

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>MANHATTAN SURGICAL HOSPITAL, LLC PROFIT SHARING/401(K) PLAN AND TRUST</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MANHATTAN SURGICAL HOSPITAL, LLC</u></p> <p><u>1829 COLLEGE AVENUE</u> <u>MANHATTAN, KS 66502</u></p>	<p>1c Effective date of plan <u>02/10/2013</u></p> <p>2b Employer Identification Number (EIN) <u>48-1202466</u></p> <p>2c Plan Sponsor's telephone number <u>785-776-5100</u></p> <p>2d Business code (see instructions) <u>621498</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/21/2025	MELISSA WESTCOTT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/21/2025	MELISSA WESTCOTT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	185
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)	142
	6a(2)	124
	6b	2
	6c	43
	6d	169
	6e	0
	6f	169
	6g(1)	145
6g(2)	139	
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:
2E 2F 2G 2J 2K 2T 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 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 MANHATTAN SURGICAL HOSPITAL, LLC PROFIT SHARING/401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MANHATTAN SURGICAL HOSPITAL, LLC	D Employer Identification Number (EIN) 48-1202466	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

CREATIVE PLANNING

43-1270780

(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?
26 27 28	NONE	28688	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)

TPP RETIREMENT PLAN SPECIALISTS LLC

20-1301962

(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?
14 15	NONE	19917	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"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 MANHATTAN SURGICAL HOSPITAL, LLC PROFIT SHARING/401(K) PLAN AND TRUST	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 MANHATTAN SURGICAL HOSPITAL, LLC	D Employer Identification Number (EIN) 48-1202466

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.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	5006
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	55660
(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)	7339469
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	7965243

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	7400135	8010019
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	7400135	8010019

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)	272595	
(B) Participants.....	2a(1)(B)	503138	
(C) Others (including rollovers).....	2a(1)(C)	31151	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		806884
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)	4779	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4779
(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)	210628	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		210628
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	700717	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1723008

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1064519	
(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)		1064519
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)	19917	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	28688	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		48605
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1113124

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		609884
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: **WENDLING NOE NELSON & JOHNSON, LLC**

(2) EIN: **48-1026809**

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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4742
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	

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 _____.

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>MANHATTAN SURGICAL HOSPITAL, LLC PROFIT SHARING/401(K) PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MANHATTAN SURGICAL HOSPITAL, LLC</u>	D Employer Identification Number (EIN) <u>48-1202466</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): 75-3182674

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	
---	--

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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702562A.

**Independent Auditor's Report and Financial Statements
Manhattan Surgical Hospital, LLC
Profit Sharing/401(k) Plan and Trust
December 31, 2024 and 2023**

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Independent Auditor's Report

To the Trustees
Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust

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

We have performed audits of the financial statements of Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, as listed in the accompanying contents page, as of and 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 its 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).

Wendling Noel Nelson & Johnson LLC

Topeka, Kansas
August 13, 2025

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Statements of Net Assets Available for Benefits
Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments		
Investments, at fair value	\$ <u>7,965,243</u>	\$ <u>7,339,469</u>
Total investments	<u>7,965,243</u>	<u>7,339,469</u>
Receivables		
Participant loans	43,530	55,660
Employer contributions	<u>1,246</u>	<u>5,006</u>
Total receivables	<u>44,776</u>	<u>60,666</u>
Net Assets Available for Benefits	<u>\$ 8,010,019</u>	<u>\$ 7,400,135</u>

The accompanying notes are an integral part of these statements.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2024

Additions

Investment income	
Net appreciation in fair value of investments	\$ 700,717
Interest and dividends	210,628
Interest on participant loans	<u>4,779</u>
 Total investment income	 <u>916,124</u>
 Contributions	
Employer	272,596
Employee	503,138
Rollover	<u>31,151</u>
 Total contributions	 <u>806,885</u>
 Total additions	 <u>1,723,009</u>

Deductions

Benefits paid to participants	1,064,520
Administrative expenses	<u>48,605</u>
 Total deductions	 <u>1,113,125</u>
 Net increase	 609,884

Net Assets Available for Benefits

Beginning of year	<u>7,400,135</u>
 End of year	 <u><u>\$ 8,010,019</u></u>

The accompanying notes are an integral part of this statement.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements
December 31, 2024 and 2023

Note A - Description of Plan

The following description of Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan sponsored by Manhattan Surgical Hospital, LLC (the Company) for the benefit of its employees. Employees who have attained age 21 and met the one-month service requirement are eligible for salary deferral contributions. Participants who have met the one-year or 1,000 hours of service requirement are eligible for the Company's matching and profit sharing contributions.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Matrix Trust Company held the Plan's assets at December 31, 2024 and 2023.

