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| <p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | <p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p> |
|---|---|--|

Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

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

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

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

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

| | |
|---|--|
| <p>1a Name of plan <u>YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN</u></p> | <p>1b Three-digit plan number (PN) ▶ <u>501</u></p> |
| <p>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) <u>YETTER MANUFACTURING COMPANY</u></p> <p><u>P O BOX 358</u> <u>COLCHESTER, IL 62326-0358</u></p> | <p>1c Effective date of plan <u>06/01/1984</u></p> <p>2b Employer Identification Number (EIN) <u>37-0728281</u></p> <p>2c Plan Sponsor's telephone number <u>309-776-4111</u></p> <p>2d Business code (see instructions) <u>333100</u></p> |

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

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

| | | | |
|------------------|---|------------|--|
| SIGN HERE | Filed with authorized/valid electronic signature. | 04/10/2025 | BERNARD WHALEN |
| | 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 <input checked="" type="checkbox"/> 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 YETTER MANUFACTURING CO. INC. c Plan Name YETTER MANUFACTURING CO., INC. EMPLOYEE BENEFITS TRUST | 4b EIN 37-0728281 4d PN 501 |
| 5 Total number of participants at the beginning of the plan year | 5 170 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) 170 6a(2) 146 6b 0 6c 0 6d 146 6e 6f 6g(1) 6g(2) 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 Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
 4A 4B 4D 4F

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

| | |
|--|--|
| A Name of plan YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN | B Three-digit plan number (PN) ▶ 501 |
| C Plan sponsor's name as shown on line 2a of Form 5500 YETTER MANUFACTURING COMPANY | D Employer Identification Number (EIN) 37-0728281 |

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
THE LINCOLN NATIONAL 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 |
| 35-0472300 | 65676 | 000010030299 | 146 | 07/01/2023 | 06/30/2024 |

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

| | |
|---|--|
| (a) Total amount of commissions paid 891 | (b) Total amount of fees paid 0 |
|---|--|

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
DANSIG INCORPORATED **111 E DECATUR ST**
DECATUR, IL 62521

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|--|--|--------------------|------------------------------|
| | (c) Amount | (d) Purpose | |
| 891 | | | 3 |

(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. Specify nature of costs ▶ | 6d | |

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 | 0 |
| c Additions: (1) Contributions deposited during the year | 7c(1) | |
| | 7c(2) | |
| | 7c(3) | |
| | 7c(4) | |
| | 7c(5) | |
| (6) Total additions | 7c(6) | 0 |
| d Total of balance and additions (add lines 7b and 7c(6)) | 7d | 0 |
| e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | |
| | 7e(2) | |
| | 7e(3) | |
| | 7e(4) | |
| | (5) Total deductions | 7e(5) |
| f Balance at the end of the current year (subtract line 7e(5) from line 7d) | 7f | 0 |

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) ▶ **ACCIDENTAL DEATH & DISMEMBERMENT**

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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 | 5941 |
| 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 A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

| | | |
|--|--|--|
| A Name of plan YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN | | B Three-digit plan number (PN) ▶ 501 |
| C Plan sponsor's name as shown on line 2a of Form 5500 YETTER MANUFACTURING COMPANY | | D Employer Identification Number (EIN) 37-0728281 |

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
HM 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 |
| 06-1041332 | 93440 | 407434 | 142 | 07/01/2023 | 06/30/2024 |

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

| | |
|---|--------------------------------------|
| (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** 0

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)** 0

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 0

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)** 0

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 0

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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> 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 | 669398 |
| 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection. |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

| | | |
|--|--|------------|
| A Name of plan YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN | B Three-digit plan number (PN) ▶ | 501 |
| C Plan sponsor's name as shown on line 2a of Form 5500 YETTER MANUFACTURING COMPANY | D Employer Identification Number (EIN) 37-0728281 | |

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

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

(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)

HEALTHLINK, INC.

