

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

- 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.) [X] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: YORK GENERAL HEALTH CARE SERVICES 401K PROFIT SHARING PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 10/01/1992
2a Plan sponsor's name (employer, if for a single-employer plan): YORK GENERAL HEALTH CARE SERVICES
2b Employer Identification Number (EIN): 47-0379039
2c Plan Sponsor's telephone number: 402-362-6671
2d Business code (see instructions): 622000

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor YORK GENERAL HEALTH CARE SERVICES 2222 LINCOLN AVENUE YORK, NE 68467	3b Administrator's EIN 47-0379039 3c Administrator's telephone number 402-362-6671
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4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
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5 Total number of participants at the beginning of the plan year	5	412
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6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year	6a(1)	358
a(2) Total number of active participants at the end of the plan year	6a(2)	361
b Retired or separated participants receiving benefits	6b	16
c Other retired or separated participants entitled to future benefits	6c	43
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	420
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	420
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	388
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	411
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	20

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2J 2E 2G 3D

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

9a Plan funding arrangement (check all that apply) (1) <input 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 type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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 _____

(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 _____

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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan YORK GENERAL HEALTH CARE SERVICES 401K PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 YORK GENERAL HEALTH CARE SERVICES	D Employer Identification Number (EIN) 47-0379039

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	831687	1064492
(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)		
(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)	388087	354280
(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)	21569162	28952446
(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	22788936	30371218
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		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	22788936	30371218

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)	1064492	
(B) Participants	2a(1)(B)	1158251	
(C) Others (including rollovers)	2a(1)(C)	6103	
(2) Noncash contributions	2a(2)		2228846
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	21506	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		21506
(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)	1023742	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1023742
(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)		5683171
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		8957265

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1361687	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1361687
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)		
(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)	13296	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		13296
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1374983

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7582282
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: **HOCKING & SCHULENBERG LLC**

(2) EIN: **47-0806082**

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		1000000
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 _____.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

September 30, 2024 and 2023

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
INDEX TO FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE
For the years ending September 30, 2024 and 2023**

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Hocking & Schulenberg, LLC

Certified Public Accountants

Independent Auditor's Report

To the Plan Administrator
York General Health Care Services
401(k) Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of York General Health Care Services 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of September 30, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

independent of York General Health Care Services 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of York General Health Care Services 401(k) Profit Sharing 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 York General Health Care Services 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedule referred to as "Supplemental Schedule" is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Hocking & Schulenberg, LLC

Lincoln, Nebraska
July 1, 2025

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS**

as of September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments (at fair value)	\$ 28,952,446	\$ 21,569,162
Receivables:		
Employer's contribution	1,064,492	831,687
Notes receivable from participants	<u>354,280</u>	<u>388,087</u>
	<u>1,418,772</u>	<u>1,219,774</u>
Net assets available for benefits	<u>\$ 30,371,218</u>	<u>\$ 22,788,936</u>

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

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS**

for the years ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to net assets attributed to:		
Contributions:		
Employer	\$ 1,064,492	\$ 831,687
Participants	1,158,251	986,965
Rollovers	<u>6,103</u>	<u>16,654</u>
	<u>2,228,846</u>	<u>1,835,306</u>
Investment income:		
Interest and dividends	1,045,248	663,376
Net appreciation in fair value of investments	<u>5,683,171</u>	<u>2,613,229</u>
	<u>6,728,419</u>	<u>3,276,605</u>
Total additions	<u>8,957,265</u>	<u>5,111,911</u>
Deductions from net assets attributed to:		
Benefit payments	1,361,687	1,411,208
Administration expenses	<u>13,296</u>	<u>12,095</u>
Total deductions	<u>1,374,983</u>	<u>1,423,303</u>
Net increase in net assets available for benefits	7,582,282	3,688,608
Net assets available for benefits, beginning of period	<u>22,788,936</u>	<u>19,100,328</u>
Net assets available for benefits, end of period	<u>\$ 30,371,218</u>	<u>\$ 22,788,936</u>

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

YORK GENERAL HEALTH CARE SERVICES 401(k) PROFIT SHARING PLAN NOTES TO FINANCIAL STATEMENTS For the years ending September 30, 2024 and 2023

1. Plan Description:

The following description of the York General Health Care Services 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. Certain prior year amounts have been reclassified to conform with current year presentation.