2. Contributions

The Plan permits eligible employees through a salary deferral election to have the Company make annual contributions of up to 100 percent of eligible compensation. Employee rollover contributions are also permitted. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

The Company makes safe harbor matching contributions equal to 100 percent of employees' elective deferrals on the first 4 percent of employees' eligible compensation. The Company may also make discretionary matching and profit sharing contributions in an amount determined by the Company. Profit sharing contributions are allocated based on eligible compensation. The Company did not make any discretionary matching or profit sharing contributions for the years ended December 31, 2024 and 2023. Contributions are subject to certain limitations.

3. Participant investment account options

Investment account options available include various funds. Each participant has the option of directing his or her contributions into any of the separate investment accounts, and may change the allocation semi-annually.

4. Participant accounts

Each participant's account is credited with the participant's contribution, the Company's contributions, and plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note A - Description of Plan - Continued

5. Vesting

Participants are immediately vested in their voluntary contributions, rollover contributions, and employer safe harbor matching contributions, plus earnings thereon. Vesting in the Company's matching and profit sharing contribution portion of their accounts, plus earnings thereon, is based on completed years of service. The vesting schedule is as follows:

<u>Years of service</u>	<u>Percentage vesting</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

6. Participant loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 2 percent above the prime rate, as defined. Principal and interest is paid ratably through monthly payroll deductions. The maximum number of loans that can be outstanding at one time is one.

7. Payment of benefits

A participant is entitled to a benefit equal to the full value in the participant's account upon retirement, permanent disability, or death prior to termination of employment. In the event of resignation or discharge before any of the above events, the benefits will be dependent on the Plan's vesting schedule. Benefits are payable in a lump sum, subject to certain provisions as defined by the plan document. In the event of death, benefits are payable to the designated beneficiary. Distributions to participants are recognized in the statement of changes in net assets available for benefits when paid to participants. A participant is also entitled to receive a lump-sum distribution of his or her pretax employee contributions after attaining age 59-1/2 without terminating employment.

The Plan permits hardship withdrawals. To qualify for a hardship withdrawal, the participant must demonstrate immediate and heavy financial needs, as defined in the plan document. Hardship distributions may only be made from fully vested funds.

8. Forfeited accounts

Forfeited nonvested accounts are retained in the Plan, and are used to reduce Company contributions. During the years ended December 31, 2024 and 2023, there were no forfeited amounts.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note B - Summary of Accounting Policies

A summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Basis of accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting.

2. Use of estimates

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

3. Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note D for discussion of fair value measurements).

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 (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

4. Net appreciation (depreciation) in fair value of investments

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

5. Participant loans

Participant loans are reported at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

6. Payment of benefits

Benefits are recorded when paid.

7. Expenses

Certain expenses of maintaining the Plan are paid by the Company and, therefore, are excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Fees for the administration of participant loans are included in administrative expenses and charged directly to the participant's account.

8. Date of management's review and subsequent events

Subsequent events were evaluated through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note C - Related-Party and Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan paid \$48,605 and \$42,792 of investment advisory and record keeping fees during the years ended December 31, 2024 and 2023, respectively.

Note D - Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2024 and 2023. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Mutual funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Recurring measurements

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	Level 1	
	2024	2023
Mutual funds	\$ 7,965,243	\$ 7,339,469
Total investments	\$ 7,965,243	\$ 7,339,469

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note E - Plan Termination

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

Note F - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Note G - Plan Income Tax Status

The Plan has received an opinion letter dated March 31, 2014, from the Internal Revenue Service (the IRS), stating that the prototype Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the Plan is exempt from taxation. The Plan has been amended since receiving the opinion letter; however, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, the plan administrator believes the Plan is qualified and is tax-exempt as of the financial statement date.

Accounting principles require Plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

Note H - Reportable Transactions under ERISA

The Plan had no loans, fixed income obligations, or leases at December 31, 2024. All plan assets are in an investment contract with Matrix Trust Company.

