

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan: GOOD SAMARITAN HOSPITAL RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1966
2a Plan sponsor's name (employer, if for a single-employer plan): GOOD SAMARITAN HOSPITAL CORVALLIS
2b Employer Identification Number (EIN): 93-0391573
2c Plan Sponsor's telephone number: 541-768-6064
2d Business code (see instructions): 622000

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	1085
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	153
	6a(2)	133
	6b	594
	6c	305
	6d	1032
	6e	38
	6f	1070
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input 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 checked="" type="checkbox"/> Trust	(3) <input checked="" 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 _____
- (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 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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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.

A Name of plan <u>GOOD SAMARITAN HOSPITAL RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GOOD SAMARITAN HOSPITAL CORVALLIS</u>	D Employer Identification Number (EIN) <u>93-0391573</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a		<u>101339841</u>
b Actuarial value	2b		<u>110610597</u>
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>616</u>	<u>75426680</u>	<u>75426680</u>
b For terminated vested participants	<u>316</u>	<u>20637828</u>	<u>20637828</u>
c For active participants	<u>153</u>	<u>11336839</u>	<u>11336839</u>
d Total	<u>1085</u>	<u>107401347</u>	<u>107401347</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
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	4b		
5 Effective interest rate	5		<u>5.04 %</u>
6 Target normal cost			
a Present value of current plan year accruals	6a		<u>0</u>
b Expected plan-related expenses	6b		<u>424000</u>
c Target normal cost	6c		<u>424000</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.

SIGN HERE			
	Signature of actuary	<u>10/07/2025</u>	Date
	<u>SCOTT D. PREPPERNAU</u>	<u>23-07360</u>	Most recent enrollment number
	<u>MILLIMAN, INC.</u>	<u>503-227-0634</u>	Telephone number (including area code)
	<u>1455 SW BROADWAY SUITE 1600 PORTLAND, OR 97201</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

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

Schedule SB (Form 5500) 2024
v. 240311

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	4294666
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	4294666
10	Interest on line 9 using prior year's actual return of <u>8.39</u> %	0	360322
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		963873
	b(1) 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>5.17</u> %		49832
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		1013705
	d Portion of (c) to be added to prefunding balance		1013470
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	5668458

Part III Funding Percentages			
14	Funding target attainment percentage	14	97.71 %
15	Adjusted funding target attainment percentage	15	102.98 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.20 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(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		
01/15/2025	500000	0					
04/14/2025	500000	0					
07/11/2025	500000	0					
09/12/2025	500000	0					
			Totals ▶	18(b)	2000000	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1868476

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? Yes No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? Yes No

c 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

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

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

Part VIII Minimum Required Contribution For Current Year				
31 Target normal cost and excess assets (see instructions):				
a Target normal cost (line 6c)				31a 424000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	2459208		246087	
b Waiver amortization installment.....			0	
33 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				33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				34 670087
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement			583823	583823
36 Additional cash requirement (line 34 minus line 35)				36 86264
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 1868476
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 1782212
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 583823
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)				
41 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 type="checkbox"/> 2020 <input type="checkbox"/> 2021				

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan GOOD SAMARITAN HOSPITAL RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 GOOD SAMARITAN HOSPITAL CORVALLIS	D Employer Identification Number (EIN) 93-0391573	

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

PIMCO FUNDS	JOEL E STRAUCH 840 NEWPORT CENTER DRIVE, SUITE 100 NEWPORT BEACH, CA 92660
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

VANGUARD	P.O. BOX 1101 VALLEY FORGE, PA 19482-1101
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

CLARION PARTNERS	AMY LUPARELLA BOYLE 230 PARK AVENUE NEW YORK, NY 10169
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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)

U.S. BANK N.A.

555 SW OAK ST.
PORTLAND, OR 97204

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18	NONE	35095	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) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

a Name: KBF CPAS LLP	b EIN: 82-1030164
c Position: PLAN AUDITOR	
d Address: 5285 MEADOWS ROAD SUITE 420 LAKE OSWEGO, OR 97035	e Telephone: 503-963-4720

Explanation: KBF CPAS LLP WENT THROUGH A RESTRUCTURING AND IS NOW OPERATING UNDER AN ALTERNATIVE PRACTICE, WHEREBY KBF CPAS - AUDIT, LLP IS NOW A SEPARATE LEGAL ENTITY WITH A NEW EIN NUMBER.

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan GOOD SAMARITAN HOSPITAL RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GOOD SAMARITAN HOSPITAL CORVALLIS	D Employer Identification Number (EIN) 93-0391573

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2000000	2000000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	158803	155554
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	616501	625517
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	92204017	88835093
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	6033283	5294437

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	101012604	96910601
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	101012604	96910601

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	2385000	
(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)		2385000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	74474	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		74474
(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)	3257991	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3257991
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	464396	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	187387	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		277009
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-944983	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-944983

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1925553
c Other income	2c		390276
d Total income. Add all income amounts in column (b) and enter total.....	2d		3514214

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7197809	
(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)		7197809
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	35095	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	383313	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		418408
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		7616217

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-4102003
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

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

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

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

(1) Name: **KBF CPAS - AUDIT, LLP**

(2) EIN: **33-2366711**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 550752.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>GOOD SAMARITAN HOSPITAL RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GOOD SAMARITAN HOSPITAL CORVALLIS</u>	D Employer Identification Number (EIN) <u>93-0391573</u>	

Part I	Distributions
---------------	----------------------

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 93-6070991

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

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

3		0
---	--	---

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

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

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

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

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

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer _____

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

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
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).....	14b	
c 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).....	14c	

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: 22.4 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 68.8 %
 High-Yield Debt: 0.0 % Real Assets: 5.7 % Cash or Cash Equivalents: 0.7 % Other: 2.4 %

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 03 / 30 / 2018 (MM/DD/YYYY) and the Opinion Letter serial number J501185A.



GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN

Financial Statements and Supplemental Schedules
December 31, 2024 and 2023

With Independent Auditor's Report

**GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC.
RETIREMENT PLAN
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024 AND 2023**

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Independent Auditor's Report

To the Plan Administrator and Participants
Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan:

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

We have performed audits of the accompanying financial statements of Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement 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 Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, 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 accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such

procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement 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 Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2024 and 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, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

KBF CPAs - Audit, LLP

KBF CPAs – Audit, LLP

Lake Oswego, Oregon

October 10, 2025

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2024 AND 2023

	2024	2023
Assets:		
Investments, at fair value:	\$ 94,755,047	\$ 98,853,801
Receivables:		
Employer contributions	2,000,000	2,000,000
Accrued income	155,554	158,803
Total receivables	2,155,554	2,158,803
Net assets available for benefits	\$ 96,910,601	\$ 101,012,604

See accompanying independent auditor's report and notes to the financial statements.

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Additions:		
Investment income:		
Dividends and interest income	\$ 3,327,823	\$ 2,706,435
Net appreciation (depreciation) in fair value of investments	(2,198,609)	5,168,584
Total investment income	1,129,214	7,875,019
Employer contributions	2,385,000	2,000,000
Total additions	3,514,214	9,875,019
Deductions:		
Benefits paid to participants	7,197,809	6,912,344
Administrative expenses	418,408	34,111
Total deductions	7,616,217	6,946,455
Net increase (decrease)	(4,102,003)	2,928,564
Net assets available for benefits:		
Beginning of the year	101,012,604	98,084,040
End of the year	\$ 96,910,601	\$ 101,012,604

See accompanying independent auditor's report and notes to the financial statements.

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC.
RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

1. Description of Plan

The following description of the Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

a. General and Eligibility

The Plan is a defined benefit pension plan covering all qualified employees of Good Samaritan Hospital Corvallis, Oregon, Inc. (the Sponsor), except students, residents, interns, and certain employees covered by a collective bargaining unit. Samaritan Health Services, Inc. (SHS) is the sole corporate member of the plan sponsor.

Effective January 1, 2001, SHS adopted the Samaritan Health Services Retirement Plan (SHS Plan). On the effective date of the SHS Plan, participants of the Plan could elect to participate in one but not both of these plans. Employees of the Sponsor hired after January 1, 2001 are only eligible to participate in the SHS Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2011 (Freeze Date), the retirement benefits of all participants in the Plan were frozen. No benefit service after the Freeze Date will be taken into account in determining a participant's retirement benefits. After the Freeze Date, future retirement benefits will be provided by the SHS Plan.

b. Contributions and Minimum Funding

The Sponsor's funding policy is to make contributions to the Plan in amounts intended to fund the Plan's ongoing costs while meeting minimum funding requirements. The Plan's funding policy is to contribute at least the minimum required contribution, with additional contributions made strategically at times to reduce year-to-year volatility in contributions, to decrease Pension Benefit Guaranty Corporation (PBGC) premiums, and to maintain sufficient funding thresholds to avoid restrictions, penalties, or extra reporting requirements. The Sponsor's contributions for 2024 and 2023 exceeded the minimum funding requirements of ERISA.

Although it has not expressed any intention to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

c. Vesting

Benefits are subject to vesting, which is a nonforfeitable right to receive benefits whether or not a participant is employed by the Sponsor at retirement. The percentage of benefits vested depends on an employee's years of vesting service and on whether the employee incurs service after December 31, 1985. Employees eligible to participate are fully vested after five years of service.

d. Payment of Benefits

A participant is entitled to benefit payments in fixed monthly amounts upon retirement. The Plan provides for normal retirement upon reaching age 65 and early retirement at ages 60 through 64. The retirement benefit is the sum of the past service benefit and is actuarially adjusted for early retirement and election of various benefit options.

e. Death and Disability Benefits

If an employee or former employee dies after vesting but before retirement, a continuation annuity will be paid to the surviving spouse equal to the 50% joint and survivor annuity benefit, which would have been in effect had the participant actually retired the day before the participant's death.

If an eligible employee becomes totally disabled on or after age 45 and has at least 15 years of vested service, the employee earns hours of service for additional future service benefits as if the employee were still employed. Future service hours cease when the employee is no longer totally disabled, elects to retire early, or reaches the normal retirement date, whichever occurs first. The monthly earnings are based on the salary in effect when the employee became disabled. Disabled employees will not accrue additional future service hours after December 31, 2011, the date that the Plan was frozen.

If the actuarial equivalent benefit for a survival beneficiary is less than \$10,000, then the beneficiary may opt for a lump-sum payment. If the equivalent is between \$10,000 and \$20,000, then the beneficiary may choose between a lump sum and an annuity option. If the equivalent is over \$20,000, then the beneficiary will be given an annuity option.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

b. Use of Estimates

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

c. Risks and Uncertainties

The Plan assets are invested in a variety of investments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and may impact the funded position of the Plan.

