

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ALASKA HEART INSTITUTE, LLC</u></p> <p><u>3841 PIPER ST., SUITE# T-100</u> <u>ANCHORAGE, AK 99508-4674</u></p>	<p>1c Effective date of plan <u>01/01/2015</u></p> <p>2b Employer Identification Number (EIN) <u>92-0165692</u></p> <p>2c Plan Sponsor's telephone number <u>907-264-5888</u></p> <p>2d Business code (see instructions) <u>621111</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/25/2025	ALAN SKOLNICK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	256
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)	223
	6a(2)	187
	6b	0
	6c	40
	6d	227
	6e	0
	6f	227
	6g(1)	
6g(2)		
6h		2
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:
1B 1C 1D

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

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

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

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

- b General Schedules**
- (1) **H** (Financial Information)
 - (2) **I** (Financial Information – Small Plan)
 - (3) **A** (Insurance Information) – Number Attached 0
 - (4) **C** (Service Provider Information)
 - (5) **D** (DFE/Participating Plan Information)
 - (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan <u>ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ALASKA HEART INSTITUTE, LLC</u>	D Employer Identification Number (EIN) <u>92-0165692</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>9952398</u>
b Actuarial value	2b		<u>10118757</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>33</u>	<u>142213</u>	<u>142213</u>
c For active participants	<u>226</u>	<u>9555711</u>	<u>9708646</u>
d Total	<u>259</u>	<u>9697924</u>	<u>9850859</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>5.14 %</u>
6 Target normal cost			
a Present value of current plan year accruals	6a		<u>1549072</u>
b Expected plan-related expenses	6b		<u>0</u>
c Target normal cost	6c		<u>1549072</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>08/15/2025</u>	Date
	<u>SETH PITASKY, EA, MAAA, MSPA</u>	<u>23-07321</u>	Most recent enrollment number
	<u>BDO USA, P.C.</u>	<u>216-325-1700</u>	Telephone number (including area code)
	<u>1300 EAST NINTH STREET, SUITE 1301 CLEVELAND, OH 44114</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>8.44</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)		682945
	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>5.26</u> %		35923
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		718868
	d Portion of (c) to be added to prefunding balance		
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	102.71 %
15	Adjusted funding target attainment percentage	15	102.71 %
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	106.61 %
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		
07/09/2025	1723000	0					
			Totals ▶	18(b)	1723000	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 1596486
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 63
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	1549072
b Excess assets, if applicable, but not greater than line 31a			31b	267898
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	1281174
	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	1281174
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37	1596486
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)			38a	315312
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 ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ALASKA HEART INSTITUTE, LLC	D Employer Identification Number (EIN) 92-0165692	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MORGAN STANLEY

26-4310844

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18 19 21 27 28 51 54	NONE	29907	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

(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 ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">002</td> </tr> </table>	B Three-digit plan number (PN) ▶	002
B Three-digit plan number (PN) ▶	002		
C Plan sponsor's name as shown on line 2a of Form 5500 ALASKA HEART INSTITUTE, LLC	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>D Employer Identification Number (EIN) 92-0165692</td> </tr> </table>	D Employer Identification Number (EIN) 92-0165692	
D Employer Identification Number (EIN) 92-0165692			

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1664000	1723000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	38629	106698
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7108691	9370150
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	1158187	1220746

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	9969507	12420594
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	9969507	12420594

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)	1723000	
(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)		1723000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	37	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		37
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	338155	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		338155
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	4711540	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	4708348	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		3192
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	353542	
(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)		58861
c Other income	2c		4207
d Total income. Add all income amounts in column (b) and enter total	2d		2480994

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		0
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)	29907	
(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)		29907
j Total expenses. Add all expense amounts in column (b) and enter total	2j		29907

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2451087
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: PORTER & ALLISON

(2) EIN: 47-5223460

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 _____.

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 548283.