Note I - Reconciliation of 2024 Form 5500 with Financial Statements

The following is a reconciliation of net assets available for benefits and the change in net assets available for benefits per the financial statements at December 31, 2024, to the Form 5500:

	<u>Form 5500</u>	<u>Difference</u>	<u>Financial statements</u>
Net assets available for benefits	\$ <u>8,010,019</u>	\$ <u>-</u>	\$ <u>8,010,019</u>
Net increase in net assets available for benefits	\$ <u>609,884</u>	\$ <u>-</u>	\$ <u>609,884</u>

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note J - Information Certified by Trustee

Certain information related to investments and receivables from participant loans disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and receivables from participant loans held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments and interest for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Matrix Trust Company (the trustee of the Plan).

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Supplemental Schedules

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2024

EIN: 48-1202466
 PN: 001

Participant contributions transferred late to plan	Check here if late participant loan repayments are included	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
		Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$ <u>4,742</u>		\$ <u>-</u>	\$ <u>4,742</u>	\$ <u>-</u>	\$ <u>-</u>

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Schedule H, Part IV, Line 4i - Schedule of Assets Held
for Investment Purposes at End of Year
December 31, 2024

EIN: 48-1202466
PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2040 Fund	N/A	\$ 1,084,066	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2045 Fund	N/A	900,785	
iShares	Registered Investment Co - iShares S&P 500 Index Fund	N/A	684,417	
Vanguard	Registered Investment Co - Vanguard Developed Markets Index	N/A	669,520	
Vanguard	Registered Investment Co - Vanguard Emerging Markets Stock Index - Admiral Class	N/A	507,735	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2035 Fund	N/A	677,003	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2050 Fund	N/A	829,801	
Vanguard	Registered Investment Co - Vanguard Mid Cap Index - Admiral Class	N/A	497,165	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2055 Fund	N/A	293,909	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2025 Fund	N/A	230,125	
Vanguard	Registered Investment Co - Vanguard Interm. Term Bond Index	N/A	205,354	
Vanguard	Registered Investment Co - Real Estate Index - Admiral Class	N/A	161,770	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2065 Fund	N/A	224,796	
Vanguard	Registered Investment Co - Vanguard Small Cap Index - Admiral Class	N/A	180,459	
Vanguard	Registered Investment Co - Vanguard FTSE All-World except US Small Cap Index - Admiral Class	N/A	152,942	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2060 Fund	N/A	148,747	
Fidelity	Registered Investment Co - Fidelity Small Cap Value Index	N/A	168,001	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2030 Fund	N/A	151,562	
DFA	Registered Investment Co - DFA Inflation-Protected Securities	N/A	51,838	
Fidelity	Registered Investment Co - Fidelity Small Cap Growth Index	N/A	40,036	
Fidelity	Registered Investment Co - Fidelity Large Cap Growth Index	N/A	7,055	
JP Morgan	Registered Investment Co - JP Morgan Money Market Cash Account	N/A	79,256	
DFA	Registered Investment Co - Intermediate Government Fixed Income	N/A	14,158	
Fidelity	Registered Investment Co - Fidelity Mid Cap Growth Index	N/A	3,735	
Fidelity	Registered Investment Co - Fidelity Large Cap Value Index	N/A	1,008	
Total investments			<u>\$ 7,965,243</u>	
Participant loans**	Promissory notes with interest rates ranging from 4.38% to 10.50%		<u>\$ 43,530</u>	

**Party-in-interest
N/A Not required, participant-directed

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Statements of Net Assets Available for Benefits
Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments		
Investments, at fair value	\$ <u>7,965,243</u>	\$ <u>7,339,469</u>
Total investments	<u>7,965,243</u>	<u>7,339,469</u>
Receivables		
Participant loans	43,530	55,660
Employer contributions	<u>1,246</u>	<u>5,006</u>
Total receivables	<u>44,776</u>	<u>60,666</u>
Net Assets Available for Benefits	<u>\$ 8,010,019</u>	<u>\$ 7,400,135</u>

The accompanying notes are an integral part of these statements.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2024

Additions

Investment income	
Net appreciation in fair value of investments	\$ 700,717
Interest and dividends	210,628
Interest on participant loans	<u>4,779</u>
 Total investment income	 <u>916,124</u>
 Contributions	
Employer	272,596
Employee	503,138
Rollover	<u>31,151</u>
 Total contributions	 <u>806,885</u>
 Total additions	 <u><u>1,723,009</u></u>