The Plan may invest in fixed-income instruments; mutual funds; common and collective trusts and hedge funds, which may include securities with contractual cash flows and may include asset-backed securities, collateralized mortgage obligations, and commercial mortgage-backed securities; real estate; and market neutral hedge funds. The value, liquidity, and related income

of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

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 estimation and assumption 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.

d. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees through the valuation date. 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 or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on annual compensation over their years of service. Benefits payable under all circumstances (retirement, death, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is that 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.

e. Investment Valuation and Income Recognition

The Plan follows the fair value measurement and disclosure requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 820, *Fair Value Measurement* (ASC Topic 820), which defines fair value as the exchange price that would be received for the asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability. See note 4 for discussion of fair value measurements.

Investments in mutual funds with readily determinable fair values are carried at fair value. Certain investments are valued at net asset value (NAV) per share (or its equivalent), as a practical expedient. NAV may not equal fair value that would be calculated pursuant to ASC Topic 820.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation in fair value of investments includes the gains and losses on investments bought and sold during the year, as well as the changes in the unrealized depreciation or appreciation on those investments from one period to the next.

f. Benefit Payments

Benefits are recorded when paid.

g. Administrative Expenses

Administrative expenses paid by the Plan consist primarily of trust administration and certain investment management fees. Certain of the Plan's expenses, such as audit, actuarial, legal, and investment management fees, have been paid directly by SHS and are not included in these financial statements.

3. Party-In-Interest and Related-Party Transactions

U.S. Bank N.A., the custodian, manages certain plan investments held by the Plan; therefore, these investments and investment transactions qualify as party in interest transactions.

4. Fair Value Measurements

ASC Topic 820 establishes a framework for fair value measurement, which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC Topic 820 are described below:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value:

Money market fund: Valued at fair value based on face value or cost plus accrued interest, which approximates fair value because of the short maturity of these investments

Mutual funds: Valued at the daily closing price as reported by the fund. The mutual funds held by the Plan are open end funds that are registered with the U.S. Securities and Exchange

Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

In accordance with Accounting Standards Update No. 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value Per Share (or its equivalent)*, investments valued utilizing NAV as a practical expedient are excluded from the hierarchy.

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

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2024:

	Investments at Fair Value at December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 88,835,093	\$ -	\$ -	\$ 88,835,093
Money market fund	625,517	-	-	625,517
Total	<u>\$ 89,460,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>89,460,610</u>
Investment at NAV:				
Real estate investment fund				5,294,437
Total investments				<u>\$ 94,755,047</u>

The following table sets forth by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2023:

	Investments at Fair Value at December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 92,204,017	\$ -	\$ -	\$ 92,204,017
Money market fund	616,501	-	-	616,501
Total	<u>\$ 92,820,518</u>	<u>\$ -</u>	<u>\$ -</u>	<u>92,820,518</u>
Investment at NAV:				
Real estate investment fund				6,033,283
Total investments				<u>\$ 98,853,801</u>

The following table provides information regarding redemption of investments where the NAV has been used to measure fair value at December 31, 2024 and 2023:

	<u>Fair Value</u>	<u>Fair Value</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>2024</u>	<u>2023</u>	<u>Frequency</u>	<u>Notice</u>
				<u>Period</u>
Real estate investment fund	\$ 5,294,437	\$ 6,033,283	Quarterly	90 days

The ING Clarion Lion Properties Fund consists of assorted real estate investments around the United States. These underlying properties are valued using a combination of the income, cost, and sales approaches using projected income streams, discount rates, replacement costs, and recent transactions for similar properties depending on the valuation approach utilized. Other factors considered include the operating cash flows and financial performance of the properties, property types and geographic locations, the physical condition of properties, prevailing market capitalization and discount rates, and general and specific economic conditions.

5. Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary, Milliman. The significant assumptions underlying the actuarial determinations were as follows as of January 1, 2024:

Actuarial cost method	Unit Credit Method
Discount rate	5.10%
Post-retirement mortality	PRI-2012 with projection scale MP-2021

The foregoing actuarial assumptions are based on the presumption that the Plan will continue to operate. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The actuarial valuation was prepared as of January 1, 2024. Had the valuation been prepared as of December 31, 2023, there would be no material differences.

The actuarial present values of accumulated plan benefits (beginning of year presentation) at January 1, 2024 were as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 75,837,026
Participants with deferred benefits	21,051,856
Other vested benefits	11,631,362
Total actuarial present value of accumulated plan benefits	<u>\$ 108,520,244</u>

The changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2024 consisted of the following:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 109,178,778
Changes due to:	
Decrease in discount period	5,391,853
Benefits paid	(6,912,344)
Assumption changes	-
Actuarial (gain) loss	861,957
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 108,520,244</u>

6. Information Certified by the Custodian

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103 8 of the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. The following information included in the financial statements and schedules as of and for the years ended December 31, 2024 and 2023 was provided and certified by the Plan's custodian, U.S. Bank N.A., as complete and accurate, except for the real estate investment fund, which is held or controlled by a third party on behalf of the Plan and are reported by U.S. Bank N.A. for recordkeeping purposes only.

