

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

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

a single-employer plan  a DFE (specify) \_\_\_\_\_

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

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

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

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

special extension (enter description)

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

**Part II Basic Plan Information—enter all requested information**

|  |  |
|--|--|
| <p><b>1a</b> Name of plan<br/><u>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</u></p>   | <p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>   |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br/>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br/><u>BURKE REHABILITATION HOSPITAL</u></p> <p><u>785 MAMARONECK AVE</u><br/><u>WHITE PLAINS, NY 10605</u></p> | <p><b>1c</b> Effective date of plan<br/><u>01/01/1962</u></p> <p><b>2b</b> Employer Identification Number (EIN)<br/><u>13-1739937</u></p> <p><b>2c</b> Plan Sponsor's telephone number<br/><u>914-597-2244</u></p> <p><b>2d</b> Business code (see instructions)<br/><u>622000</u></p> |

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

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

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/13/2025 | EDWARD CHUNG   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/13/2025 | EDWARD CHUNG   |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|   |  |     |
|---|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |     |
|   | <b>3c</b> Administrator's telephone number |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |     |
|   | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | 891 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 226 |
|   | <b>6a(2)</b>                               | 226 |
|   | <b>6b</b>                                  | 246 |
|   | <b>6c</b>                                  | 404 |
|   | <b>6d</b>                                  | 876 |
|   | <b>6e</b>                                  | 8   |
|   | <b>6f</b>                                  | 884 |
|   | <b>6g(1)</b>                               | 0   |
| <b>6g(2)</b>  | 0  |     |
| <b>6h</b>   | 0  |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 1I 3D

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

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

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

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached 0
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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|   |  |  |
|---|--|--|
| <p><b>SCHEDULE A</b><br/><b>(Form 5500)</b></p> <p>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p> | <p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|---|--|--|

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

|   |  |                   |
|---|--|-------------------|
| <p><b>A</b> Name of plan<br/><b>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</b></p>                     | <p><b>B</b> Three-digit plan number (PN) ▶</p>                             | <p><b>001</b></p> |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br/><b>BURKE REHABILITATION HOSPITAL</b></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><b>13-1739937</b></p> |                   |

**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  
**PRINCIPAL 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     |
| 42-0127290 | 61271         | 463868                                | 888   | 01/01/2024              | 12/31/2024 |

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

|   |  |
|---|--|
| <p><b>(a)</b> Total amount of commissions paid</p> <p style="text-align: center;">0</p> | <p><b>(b)</b> Total amount of fees paid</p> <p style="text-align: center;">0</p> |
|---|--|

**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.

|  |          |        |
|--|----------|--------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0      |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 853889 |

**6** Contracts With Allocated Funds:

- a** State the basis of premium rates ▶
  
- b** Premiums paid to carrier .....
- c** Premiums due but unpaid at the end of the year .....
- 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 ▶
  
- 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>b</b> Balance at the end of the previous year .....  | <b>7b</b>                 |              |   |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b>              |              |   |
|   | <b>7c(2)</b>              |              |   |
|   | <b>7c(3)</b>              |              |   |
|   | <b>7c(4)</b>              |              |   |
|   | <b>7c(5)</b>              |              |   |
|   | (6) Total additions ..... | <b>7c(6)</b> |   |
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>                 |              |   |
| <b>e</b> Deductions:<br>(1) Disbursed from fund to pay benefits or purchase annuities during year ..... |                           |              |   |
|   | <b>7e(1)</b>              |              |   |
|   | <b>7e(2)</b>              |              |   |
|   | <b>7e(3)</b>              |              |   |
|   | <b>7e(4)</b>              |              |   |
| (5) Total deductions .....  | <b>7e(5)</b>              |              |   |
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....  | <b>7f</b>                 |              | 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:

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

**10** Nonexperience-rated contracts:

|          |  |            |  |
|----------|--|------------|--|
| <b>a</b> | Total premiums or subscription charges paid to carrier .....   | <b>10a</b> |  |
| <b>b</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. .... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

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

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

|   |  |  |
|---|--|--|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|--|--|

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

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|   |   |            |
|---|---|------------|
| <b>A</b> Name of plan<br><u>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</u>   | <b>B</b> Three-digit plan number (PN) ▶   | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>BURKE REHABILITATION HOSPITAL</u>                          | <b>D</b> Employer Identification Number (EIN)<br><u>13-1739937</u>  |            |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |            |

|   |                            |                           |                          |
|---|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>   |                            |                           |                          |
| <b>1</b> Enter the valuation date:  | Month <u>01</u>            | Day <u>01</u>             | Year <u>2024</u>         |
| <b>2</b> Assets:  |                            |                           |                          |
| <b>a</b> Market value .....   | <b>2a</b>                  | <u>69347315</u>           |                          |
| <b>b</b> Actuarial value .....  | <b>2b</b>                  | <u>75258512</u>           |                          |
| <b>3</b> Funding target/participant count breakdown   | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....   | <u>239</u>                 | <u>53873219</u>           | <u>53873219</u>          |
| <b>b</b> For terminated vested participants .....   | <u>404</u>                 | <u>22354463</u>           | <u>22354463</u>          |
| <b>c</b> For active participants .....  | <u>258</u>                 | <u>21854930</u>           | <u>22604693</u>          |
| <b>d</b> Total .....  | <u>901</u>                 | <u>98082612</u>           | <u>98832375</u>          |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....  | <b>5</b>                   | <u>5.16 %</u>             |                          |
| <b>6</b> Target normal cost   |                            |                           |                          |
| <b>a</b> Present value of current plan year accruals .....  | <b>6a</b>                  | <u>0</u>                  |                          |
| <b>b</b> Expected plan-related expenses .....   | <b>6b</b>                  | <u>1130000</u>            |                          |
| <b>c</b> Target normal cost .....   | <b>6c</b>                  | <u>1130000</u>            |                          |

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                  |  |
|----------------------------------|--|
| <b>SIGN HERE</b>                 |  |
| Signature of actuary             | <u>09/05/2025</u>                      |
| <u>STEWARD SAINVIL</u>           | Date                                   |
| Type or print name of actuary    | <u>23-08415</u>                        |
| <u>PRINCIPAL FINANCIAL GROUP</u> | Most recent enrollment number          |
| Firm name                        | <u>678-322-3602</u>                    |
| <u>PO BOX 9394</u>               | Telephone number (including area code) |
| <u>DES MOINES, IA 50306-9394</u> |  |
| Address of the firm              |  |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |  | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| <b>7</b>   | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....  | 0                     | 1454968                |
| <b>8</b>   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....   | 0                     | 1454968                |
| <b>9</b>   | Amount remaining (line 7 minus line 8) .....   | 0                     | 0                      |
| <b>10</b>  | Interest on line 9 using prior year's actual return of <u>8.75</u> % .....   | 0                     | 0                      |
| <b>11</b>  | Prior year's excess contributions to be added to prefunding balance:   |                       |                        |
| <b>a</b>   | Present value of excess contributions (line 38a from prior year) .....   |                       | 1926                   |
| <b>b(1)</b>  | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.27</u> % ..... |                       | 0                      |
| <b>b(2)</b>  | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....   |                       | 169                    |
| <b>c</b>   | Total available at beginning of current plan year to add to prefunding balance .....   |                       | 2095                   |
| <b>d</b>   | Portion of (c) to be added to prefunding balance .....   |                       | 0                      |
| <b>12</b>  | Other reductions in balances due to elections or deemed elections .....  | 0                     | 0                      |
| <b>13</b>  | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....   | 0                     | 0                      |

| <b>Part III Funding Percentages</b> |  |           |         |
|-------------------------------------|--|-----------|---------|
| <b>14</b>                           | Funding target attainment percentage .....   | <b>14</b> | 76.14 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....  | <b>15</b> | 78.34 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 78.30 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....  | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b> |                                | <b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b> |                       |                                |                              |              |  |
|---|--------------------------------|--|-----------------------|--------------------------------|------------------------------|--------------|--|
| (a) Date (MM-DD-YYYY)                                 | (b) Amount paid by employer(s) | (c) Amount paid by employees   | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |              |  |
| 03/26/2024  | 921241                         | 0  |                       |                                |                              |              |  |
| 07/01/2024  | 921241                         | 0  |                       |                                |                              |              |  |
| 10/10/2024  | 811780                         | 0  |                       |                                |                              |              |  |
| 01/02/2025  | 584281                         | 0  |                       |                                |                              |              |  |
| 04/28/2025  | 934                            | 0  |                       |                                |                              |              |  |
| 08/13/2025  | 500862                         | 0  |                       |                                |                              |              |  |
|   |                                |  | <b>Totals ▶</b>       | <b>18(b)</b>                   | 3740339                      | <b>18(c)</b> |  |

|  |  |   |                             |  |
|--|--|---|-----------------------------|--|
| <b>19</b>  | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |   |                             |  |
| <b>a</b>   | Contributions allocated toward unpaid minimum required contributions from prior years .....                                | <b>19a</b>                              | 0                           |  |
| <b>b</b>   | Contributions made to avoid restrictions adjusted to valuation date .....  | <b>19b</b>                              | 0                           |  |
| <b>c</b>   | Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....             | <b>19c</b>                              | 3608036                     |  |
| <b>20</b>  | Quarterly contributions and liquidity shortfalls:  |   |                             |  |
| <b>a</b>   | Did the plan have a "funding shortfall" for the prior year? .....  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| <b>b</b>   | If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| <b>c</b>   | If line 20a is "Yes," see instructions and complete the following table as applicable:                                     |   |                             |  |
| Liquidity shortfall as of end of quarter of this plan year |  |   |                             |  |
| (1) 1st  | (2) 2nd  | (3) 3rd                                 | (4) 4th                     |  |
| 0  | 0  | 0                                       | 0                           |  |

|   |  |   |                                     |   |
|---|--|---|-------------------------------------|---|
| <b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b> |  |   |                                     |   |
| <b>21</b> Discount rate:  |  |   |                                     |   |
| <b>a</b> Segment rates:   | 1st segment:<br>4.75 %                         | 2nd segment:<br>4.87 %                                    | 3rd segment:<br>5.59 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                      |  |   |                                     | <b>21b</b> 4  |
| <b>22</b> Weighted average retirement age .....                                   |  |   |                                     | <b>22</b> 66  |
| <b>23</b> Mortality table(s) (see instructions)                                   | <input type="checkbox"/> Prescribed - combined | <input checked="" type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |   |

