

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... 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: ANESTHESIA ASSOCIATES OF BOISE, P.A. CASH BALANCE PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 01/01/2016
2a Plan sponsor's name (employer, if for a single-employer plan): ANESTHESIA ASSOCIATES OF BOISE
2b Employer Identification Number (EIN): 82-0297906
2c Plan Sponsor's telephone number: 208-336-0895
2d Business code (see instructions): 621111

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	166
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)	146
	6a(2)	161
	6b	0
	6c	17
	6d	178
	6e	0
	6f	178
	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 1C 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 checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(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 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>ANESTHESIA ASSOCIATES OF BOISE, P.A. CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ANESTHESIA ASSOCIATES OF BOISE</u>	D Employer Identification Number (EIN) <u>82-0297906</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 checked="" type="checkbox"/> 101-500 <input 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>12943340</u>	
b Actuarial value	2b	<u>12943340</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>0</u>	<u>0</u>	<u>0</u>
b For terminated vested participants	<u>18</u>	<u>306543</u>	<u>306543</u>
c For active participants	<u>148</u>	<u>10875511</u>	<u>10998322</u>
d Total	<u>166</u>	<u>11182054</u>	<u>11304865</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>5.21 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>1660843</u>	
b Expected plan-related expenses	6b	<u>0</u>	
c Target normal cost	6c	<u>1660843</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>06/03/2025</u> Date
	<u>LYNN M. YOUNG</u> Type or print name of actuary	<u>23-05433</u> Most recent enrollment number
	<u>PINNACLE PLAN DESIGN, LLC</u> Firm name	<u>602-792-5982</u> Telephone number (including area code)
	<u>2201 E. CAMELBACK RD., STE. 200 PHOENIX, AZ 85016</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

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	0
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	0
10	Interest on line 9 using prior year's actual return of <u>9.56</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		1297340
	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>5.34</u> %		69278
	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		1366618
	d Portion of (c) to be added to prefunding balance		0
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	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	114.49 %
15	Adjusted funding target attainment percentage	15	114.49 %
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	109.03 %
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		
04/05/2024	300000	0	09/13/2024	150000	0		
05/15/2024	200000	0					
07/12/2024	150000	0					
04/15/2025	549232	0					
04/15/2024	100000	0					
06/13/2024	200000	0					
			Totals ▶	18(b)	1649232	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	1591748

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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 type="checkbox"/> Yes <input checked="" 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 type="checkbox"/> Yes <input checked="" 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 1660843
b Excess assets, if applicable, but not greater than line 31a				31b 1638475
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
b Waiver amortization installment.....	0		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 22368
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35)				36 22368
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 1591748
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 1569380
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b
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 ANESTHESIA ASSOCIATES OF BOISE, P.A. CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 ANESTHESIA ASSOCIATES OF BOISE	D Employer Identification Number (EIN) 82-0297906	

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

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)

HEADWATERS WEALTH MANAGEMENT

401 W FRONT ST
SUITE 400
BOISE, ID 83702

(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?
28 33 49 50 51 71 99	NONE	59589	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

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

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

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

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

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

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

a Name:	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 ANESTHESIA ASSOCIATES OF BOISE, P.A. CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 ANESTHESIA ASSOCIATES OF BOISE	D Employer Identification Number (EIN) 82-0297906

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	9209	3697
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	549232
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	7343	13636
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	8472	824284
(2) U.S. Government securities	1c(2)	2795449	6945195
(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)	4676842	4056493
(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)	5446025	3302662
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	12943340	15695199
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	12943340	15695199

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)	1649232	
(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)		1649232
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1762	
(B) U.S. Government securities.....	2b(1)(B)	36844	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		38606
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	68384	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	181300	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		249684
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	4866073	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	4997818	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		-131745
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	1088305	
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2894082

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	82634	
(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)		82634
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)	59589	
(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)		59589
j Total expenses. Add all expense amounts in column (b) and enter total	2j		142223

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2751859
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: EIDE BAILLY

(2) EIN: 45-0250958

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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 537136.

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>ANESTHESIA ASSOCIATES OF BOISE, P.A. CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ANESTHESIA ASSOCIATES OF BOISE</u>	D Employer Identification Number (EIN) <u>82-0297906</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): 81-0951229

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		5
---	--	---

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 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q704916A.