- Investments, at fair value
- Accrued income
- Investment income
- Schedule of assets (held at end of year)
- Schedule of reportable transactions

7. Plan Termination and PBGC Insurance

If the Sponsor finds it necessary to terminate the Plan, the rights of all participants to the retirement benefits then accrued and funded shall fully vest and be nonforfeitable. The net assets of the Plan will be allocated (as prescribed by ERISA and its related regulations) in the following order:

- Vested benefits accrued for participants from employee contributions
- Annuity benefits that former employees or their beneficiaries have been receiving for the last three years
- Annuity benefits that former employees or their beneficiaries have been receiving for less than three years as of the date of termination
- Vested benefits to those eligible to retire on the date of termination
- Vested benefits to those who have not started to receive benefits, but who are eligible to retire under the early retirement provisions of the Plan on the date of termination
- Other vested benefits insured by the PBGC up to the applicable limitations
- All other 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 survivor's 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, there is a statutory ceiling, 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 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 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, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

8. Tax Status

The Internal Revenue Service (IRS) has determined and informed SHS by a letter dated July 8, 2014 that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. Since receiving the determination letter, the Plan has adopted certain amendments. Management believes the Plan continues to be qualified and the related trust was tax exempt as of December 31, 2024.

U.S. generally accepted accounting principles require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Subsequent Events

The Plan has evaluated subsequent events with respect to the Plan through October 10, 2025, the date the financial statements are available to be issued and concluded there are no material subsequent events that required recognition or additional disclosures in these financial statements.

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2024

EIN # 93-0391575

PLAN#: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
		Money market fund:		
*	U.S. Bank	First American Government Obligation Fund	\$ 625,517	\$ 625,517
		Mutual funds:		
	PIMCO	Long Duration Total Return Fund	46,943,211	32,725,466
	Vanguard	Long Term Bond Index Fund	42,926,876	32,593,785
	Vanguard	Total International Stock Index Fund	6,702,970	8,212,543
	Vanguard	Total Stock Market Index Fund	3,914,623	13,004,690
	Vanguard	Inflation Protected Securities Fund	2,615,217	2,298,609
		Total mutual funds	<u>103,102,897</u>	<u>88,835,093</u>
		Real estate investment fund:		
	Clarion	Lion Properties Fund	4,975,394	5,294,437
			<u>\$ 108,703,808</u>	<u>\$ 94,755,047</u>

* Represents a party-in-interest at December 31, 2024

See accompanying independent auditor's report and notes to the financial statements.

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

EIN # 93-0391575

PLAN#: 001

Series of transactions in excess of 5% of the net Plan assets at the beginning of the year:

<u>Identity of party involved</u>	<u>Description of asset</u>	<u>Purchases</u> <u>Purchase price</u>	<u>Selling price</u>	<u>Sales</u> <u>Cost of asset</u>	<u>Net gain (loss)</u>
* U.S. Bank	First American Government Obligation Fund	\$ 7,060,169	\$ 7,051,154	\$ 7,051,154	\$ —

* Represents a party-in-interest at December 31, 2024

See accompanying independent auditor's report and notes to the financial statements.

Active Participants by Age and Service

The number of active participants, summarized by attained age and years of credited service as of January 1, 2024, is shown below.

Age	Years of Credited Service										Total	
	0	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40+		
0–24	-	-	-	-	-	-	-	-	-	-	-	-
25–29	-	-	-	-	-	-	-	-	-	-	-	-
30–34	-	-	-	-	-	-	-	-	-	-	-	-
35–39	-	-	-	-	-	-	-	-	-	-	-	-
40–44	-	1	-	-	-	-	-	-	-	-	-	1
45–49	-	5	5	7	-	-	-	-	-	-	-	17
50–54	-	10	9	11	-	-	-	-	-	-	-	30
55–59	-	9	13	7	2	3	-	-	-	-	-	34
60–64	-	13	7	13	7	8	1	-	-	-	-	49
65–69	-	2	3	6	-	3	4	1	-	-	-	19
70+	-	2	-	1	-	-	-	-	-	-	-	3
Total	-	42	37	45	9	14	5	1	-	-	-	153

Appendix A – Summary of Actuarial Methods

Summary of Actuarial Methods

The ultimate cost of a pension plan is the excess of actual benefits and administrative expenses paid over actual net investment return on plan assets during the plan's existence until the last payment has been made to the last participant. A plan's "actuarial cost method" determines the expected incidence of actuarial costs by allocating portions of the ultimate cost to each plan year. The cost method is thus a budgeting tool to help ensure that a plan will be adequately and systematically funded. Annual contributions are also affected by a plan's "asset valuation method" (as well as plan provisions, actuarial assumptions, and actual plan demographic and investment experience each year).

Actuarial Cost Method

The actuarial cost method used for determining the Plan's ERISA funding requirements and the FASB ASC Topic 960 values is the Unit Credit method. Under this method, an accrued benefit is determined at each active participant's assumed retirement age based on compensation and service at both the beginning and the end of the current year. The Plan's normal cost is the sum of the present value of the excess of each active participant's accrued benefit at the end of the current year over that at the beginning of the current year. The Plan's accrued liability is the sum of (a) the present value of each active participant's accrued benefit at the beginning of the current year plus (b) the present value of each inactive participant's benefits.

Asset Valuation Method

The Actuarial Value of Assets used for determining the Plan's ERISA funding requirements is equal to a 24-month smoothed value of assets, but it must be within 90% to 110% of the Adjusted Market Value of Assets. The expected investment return for a plan year is based on the lesser of the expected rate of return on plan assets (currently 5.10% per year) or the applicable statutory interest rate for the year.

Changes in Actuarial Methods Since Prior Valuation

None.

Appendix B – Summary of Actuarial Assumptions

ECONOMIC ASSUMPTIONS Interest Rates

The current funding and PBGC interest rates are as follows. The funding interest rates are prescribed under IRS regulations based on the Plan Sponsor’s interest rate election. The PBGC interest rates are based on the Plan Sponsor’s elected method for determining the premium funding target.