|   |  |  |  |   |
|---|--|--|--|---|
| <b>Part VI Miscellaneous Items</b>  |  |  |  |   |
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |  |   |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |  |  |  |   |
| <b>26</b> Demographic and benefit information   |  |  |  |   |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....   |  |  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  |  |  |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....   |  |  |  | <b>27</b>   |

|   |  |  |  |             |
|---|--|--|--|-------------|
| <b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>   |  |  |  |             |
| <b>28</b> Unpaid minimum required contributions for all prior years .....   |  |  |  | <b>28</b> 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... |  |  |  | <b>29</b> 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    |  |  |  | <b>30</b> 0 |

|  |                     |                    |               |                    |
|--|---------------------|--------------------|---------------|--------------------|
| <b>Part VIII Minimum Required Contribution For Current Year</b>  |                     |                    |               |                    |
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |                    |
| <b>a</b> Target normal cost (line 6c) .....  |                     |                    |               | <b>31a</b> 1130000 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   |                     |                    |               | <b>31b</b> 0       |
| <b>32</b> Amortization installments:   | Outstanding Balance |                    | Installment   |                    |
| <b>a</b> Net shortfall amortization installment .....  | 23573863            |                    | 2477909       |                    |
| <b>b</b> Waiver amortization installment.....  | 0                   |                    | 0             |                    |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                     |                    |               | <b>33</b>          |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....  |                     |                    |               | <b>34</b> 3607909  |
|  | Carryover balance   | Prefunding balance | Total balance |                    |
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                   | 0                  | 0             |                    |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....  |                     |                    |               | <b>36</b> 3607909  |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....  |                     |                    |               | <b>37</b> 3608036  |
| <b>38</b> Present value of excess contributions for current year (see instructions)  |                     |                    |               |                    |
| <b>a</b> Total (excess, if any, of line 37 over line 36)   |                     |                    |               | <b>38a</b> 127     |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....   |                     |                    |               | <b>38b</b> 0       |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....  |                     |                    |               | <b>39</b> 0        |
| <b>40</b> Unpaid minimum required contributions for all years .....  |                     |                    |               | <b>40</b> 0        |

|  |  |  |  |  |
|--|--|--|--|--|
| <b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>  |  |  |  |  |
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021 |  |  |  |  |

|  |  |   |
|--|--|---|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|--|---|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><b>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</b>                     | <b>B</b> Three-digit plan number (PN) ▶                            | <b>001</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BURKE REHABILITATION HOSPITAL</b> | <b>D</b> Employer Identification Number (EIN)<br><b>13-1739937</b> |            |

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

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

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

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

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**(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 50 64               | CONTRACT ADMINISTRATOR  | 217090   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  | 0   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

BNY MELLON

13-5160382

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 19 50                  | CUSTODIAN   | 26858  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

SEYFARTH SHAW LLP

36-2152202

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 29 50                  | LEGAL   | 127118   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

AON HEWITT INVESTMENT

36-3109431

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27 50                  | INVESTMENT ADVISORY   | 2500   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>   |   | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>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)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>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.

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

|  |                                  |
|--|----------------------------------|
| <b>a</b> Name: CHRISTOPHER META                            | <b>b</b> EIN: 42-0127290         |
| <b>c</b> Position: ENROLLED ACTUARY                        |                                  |
| <b>d</b> Address: PO BOX 9394<br>DES MOINES, IA 50306-9394 | <b>e</b> Telephone: 515-247-5111 |

Explanation: REASSIGNMENT OF WORKLOAD WITHIN PRINCIPAL LIFE INSURANCE COMPANY

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|   |  |  |
|---|--|--|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>▶ File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---|--|--|

|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>     |  |
| <b>A</b> Name of plan<br><u>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</u>                            | <b>B</b> Three-digit plan number (PN) <u>001</u>                   |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>BURKE REHABILITATION HOSPITAL</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-1739937</u> |

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

|   |                               |  |
|---|-------------------------------|--|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LIQUID ASSETS SEP ACCT-Z</u>       |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u> |                               |  |
| <b>c</b> EIN-PN <u>42-0127290-024</u>   | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>853889</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON GLOBAL REAL ESTATE</u>              |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>404575</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON HIGH YIELD PLUS</u>                 |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>120051</u>  |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON LARGE CAP EQUITY INDEX</u>          |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8831547</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON MULTI ASSET CREDIT FUND</u>         |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3976976</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON NON US EQUITY INDEX</u>             |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5890987</u> |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AON SMALL CAP EQUITY INDEX</u>          |                               |  |
| <b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT GROUP TRUST</u>           |                               |  |
| <b>c</b> EIN-PN <u>27-2436452-001</u>   | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1537557</u> |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **AON US INTERMEDIATE GOV'T**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |              |
|---------------------------------------|-------------------------------|---|--------------|
| <b>c</b> EIN-PN <b>27-2436452-001</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>45305</b> |
|---------------------------------------|-------------------------------|---|--------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **AON US LONG GOV'T INDEX**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |               |
|---------------------------------------|-------------------------------|---|---------------|
| <b>c</b> EIN-PN <b>27-2436452-001</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>653414</b> |
|---------------------------------------|-------------------------------|---|---------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **CORE REAL ESTATE**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |                |
|---------------------------------------|-------------------------------|---|----------------|
| <b>c</b> EIN-PN <b>27-2436452-001</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>7281506</b> |
|---------------------------------------|-------------------------------|---|----------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **LONG CR BD**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |                |
|---------------------------------------|-------------------------------|---|----------------|
| <b>c</b> EIN-PN <b>27-2436452-001</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>4594768</b> |
|---------------------------------------|-------------------------------|---|----------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **MID DURATION LONG CR BD**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |              |
|---------------------------------------|-------------------------------|---|--------------|
| <b>c</b> EIN-PN <b>27-2436452-001</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>40226</b> |
|---------------------------------------|-------------------------------|---|--------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **AON GLOBAL EQUITY CL I**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |                |
|---------------------------------------|-------------------------------|---|----------------|
| <b>c</b> EIN-PN <b>37-6543784-004</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>8924617</b> |
|---------------------------------------|-------------------------------|---|----------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **20 PLUS YEAR US TREASURY STRIPS**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |                 |
|---------------------------------------|-------------------------------|---|-----------------|
| <b>c</b> EIN-PN <b>37-6543784-036</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>15425276</b> |
|---------------------------------------|-------------------------------|---|-----------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **AON ENHANCED LIABILITY DRIVEN INV**

**b** Name of sponsor of entity listed in (a): **AON HEWITT GROUP TRUST**

|                                       |                               |   |          |
|---------------------------------------|-------------------------------|---|----------|
| <b>c</b> EIN-PN <b>37-6543784-048</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <b>0</b> |
|---------------------------------------|-------------------------------|---|----------|

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

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

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

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

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

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



|   |  |   |
|---|--|---|
| <p style="text-align: center;"><b>SCHEDULE G</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p><b>Financial Transaction Schedules</b></p> <p>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).</p> <p style="text-align: center;">▶ <b>File as an attachment to Form 5500.</b></p> | <p style="font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection.</p> |
|---|--|---|

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

|   |  |
|---|--|
| <p><b>A</b> Name of plan<br/><b>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</b></p>                     | <p><b>B</b> Three-digit plan number (PN) ▶ <b>001</b></p>                  |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br/><b>BURKE REHABILITATION HOSPITAL</b></p> | <p><b>D</b> Employer Identification Number (EIN)<br/><b>13-1739937</b></p> |

**Part I Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible**  
 Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> |                                     |  |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> |                                     |  |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

| (a)                      | (b) Identity and address of obligor | (c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> |                                     |  |

|                             | Amount received during reporting year |              |                                   | Amount overdue |              |
|-----------------------------|---------------------------------------|--------------|-----------------------------------|----------------|--------------|
| (d) Original amount of loan | (e) Principal                         | (f) Interest | (g) Unpaid balance at end of year | (h) Principal  | (i) Interest |
|                             |                                       |              |                                   |                |              |

|                                    |  |   |  |                      |                     |
|------------------------------------|--|---|--|----------------------|---------------------|
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |  |                      |                     |
| □                                  |  |   |  |                      |                     |
|                                    |  | Amount received during reporting year   |  | Amount overdue       |                     |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest   | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |  |   |  |                      |                     |
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |  |                      |                     |
| □                                  |  |   |  |                      |                     |
|                                    |  | Amount received during reporting year   |  | Amount overdue       |                     |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest   | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |  |   |  |                      |                     |
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |  |                      |                     |
| □                                  |  |   |  |                      |                     |
|                                    |  | Amount received during reporting year   |  | Amount overdue       |                     |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest   | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |  |   |  |                      |                     |
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |  |                      |                     |
| □                                  |  |   |  |                      |                     |
|                                    |  | Amount received during reporting year   |  | Amount overdue       |                     |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest   | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |  |   |  |                      |                     |
| <b>(a)</b>                         | <b>(b)</b> Identity and address of obligor | <b>(c)</b> Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items |  |                      |                     |
| □                                  |  |   |  |                      |                     |
|                                    |  | Amount received during reporting year   |  | Amount overdue       |                     |
| <b>(d)</b> Original amount of loan | <b>(e)</b> Principal                       | <b>(f)</b> Interest   | <b>(g)</b> Unpaid balance at end of year | <b>(h)</b> Principal | <b>(i)</b> Interest |
|                                    |  |   |  |                      |                     |

| <b>Part II Schedule of Leases in Default or Classified as Uncollectible</b>   |                                    |   |  |                  |                       |
|---|------------------------------------|---|--|------------------|-----------------------|
| Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions) |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |
| (a)   | (b) Identity of lessor/lessee      | (c) Relationship to plan, employer, employee organization, or other party-in-interest | (d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased) |                  |                       |
| <input type="checkbox"/>  |                                    |   |  |                  |                       |
| (e) Original cost   | (f) Current value at time of lease | (g) Gross rental receipts during the plan year  | (h) Expenses paid during the plan year   | (i) Net receipts | (j) Amount in arrears |
|   |                                    |   |  |                  |                       |

**Part III Nonexempt Transactions**

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
| BURKE REHABILITATION HOSPITAL  | PLAN SPONSOR   | ERROR IN BENEFITS ADMINISTRATION  |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   | 30000              | 30000                      |  |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
|                                |  |   |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   |                    |                            |  |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
|                                |  |   |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   |                    |                            |  |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
|                                |  |   |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   |                    |                            |  |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
|                                |  |   |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   |                    |                            |  |

| (a) Identity of party involved | (b) Relationship to plan, employer, or other party-in-interest | (c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value | (d) Purchase price |                            |  |
|--------------------------------|--|---|--------------------|----------------------------|--|
|                                |  |   |                    |                            |  |
| (e) Selling price              | (f) Lease rental   | (g) Transaction expenses  | (h) Cost of asset  | (i) Current value of asset | (j) Net gain (or loss) on each transaction |
|                                |  |   |                    |                            |  |

|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
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|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b> |  |
| <b>A</b> Name of plan<br><b>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</b>                        | <b>B</b> Three-digit plan number (PN) <b>001</b>                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>BURKE REHABILITATION HOSPITAL</b>    | <b>D</b> Employer Identification Number (EIN)<br><b>13-1739937</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