General

The Plan is a defined contribution plan covering employees of York General Health Care Services (the Hospital) who have one year of service, complete 1,000 hours or more of service during the Plan year, and are age twenty-one or older, with the exception of highly compensated employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year the Hospital contributes an agreed-upon percentage of each participant's eligible compensation. The Hospital's Board of Directors determines the annual percentage for each fiscal year. Two percent of eligible compensation was contributed for both years ended September 30, 2024 and 2023. Each year, participants may contribute up to the maximum percentage of compensation and dollar amount permissible under Section 402(g) of the Internal Revenue Code not to exceed limits of Code Sections 401(k), 404 and 415, as defined in the Plan. Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. The Plan allows participants to designate all or any part of their elective deferral as Roth 401(k). Participants may also contribute amounts representing distributions from other qualified plans. The Hospital made a matching contribution equal to 100 percent of the first 2 percent of eligible compensation that a participant contributed to the Plan for the Plan years ended September 30, 2024 and 2023.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Hospital's contribution, (b) Plan earnings, (c) forfeitures of terminated participants' nonvested accounts, and (d) administrative expenses. Allocations are based on participant earnings or account balances, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participant accounts are valued on a daily basis based on each participant's share balance in mutual funds.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

1. Plan Description, Continued:

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants.

Vesting

Participants are vested in their respective participant accounts attributable to employer contributions based on years of continuous service. A participant is 100 percent vested after five years of service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance, whichever is less. Loan terms may not exceed five years, or up to fifteen years for the purchase of a primary residence. The loans are secured by the balance in the participant's account balance and bear interest at the prime rate applicable at the time of the loan. Principal and interest are paid ratably through payroll deductions. A participant may have multiple loans outstanding at any given time.

Payment of Benefits

Benefits to a participant will commence to be distributed not later than April 1 following the year in which the participant attains age 73, or the tax year in which the participant terminates service for any reason. Qualifying participants have the option to receive retirement benefits in the form of a lump sum distribution, in equal annual installments over a certain period of years, or in a combination of both above-mentioned options. Installments are limited to a time period of life expectancy based on mortality tables published by the Internal Revenue Service. If a participant terminates employment with the Hospital for any reason, the vested portion of his or her account shall be distributed in a single lump sum payment, if the vested account balance is less than \$5,000.

Forfeited Accounts

During 2024 and 2023, forfeited nonvested accounts totaled \$4,507 and \$4,203, respectively. These amounts were allocated to remaining Plan participants based on the participant's eligible compensation in proportion to total Plan participants' earnings received during the year.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

1. Plan Description, Continued:

Plan Termination

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

Administrative Expenses

Administrative expenses paid by the Plan relate primarily to certain trustee and professional fees.

2. Summary of Significant Accounting Policies:

The following is a summary of the significant accounting policies followed in the preparation of these financial statements:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis and present the net assets available for benefits and changes in those net assets in accordance with accounting principles generally accepted in the United States of America.

Presentation of Participant-Directed Funds

The Plan's presentation of participant directed investments is in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 962, *Plan Accounting – Defined Contribution Pension Plans*.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan presents in the statements of changes in net assets available for benefits the net appreciation in fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

2. Summary of Significant Accounting Policies, Continued:

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Use of Estimates

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

Payment of Benefits

Benefits are recorded when paid.

Risks and Uncertainties

The Plan invests in various 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 and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Date of Management's Review

Subsequent events were evaluated through July 1, 2025, which is the date the financial statements were available to be issued.

3. Investments:

The Plan's investments were held in trust and administered by the trustee, Cornerstone Bank, for the years ended September 30, 2024 and 2023. All investment information disclosed in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

3. Investments - Continued:

Information Prepared and Certified by Trustee

As permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974, the Plan administrator has determined it is permissible in the circumstances to have the Plan's audits of financial statements performed in accordance with ERISA Section 103(a)(3)(C) and elected not to extend the audits to any statements or information certified by the trustee of the Plan.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustee:

	<u>2024</u>	<u>2023</u>
Investments (at fair value)	\$ 28,952,446	\$ 21,569,162
Notes receivable from participants	354,280	388,087
Investment income, net	6,728,419	3,276,605

4. Fair Value Measurements:

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits.