	Minimum Funding	Maximum Deductible	PBGC Premium
Segment 1 (0–5 years)	4.75%	3.62%	5.01%
Segment 2 (5–20 years)	4.87%	4.46%	5.13%
Segment 3 (20+ years)	5.59%	4.52%	5.15%

ERISA minimum funding: 24-month average segment rates, using a four-month lookback period, adjusted to reflect the applicable segment rate stabilization corridor under the Infrastructure Investment and Jobs Act of 2021.

Maximum Deductible Contribution: 24-month average segment rates, using a four-month lookback period, but not adjusted to reflect segment rate stabilization.

PBGC premium: standard method (adopted January 1, 2023) is used for the PBGC variable rate premium calculation.

FASB ASC Topic 960: 5.10% per year (adopted January 1, 2022). This is the assumed rate of return for the Plan’s entire portfolio of assets, net of investment expenses. It is based on the Plan’s investment policy and target asset allocation combined with capital market assumptions from several sources, including Milliman and the Plan’s investment consultant.

Asset Returns

ERISA minimum funding and Maximum Deductible Contribution: 5.10% per year (adopted January 1, 2022). It is based on the Plan’s investment policy and target asset allocation combined with capital market assumptions from several sources, including Milliman and the Plan’s investment consultant.

Statutory Limitations

For calculating the Funding Target, Target Normal Cost and PBGC variable premium, the compensation limit under IRC Section 401(a)(17) and benefit limit of IRC Section 415 are assumed to remain at their current levels on the valuation date.

For FASB ASC Topic 960 and FASB ASC Topic 715 disclosure and expense purposes, the compensation limit under IRC Section 401(a)(17) and benefit limit of IRC Section 415 are assumed to increase based on the consumer price index.

Due to the December 31, 2011 plan freeze, the compensation limit is no longer applicable.

Compensation Increases

No longer applicable since benefits were frozen effective December 31, 2011.

DEMOGRAPHIC ASSUMPTIONS

Except where noted, all demographic assumptions are based the actuary’s judgment and continual review of experience.

Mortality

For FASB ASC Topic 960, we expect mortality for healthy employees and annuitants to follow the Pri-2012 mortality tables for males and females, projected forward using scale MP-2021 on a generational basis. (Adopted January 1, 2022)

For calculating the Funding Target, Target Normal Cost and PBGC variable premium, we used the prescribed mortality assumption for valuations in 2024, as published by the IRS.

For FASB ASC Topic 960, we expect disabled mortality to follow the Revenue Ruling 96-7 Disabled Mortality tables for males and females.

Retirement

Annual rates of retirement are shown in the following table for active participants who are eligible to retire.

Age	Rate of Retirement
60	6.0%
61 – 62	15.0
63 – 64	25.0
65 – 66	60.0
67	50.0
68 – 69	25.0
70+	100.0

Annual rates of retirement are shown in the following table for current terminated vested participants.

Age	Rate of Retirement
65 – 66	60.0%
67	50.0
68 – 69	25.0
70+	100.0

Termination

Withdrawal Rates according to T-8 Table as published in the Actuary’s Pension Handbook, modified for participants with less than 5 years of service. For those with less than 5 years of service, the rate is 3.10 times the T-8 Table rate.

Sample rates for participants with 5 years of service or more are:

Age	Number Terminating During Year Per 1,000 Active
25	117
30	113
40	96
50	55
55	28

Disability

According to the 1985 Pension Disability Table Class 1.

Form of Payment

We assume all participants will elect a Single Life Annuity at retirement (normal form).

Marital Characteristics

For participants not in pay status: 100% of participants are assumed to be married to a spouse of the opposite sex. Female spouses are assumed to be four years younger than male participants. Male spouses are assumed to be four years older than female participants.

For participants in pay status: Actual birth dates of spouses are included in the census data, where relevant.

Benefits Not Valued

None.

Special Data Adjustments

None.

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

- The interest rate and mortality tables used for funding target, target normal cost, minimum required and maximum deductible contributions were updated per statutory requirements and Samaritan Health Service’s prior elections to the 2023 September Segment Rates and applicable mortality tables for 2024. These interest rates were further adjusted by segment rate stabilization under the Infrastructure Investment and Jobs Act of 2021 for some measurements.

		Prior Assumption		Current Assumption	
		With Stabilization	Without Stabilization	With Stabilization	Without Stabilization
Segment 1	Payments under 5 years	4.75%	1.41%	4.75%	3.62%
Segment 2	Payments between 5 and 20 years	5.00%	3.09%	4.87%	4.46%
Segment 3	Payments after 20 years	5.74%	3.58%	5.59%	4.52%

- The expected annual administrative expenses paid from the plan decreased from \$771,000 to \$424,000.

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

EIN # 93-0391575
PLAN#: 001

Series of transactions in excess of 5% of the net Plan assets at the beginning of the year:

Identity of party involved	Description of asset	Purchases		Sales		Net gain (loss)
		Purchase price	Selling price	Cost of asset		
* U.S. Bank	First American Government Obligation Fund	\$ 7,060,169	\$ 7,051,154	\$ 7,051,154	\$ —	—

* Represents a party-in-interest at December 31, 2024

See accompanying independent auditor's report and notes to the financial statements.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information 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). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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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.