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

|  |                 | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| <b>Assets</b>  |                 |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....  | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....  | <b>1b(1)</b>    | 1816137               | 1086077         |
| <b>(2)</b> Participant contributions .....   | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other .....   | <b>1b(3)</b>    | 35269                 | 5168            |
| <b>c</b> General investments:  |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 1077636               | 1256721         |
| <b>(2)</b> U.S. Government securities .....  | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....   | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....  | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....   | <b>1c(5)</b>    | 4450163               | 7576473         |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....  | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....   | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    | 61035052              | 57726804        |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   | 819251                | 853889          |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....  | <b>1c(15)</b>   |                       |                 |

| 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    | 69233508              | 68505132        |
| <b>Liabilities</b>  |       |                       |                 |
| g Benefit claims payable.....                                     | 1g    |                       |                 |
| h Operating payables.....   | 1h    |                       |                 |
| i Acquisition indebtedness.....                                   | 1i    |                       |                 |
| j Other liabilities.....  | 1j    |                       | 154533          |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k    | 0                     | 154533          |
| <b>Net Assets</b>   |       |                       |                 |
| l Net assets (subtract line 1k from line 1f).....                 | 1l    | 69233508              | 68350599        |

**Part II Income and Expense Statement**

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

| <b>Income</b>  |          | (a) Amount | (b) Total |
|--|----------|------------|-----------|
| <b>a Contributions:</b>  |          |            |           |
| (1) Received or receivable in cash from: (A) Employers.....                                  | 2a(1)(A) | 3740339    |           |
| (B) Participants.....  | 2a(1)(B) |            |           |
| (C) Others (including rollovers).....  | 2a(1)(C) |            |           |
| (2) Noncash contributions.....   | 2a(2)    |            |           |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....                   | 2a(3)    |            | 3740339   |
| <b>b Earnings on investments:</b>  |          |            |           |
| (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) |            |           |
| (F) Other.....   | 2b(1)(F) | 80807      |           |
| (G) Total interest. Add lines 2b(1)(A) through (F).....                                      | 2b(1)(G) |            | 80807     |
| (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) | 1734975    |           |
| (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)      | 417816    |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)      | 39098     |
| (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)     |           |
| <b>c</b> Other income .....   | 2c         | 116414    |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....         | 2d         | 6129449   |

**Expenses**

|  |        |         |
|--|--------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |        |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....             | 2e(1)  | 5775961 |
| (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)  | 5775961 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | 2f     |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | 2g     |         |
| <b>h</b> Interest expense.....   | 2h     |         |
| <b>i</b> Administrative expenses:  |        |         |
| (1) Salaries and allowances .....  | 2i(1)  |         |
| (2) Contract administrator fees .....  | 2i(2)  | 217090  |
| (3) Recordkeeping fees .....   | 2i(3)  |         |
| (4) IQPA audit fees .....  | 2i(4)  |         |
| (5) Investment advisory and investment management fees .....                               | 2i(5)  | 2500    |
| (6) Bank or trust company trustee/custodial fees .....                                     | 2i(6)  | 26858   |
| (7) Actuarial fees .....   | 2i(7)  | 127118  |
| (8) Legal fees .....   | 2i(8)  |         |
| (9) Valuation/appraisal fees .....   | 2i(9)  |         |
| (10) Other trustee fees and expenses .....   | 2i(10) |         |
| (11) Other expenses.....   | 2i(11) | 862831  |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....                     | 2i(12) | 1236397 |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j     | 7012358 |

**Net Income and Reconciliation**

|  |       |         |
|--|-------|---------|
| <b>k</b> Net income (loss). Subtract line 2j from line 2d..... | 2k    | -882909 |
| <b>l</b> 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: PKF O'CONNOR DAVIES, LLP

(2) EIN: 27-1728945

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

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

**Part IV Compliance Questions**

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

During the plan year:

|  | Yes | No | Amount  |
|--|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)                 |     | X  |         |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)   |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)  | X   |    | 30000   |
| <b>e</b> Was this plan covered by a fidelity bond?   | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?   |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)   | X   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?   |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   |     |    |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.  |     |    |         |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

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

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |
|------------------------------|---------------------|--------------------|
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 553308.

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><u>THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN</u>                     | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BURKE REHABILITATION HOSPITAL</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-1739937</u> |            |

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

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

|   |   |   |
|---|---|---|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... | 1 | 0 |
|---|---|---|

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 42-0127290

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

|  |   |   |
|--|---|---|
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... | 3 | 2 |
|--|---|---|

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

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

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

|   |    |  |
|---|----|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....  | 6a |  |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | 6b |  |
| <b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... | 6c |  |

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

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

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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

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

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

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

**a** Enter the percentage of plan assets held as:  
 Public Equity: 0.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 100.0 %  
 High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 0.0 % Other: 0.0 %

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation.....

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705206A.

|  |  |  |
|--|--|--|
| <b>Structured Attachment</b><br>Department of the Treasury<br>Internal Revenue Service                   | <b>Schedule SB, line 26a</b><br><b>Schedule of Active Participant Data</b> | <b>2024</b><br><br>This Form is Open to<br>Public Inspection |
| Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation |  |  |

|                             |   |                           |            |            |            |           |     |
|-----------------------------|---|---------------------------|------------|------------|------------|-----------|-----|
| <b>Name of Plan</b>         | THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN |                           |            |            |            |           |     |
| <b>Plan Year Begin Date</b> | 01/01/2024  | <b>Plan Year End Date</b> | 12/31/2024 | <b>EIN</b> | 13-1739937 | <b>PN</b> | 001 |

| Attained Age | YEARS OF CREDITED SERVICE |              |              |        |              |              |
|--------------|---------------------------|--------------|--------------|--------|--------------|--------------|
|              | Under 1                   |              |              | 1 to 4 |              |              |
|              | No.                       | Average      |              | No.    | Average      |              |
|              |                           | Compensation | Cash Balance |        | Compensation | Cash Balance |
| Under 25     | 0                         | 0            | 0            | 0      | 0            | 0            |
| 25 to 29     | 0                         | 0            | 0            | 0      | 0            | 0            |
| 30 to 34     | 0                         | 0            | 0            | 12     | 0            | 0            |
| 35 to 39     | 0                         | 0            | 0            | 22     | 0            | 0            |
| 40 to 44     | 0                         | 0            | 0            | 7      | 0            | 0            |
| 45 to 49     | 0                         | 0            | 0            | 6      | 0            | 0            |
| 50 to 54     | 0                         | 0            | 0            | 5      | 0            | 0            |
| 55 to 59     | 0                         | 0            | 0            | 8      | 0            | 0            |
| 60 to 64     | 0                         | 0            | 0            | 6      | 0            | 0            |
| 65 to 69     | 0                         | 0            | 0            | 7      | 0            | 0            |
| 70 & Up      | 0                         | 0            | 0            | 0      | 0            | 0            |

| Attained Age | YEARS OF CREDITED SERVICE |              |              |          |              |              |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
|              | 5 to 9                    |              |              | 10 to 14 |              |              |
|              | No.                       | Average      |              | No.      | Average      |              |
|              |                           | Compensation | Cash Balance |          | Compensation | Cash Balance |
| Under 25     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 25 to 29     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 30 to 34     | 3                         | 0            | 0            | 0        | 0            | 0            |
| 35 to 39     | 21                        | 0            | 0            | 3        | 0            | 0            |
| 40 to 44     | 5                         | 0            | 0            | 8        | 0            | 0            |
| 45 to 49     | 5                         | 0            | 0            | 7        | 0            | 0            |
| 50 to 54     | 14                        | 0            | 0            | 13       | 0            | 0            |
| 55 to 59     | 5                         | 0            | 0            | 3        | 0            | 0            |
| 60 to 64     | 9                         | 0            | 0            | 6        | 0            | 0            |
| 65 to 69     | 6                         | 0            | 0            | 1        | 0            | 0            |
| 70 & Up      | 1                         | 0            | 0            | 0        | 0            | 0            |

|                             |   |                           |            |            |            |           |     |
|-----------------------------|---|---------------------------|------------|------------|------------|-----------|-----|
| <b>Name of Plan</b>         | THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN |                           |            |            |            |           |     |
| <b>Plan Year Begin Date</b> | 01/01/2024  | <b>Plan Year End Date</b> | 12/31/2024 | <b>EIN</b> | 13-1739937 | <b>PN</b> | 001 |

| Attained Age | YEARS OF CREDITED SERVICE |              |              |          |              |              |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
|              | 15 to 19                  |              |              | 20 to 24 |              |              |
|              | No.                       | Average      |              | No.      | Average      |              |
|              |                           | Compensation | Cash Balance |          | Compensation | Cash Balance |
| Under 25     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 25 to 29     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 30 to 34     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 35 to 39     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 40 to 44     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 45 to 49     | 7                         | 0            | 0            | 0        | 0            | 0            |
| 50 to 54     | 8                         | 0            | 0            | 3        | 0            | 0            |
| 55 to 59     | 5                         | 0            | 0            | 3        | 0            | 0            |
| 60 to 64     | 7                         | 0            | 0            | 6        | 0            | 0            |
| 65 to 69     | 5                         | 0            | 0            | 4        | 0            | 0            |
| 70 & Up      | 1                         | 0            | 0            | 0        | 0            | 0            |

| Attained Age | YEARS OF CREDITED SERVICE |              |              |          |              |              |
|--------------|---------------------------|--------------|--------------|----------|--------------|--------------|
|              | 25 to 29                  |              |              | 30 to 34 |              |              |
|              | No.                       | Average      |              | No.      | Average      |              |
|              |                           | Compensation | Cash Balance |          | Compensation | Cash Balance |
| Under 25     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 25 to 29     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 30 to 34     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 35 to 39     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 40 to 44     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 45 to 49     | 0                         | 0            | 0            | 0        | 0            | 0            |
| 50 to 54     | 2                         | 0            | 0            | 0        | 0            | 0            |
| 55 to 59     | 5                         | 0            | 0            | 1        | 0            | 0            |
| 60 to 64     | 7                         | 0            | 0            | 4        | 0            | 0            |
| 65 to 69     | 3                         | 0            | 0            | 1        | 0            | 0            |
| 70 & Up      | 0                         | 0            | 0            | 0        | 0            | 0            |