Financial Statements

December 31, 2024 and 2023

Anesthesia Associates of Boise, P.A.

Cash Balance Plan

Anesthesia Associates of Boise, P.A. Cash Balance Plan

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December 31, 2024 and 2023

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Independent Auditor's Report

The Plan Administrator
Anesthesia Associates of Boise, P.A. Cash Balance Plan
Boise, Idaho

Opinion

We have audited the financial statements of Anesthesia Associates of Boise, P.A. Cash Balance Plan an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), the related statements of changes in net assets available for benefits for the years ended December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), the statement of accumulated plan benefits as of December 31, 2023 (ongoing), the statement of changes in accumulated plan benefits for the year ended December 31, 2023 (ongoing), and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Anesthesia Associates of Boise, P.A. Cash Balance Plan as of December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), and the changes in its net assets available for benefits for the year then ended December 31, 2024 (in liquidation) and December 31, 2023 (ongoing), the accumulated plan benefits as of December 31, 2023 (ongoing) and the changes in accumulated plan benefits for the year ended December 31, 2023 (ongoing), in accordance with accounting principles generally accepted in the United States of America.

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 Anesthesia Associates of Boise, P.A. Cash Balance 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 audit opinion.

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 1 to the financial statements, the Plan Administrator of the Plan approved a termination of the plan on October 8, 2024, and management determined liquidation is imminent. As a result, Anesthesia Associates of Boise, P.A. Cash Balance Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the December 31, 2023 financial statements to the liquidation basis of accounting used in presenting the December 31, 2024 financial statements. Our opinion is not modified with respect to this matter.

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 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

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 Anesthesia Associates of Boise, P.A. Cash Balance 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.

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

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, line 4i – schedule of assets held at end of year, and Schedule H, line 4j – schedule of reportable transactions as of or 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 (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Boise, Idaho
September 11, 2025

Anesthesia Associates of Boise, P.A. Cash Balance Plan
 Statements of Net Assets Available for Benefits
 December 31, 2024 (in Liquidation) and 2023 (Ongoing)

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
Assets		
Investments, at fair value	\$ 15,128,634	\$ 12,926,788
Receivable		
Employer contribution	549,232	-
Accrued interest	13,636	7,343
Cash - non interest bearing	<u>3,697</u>	<u>9,209</u>
Net Assets Available for Benefits	<u><u>\$ 15,695,199</u></u>	<u><u>\$ 12,943,340</u></u>

Anesthesia Associates of Boise, P.A. Cash Balance Plan
 Statements of Changes in Net Assets Available for Benefits
 Years Ended December 31, 2024 (in Liquidation) and 2023 (Ongoing)

	<u>2024</u> <u>(In Liquidation)</u>	<u>2023</u> <u>(Ongoing)</u>
Additions		
Investment income		
Interest and dividends	\$ 288,290	\$ 342,559
Net appreciation in fair value of investments	956,560	771,250
	<u>1,244,850</u>	<u>1,113,809</u>
Employer contributions	<u>1,649,232</u>	<u>1,950,000</u>
Total additions	<u>2,894,082</u>	<u>3,063,809</u>
Deductions		
Benefits paid to participants	82,634	513,972
Administrative expenses	<u>59,589</u>	<u>56,570</u>
Total deductions	<u>142,223</u>	<u>570,542</u>
Net Increase	2,751,859	2,493,267
Net Assets Available for Benefits		
Beginning of year	<u>12,943,340</u>	<u>10,450,073</u>
End of year	<u>\$ 15,695,199</u>	<u>\$ 12,943,340</u>

Anesthesia Associates of Boise, P.A. Cash Balance Plan
Statement of Accumulated Plan Benefits
December 31, 2023 (Ongoing)

Actuarial Present Value of Accumulated Plan Benefits	
Vested benefits	
Participants currently receiving payments	<u>\$ 11,399,376</u>
Total Actuarial Present Value of Accumulated Plan Benefits	<u><u>\$ 11,399,376</u></u>

Anesthesia Associates of Boise, P.A. Cash Balance Plan
Statement of Changes in Accumulated Plan Benefits
Year Ended December 31, 2023 (Ongoing)

Actuarial Present Value of Accumulated Plan Benefits, Beginning of Year	<u>\$ 9,448,139</u>
Change During the Year Attributable to	
Net benefits accumulated	2,087,283
Increase for interest	377,926
Benefits paid	<u>(513,972)</u>
Net increase	<u>1,951,237</u>
Actuarial Present Value of Accumulated Plan Benefits, End of Year	<u>\$ 11,399,376</u>

Note 1 - Description of the Plan

The following brief description of the Anesthesia Associates of Boise, P.A. Cash Balance Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit plan covering all eligible employees of Anesthesia Associates of Boise, P.A. (the Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (the ERISA).