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.
--	---	---

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

A Name of plan <u>ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ALASKA HEART INSTITUTE, LLC</u>	D Employer Identification Number (EIN) <u>92-0165692</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): 26-4310844

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0
--	---	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% 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 Q705311A.

**ALASKA HEART INSTITUTE, LLC
CASH BALANCE PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**
(With Independent Auditor's Report Thereon)

Years Ended December 31, 2024 and 2023



**ALASKA HEART INSTITUTE, LLC
CASH BALANCE PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES
(With Independent Auditor's Report Thereon)**

Years Ended December 31, 2024 and 2023

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

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PORTER & ALLISON INC CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Trustee of
Alaska Heart Institute, LLC Cash Balance Plan
Anchorage, Alaska

Opinion

We have audited the accompanying financial statements of Alaska Heart Institute, LLC 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 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Alaska Heart Institute, LLC Cash Balance Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, 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. 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 Alaska Heart Institute, LLC Cash Balance Plan and to meet our 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.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Alaska Heart Institute, LLC Cash Balance Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibility 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Alaska Heart Institute, LLC 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Alaska Heart Institute, LLC Cash Balance Plan's ability to continue as a going concern for a reasonable period of time.

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 schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules is 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Porter & Allison, Inc.

Anchorage, Alaska
September 17, 2025

FINANCIAL STATEMENTS

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Statements of Net Assets Available for Benefits

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 10,590,895	\$ 8,266,879
Cash	106,699	38,629
Employer contributions receivable	<u>1,723,000</u>	<u>1,664,000</u>
Net Assets Available for Benefits	<u>\$ 12,420,594</u>	<u>\$ 9,969,508</u>

See accompanying notes to financial statements.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to net assets attributable to:		
Investment Income:		
Net appreciation in fair value of investments	\$ 415,595	\$ 424,950
Interest and dividends	<u>342,398</u>	<u>258,137</u>
Total Investment Income	757,993	683,087
Employer contributions	<u>1,723,000</u>	<u>1,664,000</u>
Total Additions to Net Assets	<u>2,480,993</u>	<u>2,347,087</u>
Deductions from net assets attributable to:		
Distributions to participants	-	564,053
Investment fees	<u>29,907</u>	<u>24,354</u>
Total Deductions from Net Assets	<u>29,907</u>	<u>588,407</u>
Change in Net Assets	<u>2,451,086</u>	<u>1,758,680</u>
Net Assets Available for Benefits, beginning of year	<u>9,969,508</u>	<u>8,210,828</u>
Net Assets Available for Benefits, end of year	<u>\$ 12,420,594</u>	<u>\$ 9,969,508</u>

See accompanying notes to financial statements.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

Note 1: Description of Plan

The following description of Alaska Heart Institute, LLC 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 cash balance plan covering substantially all employees of the Alaska Heart Institute, LLC (the Plan Sponsor). The Plan had an effective date of January 1, 2015. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan Sponsor primarily operates out of Anchorage, Alaska, and also has four other locations throughout the State.

Eligibility

Any employee who has attained the age of twenty-one (21) and completed ninety (90) days of service and who holds the title of owner-physician of the employer on the last day of the Plan year, is eligible to participate in the Plan as a Category 1 participant as of his or her entry date.

Any employee who has attained age twenty-one (21) and who has completed ninety (90) days of service shall be eligible to participate in the Plan as a Category 2 participant as of his or her entry date.

For all periods beginning after August 31, 2021, any employee who has attained the age of twenty-one (21) and has completed ninety (90) days of service and:

- Holds the title of Member Physician with 4 years of service on the last day of the Plan year is eligible to participate in the Plan as a Category 3 participant
- Holds the title of Member Physician with 0-3 years of service on the last day of the Plan year is eligible to participate in the Plan as a Category 4 participant
- Holds the title of Employee Physician on the last day of the Plan year is eligible to participate in the Plan as a Category 5 participant
- Holds the title of Executive or Director on the last day of the Plan year is eligible to participate in the Plan as a Category 6 participant
- Holds the title of Nurse Practitioner or Manager on the last day of the Plan year is eligible to participate in the Plan as a Category 7 participant

The Plan is frozen effective for Plan Years beginning after December 31, 2021, for purposes of participation for all future and current Category 2 participants. Prior Category 2 participants who, after December 31, 2021 hold the titles described for Category 3-7 participants as listed above, shall continue to accrue interest and service credits.