1831 CHESTNUT STREET
ST LOUIS, MO 63103

43-1364135

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 49 | PPO NETWORK PROGRAM | 73976 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

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

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

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

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

Part I Service Provider Information (continued)

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

| | | |
|--|---|--|
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| | | |
| (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: | SIKICH LLP | b EIN: | 36-3168081 |
| c Position: | AUDITOR | | |
| d Address: | 1415 W DIEHL ROAD SUITE 400 NAPERVILLE, IL 60563 | e Telephone: | 877-279-1900 |

Explanation: EFFECTIVE AS OF APRIL 30, 2024, SIKICH LLP REORGANIZED AND TRANSFERRED ITS ATTEST PRACTICE TO SIKICH CPA LLC, A VIRGINIA LIMITED LIABILITY COMPANY.

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

| | |
|--|--|
| For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024 | |
| A Name of plan YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN | B Three-digit plan number (PN) ▶ 501 |
| C Plan sponsor's name as shown on line 2a of Form 5500 YETTER MANUFACTURING COMPANY | D Employer Identification Number (EIN) 37-0728281 |

| | |
|---------------|--------------------------------------|
| 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.

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | 56034 | 48188 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | | |
| (2) Participant contributions | 1b(2) | | |
| (3) Other | 1b(3) | | |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 266070 |
| (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) | | |
| (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) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|-------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | | |
| (2) Employer real property | 1d(2) | | |
| e Buildings and other property used in plan operation | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 56034 | 314258 |
| Liabilities | | | |
| g Benefit claims payable | 1g | | |
| h Operating payables | 1h | | |
| i Acquisition indebtedness | 1i | | |
| j Other liabilities | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f) | 1l | 56034 | 314258 |

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) | 2790799 | |
| (B) Participants | 2a(1)(B) | 61877 | |
| (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) | | 2852676 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 3159 | |
| (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) | | 3159 |
| (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) | | |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts..... | 2b(6) | | |
| (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 | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 2855835 |

Expenses

| | | | |
|---|---------------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1844998 | |
| (2) To insurance carriers for the provision of benefits..... | 2e(2) | 616310 | |
| (3) Other..... | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 2461308 |
| 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) | 136303 | |
| (3) Recordkeeping fees..... | 2i(3) | | |
| (4) IQPA audit fees..... | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 136303 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 2597611 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 258224 |
| 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) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

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

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: **SIKICH CPA LLC**

(2) EIN: **54-1172176**

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.) | | X | |
| b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | | 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.) | | 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.) | | X | |
| e Was this plan covered by a fidelity bond? | | X | |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | 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? | | 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? | | 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.) | 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.) | 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? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | 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. | | | |

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 _____.

12655 Olive Blvd., Suite 200
St. Louis, MO 63141
314.275.7277

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Yetter Manufacturing Company Employee Group Health Plan

Opinion on the 2024 Financial Statements

We have audited the accompanying financial statements of Yetter Manufacturing Company Employee Group Health Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits - cash basis as of June 30, 2024, and the related statement of changes in net assets available for benefits - cash basis for the year then ended, and the related notes to the financial statements (2024 Financial Statements).

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits - cash basis of the Plan as of June 30, 2024, and the changes in its net assets available for benefits - cash basis for the year then ended in accordance with the cash basis of accounting, as described in Note 2 to the accompanying financial statements.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2 to the financial statements; 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 Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Management is 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.

Auditor's Responsibilities for the Audit of the 2024 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 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 Matters

2024 Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of assets (held at end of year) as of June 30, 2024 and the schedule of reportable transactions for the year ended June 30, 2024, are presented for the purpose 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 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 GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditor's Report on the 2023 Financial Statements

The financial statements of the Yetter Manufacturing Company Employee Group Health Plan as of June 30, 2023 were audited by Sikich LLP, whose report dated January 16, 2024, expressed an unmodified opinion of those financial statements. Effective as of April 30, 2024, Sikich LLP reorganized and transferred its attest practice to Sikich CPA LLC, a Virginia limited liability company.