The Plan is a cash balance defined benefit plan covering employees of the Company who attained age 21, excluding union employees, nonresident aliens, leased employees and per diem employees. Employees may enter the Plan on the day coinciding with the date they satisfy the Plan's eligibility requirements. Benefits under the Plan are accumulated based on hypothetical allocations to the employees' hypothetical accounts and the employees' accrued interest credit of 4% each year.

Effective December 31, 2024, the Plan was terminated. Final payout of Plan assets was made in June 2025.

The Plan is administered by the Company's Executive and Investments Committees (the Committees). The Committees have overall responsibility for the operation and administration of the Plan. The Committees determine the appropriateness of the Plan's investment offerings and monitors investment performance.

Participant's Accounts

Under the Plan provisions, amounts are credited by the Company to the participants' hypothetical accounts. The accounts are allocated compensation credits and investment credits at the end of every month. The compensation credits are allocated based on a percentage of the participants' certified compensation as defined in the Plan document for that particular month. The applicable percentage was 2.75% and 2.75% of compensation for the years ended December 31, 2024 and 2023, respectively, with certain individuals receiving predetermined dollar amounts.

Participants' hypothetical accounts also receive investment credits at the end of every month. The amount of the investment credit is a fixed amount per the Plan document. As of December 31, 2024 and 2023, the interest rate was 4%.

Pension Benefits

Employees with three or more years of service are entitled to annual pension benefits beginning at normal retirement age (65). Benefits are determined based on the participant's hypothetical account balance. If an employee terminates before rendering three years of service, they forfeit the right to receive a portion of their accumulated plan benefits. The normal form of benefit payments is a joint and survivor annuity for married participants and a single life annuity for participants who are not married. A participant may elect to receive the vested value of their accumulated plan benefits in the form of a single life annuity or a lump-sum distribution.

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Notes to Financial Statements

December 31, 2024 (in Liquidation) and 2023 (Ongoing)

Vesting

Prior to Plan termination, vesting was based on years of credited services as set forth in the following table:

<u>Participant's Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	20% for Participants not specified in the Plan document; 0% for those listed
3	100%

Death and Disability Benefits

In the event of a death of a participant prior to retirement, the beneficiary will receive a death benefit equal to the value of the employee's accumulated pension benefits. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

Plan Termination

The Employer had the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the ERISA. As discussed further in Note 5, the Employer elected to terminate the Plan effective December 31, 2024. Upon termination of the Plan, the Plan Administrator directed to pay all liabilities and expenses of the Plan. Subsequently, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan terms and the IRC. The Plan made final payout of Plan assets in June 2025.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the plan as of and for the year ended December 31, 2024, are prepared under the liquidation basis of accounting due to the Plan termination. The financial statements as of and for the year ended December 31, 2023, are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosures of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

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 6 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 includes the Plan's gains and losses on investments bought and sold as well as those held during the year.

The classification of investment earnings reported in the statement of changes in net assets available for benefits may differ from the classification of earnings on Form 5500 due to different reporting requirements on Form 5500.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid by either the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Note 3 - Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are accumulated based on employees' compensation during each year of credited service. The accumulated

plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability, 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 an independent actuary and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of January 1, 2024 were (a) life expectancy of participants using mortality table of 23C– 2023 combined, (b) retirement age assumptions (assumed average retirement age was 65), and (c) investment return (4% per year).

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. 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 effect of Plan amendments on accumulated Plan benefits is recognized during the year in which such amendments become effective. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

Note 4 - Funding Policy

The Plan's funding policy is for the Company to make annual contributions to the Plan in amounts that are estimated amounts necessary to fund the benefits provided, as determined by the plan actuary, in an amount that will meet or exceed the annual ERISA minimum funding requirement. During 2024 and 2023, the Company made contributions of \$1,649,232 and \$1,950,000, respectively. The Company's contributions for the years December 31, 2024 and 2023, met the minimum funding requirements established by ERISA.