Deductions

Benefits paid to participants	1,064,520
Administrative expenses	<u>48,605</u>
 Total deductions	 <u><u>1,113,125</u></u>
 Net increase	 <u>609,884</u>

Net Assets Available for Benefits

Beginning of year	<u>7,400,135</u>
 End of year	 <u><u>\$ 8,010,019</u></u>

The accompanying notes are an integral part of this statement.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements
December 31, 2024 and 2023

Note A - Description of Plan

The following description of Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan sponsored by Manhattan Surgical Hospital, LLC (the Company) for the benefit of its employees. Employees who have attained age 21 and met the one-month service requirement are eligible for salary deferral contributions. Participants who have met the one-year or 1,000 hours of service requirement are eligible for the Company's matching and profit sharing contributions.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Matrix Trust Company held the Plan's assets at December 31, 2024 and 2023.

2. Contributions

The Plan permits eligible employees through a salary deferral election to have the Company make annual contributions of up to 100 percent of eligible compensation. Employee rollover contributions are also permitted. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions.

The Company makes safe harbor matching contributions equal to 100 percent of employees' elective deferrals on the first 4 percent of employees' eligible compensation. The Company may also make discretionary matching and profit sharing contributions in an amount determined by the Company. Profit sharing contributions are allocated based on eligible compensation. The Company did not make any discretionary matching or profit sharing contributions for the years ended December 31, 2024 and 2023. Contributions are subject to certain limitations.

3. Participant investment account options

Investment account options available include various funds. Each participant has the option of directing his or her contributions into any of the separate investment accounts, and may change the allocation semi-annually.

4. Participant accounts

Each participant's account is credited with the participant's contribution, the Company's contributions, and plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note A - Description of Plan - Continued

5. Vesting

Participants are immediately vested in their voluntary contributions, rollover contributions, and employer safe harbor matching contributions, plus earnings thereon. Vesting in the Company's matching and profit sharing contribution portion of their accounts, plus earnings thereon, is based on completed years of service. The vesting schedule is as follows:

<u>Years of service</u>	<u>Percentage vesting</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

6. Participant loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 2 percent above the prime rate, as defined. Principal and interest is paid ratably through monthly payroll deductions. The maximum number of loans that can be outstanding at one time is one.

7. Payment of benefits

A participant is entitled to a benefit equal to the full value in the participant's account upon retirement, permanent disability, or death prior to termination of employment. In the event of resignation or discharge before any of the above events, the benefits will be dependent on the Plan's vesting schedule. Benefits are payable in a lump sum, subject to certain provisions as defined by the plan document. In the event of death, benefits are payable to the designated beneficiary. Distributions to participants are recognized in the statement of changes in net assets available for benefits when paid to participants. A participant is also entitled to receive a lump-sum distribution of his or her pretax employee contributions after attaining age 59-1/2 without terminating employment.

The Plan permits hardship withdrawals. To qualify for a hardship withdrawal, the participant must demonstrate immediate and heavy financial needs, as defined in the plan document. Hardship distributions may only be made from fully vested funds.

8. Forfeited accounts

Forfeited nonvested accounts are retained in the Plan, and are used to reduce Company contributions. During the years ended December 31, 2024 and 2023, there were no forfeited amounts.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note B - Summary of Accounting Policies

A summary of significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Basis of accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting.

2. Use of estimates

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

3. Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note D for discussion of fair value measurements).

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 (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

4. Net appreciation (depreciation) in fair value of investments

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

5. Participant loans

Participant loans are reported at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

6. Payment of benefits

Benefits are recorded when paid.

7. Expenses

Certain expenses of maintaining the Plan are paid by the Company and, therefore, are excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Fees for the administration of participant loans are included in administrative expenses and charged directly to the participant's account.

8. Date of management's review and subsequent events

Subsequent events were evaluated through the date of the independent auditor's report, which is the date the financial statements were available to be issued.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note C - Related-Party and Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons.

The Plan paid \$48,605 and \$42,792 of investment advisory and record keeping fees during the years ended December 31, 2024 and 2023, respectively.