St. Louis, Missouri
April 10, 2025

| | | |
|---|---|---|
| <p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p> | <p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p> | <p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p> |
|---|---|---|

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

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

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

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

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

| | |
|---|--|
| <p>1a Name of plan YETTER MANUFACTURING COMPANY EMPLOYEE GROUP HEALTH PLAN</p> | <p>1b Three-digit plan number (PN) ▶ 501</p> |
| <p>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)</p> <p>YETTER MANUFACTURING COMPANY</p> <p>P O BOX 358</p> <p>COLCHESTER IL 62326-0358</p> | <p>1c Effective date of plan 06/01/1984</p> <p>2b Employer Identification Number (EIN) 37-0728281</p> <p>2c Plan Sponsor's telephone number 309-776-4111</p> <p>2d Business code (see instructions) 333100</p> |

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

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

| | | | |
|--------------|------------------------------------|----------|--|
| SIGN HERE | | 04/10/25 | BERNARD WHALEN |
| | 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 <input checked="" type="checkbox"/> 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 <u>Yetter Manufacturing Co. Inc.</u> c Plan Name <u>Yetter Manufacturing Co., Inc. Employee Benefits Trust</u> | 4b EIN <u>37-0728281</u> 4d PN <u>501</u> |
| 5 Total number of participants at the beginning of the plan year | 5 170 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)..... g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) 170 6a(2) 146 6b 0 6c 0 6d 146 6e 6f 6g(1) 6g(2) 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 Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
 4A 4B 4D 4F

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____



**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

For the Years Ended June 30, 2024 and 2023



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YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
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INDEPENDENT AUDITOR'S REPORT

To the Trustees
Yetter Manufacturing Company Employee Group Health Plan

Opinion on the 2024 Financial Statements

We have audited the accompanying financial statements of Yetter Manufacturing Company Employee Group Health Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits - cash basis as of June 30, 2024, and the related statement of changes in net assets available for benefits - cash basis for the year then ended, and the related notes to the financial statements (2024 Financial Statements).

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits - cash basis of the Plan as of June 30, 2024, and the changes in its net assets available for benefits - cash basis for the year then ended in accordance with the cash basis of accounting, as described in Note 2 to the accompanying financial statements.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 2024 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2 to the financial statements; 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 Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Management is 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.

Auditor's Responsibilities for the Audit of the 2024 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 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 GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 Matters

2024 Supplemental Schedules Required by ERISA

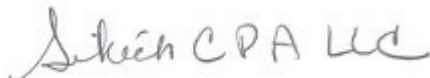
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of assets (held at end of year) as of June 30, 2024 and the schedule of reportable transactions for the year ended June 30, 2024, are presented for the purpose of additional analysis and 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 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 GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditor's Report on the 2023 Financial Statements

The financial statements of the Yetter Manufacturing Company Employee Group Health Plan as of June 30, 2023 were audited by Sikich LLP, whose report dated January 16, 2024, expressed an unmodified opinion of those financial statements. Effective as of April 30, 2024, Sikich LLP reorganized and transferred its attest practice to Sikich CPA LLC, a Virginia limited liability company.



St. Louis, Missouri
April 10, 2025

FINANCIAL STATEMENTS

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - CASH BASIS

June 30, 2024 and 2023

| | <u>2024</u> | <u>2023</u> |
|--|-------------------|------------------|
| ASSETS | | |
| Cash | \$ 48,188 | \$ 37,161 |
| Investments at cost | 266,070 | 18,873 |
| Total assets | 314,258 | 56,034 |
| LIABILITIES | | |
| None | - | - |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 314,258</u> | <u>\$ 56,034</u> |

See accompanying notes to financial statements.

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS - CASH BASIS

For the Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|--|-------------|-------------|
| ADDITIONS IN NET ASSETS ATTRIBUTED TO | | |
| Interest income | \$ 3,159 | \$ 1,625 |
| Contributions | | |
| Employer | 2,790,799 | 2,069,982 |
| Employee | 61,877 | 65,755 |
| Total contributions | 2,852,676 | 2,135,737 |
| Total additions | 2,855,835 | 2,137,362 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO | | |
| Health benefits, net of stop-loss reimbursements of \$809,168 in 2024 and \$172,352 in 2023 | 1,844,998 | 1,400,973 |
| Stop-loss insurance premiums | 611,348 | 643,903 |
| Fully insured insurance premiums | 4,962 | 5,768 |
| Administrative expenses | 136,303 | 157,374 |
| Total deductions | 2,597,611 | 2,208,018 |
| NET INCREASE (DECREASE) | 258,224 | (70,656) |
| NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR | 56,034 | 126,690 |
| NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR | \$ 314,258 | \$ 56,034 |

See accompanying notes to financial statements.