Note 5 - Plan Termination

In October 8, 2024, the Plan Administrator determined to terminate the Plan with the termination date to be effective December 31, 2024 (see Note 1). Upon the termination date, the accrued benefits of all participants became 100% vested. The vested accrued benefits of each participant under the Plan shall be distributed to the participant following any required notifications to the participant and any requested government approvals.

As a result of Plan termination, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

With the plan termination, certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect at the date of the Plan's termination.

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 for accumulated benefit obligations, and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

Note 6 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

The three levels of the fair value hierarchy under the FASB ASC 820 are described as follows:

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

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Notes to Financial Statements

December 31, 2024 (in Liquidation) and 2023 (Ongoing)

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Common Stock and Exchange Traded Funds (ETFs) – Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds (Including Money Market Mutual Funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. 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.

U.S. Government Securities – Valued using pricing models maximizing the use of observable inputs for similar securities.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023.

	2024 (in Liquidation)			
	Level 1	Level 2	Level 3	Total
Common Stocks and ETFs	\$ 6,392,154	\$ -	\$ -	\$ 6,392,154
U.S. Government Securities	-	6,945,195	-	6,945,195
Mutual Funds	967,000	-	-	967,000
Money Market Mutual Funds	824,285	-	-	824,285
	<u>\$ 8,183,439</u>	<u>\$ 6,945,195</u>	<u>\$ -</u>	<u>\$ 15,128,634</u>
	2023 (Ongoing)			
	Level 1	Level 2	Level 3	Total
Common Stocks and ETFs	\$ 10,122,867	\$ -	\$ -	\$ 10,122,867
U.S. Government Securities	-	2,795,449	-	2,795,449
Money Market Mutual Funds	8,472	-	-	8,472
	<u>\$ 10,131,339</u>	<u>\$ 2,795,449</u>	<u>\$ -</u>	<u>\$ 12,926,788</u>

Note 7 - Tax Status

The Plan uses a pre-approved plan document sponsored by Pinnacle Plan Design LLC, which received an advisory letter from the Internal Revenue Service (IRS), dated February 28, 2023, stating that the pre-approved document satisfies the applicable provisions of the IRC. The Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

As of the September 11, 2025, the Plan has not yet received a final determination letter from the IRS regarding Plan termination.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 - Related Party and Party-in-Interest Transactions

As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are exempt party-in-interest transactions under the ERISA.

Note 9 - 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. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 the amounts reported in the statement of net assets available for benefits.

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

Note 10 - Plan Amendments

Effective January 1, 2024, the Plan was restated to comply with recent legislative and regulatory changes.

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Notes to Financial Statements

December 31, 2024 (in Liquidation) and 2023 (Ongoing)

Effective December 31, 2024, the Plan was terminated pursuant to a formal plan amendment adopted on October 8, 2024. As a result of the termination, no new participants were permitted to enter the Plan after October 8, 2024, and all benefit accruals ceased as of the termination date. Compensation earned after December 31, 2024, is excluded from benefit calculations. In accordance with the terms of the Plan and applicable regulations, any excess assets remaining in the trust after satisfaction of all participant and beneficiary obligations are to be returned to the employer. The amendment also incorporates provisions of the SECURE 2.0 Act, including the increase in the required minimum distribution age from 72 to 73 for participants who attain age 72 after December 31, 2022, and an increase in the mandatory cash-out limit from \$5,000 to \$7,000 for distributions made after December 31, 2023.

Note 11 - Subsequent Events

All Plan assets were fully distributed to participants and beneficiaries, or to applicable annuity providers, as of June 11, 2025, in accordance with the terms of the Plan.

The Plan Sponsor has evaluated subsequent events through September 11, 2025, the date which the financial statements were available to be issued.