Any employee who shall have met the Plan's eligibility requirements shall become a participant in the Plan automatically. An eligible employee begins participating in the Plan upon reaching their entry date, generally defined as the earlier of the first day of each Plan year or the first day of the seventh month of each Plan year, coincident with or next following the day the employee meets the eligibility requirements.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

Vesting

A participant shall have a nonforfeitable interest in the entire amount of his or her accrued benefit for all purposes upon the earlier to occur of: (1) the participant's death; (2) the participant's disability; or (3) provided that the participant shall be in the active service of the employer at that time, the attainment of his or her normal retirement age or, if applicable, his or her early retirement age.

A participant is 100 percent vested in their accrued benefit after three years of credited service.

Participants Accounts

Under the Plan provisions, amounts are credited by the Plan Sponsor to the participants' hypothetical accounts. The accounts are allocated units of benefit and units of interest not less frequently than the end of each calendar year. The units of benefit are allocated based on three percent of the participant's compensation plus a fixed amount for eligible Category 1 participants and three percent of the participant's compensation less an offset benefit for eligible Category 2 participants as defined in the Plan document. Units of benefit for Category 3-7 participants are a nominal amount as defined in the Plan Document, which may change based on market interest rates. The offset benefit is an amount equal to the participant's vested nonelective contributions in the Alaska Heart Institute, LLC 401(k) Profit Sharing Plan subject to limitations as defined in the Plan document. The units of interest are tied to the average of the annual yields of 30-year treasury securities and are not to exceed a market rate of return.

Payment of Benefits

Vested participants are entitled to pension benefits under several optional forms of payment. Based upon participants' hypothetical account balances comprised of annual units of benefit plus interest credits, participants can elect to have their benefits paid in a lump-sum payment or as an annuity.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared using the accrual basis of accounting and have been prepared in accordance with accounting principles generally accepted in the United States of America.

Uses of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Administrative Expenses

For the years ended December 31, 2024 and 2023, the Plan Sponsor has paid or will pay the expenses related to administrative services for the Plan, the fees of the custodian, the fees of the third party administrator for preparing Form 5500 and other services, and the audit fee.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

Cash

The cash balance is maintained in the investment account at an institution that is a member of Securities Investor Protection Corporation (SIPC), which protects securities of its customers up to \$500,000 including \$250,000 for claims for cash. The Plan had no uninsured cash balances at December 31, 2024 and 2023.

Investments

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

Payment of Benefits

Benefits are recorded when paid.

Note 3: Funding Policy

Contributions to provide benefits under the Plan are made solely by the Plan Sponsor. Their funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary which will meet or exceed the annual ERISA minimum funding requirement. The Plan Sponsor made contributions of \$1,723,000 and \$1,664,000 during the years ended December 31, 2024 and 2023, respectively. The Plan Sponsor's contributions for the years ended December 31, 2024 and 2023 exceeded the minimum funding requirement of ERISA.