|                             |   |                           |            |            |            |           |     |
|-----------------------------|---|---------------------------|------------|------------|------------|-----------|-----|
| <b>Name of Plan</b>         | THE BURKE REHABILITATION HOSPITAL RETIREMENT PLAN |                           |            |            |            |           |     |
| <b>Plan Year Begin Date</b> | 01/01/2024  | <b>Plan Year End Date</b> | 12/31/2024 | <b>EIN</b> | 13-1739937 | <b>PN</b> | 001 |

| Attained Age | YEARS OF CREDITED SERVICE |              |              |         |              |              |
|--------------|---------------------------|--------------|--------------|---------|--------------|--------------|
|              | 35 to 39                  |              |              | 40 & Up |              |              |
|              | No.                       | Average      |              | No.     | Average      |              |
|              |                           | Compensation | Cash Balance |         | Compensation | Cash Balance |
| Under 25     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 25 to 29     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 30 to 34     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 35 to 39     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 40 to 44     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 45 to 49     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 50 to 54     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 55 to 59     | 0                         | 0            | 0            | 0       | 0            | 0            |
| 60 to 64     | 1                         | 0            | 0            | 0       | 0            | 0            |
| 65 to 69     | 0                         | 0            | 0            | 1       | 0            | 0            |
| 70 & Up      | 1                         | 0            | 0            | 0       | 0            | 0            |

**The Burke Rehabilitation Hospital  
Retirement Plan**

Auditors' Communication of Internal Control  
and Auditors' Communication  
with Those Charged with Governance

December 31, 2024



## Auditors' Communication of Internal Control

### The Plan Administrator of The Burke Rehabilitation Hospital Retirement Plan

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of The Burke Rehabilitation Hospital Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

We were engaged to perform an ERISA Section 103(a)(3)(C) audit of those financial statements as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any statements or information related to assets held for investment of the Plan (investment information) by The Bank of New York Mellon/BNY Mellon, N.A. and Principal Life Insurance Company that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit also did not include a consideration of internal control relating to the investment information.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the two paragraphs above and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of the Plan Administrator and management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

*PKF O'Connor Davies, LLP*

October 10, 2025

PKF O'CONNOR DAVIES LLP  
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## **Auditors' Communication with Those Charged with Governance**

### **The Plan Administrator of The Burke Rehabilitation Hospital Retirement Plan**

We have audited the financial statements of The Burke Rehabilitation Hospital Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) as of and for the year ended December 31, 2024, and we issued our report thereon dated October 10, 2025. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any statements or information related to assets held for investment of the Plan (investment information) by The Bank of New York Mellon/BNY Mellon, N.A. and Principal Life Insurance Company which are banks or similar institutions or insurance carriers that are regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements and ERISA-required supplemental schedules, 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 ("U.S. GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 20, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative aspects of significant accounting practices**

#### *Significant accounting policies*

Plan management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### *Significant accounting estimates*

Accounting estimates made by the Plan's management are an integral part of the financial statements and are based on Plan management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and their susceptibility to change. Management believes that the estimates used and assumptions made are adequate based on the information currently available. We evaluated the key factors and assumptions used to develop the estimates in relation to the value of the Plan's investments in determining that they are reasonable in relation to the financial statements as a whole.

#### *Financial statement disclosures*

The financial statement disclosures are consistent and clear.

#### *Going concern*

We concur with management's assessment that the Plan will continue as a going concern for one year from the auditors' report date.

#### *Significant risks*

We have identified the following significant risks in connection with our audit:

- Revenue recognition; and
- Plan management override of controls.

#### *Use of internal specialist*

During our audit, we used an internal specialist (actuary) that was used to review the actuarial valuation report and the underlying assumptions.

#### *Form 5500 procedures*

We are required to obtain and read a substantially completed draft of Form 5500 prior to dating our auditors' report. The purpose of this procedure is to identify any material inconsistencies between the draft Form 5500 and the Plan's financial statements. We identified no material inconsistencies in performing and completing our audit.

#### *Difficulties encountered during the audit*

We encountered no significant difficulties in performing and completing our audit.

#### *Corrected and uncorrected misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. No misstatements were identified during our audit.

#### *Disagreements with management*

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Representations requested from Plan management*

We have requested certain written representations from the Plan's management in a separate letter dated October 10, 2025.

*Management consultations with other independent accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other matters discussed with Plan management*

We generally discuss with the Plan's management a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Plan, and future plans and strategies that may affect the risks of material misstatement. None of the matters discussed and our responses thereto were a condition to our retention as auditors.

*Other matters supplemental schedules*

Our responsibility for the ERISA-required supplemental schedules accompanying the financial statements is to perform adequate procedures to evaluate whether the form and content of the ERISA-required supplemental schedules, other than that agreed to or derived from the certified investment information, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and whether the information in the supplemental schedules related to assets held by and certified to by qualified institutions agree to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

This communication is intended solely for the information and use of the Plan Administrator and management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Yours sincerely,

*PKF O'Connor Davies, LLP*

October 10, 2025





Assumptions prescribed by law

**Mortality**

**Before benefit payment period**  
 IRS Prescribed Mortality - Generational Non-annuitant, male and female.

**During benefit payment period**  
 IRS Prescribed Mortality - Generational Annuitant, male and female.

Assumptions selected by actuary

**Inflation** 2.40% increase per year.  
 Our long-term inflation assumption considered the current economic environment, recent and historical data, and forecasts from Federal Reserve Bank FOMC, Congressional Budget Office, and Survey of Professional Forecasters. See Long-Term Capital Market Assumptions link.

**Asset return** 6.75% for the current plan year.  
 The asset return is developed as a weighted average rate based on the target asset allocation of the plan and the long-term capital market assumptions. The calculated return is on an arithmetic mean basis. For details, see the Long-Term Capital Market Assumptions link.

**Expected expense** The expected expense included in target normal cost is an estimate based on prior year expenses paid from plan assets, with an updated estimate of PBGC premiums. This is the best estimate available of upcoming year's expenses.

**Retirement** Active participants

| Age   | Probability of retirement |
|-------|---------------------------|
| 55-59 | 2.0%                      |
| 60-61 | 5.0%                      |
| 62-64 | 10.0%                     |
| 65    | 25.0%                     |
| 66-69 | 20.0%                     |
| 70    | remaining participants    |

Inactive participants are assumed to retire at age 65.

This assumption is based on the results of recent experience analysis and anticipated future experience.

**Disability** 1987 Commissioner's Group Disability Table, six month elimination period, male and female.  
 We rely on a publicly published table due to the limited size of the plan. The 1987 CGDT was recommended by the Society of Actuaries for pension valuation purposes.

**Marriage** 75% married; husbands are 3 years older than wives.  
This assumption does not have material impact on the results of this report and has been selected based on our best estimate of active workforce.

**Withdrawal** 2003 Society of Actuaries Small Plan Age Table, multiplied by 1.00.  
We rely on a publicly published table due to the limited size of the plan. The SOA Small Plan Age Table is the most recent withdrawal experience table published by the Society of Actuaries. A multiplier of 1.00 is applied to this table to reflect the results of the most recent experience analysis and anticipated future experience.

**Form of benefit** Stream of payment at retirement, with optional forms of payment as follows:

| Payment form            | Probability of election |
|-------------------------|-------------------------|
| Single life annuity     | 70%                     |
| 50% joint and survivor  | 15%                     |
| 100% joint and survivor | 15%                     |

This assumption is based on the results of recent experience analysis and anticipated future experience.

Methods prescribed by law

**Liability measure** Funding target is the present value of the benefits accrued on the valuation date. Included in Funding Target is the value of any missed required minimum distributions (defined in IRC §401(a)(9) and Treasury Regulation §1.401(a)(9)), equal to back payments with interest at 7.00%.

Target normal cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.

Methods selected by plan sponsor

**Asset method** The asset valuation method is prescribed by law for plans that elect to use a value other than market value.

For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.

The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the maximum allowable rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.

When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.

**Segment rates** 24-month average with no weighting to prior law basis. Use rates where August is the last month included in the average.

**PBGC premium basis** Variable rate premiums are calculated using census, market value of assets and the one-month average of corporate bond rates in effect on the valuation date.

| Segment 1<br>years 0-5 | Segment 2<br>years 5-20 | Segment 3<br>years 20+ |
|------------------------|-------------------------|------------------------|
| 5.01%                  | 5.13%                   | 5.15%                  |

#### Methods elected by actuary

|                 |   |
|-----------------|---|
| Retirees        | Assets and liabilities for current and future retirees are included.  |
| Vested benefits | <p>A benefit is included in vested benefits if it meets the requirements under PBGC. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.</p> <p>The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, pre-retirement death benefits in excess of the survivor annuity death benefit and post retirement death benefits for non-retired participants except as noted in the Plan provisions.</p> |

#### Assumptions and methods elected by actuary - plan accounting (ASC 960)

With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular funding target and target normal cost.

|                      |   |
|----------------------|---|
| Mortality            | Based on Pri-2012 Total dataset base rate mortality table projected generationally using the using the Principal Mortality Improvement Scale (Principal 2023).  |
| Mortality base rates | <p><b>Before benefit payment period</b><br/>Employee amount-weighted, male and female</p> <p><b>During benefit payment period</b><br/>Retiree amount-weighted, male and female<br/>Contingent survivors – Contingent survivors amount-weighted, male and female after the original participant's death. Participants in pay status who cannot be identified as survivors use the same table as retirees.</p> <p>The Society of Actuaries (SOA) is an actuarial organization that periodically reviews mortality data and publishes mortality tables and improvement scales. In October 2019, the SOA released the Pri-2012 Mortality Tables for private-sector retirement plans in the U.S. The Pri-2012 report contains different sets of mortality tables based on complete dataset or various subsets. The Total dataset base rate table was selected based on information provided by the plan sponsor.</p> <p>Pri-2012 section 12.4. provided three approaches for designated beneficiaries in the calculation of joint-and-survivor annuities. We believe "Approach 2" is reasonable for this plan.</p> |

**Mortality improvement**

Principal 2023 MI scale is based on MIM-2021-v4 application tool issued by SOA in October 2023 with the following parameters:

| Parameter   | Principal 2023       |
|---|----------------------|
| Historical dataset                                | SSA                  |
| Whittaker-Henderson Graduation                    | Order 3              |
| Interpolation Structure                           | Basic                |
| Graduated MI data last year ("jumping off" point) | 2017                 |
| H/D transition ultimate year by age/cohort        | 2029/2029            |
| Weight placed on interpolation by cohort          | 50%                  |
| Initial Slope periods (constraint)                | 2016-2017<br>(0.000) |
| LTR   | SSA LTR 2023         |
| COVID-19 or Excess load                           | None <sup>1</sup>    |

<sup>1</sup>Based on the sponsor's input, plan experience does not show a need for long-term excess death or Covid death load adjustments. See [Mortality documentation](#) for rationale and additional information.