Supplementary Information
December 31, 2024

Anesthesia Associates of Boise, P.A.
Cash Balance Plan

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2024 (in Liquidation)

EIN: 82-0297906

Plan Number: 003

(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
	WELLS FARGO NATIONAL BANK WEST	Money Market Fund	\$ 248,126	\$ 248,126
	WELLS FARGO BANK, N.A	Money Market Fund	248,136	248,136
	WELLS FARGO BANK SOUTH CENTRAL, N.A	Money Market Fund	248,126	248,126
	BNY MELLON, N.A.	Money Market Fund	80,158	79,897
	FIDELITY FUNDS	Mutual Fund	967,000	967,000
	US TREASURY NOTES CPN 1.750%	Government Securities	1,923,617	1,989,920
	US TREASURY BILL	Government Securities	2,386,955	2,477,650
	US TREASURY NOTES CPN 0.500%	Government Securities	2,348,136	2,477,625
	ABBOTT LABORATORIES	Stocks/ETFs	75,067	80,308
	ALPHABET INC	Stocks/ETFs	57,405	97,679
	AMAZON COM INC	Stocks/ETFs	56,720	111,011
	AMERICAN ELECTRIC POWER	Stocks/ETFs	39,404	40,120
	AMGEN INC	Stocks/ETFs	94,067	100,607
	APPLE INC	Stocks/ETFs	65,819	100,669
	APPLIED MATERIALS INC	Stocks/ETFs	57,276	81,315
	ARISTA NETWORKS INC	Stocks/ETFs	66,387	163,142
	AUTOMATIC DATA PROCESSING	Stocks/ETFs	65,207	85,184
	BERKSHIRE HATHAWAY INC SERIES B NEW	Stocks/ETFs	60,113	86,576
	BLACKROCK INC	Stocks/ETFs	67,405	101,486
	BLACKSTONE GROUP INC	Stocks/ETFs	27,645	53,278
	BROADCOM INC	Stocks/ETFs	20,051	92,736
	CADENCE DESIGN SYSTEMS INC	Stocks/ETFs	64,366	90,138
	CAPITAL ONE FINANCIAL CORP	Stocks/ETFs	61,380	107,527
	COSTCO WHSL CORP NEW	Stocks/ETFs	64,703	113,617
	DANAHER CORP	Stocks/ETFs	63,131	66,110
	EDWARDS LIFESCIENCE CORP	Stocks/ETFs	77,697	73,586
	ELI LILLY & CO	Stocks/ETFs	45,709	92,640
	FIRST TR ENHANCED ETF SHORT MATURITY	Stocks/ETFs	455,477	455,388
	FIRST TR ETF FD VII ETF TCW OPPORTUNISTIC	Stocks/ETFs	253,311	248,023
	GENERAL MILLS INC	Stocks/ETFs	40,126	34,181
	GOLDMAN SACHS GROUP INC	Stocks/ETFs	69,228	116,814
	GRAINGER W W INC	Stocks/ETFs	2,891	3,162
	ISHARES ETF 1-3 YR TREASURY BOND	Stocks/ETFs	11,795	11,887
	ISHARES CORE US ETF AGGREGATE BOND	Stocks/ETFs	427,483	424,616
	ISHARES TR ETF I BONDS DEC 2027 TERM TREASURY ETF	Stocks/ETFs	7,889	7,969
	ISHARES TR ETF I BONDS DEC 2026 TERM TREASURY ETF	Stocks/ETFs	302,245	306,817
	ISHARES TR ETF IBONDS DEC 2025 TERM TREASURY ETF	Stocks/ETFs	304,721	305,725
	JANUS HENDERSON ETF SHORT DURATION INCOME	Stocks/ETFs	194,826	195,640
	JPMORGAN CHASE & CO	Stocks/ETFs	87,483	162,763
	LINDE PLC NEW	Stocks/ETFs	70,018	75,779

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2024 (in Liquidation)