A Name of plan GOOD SAMARITAN HOSPITAL RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF GOOD SAMARITAN HOSPITAL CORVALLIS	D Employer Identification Number (EIN) 93-0391573	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value.....	2a		101,339,841
b Actuarial value.....	2b		110,610,597
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	616	75,426,680	75,426,680
b For terminated vested participants.....	316	20,637,828	20,637,828
c For active participants.....	153	11,336,839	11,336,839
d Total.....	1,085	107,401,347	107,401,347
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions.....	4a		
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.....	4b		
5 Effective interest rate.....	5		5.04 %
6 Target normal cost			
a Present value of current plan year accruals.....	6a		0
b Expected plan-related expenses.....	6b		424,000
c Target normal cost.....	6c		424,000

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.

SIGN HERE	Scott Preppernau <i>SDP</i> Signature of actuary	<u>10/7/2025</u> Date
	Scott D. Preppernau Type or print name of actuary	<u>2307360</u> Most recent enrollment number
	MILLIMAN, INC. Firm name	<u>503-227-0634</u> Telephone number (including area code)
	1455 SW BROADWAY SUITE 1600 PORTLAND OR 97201 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 64

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)..... **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)..... **31a** 424,000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment.....	2,459,208	246,087
b Waiver amortization installment.....		0

33 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..... **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 670,087

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		583,823	583,823
36 Additional cash requirement (line 34 minus line 35).....			86,264
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			1,868,476

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)..... **38a** 1,782,212

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 583,823

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

40 Unpaid minimum required contributions for all years **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 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. 2019 2020 2021

Good Samaritan Hospital Retirement Plan
EIN/PN: 93-0391573/1
Attachment to 2024 Form 5500
Schedule SB, Line 19 - Discounted Employer Contributions

Line 19a. - Contribution Allocated Toward Unpaid Minimum Required Contribution from Prior Plan Years

None

Line 19b. - Contributions Made To Avoid Benefit Restrictions

None

Line 19c. - Contributions Allocated Toward Minimum Required Contribution for Current Year

Date	Plan Year to Apply Contribution	Effective Interest Rate	Late Quarterly Interest Rate	Contribution Amount	Discounted Value as of 1/1/2024
1/15/2025	2024	5.04%		\$ 500,000	\$ 475,112
4/14/2025	2024	5.04%		500,000	469,450
7/11/2025	2024	5.04%		500,000	463,917
9/12/2025	2024	5.04%		500,000	459,997
Total				2,000,000	1,868,476

Schedule SB, Line 22 – Description of Weighted Average Retirement Age
 Good Samaritan Hospital Retirement Plan
 EIN/PN: 93-0391573/001

**DESCRIPTION OF WEIGHTED
 AVERAGE RETIREMENT AGE**

<u>Age</u>	<u>Retirement Rates</u>	<u>Probability of Not Retiring Before Age</u>	<u>Weighted Retirement Age</u>
60	0.0600	1.0000	3.6000
61	0.1500	0.9400	8.6010
62	0.1500	0.7990	7.4307
63	0.2500	0.6792	10.6966
64	0.2500	0.5094	8.1498
65	0.6000	0.3820	14.8989
66	0.6000	0.1528	6.0512
67	0.5000	0.0611	2.0476
68	0.2500	0.0306	0.5195
69	0.2500	0.0229	0.3954
70	1.0000	0.0172	<u>1.2034</u>
Weighted Average Retirement Age			63.5941
Rounded Average Retirement Age			64

Schedule of Projection of Expected Benefit Payments

<u>Plan Year</u>	<u>Active Participants</u>	<u>Terminated Vested Participants</u>	<u>Retired Participants and Beneficiaries Receiving Payments</u>	<u>Total*</u>
2024	\$196,760	\$1,307,040	\$7,043,799	\$8,547,600
2025	\$342,824	\$887,638	\$6,917,660	\$8,148,122
2026	\$503,629	\$1,071,495	\$6,779,549	\$8,354,673
2027	\$618,065	\$1,191,541	\$6,630,145	\$8,439,751
2028	\$689,921	\$1,274,894	\$6,464,779	\$8,429,595
2029	\$739,446	\$1,353,830	\$6,280,689	\$8,373,965
2030	\$778,247	\$1,409,669	\$6,092,610	\$8,280,527
2031	\$805,023	\$1,470,027	\$5,891,788	\$8,166,838
2032	\$824,848	\$1,504,241	\$5,678,126	\$8,007,215
2033	\$838,797	\$1,538,478	\$5,451,684	\$7,828,959
2034	\$857,735	\$1,570,633	\$5,212,740	\$7,641,108
2035	\$868,498	\$1,569,410	\$4,961,819	\$7,399,726
2036	\$872,890	\$1,560,610	\$4,699,709	\$7,133,209
2037	\$871,074	\$1,542,395	\$4,427,501	\$6,840,970
2038	\$879,039	\$1,515,318	\$4,146,593	\$6,540,950
2039	\$881,392	\$1,487,508	\$3,858,712	\$6,227,612
2040	\$870,076	\$1,446,048	\$3,565,898	\$5,882,023
2041	\$867,941	\$1,395,746	\$3,270,552	\$5,534,239
2042	\$850,415	\$1,346,312	\$2,975,414	\$5,172,140
2043	\$832,092	\$1,290,540	\$2,683,492	\$4,806,123
2044	\$804,175	\$1,227,871	\$2,397,905	\$4,429,951
2045	\$771,173	\$1,160,091	\$2,121,764	\$4,053,028
2046	\$736,307	\$1,090,029	\$1,857,998	\$3,684,333
2047	\$699,353	\$1,019,693	\$1,609,252	\$3,328,298
2048	\$661,042	\$948,337	\$1,377,838	\$2,987,217
2049	\$621,463	\$876,852	\$1,165,628	\$2,663,942
2050	\$581,033	\$806,237	\$973,935	\$2,361,205
2051	\$540,133	\$737,005	\$803,457	\$2,080,596
2052	\$499,151	\$669,682	\$654,247	\$1,823,079
2053	\$458,504	\$604,752	\$525,771	\$1,589,026
2054	\$418,620	\$542,633	\$416,963	\$1,378,217
2055	\$379,915	\$483,699	\$326,334	\$1,189,948
2056	\$342,755	\$428,249	\$252,095	\$1,023,099
2057	\$307,448	\$376,505	\$192,287	\$876,240
2058	\$274,229	\$328,632	\$144,910	\$747,771
2059	\$243,255	\$284,719	\$108,002	\$635,976
2060	\$214,617	\$244,801	\$79,721	\$539,139
2061	\$188,337	\$208,847	\$58,400	\$455,584
2062	\$164,368	\$176,759	\$42,572	\$383,699
2063	\$142,627	\$148,389	\$30,991	\$322,006
2064	\$123,003	\$123,541	\$22,620	\$269,164
2065	\$105,373	\$101,984	\$16,630	\$223,986
2066	\$89,606	\$83,460	\$12,366	\$185,432
2067	\$75,576	\$67,688	\$9,333	\$152,597
2068	\$63,167	\$54,390	\$7,163	\$124,720
2069	\$52,266	\$43,291	\$5,591	\$101,148
2070	\$42,775	\$34,119	\$4,431	\$81,325
2071	\$34,591	\$26,620	\$3,555	\$64,766
2072	\$27,611	\$20,554	\$2,876	\$51,041
2073	\$21,734	\$15,700	\$2,337	\$39,771