**Interest rate used to value liabilities**

4.91%

We are continuing the prior actuary's approach of using the discount rate used for the company's financial statements as the interest rate for plan accounting purposes as a proxy for the cost to settle the accumulated plan benefits through an insurance company contract.

**Treatment of administrative expenses**

No adjustments are made for administrative expenses, either through a reduction in the discount rate or by calculating a present value of future expenses.

Plan sponsors may change their administrative expense handling at any time. Our approach provides consistent handling of ASC 960 liabilities from year to year, whether expenses are paid with plan assets or directly by the employer.

Note - expenses paid with plan assets are required to be included in funding normal cost. As a result, the plan is reimbursed annually through required funding. Exception – contributions are not required due to assets sufficiently in excess of liabilities to fund both expenses and normal cost. In this case, administrative expenses are taken from the excess assets.

|   |  |  |
|---|--|--|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|--|--|

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

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|  |  |            |
|--|--|------------|
| <b>A</b> Name of plan<br><u>The Burke Rehabilitation Hospital Retirement Plan</u>                                | <b>B</b> Three-digit plan number (PN) ▶                            | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>BURKE REHABILITATION HOSPITAL</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-1739937</u> |            |

**E** Type of plan:  Single  Multiple-A  Multiple-B  Other  
**F** Prior year plan size:  100 or fewer  101-500  More than 500

**Part I Basic Information**

|          |   |                            |                           |
|----------|---|----------------------------|---------------------------|
| <b>1</b> | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>  |                            |                           |
| <b>2</b> | Assets:   |                            |                           |
|          | <b>a</b> Market value .....   | <b>2a</b>                  | <u>69347315</u>           |
|          | <b>b</b> Actuarial value .....  | <b>2b</b>                  | <u>75258512</u>           |
| <b>3</b> | Funding target/participant count breakdown  | (1) Number of participants | (2) Vested Funding Target |
|          | <b>a</b> For retired participants and beneficiaries receiving payment .....   | <u>239</u>                 | <u>53873219</u>           |
|          | <b>b</b> For terminated vested participants .....   | <u>404</u>                 | <u>22354463</u>           |
|          | <b>c</b> For active participants .....  | <u>258</u>                 | <u>21854930</u>           |
|          | <b>d</b> Total .....  | <u>901</u>                 | <u>98082612</u>           |
| <b>4</b> | If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>  |                            |                           |
|          | <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>                  |                           |
|          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |
| <b>5</b> | Effective interest rate .....   | <b>5</b>                   | <u>5.16 %</u>             |
| <b>6</b> | Target normal cost  |                            |                           |
|          | <b>a</b> Present value of current plan year accruals .....  | <b>6a</b>                  | <u>0</u>                  |
|          | <b>b</b> Expected plan-related expenses .....   | <b>6b</b>                  | <u>1130000</u>            |
|          | <b>c</b> Target normal cost .....   | <b>6c</b>                  | <u>1130000</u>            |

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                  |   |   |
|------------------|---|---|
| <b>SIGN HERE</b> | Signature of actuary  | <u>09/05/2025</u><br>Date                                     |
|                  | <u>Steward Sainvil</u><br>Type or print name of actuary                 | <u>2308415</u><br>Most recent enrollment number               |
|                  | <u>Principal Financial Group</u><br>Firm name                           | <u>678-322-3602</u><br>Telephone number (including area code) |
|                  | <u>PO Box 9394<br/>Des Moines, IA 50306-9394</u><br>Address of the firm |   |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |  | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| <b>7</b>   | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....  | 0                     | 1454968                |
| <b>8</b>   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....   | 0                     | 1454968                |
| <b>9</b>   | Amount remaining (line 7 minus line 8) .....   | 0                     | 0                      |
| <b>10</b>  | Interest on line 9 using prior year's actual return of <u>8.75</u> % .....   | 0                     | 0                      |
| <b>11</b>  | Prior year's excess contributions to be added to prefunding balance:   |                       |                        |
|  | <b>a</b> Present value of excess contributions (line 38a from prior year) .....  |                       | 1926                   |
|  | <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.27</u> % ..... |                       | 0                      |
|  | <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....   |                       | 169                    |
|  | <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....  |                       | 2095                   |
|  | <b>d</b> Portion of (c) to be added to prefunding balance .....  |                       | 0                      |
| <b>12</b>  | Other reductions in balances due to elections or deemed elections .....  | 0                     | 0                      |
| <b>13</b>  | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....   | 0                     | 0                      |

| <b>Part III Funding Percentages</b> |  |           |         |
|-------------------------------------|--|-----------|---------|
| <b>14</b>                           | Funding target attainment percentage .....   | <b>14</b> | 76.14 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....  | <b>15</b> | 78.34 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 78.30 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....  | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |              |  |
|--|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|--------------|--|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |              |  |
| (a) Date<br>(MM-DD-YYYY)   | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |              |  |
| 03/26/2024   | 921241                            | 0                               |                          |                                   |                                 |              |  |
| 07/01/2024   | 921241                            | 0                               |                          |                                   |                                 |              |  |
| 10/10/2024   | 811780                            | 0                               |                          |                                   |                                 |              |  |
| 01/02/2025   | 584281                            | 0                               |                          |                                   |                                 |              |  |
| 04/28/2025   | 934                               | 0                               |                          |                                   |                                 |              |  |
| 08/13/2025   | 500862                            | 0                               |                          |                                   |                                 |              |  |
|  |                                   |                                 | <b>Totals ▶</b>          | <b>18(b)</b>                      | 3740339                         | <b>18(c)</b> |  |

|  |            |         |   |
|--|------------|---------|---|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |            |         |   |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | <b>19a</b> | 0       |   |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....   | <b>19b</b> | 0       |   |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> | 3608036 |   |
| <b>20</b> Quarterly contributions and liquidity shortfalls:  |            |         |   |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....   |            |         |   |
|  |            |         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              |            |         |   |
|  |            |         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |            |         |   |
| Liquidity shortfall as of end of quarter of this plan year   |            |         |   |
| (1) 1st  | (2) 2nd    | (3) 3rd | (4) 4th   |
| 0  | 0          | 0       | 0   |

|  |                        |                        |   |
|--|------------------------|------------------------|---|
| <b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>  |                        |                        |   |
| <b>21</b> Discount rate:   |                        |                        |   |
| <b>a</b> Segment rates:  | 1st segment:<br>4.75 % | 2nd segment:<br>4.87 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....   |                        |                        | <b>21b</b> 4  |
| <b>22</b> Weighted average retirement age .....  |                        |                        | <b>22</b> 66  |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |   |

|   |  |  |           |
|---|--|--|-----------|
| <b>Part VI Miscellaneous Items</b>  |  |  |           |
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |           |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |  |  |           |
| <b>26</b> Demographic and benefit information   |  |  |           |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                            |  |  |           |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      |  |  |           |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....   |  |  | <b>27</b> |

|   |  |  |             |
|---|--|--|-------------|
| <b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>   |  |  |             |
| <b>28</b> Unpaid minimum required contributions for all prior years .....   |  |  | <b>28</b> 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... |  |  | <b>29</b> 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    |  |  | <b>30</b> 0 |

|  |                     |                    |               |
|--|---------------------|--------------------|---------------|
| <b>Part VIII Minimum Required Contribution For Current Year</b>  |                     |                    |               |
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |
| <b>a</b> Target normal cost (line 6c) .....  | <b>31a</b>          | 1130000            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:   | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....  | 23573863            | 2477909            |               |
| <b>b</b> Waiver amortization installment.....  | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....  | <b>34</b>           | 3607909            |               |
|  | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....  | <b>36</b>           | 3607909            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....  | <b>37</b>           | 3608036            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36)   | <b>38a</b>          | 127                |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....   | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....  | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....  | <b>40</b>           | 0                  |               |

|  |  |  |  |
|--|--|--|--|
| <b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>  |  |  |  |
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021 |  |  |  |

Schedule SB, Line 2a - Explanation of Assets  
Burke Rehabilitation Hospital Retirement Plan  
EIN 13-1739937 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$1,816,137 contributions received after the plan year end with a discounted value of \$1,773,724.

The additional difference is due to a post-valuation change in the final audited asset value for a few of the investments.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age  
 Burke Rehabilitation Hospital Retirement Plan  
 EIN 13-1739937 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

| (1)<br>Age | (2)<br>Expected<br>Active<br>Headcount | (3)<br>Retirement<br>Rate | (4)<br>Expected<br>Retirements<br>(2)*(3) | (5)<br>Weighted<br>Age<br>(1)*(4) |
|------------|--|---------------------------|---|-----------------------------------|
| 55         | 77.2584                                | 0.0200                    | 1.5452                                    | 84.9842                           |
| 56         | 83.8561                                | 0.0200                    | 1.6771                                    | 93.9188                           |
| 57         | 88.1642                                | 0.0200                    | 1.7633                                    | 100.5072                          |
| 58         | 92.2518                                | 0.0200                    | 1.8450                                    | 107.0121                          |
| 59         | 93.1264                                | 0.0200                    | 1.8625                                    | 109.8891                          |
| 60         | 92.9010                                | 0.0500                    | 4.6451                                    | 278.7031                          |
| 61         | 97.8310                                | 0.0500                    | 4.8915                                    | 298.3845                          |
| 62         | 106.3696                               | 0.1000                    | 10.6370                                   | 659.4918                          |
| 63         | 103.9493                               | 0.1000                    | 10.3949                                   | 654.8807                          |
| 64         | 96.7599                                | 0.1000                    | 9.6760                                    | 619.2634                          |
| 65         | 92.3624                                | 0.2500                    | 23.0906                                   | 1,500.8885                        |
| 66         | 71.5783                                | 0.2000                    | 14.3157                                   | 944.8339                          |
| 67         | 62.9173                                | 0.2000                    | 12.5835                                   | 843.0921                          |
| 68         | 55.1250                                | 0.2000                    | 11.0250                                   | 749.6994                          |
| 69         | 49.0218                                | 0.2000                    | 9.8044                                    | 676.5009                          |
| 70         | 40.2385                                | 1.0000                    | 40.2385                                   | 2,816.6962                        |
| 71         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 72         | 2.0000                                 | 1.0000                    | 2.0000                                    | 144.0000                          |
| 73         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 74         | 0.0000                                 | 1.0000                    | 0.0000                                    | 0.0000                            |
| 75         | 1.0000                                 | 1.0000                    | 1.0000                                    | 75.0000                           |
| Total      |  |                           | 162.9952                                  | 10,757.7459                       |
| Average    |  |                           |   | 66.00                             |

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 09/30/2019 including amendments through Amendment Number 1, signed 03/01/2023.