EIN: 82-0297906

Plan Number: 003

(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
	MARSH AND MC LENNAN COMPANIES INC	Stocks/ETFs	3,516	3,399
	MERCK & CO INC NEW	Stocks/ETFs	30,232	30,839
	META PLATFORMS INC	Stocks/ETFs	37,340	133,496
	MICROSOFT CORP	Stocks/ETFs	62,419	89,780
	NEXTERA ENERGY INC	Stocks/ETFs	57,993	57,926
	NIKE INC CLASS B	Stocks/ETFs	75,110	53,726
	NVIDIA CORP	Stocks/ETFs	38,698	209,492
	ORACLE CORPORATION	Stocks/ETFs	59,594	105,316
	PACKAGING CORP OF AMER	Stocks/ETFs	32,333	52,230
	PALO ALTO NETWORKS	Stocks/ETFs	55,621	105,901
	PEPSICO INCORPORATED	Stocks/ETFs	71,798	61,736
	PHILLIPS 66	Stocks/ETFs	25,649	32,242
	PUBLIC SVC ENTERPRISE GROUP INC	Stocks/ETFs	34,471	48,244
	ROSS STORES INC	Stocks/ETFs	60,652	90,913
	SALESFORCE INC	Stocks/ETFs	62,623	109,326
	SPDR BLOOMBERG ETF 1-3 MNTH T BILL	Stocks/ETFs	11,805	11,794
	SPDR SER TR ETF BLOOMBERG BARCLAYS AGGREGATE BD	Stocks/ETFs	368,840	367,803
	STARBUCKS CORP	Stocks/ETFs	71,910	69,350
	THERMO FISHER SCIENTIFIC INC	Stocks/ETFs	74,744	72,832
	TRANE TECHNOLOGIES PLC	Stocks/ETFs	60,381	125,579
	TRUIST FINL CORP	Stocks/ETFs	44,748	51,622
	UNITED PARCEL SERVICE-B	Stocks/ETFs	107,662	77,930
	UNITEDHEALTH GROUP INC	Stocks/ETFs	72,335	73,856
	US BANCORP NEW	Stocks/ETFs	40,632	48,069
	VERIZON COMMUNICATIONS	Stocks/ETFs	44,803	41,390
	VISA INC CLASS A	Stocks/ETFs	66,296	92,284
	WASTE MGMT INC DEL	Stocks/ETFs	70,900	88,586
			<u>\$ 13,550,404</u>	<u>\$ 15,128,634</u>

Anesthesia Associates of Boise, P.A. Cash Balance Plan
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2024 (in Liquidation)
Plan Number: 003

EIN: 82-0297906

(a)	(b)	(c)	(d)	(g)	(h)	(i)	(j)
Identity of Party Involved	Description of Asset	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
Third Party Buyer	FIDELITY FUNDS Purchase Transactions	14	\$ 970,514	\$ -	\$ 970,514	\$ 970,514	\$ -
Third Party Buyer	US TREASURY Purchase Transactions	8	3,911,145	-	3,911,145	3,911,145	-
Third Party Buyer	ISHARES CORE US AGG ETF Sales Transactions	27	-	656,083	766,837	656,083	(110,754)
Third Party Buyer	FIRST TR VII TCW OPP ETF Sales Transactions	39	-	824,874	970,425	824,874	(145,551)
Third Party Buyer	SPDR SER TR ETF Sales Transactions	28	-	709,959	829,465	709,959	(119,506)

Schedule SB, Part V

Statement of Actuarial Assumptions/Methods

Anesthesia Associates of Boise, P.A. Cash Balance Plan
82-0297906 / 003

For the plan year 01/01/2024 through 12/31/2024

Valuation Date: 01/01/2024

Funding Method: As prescribed in IRC Section 430
Age - Eligibility age at last birthday and other ages at nearest birthday
New participants are not included in current year's valuation

Retrospective Compensation - Current compensation

Form of Payment - Assumed form of payment for funding is lump sum which is the Hypothetical Account Balance. Funding Target for lump sum is the current Hypothetical Account Balance projected to the assumed retirement date using the Interest Credit Rate discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	4.37
Segment 2	6 - 20	4.96
Segment 3	> 20	4.95

Segment rates as of September 30, 2023 As permitted under IRC 430(h)(2)(C)(iv)(II)

Segment #	Year	Rate %
Segment 1	0 - 5	4.75
Segment 2	6 - 20	4.96
Segment 3	> 20	5.59

Pre-Retirement - Mortality Table - 24C - 2024 Combined

Interest Credit Rate - 4.00

Post-Retirement - Mortality Table - 24C - 2024 Combined

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Anesthesia Associates of Boise, P.A. Cash Balance Plan
Schedule H, Line 4j – Schedule of Reportable Transactions
For the Year Ended December 31, 2024 (in Liquidation)