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

NOTES TO FINANCIAL STATEMENTS

June 30, 2024 and 2023

1. DESCRIPTION OF PLAN

The following description of the Yetter Manufacturing Company Employee Group Health Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan was established June 1, 1984, to provide medical, dental, and short-term disability benefits to substantially all full-time employees of Yetter Manufacturing Company (the Company) and their dependents.

The Plan provides the benefits through a welfare arrangement, which is funded by a voluntary employee's beneficiary association (VEBA) trust fund. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility and Benefits

The Plan provides self-insured medical, dental, vision, and short-term disability benefits to full-time employees and their dependents who meet certain service requirements. In addition, the Plan provides for life insurance and accidental death and dismemberment (AD&D) insurance in the amount of \$10,000 each for all full-time salaried and hourly employees. Employees are eligible to participate in the previously mentioned benefits after 60 days of continuous service. The Plan also provides continuation of certain benefits upon termination of employment through the Consolidated Omnibus Budget Reconciliation Act (COBRA).

Self-Insured Benefits

The Plan's medical, dental, vision, prescription, and short-term disability benefits are self-insured. The claims for these self-insured benefits are processed by the third-party claims processor under administrative services only (ASO) arrangements. The claim processors pay claims directly to or on behalf of the participants and are then reimbursed by either the Plan's VEBA trust or the general assets of the Company. Ultimate responsibility for payments to providers and participants is retained by the Plan.

The Plan utilizes a pharmacy benefit manager (PBM) which periodically makes refunds to the Plan based on the Plan's actual utilization pattern of specific drugs.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

1. DESCRIPTION OF PLAN (Continued)

Fully Insured Benefits

The Plan fully insures life insurance and accidental death and dismemberment (AD&D) insurance benefits. The Plan purchases annual insurance contracts for these benefits. Premiums for these benefits are paid to the insurance companies from assets of the Plan's VEBA trust or general assets of the Company.

Stop-Loss Coverage

The Plan has entered into a stop-loss insurance arrangement in an effort to limit exposure for self-insured benefits (individual participant claims over a specific dollar amount, as well as its aggregate exposure for all claims). Under the policy, the Plan is reimbursed for claims paid in excess of \$70,000 per year per participant.

Contributions

The Plan is self-funded for claims incurred through employer and employee contributions. Hourly and salaried employees are required to contribute for dependent coverage (\$22.50 bi-weekly for one dependent or \$45.00 bi-weekly for multiple dependents). Employer contributions are determined by the Company, generally in amounts necessary to pay claims owed by the Plan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the cash basis of accounting. This basis differs from accounting principles generally accepted in the United States of America (US GAAP) in that certain liabilities and expenses are recognized when paid rather than when the obligation is incurred. Accordingly, investment income and contributions are recognized and recorded when cash is received. In the same manner, expenses and claims are recognized and recorded upon disbursement of cash. Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items.

Cash

Cash is defined as currency on hand, in demand deposits.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect the disclosure of contingent assets and liabilities at the date of the financial statements. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments consist of money market funds that are cash equivalents and as such approximate fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Trustees determine the Plan's valuation policies utilizing information provided by the investment custodian. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when received.

Concentrations

As of June 30, 2024 and 2023, the Plan had investments that represented more than 10% of net assets of \$266,070 and \$18,873, respectively, that were concentrated in one fund.

Payment of Benefits

Benefits are recorded when paid. Premiums paid are recorded as insurance premiums in the accompanying statements of changes in net assets available for benefits. Claim payments are recorded when paid by the trust or when paid to the third-party claim processors. Claim payments are recorded in health benefits in the accompanying statements of changes in net assets available for benefits.

Stop-Loss Insurance

Premiums for stop-loss insurance are included in insurance premiums paid in the accompanying statements of changes in net assets available for benefits. Stop-loss refunds totaling \$809,168 and \$172,352 for the years ended June 30, 2024 and 2023, respectively, have been netted with health benefits paid in the accompanying statements of changes in net assets.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Refunds

Subrogation and medical refunds are recorded when received. These refunds totaled \$55,750 and \$19,556 for the years ended June 30, 2024 and 2023, respectively. Subrogation and medical refunds are netted with health benefits in the accompanying statements of changes in net assets available for benefits.

