97,729.32	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	337,655.730	0.00	0.00	337,655.73	337,655.73	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	105,000.720	0.00	105,000.72	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	205,507.210	0.00	0.00	205,507.21	205,507.21	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	124,164.440	0.00	0.00	124,164.44	124,164.44	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	209,092.930	0.00	209,092.93	0.00	0.00	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	184,210.250	0.00	184,210.25	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	132,779.210	0.00	132,779.21	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	130,977.650	0.00	130,977.65	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	94,066.850	0.00	94,066.85	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	808,138.390	0.00	0.00	808,138.39	808,138.39	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	103,747.670	0.00	103,747.67	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	302,607.620	0.00	0.00	302,607.62	302,607.62	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	96,950.390	0.00	96,950.39	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	198,098.810	0.00	0.00	198,098.81	198,098.81	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	102,805.670	0.00	0.00	102,805.67	102,805.67	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	200,687.030	0.00	200,687.03	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	190,723.550	0.00	190,723.55	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	117,042.250	0.00	117,042.25	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	545,074.760	0.00	0.00	545,074.76	545,074.76	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	94,296.920	0.00	94,296.92	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	93,188.250	0.00	93,188.25	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	144,838.030	0.00	144,838.03	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	403,778.280	0.00	0.00	403,778.28	403,778.28	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	169,084.250	0.00	0.00	169,084.25	169,084.25	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	117,321.870	0.00	0.00	117,321.87	117,321.87	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	88,410.190	0.00	88,410.19	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	90,734.190	0.00	90,734.19	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	89,322.050	0.00	89,322.05	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	351,039.190	0.00	0.00	351,039.19	351,039.19	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	97,803.810	0.00	97,803.81	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	265,398.770	0.00	0.00	265,398.77	265,398.77	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	119,384.960	0.00	0.00	119,384.96	119,384.96	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	101,587.260	0.00	0.00	101,587.26	101,587.26	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	150,592.660	0.00	150,592.66	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	118,474.150	0.00	118,474.15	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	433,947.680	0.00	0.00	433,947.68	433,947.68	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	2,198,895.080	0.00	2,198,895.08	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	2,250,000.000	0.00	0.00	2,250,000.00	2,250,000.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	2,357,090.630	0.00	0.00	2,357,090.63	2,357,090.63	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	117,464.950	0.00	0.00	117,464.95	117,464.95	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	170,097.610	0.00	170,097.61	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	151,443.180	0.00	0.00	151,443.18	151,443.18	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10002202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	151,443.180	0.00	151,443.18	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	226,002.910	0.00	0.00	226,002.91	226,002.91	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	360,501.950	0.00	360,501.95	0.00	0.00	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	126,181.060	0.00	126,181.06	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	562,688.050	0.00	0.00	562,688.05	562,688.05	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	115,374.930	0.00	115,374.93	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	123,505.940	0.00	123,505.94	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	116,445.120	0.00	116,445.12	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	355,325.990	0.00	0.00	355,325.99	355,325.99	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	116,997.700	0.00	116,997.70	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	257,390.320	0.00	0.00	257,390.32	257,390.32	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	326,209.390	0.00	326,209.39	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	155,857.630	0.00	155,857.63	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	443,869.350	0.00	0.00	443,869.35	443,869.35	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	87,712.970	0.00	87,712.97	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	438,184.100	0.00	0.00	438,184.10	438,184.10	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	B	98,467.650	0.00	98,467.65	0.00	0.00	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	264,780.610	0.00	0.00	264,780.61	264,780.61	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996085247	DREYFUS TREAS OBL CSH MGMT 521	S	113,633.510	0.00	0.00	113,633.51	113,633.51	0.00
		VAR RT 12/31/2049 DD 04/09/97							
AP4F10001202	996087094	BNY MELLON CASH RESERVE	B	138,242.910	0.00	138,242.91	0.00	0.00	0.00
		0.100% 12/31/2049 DD 06/26/97							
AP4F10001202	996087094	BNY MELLON CASH RESERVE	S	138,242.910	0.00	0.00	138,242.91	138,242.91	0.00
		0.100% 12/31/2049 DD 06/26/97							
AP4F10002202	996087094	BNY MELLON CASH RESERVE	B	151,443.180	0.00	151,443.18	0.00	0.00	0.00
		0.100% 12/31/2049 DD 06/26/97							
AP4F10002202	996087094	BNY MELLON CASH RESERVE	S	151,443.180	0.00	0.00	151,443.18	151,443.18	0.00

	Security ID	Security Description	Tran Code	Shares	Transaction Expense	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**								
		0.100% 12/31/2049 DD 06/26/97							

Tran Count	Security ID	Security Description	Shares	Cost of Acquisitions	Proceeds of Dispositions	Cost of Assets Disposed	Gain/Loss
5% VALUE :	**86,407.39**						
206	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	22,726,837.800	22,726,837.80	0.00	0.00	0.00
58	996085247	DREYFUS TREAS OBL CSH MGMT 521 VAR RT 12/31/2049 DD 04/09/97	23,971,351.210	0.00	23,971,351.21	23,971,351.21	0.00
3	996087094	BNY MELLON CASH RESERVE 0.100% 12/31/2049 DD 06/26/97	354,822.600	354,822.60	0.00	0.00	0.00
3	996087094	BNY MELLON CASH RESERVE 0.100% 12/31/2049 DD 06/26/97	354,822.600	0.00	354,822.60	354,822.60	0.00