ENI: 82-0297906

Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset	(c) Number of Transactions	(d) Purchase Price	(e) Selling Price	(h) Cost of Asset	(i) Current Value of Asset on Transaction Date	(j) Net Gain (Loss)
Third Party Buyer	FIDELITY FUNDS Purchase Transactions	14	\$ 970,514	\$ -	\$ 970,514	\$ 970,514	\$ -
Third Party Buyer	US TREASURY Purchase Transactions	8	3,911,145	-	3,911,145	3,911,145	-
Third Party Buyer	ISHARES CORE US AGG ETF Sales Transactions	27	-	656,083	766,837	656,083	(110,754)
Third Party Buyer	FIRST TR VII TCW OPP ETF Sales Transactions	39	-	824,874	970,425	824,874	(145,551)
Third Party Buyer	SPDR SER TR ETF Sales Transactions	28	-	709,959	829,465	709,959	(119,506)

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**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**

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 Anesthesia Associates of Boise, P.A. Cash Balance Plan	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Anesthesia Associates of Boise, P.A.	D Employer Identification Number (EIN) 82-0297906	

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:

a Market value	2a	12,943,340
b Actuarial value	2b	12,943,340

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	0	0	0
b For terminated vested participants	18	306,543	306,543
c For active participants	148	10,875,511	10,998,322
d Total	166	11,182,054	11,304,865

4 If the plan is in at-risk status, check the box and complete lines (a) and (b)


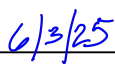
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** **5.21 %**

6 Target normal cost

a Present value of current plan year accruals	6a	1,660,843
b Expected plan-related expenses	6b	0
c Target normal cost	6c	1,660,843

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	Date
	Lynn M. Young	23-05433
	Type or print name of actuary	Most recent enrollment number
	Pinnacle Plan Design, LLC	(602) 792-5982
	Firm name	Telephone number (including area code)
	2201 E. Camelback Rd., Ste. 200	
	US Phoenix AZ 85016	
	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: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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 type="checkbox"/> Yes <input checked="" 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 type="checkbox"/> Yes <input checked="" 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	1,660,843	
b Excess assets, if applicable, but not greater than line 31a	31b	1,638,475	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	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	22,368	
		Carryover balance	Prefunding Balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	22,368	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,591,748	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1,569,380	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
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
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**Schedule SB, line 22 -
Description of Weighted Average Retirement Age**

Anesthesia Associates of Boise, P.A. Cash Balance Plan

82-0297906 / 003

For the plan year 01/01/2024 through 12/31/2024

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, Part V Summary of Plan Provisions

Anesthesia Associates of Boise, P.A. Cash Balance Plan 82-0297906 / 003

For the plan year 01/01/2024 through 12/31/2024

<u>Employer:</u>	Anesthesia Associates of Boise, P.A.		
	Type of Entity -	C Corporation	
	EIN: 82-0297906	TIN:	Plan #: 003 Plan Type: Cash Balance
<u>Dates:</u>	Effective - 01/01/2016		Valuation - 01/01/2024
	Top Heavy Years - 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024		
<u>Eligibility:</u>	All employees excluding non-resident aliens, members of an excluded class and union		
	Minimum age - 21	Months of service - N/A	
	Hours Required for - Eligibility - 0	Benefit accrual - 1	Vesting - 1000
	Plan Entry - Date on which eligibility satisfied		
<u>Retirement:</u>	Normal - Anniversary date nearest attainment of age 65		
	Early - Not provided		
<u>Average Compensation:</u>	Current compensation		
	Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation		
<u>Plan Benefits:</u>	Retirement - Actuarial equivalent of the hypothetical account balance derived from annual Pay Credits and Interest Credits		
	Pay Credits - Classification	Pay Credit Formula	
		2.75% of compensation	
	01	\$9,999.96	
	02	\$99,999.96	
	03	\$99,999.96 - Prior year was \$69,999.96	
	04	\$99,999.96 - Prior year was \$50,000.04	
	05	\$50,000.04	
	06	\$69,999.96	
	07	\$99,999.96	
	08	\$99,999.96	
	09	\$99,999.96	
	10	\$20,000.04	
	11	\$135,000 - Prior year was \$99,999.96	
	12	\$30,000	
	13	\$99,999.96	
	14	\$99,999.96	
	16	\$31,249.98 - Prior year was \$50,000.04	
	17	\$30,000	
	18	\$39,999.96 - Prior year was 2.75%	
	19	\$75,000 - Prior year was 2.75%	
	20	\$8,000.04 - Prior year was 2.75%	