Claims Incurred but Not Reported

Plan obligations as of June 30, 2024 and 2023, for pending and unreported claims incurred by participants at that date are based on a review of actual claims paid subsequent to the year end. This review is performed by the Plan's third-party claims administrator, Consociate Health. Such estimated amounts are reported in Note 8.

Administrative Expenses

Administrative expenses paid by the Plan include trustee and third-party benefits administration fees. The Company pays the plan audit fee and provides accounting and other administration services to the Plan at no charge. Fees paid by the Company are excluded from these financial statements.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements (see Note 3).

3. 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Topic 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 at the measurement date.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

3. FAIR VALUE MEASUREMENTS (Continued)

Level 2: Inputs to the valuation methodology other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- a. Quoted prices for similar assets or liabilities in active markets,
- b. Quoted prices for identical or similar assets or liabilities in inactive markets,
- c. Inputs other than quoted prices that are observable for the asset or liability,
- d. 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.

Following is a description of the valuation methodology used for assets measured at fair value. The classification of the investment has been changed to reflect Plan management's updated understanding of the investment.

Money market mutual fund: Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-ended mutual fund that is registered with the US Securities and Exchange Commission. This fund is required to publish its daily net asset value and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

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 Plan believes its valuation method is 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.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

3. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2024 and 2023:

| Description | Assets at Fair Value as of June 30, 2024 | | | Total |
|------------------------------|---|---------|---------|------------|
| | Level 1 | Level 2 | Level 3 | |
| Money market mutual fund | \$ 266,070 | \$ - | \$ - | \$ 266,070 |
| INVESTMENTS AT FAIR VALUE | \$ 266,070 | \$ - | \$ - | \$ 266,070 |

| Description | Assets at Fair Value as of June 30, 2023 | | | Total |
|------------------------------|---|---------|---------|-----------|
| | Level 1 | Level 2 | Level 3 | |
| Money market mutual fund | \$ 18,873 | \$ - | \$ - | \$ 18,873 |
| INVESTMENTS AT FAIR VALUE | \$ 18,873 | \$ - | \$ - | \$ 18,873 |

4. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions set forth in ERISA. Any unallocated assets of the Plan shall be distributed in such a manner as the Company may determine.

5. TAX STATUS

The VEBA trust funding certain benefits of the Plan received an exemption letter from the Internal Revenue Service (IRS) dated October 22, 1984, stating that the trust is tax-exempt under the provisions of Section 501(c)9 of the IRC. However, as a result of the Plan's funding policy, from time to time the trust may be subject to income taxes. No federal or state income taxes have been recorded in 2024 for unrelated business taxable income.

In addition, the Plan and the trust are required to operate in conformity with the IRC to maintain the tax-exempt status of the trust. The plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the related trust is tax-exempt.

YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN
NOTES TO FINANCIAL STATEMENTS (Continued)

5. TAX STATUS (Continued)

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

6. PARTY-IN-INTEREST TRANSACTIONS

The Plan paid fees of \$134,803 and \$155,754 to third-party administrators for the years ended June 30, 2024 and 2023, respectively. The administrators are responsible for, among other things, processing and paying claims of participants.

Substantially all Plan administrative expenses, other than fees paid to third-party administrators, are paid by the Company.

7. RISKS AND UNCERTAINTIES

The Plan invests in investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

8. BENEFIT OBLIGATIONS

The Plan's benefit obligations for the years ended June 30, 2024 and 2023, are as follows:

| | 2024 | 2023 |
|--|-------------|-------------|
| BENEFIT OBLIGATIONS, BEGINNING OF YEAR | \$ 197,723 | \$ 147,699 |
| Health claims incurred | 1,749,726 | 1,450,997 |
| Health claims paid | (1,844,998) | (1,400,973) |
| BENEFIT OBLIGATIONS, END OF YEAR | \$ 102,451 | \$ 197,723 |

9. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through April 10, 2025, which was the date that these financial statements were available for issuance and determined that there were no significant nonrecognized subsequent events through that date.