	<u>Fair Value Measurements at Reporting Date Using:</u>			
	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<u>September 30, 2024</u>				
Mutual funds	<u>\$ 28,952,446</u>	<u>\$ 28,952,446</u>	<u>\$ -</u>	<u>\$ -</u>
<u>September 30, 2023</u>				
Mutual funds	<u>\$ 21,569,162</u>	<u>\$ 21,569,162</u>	<u>\$ -</u>	<u>\$ -</u>

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

4. Fair Value Measurements - Continued:

FASB Accounting Standard Codification section 820, "*Fair Value Measurements and Disclosures*," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consists of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the Plan has the ability to access at the measurement date. The fair values of mutual funds are based on quoted market prices, when available.

Level 2 Fair Value Measurements

Fair values are based on inputs other than quoted prices included in Level 1 that are observable for valuing the asset or liability, either directly or indirectly. Observable inputs include quoted prices for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs. There were no Level 2 inputs.

Level 3 Fair Value Measurement

Fair values are based on unobservable inputs used for valuing the asset or liability. Unobservable inputs are those that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing the asset, based on the best information available in the circumstances. There were no Level 3 inputs.

There have been no changes in the methodologies used at September 30, 2024 and 2023.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended September 30, 2024 and 2023, are reported in net appreciation (depreciation) in fair value of investments.

**YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS, Continued
For the years ending September 30, 2024 and 2023**

5. Related Party Transactions:

Plan investments are shares of mutual funds managed by Cornerstone Bank. Cornerstone Bank is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. The Hospital pays certain administrative expenses on behalf of the Plan.

6. Tax Status:

The Internal Revenue Service has determined and informed the Plan by a letter dated March 31, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of September 30, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to September 30, 2021.

YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
EIN 47-0379039
PLAN NUMBER 002
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Cornerstone Bank:			
*	Federated Short Term U.S. Government Fund	Stock Index Mutual Fund	A	\$ 1,174,203
*	Franklin Templeton Global Bond Fund	Stock Mutual Fund	A	48,124
*	Carillon Scout Mid Cap Funds	Stock Mutual Fund	A	353,829
*	Pimco Total Return	Stock Mutual Fund	A	1,550,728
*	Janus Triton Fund	Stock Mutual Fund	A	227,320
*	Dodge & Cox International Stock Fund	Stock Mutual Fund	A	322,907
*	American EuroPacific Fund	Stock Mutual Fund	A	1,526,846
*	American Growth Fund of America	Stock Mutual Fund	A	5,465,615
*	American Investment Co. of America	Stock Mutual Fund	A	4,901,915
*	Vanguard Small-Cap	Stock Mutual Fund	A	408,549
*	Vanguard Mid-Cap	Stock Mutual Fund	A	376,831
*	Vanguard Target Retirement 2020	Stock Mutual Fund	A	568,805
*	Vanguard Target Retirement 2030	Stock Mutual Fund	A	2,121,801
*	Vanguard Target Retirement 2040	Stock Mutual Fund	A	1,779,086
*	Vanguard Target Retirement 2050	Stock Mutual Fund	A	3,518,539
*	Vanguard Target Retirement 2060	Stock Mutual Fund	A	573,028
*	Vanguard 500 Index	Stock Mutual Fund	A	4,034,320
*	Notes receivable from participants	3.25% - 8.50%	-	<u>354,280</u>
	Total			<u>\$ 29,306,726</u>

* Denotes party-in-interest

A Cost not required for participant directed investments

YORK GENERAL HEALTH CARE SERVICES
401(k) PROFIT SHARING PLAN
EIN 47-0379039
PLAN NUMBER 002
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Cornerstone Bank:			
*	Federated Short Term U.S. Government Fund	Stock Index Mutual Fund	A	\$ 1,174,203
*	Franklin Templeton Global Bond Fund	Stock Mutual Fund	A	48,124
*	Carillon Scout Mid Cap Funds	Stock Mutual Fund	A	353,829
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*	Vanguard Target Retirement 2040	Stock Mutual Fund	A	1,779,086
*	Vanguard Target Retirement 2050	Stock Mutual Fund	A	3,518,539
*	Vanguard Target Retirement 2060	Stock Mutual Fund	A	573,028
*	Vanguard 500 Index	Stock Mutual Fund	A	4,034,320
*	Notes receivable from participants	3.25% - 8.50%	-	<u>354,280</u>
	Total			<u>\$ 29,306,726</u>

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A Cost not required for participant directed investments