Schedule SB, Part V Summary of Plan Provisions

Anesthesia Associates of Boise, P.A. Cash Balance Plan 82-0297906 / 003

For the plan year 01/01/2024 through 12/31/2024

Interest Credit Rate - Current Yr - 4% Projected Yrs - 4%

Accrued Benefit - Hypothetical Account Balance

Minimum Benefit - None

Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Early Retirement - None

Death Benefit - Present Value of Accrued Benefit

Disability Benefit - None

Top Heavy Minimum: Provided in another plan

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$275,000
Maximum 401(a)(17) compensation - \$345,000

PBGC: Plan is covered by Pension Benefit Guaranty Corporation

Normal Form: Life Annuity

Optional Forms: Lump Sum
Joint with 50%, 75% or 100% Survivor Benefit

<u>Vesting Schedule:</u>	Years of Service	Vested%
	Less than 1	0%
	1 to 2	0%
	2 to 3	20%
	3 or more	100%

Service is calculated using all years of service

Present Value of Accrued Benefit: Based on the Hypothetical Account Balance.

Actuarial Equivalence:

Pre-Retirement - Interest - 4%
Mortality Table - None

Post-Retirement - Interest - 5%
Mortality Table - 15E - 2015 Applicable Mortality Table for 417(e) (unisex)

Anesthesia Associates of Boise, P.A. Cash Balance Plan

Schedule H, Line 4i – Schedule of Assets Held at End of Year

December 31, 2024 (in Liquidation)

EIN: 82-0297906

Plan Number: 003

(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
	MARSH AND MC LENNAN COMPANIES INC	Stocks/ETFs	3,516	3,399
	MERCK & CO INC NEW	Stocks/ETFs	30,232	30,839
	META PLATFORMS INC	Stocks/ETFs	37,340	133,496
	MICROSOFT CORP	Stocks/ETFs	62,419	89,780
	NEXTERA ENERGY INC	Stocks/ETFs	57,993	57,926
	NIKE INC CLASS B	Stocks/ETFs	75,110	53,726
	NVIDIA CORP	Stocks/ETFs	38,698	209,492
	ORACLE CORPORATION	Stocks/ETFs	59,594	105,316
	PACKAGING CORP OF AMER	Stocks/ETFs	32,333	52,230
	PALO ALTO NETWORKS	Stocks/ETFs	55,621	105,901
	PEPSICO INCORPORATED	Stocks/ETFs	71,798	61,736
	PHILLIPS 66	Stocks/ETFs	25,649	32,242
	PUBLIC SVC ENTERPRISE GROUP INC	Stocks/ETFs	34,471	48,244
	ROSS STORES INC	Stocks/ETFs	60,652	90,913
	SALESFORCE INC	Stocks/ETFs	62,623	109,326
	SPDR BLOOMBERG ETF 1-3 MNTH T BILL	Stocks/ETFs	11,805	11,794
	SPDR SER TR ETF BLOOMBERG BARCLAYS AGGREGATE BD	Stocks/ETFs	368,840	367,803
	STARBUCKS CORP	Stocks/ETFs	71,910	69,350
	THERMO FISHER SCIENTIFIC INC	Stocks/ETFs	74,744	72,832
	TRANE TECHNOLOGIES PLC	Stocks/ETFs	60,381	125,579
	TRUIST FINL CORP	Stocks/ETFs	44,748	51,622
	UNITED PARCEL SERVICE-B	Stocks/ETFs	107,662	77,930
	UNITEDHEALTH GROUP INC	Stocks/ETFs	72,335	73,856
	US BANCORP NEW	Stocks/ETFs	40,632	48,069
	VERIZON COMMUNICATIONS	Stocks/ETFs	44,803	41,390
	VISA INC CLASS A	Stocks/ETFs	66,296	92,284
	WASTE MGMT INC DEL	Stocks/ETFs	70,900	88,586
			<u>\$ 13,550,404</u>	<u>\$ 15,128,634</u>