#### Plan eligibility

|         |  |
|---------|--|
| Service | One year of service in which at least 1,000 hours worked.  |
| Class   | All employees, excluding the following:<br>Per diem<br>Leased employees<br>Prior to January 1, 1989, the Cornell appointed professional staff.<br>Entry to the plan is frozen effective December 31, 2017. |

#### Normal retirement benefit

|                             |  |
|-----------------------------|--|
| Age                         | Attained age 65.   |
| Service                     | 5 years of participation.  |
| Form                        | Monthly annuity payable for life (optional forms may be elected in advance of retirement).   |
| Amount<br>(accrued benefit) | Greater of (a) or (b):<br>(a) Accrued benefit as of December 31, 2012 plus 0.675% of average compensation up to the covered compensation level and 1.0% of average compensation in excess of covered compensation, multiplied by credited service after 12/31/2012.<br>(b) Accrued benefit as of December 31, 2012 plus 0.88% of average compensation multiplied by credited service after 12/31/2012.<br>Benefit accrual is frozen effective December 31, 2017. |

#### Early retirement benefit

|         |   |
|---------|---|
| Age     | Attained age 55.  |
| Service | Completed 5 years of service.   |
| Form    | Same as normal retirement benefit.  |
| Amount  | Accrued benefit on early retirement date reduced by 6 2/3% for each year up to five and 3 1/3% for each year between five and ten that the early retirement date precedes normal retirement date. |

#### Late retirement benefit

|        |  |
|--------|--|
| Age    | No maximum age.  |
| Form   | Same as normal retirement benefit.   |
| Amount | Greater of accrued benefit on late retirement date or accrued benefit on normal retirement date actuarially increased to late retirement date. |

#### Termination benefit

|                    |   |
|--------------------|---|
| Vesting percentage | 100% after five years of vesting service.   |
| Form               | Same as normal retirement benefit with income deferred until normal retirement date |
| Amount             | Accrued benefit on date of termination multiplied by the vesting percentage.        |

#### Disability benefit

|             |  |
|-------------|--|
| Eligibility | Attained age 55.<br>Totally and permanently disabled and received disability under the Social Security Act.                      |
| Service     | 5 years of eligibility service.  |
| Form        | Monthly income payable until normal retirement, death, or recovery and a deferred annuity payable at the normal retirement date. |
| Amount      | Accrued benefit on date of disability.   |

#### Survivor annuity death benefit (a vested benefit)

|             |   |
|-------------|---|
| Eligibility | Qualified married participant fully or partially vested in an accrued benefit.  |
| Form        | Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death   |
| Amount      | If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day |

## Definitions

### Average compensation

The monthly average of total pay received for the 60 consecutive months out of the 120 latest months before retirement date which gives the highest average.

### Covered compensation

The monthly average of the social security taxable wage bases in effect under section 230 of the Social Security Act for each year in the 35 year period ending with the year in which the employee attains social security retirement age.

### Optional forms of benefit payments

The optional forms of benefit payments are:

- Monthly annuity payable for life, or 10 years certain and life
- Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 66 2/3, 75 or 100

The optional form conversion basis for payments other than lump sums is 7.0% interest and a unisex mortality table derived from the 1979 George B Buck Mortality Table. The unisex mortality table is a blend of 75% female and 25% male for members and 75% male lives and 25% female lives for contingent annuitants.

#### Lump sum provisions

Small amount force out (SAFO) – allowed up to \$7,000.

Lump sums in excess of SAFO - aren't allowed.

Conversion – greater of the deferred or immediate rate with early retirement factor based on the applicable interest rate and applicable mortality table as set forth in Code Section 417. The applicable interest rate uses the calendar month preceding the first day of the stability period which is the plan year.

## Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

## Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Schedule SB, Line 32 - Schedule of Amortization Bases  
Burke Rehabilitation Hospital Retirement Plan  
EIN 13-1739937 Plan No. 001

[Details of shortfall charges](#)

The historical information used to determine the total shortfall charge.

| Date created | Present value       | Remaining years | Shortfall charge   |
|--------------|---------------------|-----------------|--------------------|
| 01/01/2024   | \$1,241,422         | 15              | \$112,945          |
| 01/01/2023   | 12,059,487          | 14              | 1,150,991          |
| 01/01/2022   | (2,804,838)         | 13              | (282,218)          |
| 01/01/2021   | (945,249)           | 12              | (100,844)          |
| 01/01/2020   | 14,023,041          | 11              | 1,597,035          |
| <b>Total</b> | <b>\$23,573,863</b> |                 | <b>\$2,477,909</b> |

Last year's total shortfall annual charge was \$2,364,964.

The total annual charge used in calculating your annual cost can't be less than zero.

Schedule SB, Line 25 – Change in Method  
Burke Rehabilitation Hospital Retirement Plan  
EIN 13-1739937 Plan No. 001

The Employee Retirement Income Security Act of 1974, Section 103(c)(4), requires the plan administrator to furnish an explanation of a change in the enrolled actuary as part of the annual report. There was a change in enrolled actuaries since last year. The actuarial valuation work continues to be done by Principal Life Insurance Company. However, the individual involved with this plan as the enrolled actuary has changed due to a change in the plan assignment among enrolled actuaries at Principal Life Insurance Company.

**SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

T B R H R

EIN 13 1739937  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2024 TO 12/31/2024

| (A) | (B)  | (C)   | (D)     | (E)             |
|-----|--|---|---------|-----------------|
|     | Identity of issuer, borrower, lessor or similar party. | Description of investment including maturity date, rate of interest, collateral, par or maturity value. | Cost    | Current Value   |
|     | AON HEWITT GROUP TRUST                                 | Partnership / Joint Venture<br>AON DIVERSIFYING ALTERNATIVE PORTFOLIO F                                 | \$ 0.00 | \$ 4,665,142.39 |
|     | AON HEWITT GROUP TRUST                                 | Partnership / Joint Venture<br>AON Enhanced Liability Driven  | \$ 0.00 | \$ 2,680,584.42 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON GLOBAL EQUITY CL I   | \$ 0.00 | \$ 8,924,617.30 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON GLOBAL REAL ESTATE   | \$ 0.00 | \$ 404,574.80   |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON HIGH YIELD PLUS  | \$ 0.00 | \$ 120,051.08   |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON LARGE CAP EQUITY INDEX   | \$ 0.00 | \$ 8,831,546.61 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON MULTI ASSET CREDIT FUND  | \$ 0.00 | \$ 3,976,975.86 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON NON US EQUITY INDEX  | \$ 0.00 | \$ 5,890,987.37 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON SMALL CAP EQUITY INDEX   | \$ 0.00 | \$ 1,537,556.50 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON US INTERMEDIATE GOVT   | \$ 0.00 | \$ 45,305.30    |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>AON US LONG GOVT INDEX   | \$ 0.00 | \$ 653,413.82   |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>CORE REAL ESTATE   | \$ 0.00 | \$ 7,281,506.31 |
|     | AON HEWITT GROUP TRUST                                 | Partnership / Joint Venture<br>CORINTHIAN   | \$ 0.00 | \$ 230,746.00   |
|     | The Bank of New York Mellon                            | Interest Bearing Cash<br>EB Temporary Investment  | \$ 0.00 | \$ 1,256,720.82 |
|     | AON HEWITT GROUP TRUST                                 | Common/Collective Trust<br>LONG CR BD   | \$ 0.00 | \$ 4,594,767.92 |



**The Burke Rehabilitation Hospital  
Retirement Plan**

Financial Statements

December 31, 2024 and 2023

**The Burke Rehabilitation Hospital  
Retirement Plan**

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| <b>SUPPLEMENTAL SCHEDULES</b>  |             |
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| Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of<br>December 31, 2024           | 18          |
| Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions for the<br>Year Ended December 31, 2024   | 19          |

## Independent Auditors' Report

### The Plan Administrator of The Burke Rehabilitation Hospital Retirement Plan

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

We have performed audits of the accompanying financial statements of The Burke Rehabilitation Hospital Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 institutions).

Management has obtained certifications from qualified institutions as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

#### **Opinion**

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

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

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

**The Plan Administrator of  
The Burke Rehabilitation Hospital  
Retirement Plan**

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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 schedules of: (1) Schedule G, Part III, - Schedule of Nonexempt Transactions for the year ended December 31, 2024, (2) Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2024, and (3) Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

**The Plan Administrator of  
The Burke Rehabilitation Hospital  
Retirement Plan**  
Page 4

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

In our opinion:

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

*PKF O'Connor Davies, LLP*

October 10, 2025

**The Burke Rehabilitation Hospital  
Retirement Plan**

Statements of Net Assets Available for Benefits

|                                   | December 31,         |                      |
|-----------------------------------|----------------------|----------------------|
|                                   | 2024                 | 2023                 |
| <b>ASSETS</b>                     |                      |                      |
| Investments, at Fair Value        |                      |                      |
| Cash equivalent                   | \$ 1,256,721         | \$ 1,077,636         |
| Common/collective trusts          | 57,726,804           | 61,035,052           |
| Pooled separate account           | 853,889              | 819,251              |
| Limited partnerships              | <u>7,576,473</u>     | <u>4,450,163</u>     |
| Total Investments                 | <u>67,413,887</u>    | <u>67,382,102</u>    |
| Receivables                       |                      |                      |
| Employer contribution             | 1,086,077            | 1,816,137            |
| Due from Plan Sponsor             | -                    | 30,000               |
| Accrued interest                  | <u>5,168</u>         | <u>5,269</u>         |
| Total Receivables                 | <u>1,091,245</u>     | <u>1,851,406</u>     |
| Total Assets                      | 68,505,132           | 69,233,508           |
| <b>LIABILITIES</b>                | <u>154,533</u>       | <u>-</u>             |
| Net Assets Available for Benefits | <u>\$ 68,350,599</u> | <u>\$ 69,233,508</u> |

See notes to financial statements

**The Burke Rehabilitation Hospital  
Retirement Plan**

Statements of Changes in Net Assets Available for Benefits  
Years Ended December 31,

|   | 2024                 | 2023                 |
|---|----------------------|----------------------|
| <b>ADDITIONS</b>                              |                      |                      |
| Investment Income                             |                      |                      |
| Interest                                      | \$ 80,807            | \$ 45,937            |
| Net appreciation in fair value of investments | <u>2,308,303</u>     | <u>6,215,332</u>     |
| Total Investment Income                       | 2,389,110            | 6,261,269            |
| Employer contributions                        | <u>3,740,339</u>     | <u>2,384,631</u>     |
| Total Additions                               | <u>6,129,449</u>     | <u>8,645,900</u>     |
| <b>DEDUCTIONS</b>                             |                      |                      |
| Benefits paid to participants                 | 5,775,961            | 6,090,589            |
| Purchase of annuity                           | -                    | 9,985,504            |
| Administrative expenses                       | <u>1,236,397</u>     | <u>1,356,562</u>     |
| Total Deductions                              | <u>7,012,358</u>     | <u>17,432,655</u>    |
| Net Decrease                                  | (882,909)            | (8,786,755)          |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>      |                      |                      |
| Beginning of year                             | <u>69,233,508</u>    | <u>78,020,263</u>    |
| End of year                                   | <u>\$ 68,350,599</u> | <u>\$ 69,233,508</u> |

See notes to financial statements

## **The Burke Rehabilitation Hospital Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

### **1. Description of Plan**

The following description of The Burke Rehabilitation Hospital Retirement Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan.