SUPPLEMENTAL SCHEDULES

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FORM 5500, SCHEDULE H, ITEM 4i

EIN: 37-0728281 PLAN: #501

June 30, 2024

| (a) | (b) Identity of Issue, Borrower, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Cost | (e) Current Value |
|---|---|--|-------------------|-------------------------|
| Money Market Mutual Fund | | | | |
| | Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ 266,070 | \$ 266,070 |
| TOTAL INVESTMENTS PER FINANCIAL STATEMENTS | | | <u>\$ 266,070</u> | <u>\$ 266,070</u> |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ 100,000 | \$ - | \$ 100,000 | \$ 100,000 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 23,748 | - | 23,748 | 23,748 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,841 | - | 4,841 | 4,841 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 6,900 | - | 6,900 | 6,900 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 5,009 | - | 5,009 | 5,009 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,664 | - | 4,664 | 4,664 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 8,760 | - | 8,760 | 8,760 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 6,953 | - | 6,953 | 6,953 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ 35,412 | \$ - | \$ 35,412 | \$ 35,412 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,690 | - | 4,690 | 4,690 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,703 | - | 4,703 | 4,703 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 250,000 | - | 250,000 | 250,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 9,220 | - | 9,220 | 9,220 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 3,349 | - | 3,349 | 3,349 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 6,381 | - | 6,381 | 6,381 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 87,757 | - | 87,757 | 87,757 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,701 | - | 4,701 | 4,701 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 20,483 | - | 20,483 | 20,483 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 39,685 | - | 39,685 | 39,685 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,890 | - | 4,890 | 4,890 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 100,000 | - | 100,000 | 100,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 50,000 | - | 50,000 | 50,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 150,000 | - | 150,000 | 150,000 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 8,284 | - | 8,284 | 8,284 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 5,482 | - | 5,482 | 5,482 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 6,059 | - | 6,059 | 6,059 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 254,003 | - | 254,003 | 254,003 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 4,797 | - | 4,797 | 4,797 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 89,777 | - | 89,777 | 89,777 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ 16,660 | \$ - | \$ 16,660 | \$ 16,660 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 223,331 | - | 223,331 | 223,331 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | 12,467 | - | 12,467 | 12,467 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,818 | 3,818 | 3,818 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 6,534 | 6,534 | 6,534 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 60,565 | 60,565 | 60,565 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 94,982 | 94,982 | 94,982 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 26,983 | 26,983 | 26,983 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 9,576 | 9,576 | 9,576 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,611 | 3,611 | 3,611 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 6,180 | 6,180 | 6,180 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 56,964 | 56,964 | 56,964 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 160,688 | 160,688 | 160,688 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 37,896 | 37,896 | 37,896 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 22,702 | 22,702 | 22,702 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 36,729 | 36,729 | 36,729 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 99,672 | 99,672 | 99,672 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,496 | 3,496 | 3,496 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,983 | 5,983 | 5,983 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 55,535 | 55,535 | 55,535 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 26,485 | 26,485 | 26,485 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 9,242 | 9,242 | 9,242 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 37,754 | 37,754 | 37,754 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 20,720 | 20,720 | 20,720 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,335 | 3,335 | 3,335 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,707 | 5,707 | 5,707 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ - | \$ 55,592 | \$ 55,592 | \$ 55,592 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 28,191 | 28,191 | 28,191 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 49,517 | 49,517 | 49,517 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 38,426 | 38,426 | 38,426 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,381 | 3,381 | 3,381 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 55,070 | 55,070 | 55,070 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 67,135 | 67,135 | 67,135 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 49,300 | 49,300 | 49,300 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 26,625 | 26,625 | 26,625 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 61,383 | 61,383 | 61,383 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,786 | 5,786 | 5,786 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 23,211 | 23,211 | 23,211 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 20,536 | 20,536 | 20,536 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 24,985 | 24,985 | 24,985 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 60,634 | 60,634 | 60,634 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,312 | 3,312 | 3,312 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,668 | 5,668 | 5,668 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 54,727 | 54,727 | 54,727 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 10,281 | 10,281 | 10,281 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 39,308 | 39,308 | 39,308 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 21,912 | 21,912 | 21,912 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 95,134 | 95,134 | 95,134 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 26,348 | 26,348 | 26,348 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,335 | 3,335 | 3,335 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,707 | 5,707 | 5,707 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 53,984 | 53,984 | 53,984 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ - | \$ 22,870 | \$ 22,870 | \$ 22,870 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 23,344 | 23,344 | 23,344 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 22,834 | 22,834 | 22,834 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 33,096 | 33,096 | 33,096 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,312 | 3,312 | 3,312 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,668 | 5,668 | 5,668 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,335 | 3,335 | 3,335 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,707 | 5,707 | 5,707 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 54,406 | 54,406 | 54,406 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 54,949 | 54,949 | 54,949 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 73,633 | 73,633 | 73,633 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 24,150 | 24,150 | 24,150 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 258,349 | 258,349 | 258,349 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 89,285 | 89,285 | 89,285 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 17,927 | 17,927 | 17,927 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,335 | 3,335 | 3,335 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,707 | 5,707 | 5,707 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 55,271 | 55,271 | 55,271 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 15,010 | 15,010 | 15,010 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 283,512 | 283,512 | 283,512 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 23,280 | 23,280 | 23,280 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 38,302 | 38,302 | 38,302 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 20,705 | 20,705 | 20,705 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 316,406 | 316,406 | 316,406 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 32,308 | 32,308 | 32,308 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 22,310 | 22,310 | 22,310 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)
FORM 5500, SCHEDULE H, ITEM 4j