* May include rounding adjustment

Appendix C – Summary of Principal Plan Provisions

This summary of plan provisions is intended to only describe the essential features of the Plan. All eligibility requirements and benefit amounts shall be determined in strict accordance with the plan document itself.

Name

Good Samaritan Hospital Corvallis, Oregon, Inc. Retirement Plan

Effective Date

July 1, 1966; last restated January 1, 2020.

Type of Plan

Defined Benefit Pension Plan.

Employees Eligible to Participate

Every employee who (i) was an active employee of the Sponsor on January 1, 2001, (ii) was an active employee of an Affiliated Employer on January 1, 2001 and transferred to the Sponsor prior to February 26, 2002, or (iii) is a member of a collective bargaining unit that bargained for coverage under this Plan, is eligible to participate if the following conditions are satisfied:

- (a) The employee has attained age 21 and completed one Year of Service;
- (b) The employee is not a student, a resident, an intern, or a chaplain who is covered under another plan to which the employer contributes;
- (c) The employee elected to continue participation effective January 1, 2002, and is not a participant in any other Employer or Affiliated Employer sponsored retirement plan under IRC §401(a), and
- (d) The employee did not transfer from the Employer to an Affiliated Employer between January 1, 2002 and June 1, 2002.

Vesting Service

The sum of the plan years during which a participant has at least 1,000 hours of service.

Benefit Service

An employee's Years of Service as an Eligible Employee. If a Participant commences participation on other than the first day of the Plan Year and does not receive a Year of Benefit Service because he or she did not complete 1,000 hours as an Eligible Employee, but has 1,000 hours as an employee during the Plan Year, the Participant will receive a fractional Year of Benefit Service equal to (Hours of Service as Eligible Employee During Plan Year) ÷ 1,000.

If a vested Participant terminates employment on other than the last day of a Plan Year after completing at least 500 hours but less than 1,000 hours, and retires during the Plan Year with a normal, early, or deferred retirement date, then the Participant will receive a full Year of Benefit Service.

As of December 31, 2011, Benefit Service years are frozen and no additional benefit will accrue for service on or after January 1, 2012.

Normal Retirement Date

The first day of the calendar month coincident with or next following the later of age 65 and the 5th anniversary of Plan participation.

Amount of Normal Retirement Basic Benefit

The sum of the Past Service and Future Service Benefit, including adjustments and minimums below applied:

Past Service Benefit

For each Year of Benefit Service prior to July 1, 1966, a monthly benefit equal to 0.5% of the first \$400 in Average Monthly Compensation for 1965, plus 1.0% of such Average Monthly Compensation in excess of \$400.

Future Service Benefit

July 1, 1966 to December 31, 1970: 0.75% of Average Monthly Compensation, plus 0.25% of Average Monthly Compensation in excess of \$550.

January 1, 1971 to December 31, 1979: 1.0% of Average Monthly Compensation, plus 0.5% of Average Monthly Compensation in excess of 1/12th of the maximum Social Security Taxable Wage Base for that Plan Year.

January 1, 1980 to December 31, 1985: 1.25% of Average Monthly Compensation, plus 0.5% of Average Monthly Compensation in excess of 1/12th of the maximum Social Security Taxable Wage Base for that Plan Year.

January 1, 1986 to December 31, 1988: 1.5% of Average Monthly Compensation, plus 0.5% of Average Monthly Compensation in excess of 1/12th of the maximum Social Security Taxable Wage Base for that Plan Year.

January 1, 1989 to December 31, 2011: For each Year of Benefit Service a monthly benefit of 2.0% of Average Monthly Compensation.

Adjustments: The accrued benefit of a Participant on January 1, 1980 was increased by 40%. The accrued benefit of a Participant on January 1, 1986 was increased by 30%. The monthly retirement benefit paid to a retired Participant, beneficiary or survivor as of January 1, 1986 was increased by 0.5% for each month from the Participant's retirement date through January 1, 1986, with 50% of that increase effective January 1, 1986, 25% effective January 1, 1987, and 25% effective January 1, 1988.