#### ***General***

The Plan is a noncontributory defined benefit plan covering the employees of The Winifred Masterson Burke Rehabilitation Hospital (the “Employer”). On January 4, 2016, the Employer officially joined the Montefiore Medical System (“Montefiore”), a non-profit health system based in Bronx, New York as an affiliate. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

In March of 2023, the Employer purchased an annuity with Principal Life Insurance Company on behalf of certain Plan participants in the amount of \$10,145,209 of which \$159,705 was refunded to the Employer. The annuity is for the purchase of benefits from the Plan and represents contracts under which Principal Life Insurance Company is obligated to pay benefits to named employees or their beneficiaries. The benefit commencement date was May 1, 2023. Funds applied for the purchase of the annuity are excluded from the Plan’s assets.

#### ***Eligibility***

All employees of the Employer, were eligible to participate in the Plan on January 1 or July 1 following the completion of one year of service in which they have worked at least 1,000 hours. Employees were not eligible for the Plan if they were leased employees, independent contractors, consultants, or per diem employees.

Entry into the Plan was frozen effective December 31, 2017. After that date, no new employee shall become an active participant. If an employee has vesting service towards the five year vesting period, the participant will become an active participant in year five. No inactive participant or former participant shall again become an active participant. The accrued benefit for a participant was frozen effective December 31, 2017 and no additional benefits shall accrue after such date.

#### ***Retirement Requirements***

The normal retirement date for a participant is the date on which the participant attains age 65 with 5 years of service. Early retirement may occur upon attainment of age 55, provided the participant has completed 5 or more years of service. A participant meets the disability retirement requirements upon attaining age 55, five years of service, becoming permanently incapacitated, and receiving Social Security disability benefits.

#### ***Vesting***

Participants whose employment is terminated prior to their normal retirement date will be eligible for a retirement benefit if the participant has at least five years of service. The benefit is the normal benefit accrued to date of termination.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**1. Description of Plan (continued)**

***Benefits***

After December 31, 2012, the normal retirement income equals:

The greater of (a) the sum of the participant's benefit as determined as of December 31, 2012 (described below) plus 0.675% of the portion of the average compensation earned subsequent to January 1, 2013 in excess of the Social Security limit, multiplied by the number of years of credited service, or (b) the sum of the participant's benefit as determined as of December 31, 2012 (described below) plus 0.88% of the participant's average compensation earned subsequent to January 1, 2013 multiplied by the number of years of credited service.

At December 31, 2012 and 2011, the normal retirement income equals:

The sum of 1.35% of average compensation not in excess of the Social Security limit plus 2% of the portion of the average compensation in excess of the Social Security limit, multiplied by the number of years of credited service, subject to the following minimum benefit.

The sum of the benefit determined as of December 31, 2001 and 0.65% of the compensation for calendar year 2001, but not more than \$175, multiplied by the number of years of credited service determined as of December 31, 2001 and 1.76% of the average compensation multiplied by the number of years of credited service after December 31, 2001.

The sum of the benefit determined as of December 31, 2001, is as follows:

After December 31, 1997, 1.35% of compensation during each year of credited service not in excess of \$31,128, plus 2% of compensation in excess of \$31,128, multiplied by credited service for such plan year (limited to \$150,000 as indexed), plus:

Prior to January 1, 1998, 1.35% of average compensation not in excess of \$31,128 plus 2% of such compensation in excess of \$31,128, multiplied by credited service prior to January 1, 1998.

The minimum annual retirement income is equal to the higher of \$180 multiplied by years of credited service or the employee's accrued benefits as of December 31, 1997, under the Plan as in effect on that date.

***Early Retirement Benefit***

Normal benefit, adjusted by the appropriate early retirement factor as determined under the Plan agreement.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**1. Description of Plan (continued)**

***Disability Benefit***

Normal benefit accrued to date of disability reduced by the monthly value of any payment provided for under any workers' compensation law or similar law which becomes payable while receiving disability benefits under the Plan.

***Preretirement Spouse Benefit***

Applicable to participants eligible for early retirement who were married at least one year prior to death. The benefit is 50% of accrued retirement income, adjusted by the appropriate early retirement and joint and survivor factors.

***Lump Sum Payment***

A lump sum payment of equivalent actuarial value shall be made in lieu of all benefits if the present value of the pension payable as of the normal retirement date or actual termination of service amounts, if later, to \$5,000 or less.

***Termination of Employment and Vested Benefits***

Participants whose employment is terminated prior to their normal retirement date will be eligible for a retirement benefit if the participant has at least five years of service. The benefit is the normal benefit accrued to date of termination.

On December 31, 2017, the Plan was frozen for participation and benefit accruals.

**2. Summary of Significant Accounting Policies**

***Basis of Accounting***

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

***Use of Estimates***

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits and changes therein at the date of the financial statements. Actual results could differ from those estimates.

## The Burke Rehabilitation Hospital Retirement Plan

Notes to Financial Statements  
December 31, 2024 and 2023

### 2. Summary of Significant Accounting Policies *(continued)*

#### ***Fair Value Measurements***

The Plan follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable and are used to the extent that observable inputs do not exist.

Pursuant to U.S. GAAP guidance, alternative investments where fair value is measured using the net asset value (“NAV”) per share as a practical expedient is not categorized within the fair value hierarchy.

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

Investments are stated at fair value. Short-term investments, including cash equivalents, are valued at cost, which approximate fair value. The common/collective trusts are valued at the net asset value (“NAV”) of units held by the Plan. The NAVs, as provided by the trustees, are used as a practical expedient to estimate fair value. The NAVs are based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that a fund will sell the investment for an amount different than the reported NAV. The pooled separate account is reported at fair value as reported to the Plan by the insurance company, which represents the fair value of the underlying investments comprising the accounts. The Corinthian Equity Fund LP is reported at fair value, which is the price that would be received if the asset was sold. The AON Diversifying Alternatives Portfolio Fund and the AON Enhanced Liability Driven Investing Fund are valued at the NAV based on the proportional interest in the entity without further adjustment. NAV is based upon the fair value of the underlying investments.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation in fair value of investments includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

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

Benefit payments to participants are recorded upon distribution.

#### ***Administrative Expenses***

Certain expenses are paid by the Employer and are excluded from these financial statements. Administrative expenses paid by the Plan are included in administrative expenses on the statements of changes in net assets available for benefits. The Plan sponsor provides accounting and other administrative services to the Plan at no charge to the Plan.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**2. Summary of Significant Accounting Policies *(continued)***

***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 10, 2025.

**3. Information Certified (Unaudited)**

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required schedules of (1) Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) and (2) Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions including investments held at December 31, 2024 and 2023, and interest and net appreciation in fair value of investments for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon/BNY Mellon, N.A. and Principal Life Insurance Company, qualified institutions.

**4. Funding Policy**

Contributions to provide benefits under the Plan are made solely by the Employer. The Employer's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The Employer met the minimum funding requirements of ERISA for the years ended December 31, 2024 and 2023.

**5. Accumulated Plan Benefits**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions for services employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees who vested prior to December 31, 2017, or their beneficiaries. The actuarial present value of accumulated plan benefits is determined by an independent actuary. It is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The effect of Plan amendments on accumulated plan benefits is recognized during the year in which such amendments are adopted. The computation of actuarial present value of accumulated plan benefits was made as of January 1, 2024. Had the valuation been performed as of December 31, 2023, there would be no material difference.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**5. Accumulated Plan Benefits (continued)**

The actuarial present value of accumulated plan benefits as of December 31, 2023, are as follows:

|  |                       |
|--|-----------------------|
| Vested Benefits  |                       |
| Retirees and beneficiaries in pay status                   | \$ 54,493,296         |
| Terminated vested participants                             | 23,942,372            |
| Active participants  | <u>23,066,075</u>     |
|  | 101,501,743           |
| Nonvested benefits   | <u>778,747</u>        |
| Total Actuarial Present Value of Accumulated Plan Benefits | <u>\$ 102,280,490</u> |

The reconciliation of the changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2023, is as follows:

|   |                       |
|---|-----------------------|
| Present value of accumulated plan benefits, beginning of year | \$ 109,449,043        |
| Benefits paid   | (16,104,374)          |
| Changes in assumptions  | 2,352,380             |
| Increase for interest due to decrease in the discount period  | 5,196,665             |
| Benefits accumulated and plan experience                      | <u>1,386,776</u>      |
| Present Value of Accumulated Plan Benefits, End of Year       | <u>\$ 102,280,490</u> |

The significant assumptions used in determining the actuarial present value of accumulated plan benefits as of December 31, 2023 are as follows:

|                       |  |
|-----------------------|--|
| Discount rate         | 4.91%  |
| Rate of return        | 6.75%  |
| Mortality             | Pri-2012 total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2023) |
| Normal retirement age | Attainment of age 65 and 5 years of participation  |
| Condition for vesting | 100% vested after five years of service  |

The actuarial assumptions used as of December 31, 2024 are the same as those used in the previous valuation except for: (1) the discount rate changed from 5.12% to 4.91%; and (2) the mortality table was changed from the Pri-2012 total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2022) to the Pri-2012 total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2023).