EIN: 37-0728281 PLAN: #501

For the Year Ended June 30, 2024

| (a) Identity of Party Involved | (b) Description of Asset (Include Interest Rate and Maturity in Case of a Loan) | (c) Purchase Price | (d) Selling Price | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (f) Net Gain or (Loss) |
|--|--|--------------------------|-------------------------|-------------------------|---|------------------------------|
| <u>Category (i) - Individual transaction in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | \$ - | \$ 118,436 | \$ 118,436 | \$ 118,436 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 3,266 | 3,266 | 3,266 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 5,589 | 5,589 | 5,589 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 54,284 | 54,284 | 54,284 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 25,350 | 25,350 | 25,350 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 64,256 | 64,256 | 64,256 | - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 | - | 21,749 | 21,749 | 21,749 | - |
| <u>Category (iii) - Series of transactions in excess of 5% of plan assets</u> | | | | | | |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 (83 purchases) | \$ 3,779,952 | \$ - | \$ 3,779,952 | \$ 3,779,952 | \$ - |
| Goldman Sachs | GS Financial Square Treasury Solutions Inst 520 (150 sales) | - | 3,532,757 | 3,532,757 | 3,532,757 | - |

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - CASH BASIS

June 30, 2024 and 2023

| | <u>2024</u> | <u>2023</u> |
|--|-------------------|------------------|
| ASSETS | | |
| Cash | \$ 48,188 | \$ 37,161 |
| Investments at cost | 266,070 | 18,873 |
| Total assets | 314,258 | 56,034 |
| LIABILITIES | | |
| None | - | - |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 314,258</u> | <u>\$ 56,034</u> |

See accompanying notes to financial statements.

**YETTER MANUFACTURING COMPANY
EMPLOYEE GROUP HEALTH PLAN**

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS - CASH BASIS

For the Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|--|------------|-----------|
| ADDITIONS IN NET ASSETS ATTRIBUTED TO | | |
| Interest income | \$ 3,159 | \$ 1,625 |
| Contributions | | |
| Employer | 2,790,799 | 2,069,982 |
| Employee | 61,877 | 65,755 |
| Total contributions | 2,852,676 | 2,135,737 |
| Total additions | 2,855,835 | 2,137,362 |
| DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO | | |
| Health benefits, net of stop-loss reimbursements of \$809,168 in 2024 and \$172,352 in 2023 | 1,844,998 | 1,400,973 |
| Stop-loss insurance premiums | 611,348 | 643,903 |
| Fully insured insurance premiums | 4,962 | 5,768 |
| Administrative expenses | 136,303 | 157,374 |
| Total deductions | 2,597,611 | 2,208,018 |
| NET INCREASE (DECREASE) | 258,224 | (70,656) |
| NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR | 56,034 | 126,690 |
| NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR | \$ 314,258 | \$ 56,034 |

See accompanying notes to financial statements.