Minimum Benefit: The minimum monthly benefit of a Participant employed on Normal Retirement Age is \$6 per month for each Year of Benefit Service.

Normal Form of Benefit

Single Life Annuity.

Optional Benefit Forms

Five-year Certain and Life Annuity, 100%, 75%, or 50% Joint and Survivor Annuity with a spouse or non-spouse beneficiary.

Early Retirement Date and Eligibility

Any participant who has attained age 60 and completed 5 years of vesting service may elect early retirement on the first day of any calendar month following the termination of service.

Amount of Early Retirement Pension

The actuarial equivalent of the accrued benefit as of the Early Retirement Date.

Deferred Retirement Date

The first day of any calendar month subsequent to the Normal Retirement Date. Effective January 1, 2011, in-service commencement of benefits on or after Normal Retirement Date is permitted.

Deferred Retirement Basic Benefit

The greater of (a) the Actuarial Equivalent as of the deferred retirement date of the Accrued Benefit on the Normal Retirement Date, or (b) the Accrued Benefit as of the Deferred Retirement Date.

Disability Benefits

Participant with a physical or mental condition that qualifies for disability benefits under the Employer's group long-term disability plan, and that occurs after the Participant has attained age 45 and completed 15 Years of Vesting Service will qualify for a Disability Benefit under the Plan. Under the Disability Benefit, the Participant will continue to earn Years of Service and Years of Benefit Service as though the Participant were an active employee and Participant until the earlier of (a) the cessation of the Participant's disability; (b) the Participant's attainment of Normal Retirement Age; (c) the Participant's death, or (d) the commencement of the Participant's benefit. The participant will be deemed to receive compensation each calendar month equal to 1/12th of the last 12 full calendar months compensation actually paid to the Participant prior to the disability.

Pre-Retirement Death Benefits

Death benefits are payable upon the death of a vested participant prior to the Benefit Starting Date, whether or not a current employee. Benefits are payable to a surviving spouse equal to the survivor annuity benefit that would have been payable had the Participant actually retired the day before the Participant's death and selected a 50% spouse joint and survivor annuity. If the Participant dies before attaining early retirement age, the benefit is actuarially reduced to reflect the ages of the Participant and Beneficiary as of the date of death. The Beneficiary is the Participant's spouse or other designated person.

Vesting

A participant shall be 100% vested in accrued benefits upon completion of five Years of Eligibility Service.

Notwithstanding any other provision of the Plan to the contrary, a Participant's vested interest in their accrued benefit shall be 100% if they are employed by an employer or an affiliated company on their normal retirement date, regardless of whether they have completed five Years of Eligibility Service.

Changes Since Last Valuation

None

GOOD SAMARITAN HOSPITAL CORVALLIS, OREGON, INC. RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2024

EIN # 93-0391575

PLAN#: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
		Money market fund:		
*	U.S. Bank	First American Government Obligation Fund	\$ 625,517	\$ 625,517
		Mutual funds:		
	PIMCO	Long Duration Total Return Fund	46,943,211	32,725,466
	Vanguard	Long Term Bond Index Fund	42,926,876	32,593,785
	Vanguard	Total International Stock Index Fund	6,702,970	8,212,543
	Vanguard	Total Stock Market Index Fund	3,914,623	13,004,690
	Vanguard	Inflation Protected Securities Fund	2,615,217	2,298,609
		Total mutual funds	<u>103,102,897</u>	<u>88,835,093</u>
		Real estate investment fund:		
	Clarion	Lion Properties Fund	4,975,394	5,294,437
			<u>\$ 108,703,808</u>	<u>\$ 94,755,047</u>

* Represents a party-in-interest at December 31, 2024

See accompanying independent auditor's report and notes to the financial statements.

Schedule SB, Line 32 – Schedule of Amortization Bases
Good Samaritan Hospital Retirement Plan
EIN/PN: 93-0391573/001

SCHEDULE OF AMORTIZATION BASES

(January 1, 2024)

<u>Date Established</u>	<u>Description</u>	<u>Amortization Amount</u>	<u>Remaining Years</u>	<u>Outstanding Balance</u>
a. 01/01/2023	Shortfall Amortization	\$ 477,961	14	\$ 5,007,828
b. 01/01/2024	Shortfall Amortization	<u>\$ (231,874)</u>	15	<u>\$ (2,548,620)</u>
c. Total		\$ 246,087		\$ 2,459,208

Schedule SB, Line 24 – Change in Actuarial Assumptions
 Good Samaritan Hospital Retirement Plan
 EIN/PN: 93-0391573/001

CHANGES IN ACTUARIAL ASSUMPTIONS SINCE PRIOR VALUATION

- The interest rate and mortality tables used for funding target, target normal cost, minimum required and maximum deductible contributions were updated per statutory requirements and Samaritan Health Service’s prior elections to the 2023 September Segment Rates and applicable mortality tables for 2024. These interest rates were further adjusted by segment rate stabilization under the Infrastructure Investment and Jobs Act of 2021 for some measurements.

	Prior Assumption		Current Assumption	
	With Stabilization	Without Stabilization	With Stabilization	Without Stabilization
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Segment 3 Payments after 20 years	5.74%	3.58%	5.59%	4.52%

- The expected annual administrative expenses paid from the plan decreased from \$771,000 to \$424,000.