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**6. Investments**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

|                          | 2024                |                   |                   |   |                      |
|--------------------------|---------------------|-------------------|-------------------|---|----------------------|
|                          | Level 1             | Level 2           | Level 3           | Other<br>Investments<br>Measured at<br>NAV* | Total                |
| Cash equivalent          | \$ 1,256,721        | \$ -              | \$ -              | \$ -  | \$ 1,256,721         |
| Common/collective trusts | -                   | -                 | -                 | 57,726,804                                  | 57,726,804           |
| Pooled separate account  | -                   | 853,889           | -                 | -   | 853,889              |
| Limited partnerships     | -                   | -                 | 230,746           | 7,345,727                                   | 7,576,473            |
|                          | <u>\$ 1,256,721</u> | <u>\$ 853,889</u> | <u>\$ 230,746</u> | <u>\$ 65,072,531</u>                        | <u>\$ 67,413,887</u> |
|                          | 2023                |                   |                   |   |                      |
|                          | Level 1             | Level 2           | Level 3           | Other<br>Investments<br>Measured at<br>NAV* | Total                |
| Cash equivalent          | \$ 1,077,636        | \$ -              | \$ -              | \$ -  | \$ 1,077,636         |
| Common/collective trusts | -                   | -                 | -                 | 61,035,052                                  | 61,035,052           |
| Pooled separate account  | -                   | 819,251           | -                 | -   | 819,251              |
| Limited partnerships     | -                   | -                 | 259,620           | 4,190,543                                   | 4,450,163            |
|                          | <u>\$ 1,077,636</u> | <u>\$ 819,251</u> | <u>\$ 259,620</u> | <u>\$ 65,225,595</u>                        | <u>\$ 67,382,102</u> |

(\* ) As discussed in Note 2, investments that are measured using the practical expedient are not classified within the fair value hierarchy.

The Level 3 limited partnership is the Corinthian Equity Fund, L.P. (the "Fund"). The fund is a Delaware limited partnership formed on January 21, 2005, which along with its wholly-owned investment company subsidiary (Corinthian/CSI Holdings Inc.) (collectively with its subsidiary, the "Fund") invests in manufacturing, service, and distribution companies across a broad range of industries. All portfolio investments are in private companies.

All of the Plan investments allow for redemptions at least quarterly. The unfunded commitments for the limited partnerships amounted to \$64 as of December 31, 2024 and 2023.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**6. Investments (continued)**

The following is a reconciliation of the beginning and ending balances for assets measured at fair value using significant unobservable inputs (Level 3) during the years ended December 31, 2024 and 2023:

|                               |                   |
|-------------------------------|-------------------|
| Balance, January 1, 2023      | \$ 259,882        |
| Investment income             | 871               |
| Benefits paid to participants | <u>(1,133)</u>    |
| Balance, December 31, 2023    | 259,620           |
| Investment income             | (27,811)          |
| Benefits paid to participants | <u>(1,063)</u>    |
| Balance, December 31, 2024    | <u>\$ 230,746</u> |

**7. Exempt Party-in-Interest Transactions**

Certain investments of the Plan are managed by The Bank of New York Mellon/BNY Mellon, N.A. or Principal Life Insurance Company, the trustees of the Plan. Therefore, these transactions qualify as exempt party-in-interest transactions under ERISA.

Certain officers and employees of the Employer (who may also be participants in the Plan) perform administrative services related to the operation and financial reporting of the Plan. The Employer pays these individuals' salaries at no cost to the Plan.

**8. Tax Status**

The Plan has received a determination letter from the Internal Revenue Service ("IRS") dated March 30, 2018 stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan, as amended, is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

## The Burke Rehabilitation Hospital Retirement Plan

Notes to Financial Statements  
December 31, 2024 and 2023

### 9. Plan Termination

Although it has not expressed any intention to do so, the Employer has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the plan document.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Benefits attributable to employee contributions, taking into account those paid out before termination.
2. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
3. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations (discussed subsequently).
4. All other vested benefits (that is, vested benefits not insured by the PBGC).
5. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC, if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency of the Plan's net assets to provide for accumulated benefit obligations at that time. It may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Notes to Financial Statements  
December 31, 2024 and 2023

**10. Prohibited Transactions**

During the year ended December 31, 2023, the Plan paid expenses which were not related to the Plan on behalf of the Employer. This is a prohibited transaction and is reported as such on the supplemental Schedule G, Part III – Schedule of Nonexempt Transactions. The Employer has corrected the prohibited transaction.

**11. 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, it is at least reasonably possible that changes in the 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.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

\* \* \* \* \*

**The Burke Rehabilitation Hospital  
Retirement Plan**

Supplemental Schedules

December 31, 2024

**The Burke Rehabilitation Hospital  
Retirement Plan**

Schedule Pursuant to Department of Labor Requirements  
Year Ended December 31, 2024

Schedule G, Part III - Schedule of Nonexempt Transactions

EIN #: 13-1739937  
Plan #: 001

| <u>(a) Identity of Party Involved</u>                   | <u>(b) Relationship to Plan, Employer, or Other Party-In-Interest</u> | <u>(c) Description of Transactions Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value</u> | <u>(d) Purchase Price</u> | <u>(e) Selling Price</u> | <u>(f) Lease Rental</u> | <u>(g) Expenses Incurred in Connection with Transaction</u> | <u>(h) Cost of Asset</u> | <u>(i) Current Value of Asset</u> | <u>(j) Net Gain or (Loss) on each Transaction</u> |
|---|---|---|---------------------------|--------------------------|-------------------------|---|--------------------------|-----------------------------------|---|
| The Winifred Masterson<br>Burke Rehabilitation Hospital | Plan Sponsor  | Error in Benefits Administration  | \$ -                      | \$ -                     | \$ -                    | \$ -  | \$ 30,000                | \$ 30,000                         | \$ -  |

**The Burke Rehabilitation Hospital  
Retirement Plan**

Schedule Pursuant to Department of Labor Requirements  
December 31, 2024

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

EIN #: 13-1739937  
Plan #: 001

| (a) | (b) Identity of Issue, Borrower,<br>Lessor or Similar Party | (c) Description of Investment Including<br>Maturity Date, Rate of Interest,<br>Collateral, Par, or Maturity Value | (d) Cost             | (e) Current<br>Value |
|-----|---|---|----------------------|----------------------|
|     | <b>CASH EQUIVALENT</b>                                      | <b>SHARES / UNITS</b>   |                      |                      |
| *   | EB Temporary Investment                                     | 1,256,721   | \$ 1,256,721         | \$ 1,256,721         |
|     | <b>COMMON/COLLECTIVE TRUSTS</b>                             |   |                      |                      |
|     | 20+ YR U.S. Treasury Strips                                 | 3,200,265   | 21,006,309           | 15,425,276           |
|     | AON Global Equity CL I                                      | 340,245   | 7,039,662            | 8,924,617            |
|     | AON Large Cap Equity Index                                  | 473,541   | 4,860,029            | 8,831,547            |
|     | Core Real Estate  | 553,829   | 6,218,406            | 7,281,506            |
|     | AON Non-US Equity Index                                     | 454,201   | 4,651,402            | 5,890,987            |
|     | Long Credit Bond  | 541,836   | 4,885,918            | 4,594,768            |
|     | AON Multi Asset Credit Fund                                 | 330,033   | 3,300,327            | 3,976,976            |
|     | AON Small Cap Equity Index                                  | 98,184  | 986,792              | 1,537,557            |
|     | AON US Long Government Index                                | 103,225   | 630,675              | 653,414              |
|     | AON High Yield Plus CL I                                    | 7,831   | 104,166              | 120,051              |
|     | AON Global Real Estate CL I                                 | 26,669  | 392,271              | 404,574              |
|     | AON US Intermediate Government                              | 4,695   | 44,591               | 45,305               |
|     | Mid Duration Long Credit Bond                               | 3,621   | 38,333               | 40,226               |
|     | Total Common/Collective Trusts                              |   | <u>54,158,881</u>    | <u>57,726,804</u>    |
|     | <b>POOLED SEPARATE ACCOUNT</b>                              |   |                      |                      |
| *   | Principal Liquid Assets Separate Account-Z                  | 853,889   | <u>853,889</u>       | <u>853,889</u>       |
|     | <b>LIMITED PARTNERSHIPS</b>                                 |   |                      |                      |
|     | AON Diversifying Alternatives Portfolio Fund                | 2,983   | 3,440,604            | 4,665,142            |
|     | AON Enhanced Liability Driven Investing Fund                | 283,491   | 2,489,249            | 2,680,585            |
|     | Corinthian Equity Fund LP                                   | 230,746   | 771,543              | 230,746              |
|     | Total Limited Partnerships                                  |   | <u>6,701,396</u>     | <u>7,576,473</u>     |
|     | Total Investments   |   | <u>\$ 62,970,887</u> | <u>\$ 67,413,887</u> |

\* Denotes a party-in-interest as defined by ERISA.

**The Burke Rehabilitation Hospital  
Retirement Plan**

Schedule Pursuant to Department of Labor Requirements  
Year Ended December 31, 2024

Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions

EIN #: 13-1739937  
Plan #: 001

| (a) Identity<br>of Party<br>Involved                         | (b) Description of Asset                   | (c) Purchase<br>Price | (d) Selling<br>Price | (e) Lease<br>Rental | (f) Expense<br>Incurred with<br>Transaction | (g) Cost of<br>Asset | (h) Current Value<br>of Asset on<br>Transaction Date | (i) Net Gain/<br>(loss) |
|--|--|-----------------------|----------------------|---------------------|---|----------------------|--|-------------------------|
| <b>Series of Transactions in Excess of 5% of Plan Assets</b> |  |                       |                      |                     |   |                      |  |                         |
| Principal Life Insurance Company                             | Principal Liquid Assets Separate Account-Z | \$ 5,778,195          | \$ -                 | \$ -                | \$ -  | \$ 5,778,195         | \$ 5,778,195   | \$ -                    |
| Principal Life Insurance Company                             | Principal Liquid Assets Separate Account-Z | -                     | 5,782,655            | -                   | -   | 5,748,595            | 5,782,655  | 34,060                  |
| BNY Mellon   | EB Temporary Investment                    | 7,658,957             | -                    | -                   | -   | 7,658,957            | 7,658,957  | -                       |
| BNY Mellon   | EB Temporary Investment                    | -                     | 7,479,873            | -                   | -   | 7,479,873            | 7,479,873  | -                       |