Note D - Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. The hierarchy comprises three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2024 and 2023. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Mutual funds

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Recurring measurements

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024 and 2023:

	Level 1	
	2024	2023
Mutual funds	\$ 7,965,243	\$ 7,339,469
Total investments	\$ 7,965,243	\$ 7,339,469

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note E - Plan Termination

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

Note F - Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

Note G - Plan Income Tax Status

The Plan has received an opinion letter dated March 31, 2014, from the Internal Revenue Service (the IRS), stating that the prototype Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the Plan is exempt from taxation. The Plan has been amended since receiving the opinion letter; however, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, the plan administrator believes the Plan is qualified and is tax-exempt as of the financial statement date.

Accounting principles require Plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

Note H - Reportable Transactions under ERISA

The Plan had no loans, fixed income obligations, or leases at December 31, 2024. All plan assets are in an investment contract with Matrix Trust Company.

Note I - Reconciliation of 2024 Form 5500 with Financial Statements

The following is a reconciliation of net assets available for benefits and the change in net assets available for benefits per the financial statements at December 31, 2024, to the Form 5500:

	<u>Form 5500</u>	<u>Difference</u>	<u>Financial statements</u>
Net assets available for benefits	\$ <u>8,010,019</u>	\$ <u>-</u>	\$ <u>8,010,019</u>
Net increase in net assets available for benefits	\$ <u>609,884</u>	\$ <u>-</u>	\$ <u>609,884</u>

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Notes to Financial Statements - Continued
December 31, 2024 and 2023

Note J - Information Certified by Trustee

Certain information related to investments and receivables from participant loans disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and receivables from participant loans held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments and interest for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Matrix Trust Company (the trustee of the Plan).

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
Schedule H, Part IV, Line 4i - Schedule of Assets Held
for Investment Purposes at End of Year
December 31, 2024

EIN: 48-1202466
PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2040 Fund	N/A	\$ 1,084,066	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2045 Fund	N/A	900,785	
iShares	Registered Investment Co - iShares S&P 500 Index Fund	N/A	684,417	
Vanguard	Registered Investment Co - Vanguard Developed Markets Index	N/A	669,520	
Vanguard	Registered Investment Co - Vanguard Emerging Markets Stock Index - Admiral Class	N/A	507,735	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2035 Fund	N/A	677,003	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2050 Fund	N/A	829,801	
Vanguard	Registered Investment Co - Vanguard Mid Cap Index - Admiral Class	N/A	497,165	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2055 Fund	N/A	293,909	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2025 Fund	N/A	230,125	
Vanguard	Registered Investment Co - Vanguard Interm. Term Bond Index	N/A	205,354	
Vanguard	Registered Investment Co - Real Estate Index - Admiral Class	N/A	161,770	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2065 Fund	N/A	224,796	
Vanguard	Registered Investment Co - Vanguard Small Cap Index - Admiral Class	N/A	180,459	
Vanguard	Registered Investment Co - Vanguard FTSE All-World except US Small Cap Index - Admiral Class	N/A	152,942	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2060 Fund	N/A	148,747	
Fidelity	Registered Investment Co - Fidelity Small Cap Value Index	N/A	168,001	
Vanguard	Registered Investment Co - Vanguard Target Retirement 2030 Fund	N/A	151,562	
DFA	Registered Investment Co - DFA Inflation-Protected Securities	N/A	51,838	
Fidelity	Registered Investment Co - Fidelity Small Cap Growth Index	N/A	40,036	
Fidelity	Registered Investment Co - Fidelity Large Cap Growth Index	N/A	7,055	
JP Morgan	Registered Investment Co - JP Morgan Money Market Cash Account	N/A	79,256	
DFA	Registered Investment Co - Intermediate Government Fixed Income	N/A	14,158	
Fidelity	Registered Investment Co - Fidelity Mid Cap Growth Index	N/A	3,735	
Fidelity	Registered Investment Co - Fidelity Large Cap Value Index	N/A	1,008	
Total investments			<u>\$ 7,965,243</u>	
Participant loans**	Promissory notes with interest rates ranging from 4.38% to 10.50%		<u>\$ 43,530</u>	

**Party-in-interest
N/A Not required, participant-directed

**Manhattan Surgical Hospital, LLC Profit Sharing/401(k) Plan and Trust
 Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions
 December 31, 2024**

EIN: 48-1202466
 PN: 001

Participant contributions transferred late to plan	Check here if late participant loan repayments are included	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
		Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
\$ <u>4,742</u>		\$ <u>-</u>	\$ <u>4,742</u>	\$ <u>-</u>	\$ <u>-</u>