Note 4: Actuarial Present Value of Accumulated Plan Benefits

Accumulated Plan benefits are those estimated future period 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 retired or terminated employees or their beneficiaries and present employees or their beneficiaries. Benefits for retired or terminated employees are based on an employee's compensation during the highest five consecutive years of credited service. The accumulated Plan benefits for active employees are based on their average compensation during the highest five consecutive years preceding the valuation date. Benefits payable under all circumstances – retirement, death and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

The calculations of the present value of accumulated benefits under the Plan were made by consulting actuaries as of January 1, 2024 and 2023. The significant actuarial assumptions underlying the actuarial computations as of January 1, 2024 and 2023 are as follows:

	2024	2023
Interest rate (compounded annually)	5.14%	5.26%
Mortality rate	2024 Applicable Mortality Table from Notice 2023-73	2023 Applicable Mortality Table from Notice 2022-22
Salary projection	0%	0%
Cash balance interest credit	5.00%	5.00%
Retirement age	Normal retirement age of 62 and 1 year of participation	Normal retirement age of 62 and 1 year of participation

The foregoing assumptions were 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 actuarial present value of accumulated Plan benefits was \$10,118,757 and \$9,104,440 as of the valuation dates.

The actuarial present value of accumulated plan benefits is segmented into the following categories:

	January 1, 2024	January 1, 2023
Vested benefits of participants currently receiving payments	\$ -	\$ -
Other vested benefits	10,118,757	9,104,440
Nonvested benefits	-	-
Total actuarial present value of accumulated Plan benefits	\$ 10,118,757	\$ 9,104,440

The changes in accumulated plan benefits for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023
Accumulated present value of accumulated plan benefits at beginning of year:	\$ 9,104,440	\$ 7,523,518
Increase in benefits accumulated	1,014,317	1,580,922
Total Investments at fair value	\$ 10,118,757	\$ 9,104,440

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

Note 5: Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination or partial termination of the Plan, each participant immediately becomes fully vested in their accrued benefit. Participant benefits will be distributed as soon as practical according to the Plan's provisions. After all accrued benefits are paid, any residual assets of the Plan shall revert to the Plan Sponsor.

Note 6: Fair Value Measurement

Fair value is defined as the amount 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. A framework for measuring fair value provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below.

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

Level 2: Inputs to the valuation methodology include:

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

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

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

Mutual funds, exchange traded funds and closed-end funds are valued at daily closing price as reported by the fund.

There have been no changes in the methodologies used at December 31, 2024 and 2023. The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements Years Ended December 31, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	2024	
	<u>Level 1</u>	<u>Total</u>
Exchange traded funds and closed end funds	\$ 4,647,084	4,647,084
Hedge funds	1,220,746	1,220,746
Mutual funds	4,723,065	4,723,065
Total Investments at fair value	\$ <u>10,590,895</u>	<u>10,590,895</u>

	2023	
	<u>Level 1</u>	<u>Total</u>
Exchange traded funds and closed end funds	\$ 3,018,940	3,018,940
Hedge funds	1,158,187	1,158,187
Mutual funds	4,089,752	4,089,752
Total Investments at fair value	\$ <u>8,266,879</u>	<u>8,266,879</u>

Note 7: Income Tax Status

The Plan obtained its latest determination letter on May 18, 2017, in which the Internal Revenue Service states the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. 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: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

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 9: Subsequent Events

Management has evaluated subsequent events through September 17, 2025, the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2024

Plan Sponsor: Alaska Heart Institute, LLC

Employer Identification Number (EIN): 92-0165692

Plan Number (PN): 002

(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	
JPMorgan	Ultra-Short Income ETF	\$ 1,342,862	\$ 1,345,533	
PIMCO	Pimco Enhanced Shrt Mtrt Exc	1,341,086	1,344,857	
iShares by BlackRock	iShares S&P 500 ETF	788,400	928,937	
Federated Hermes	Federated Hermes Ttl Ret Bd Is	769,682	759,094	
DoubleLine	DoubleLine Core Fixed Inc I	769,668	758,990	
Vanguard	Vanguard Total Bond Market	651,048	640,574	
PIMCO	PIMCO Income I2	559,902	555,045	
Blackrock	Blackrock Systemc Multi Strat I	437,496	443,186	
Blackstone	Blackstone BREIT	420,373	428,005	
K-Infra	K-Infra Founders Class R	342,021	379,613	
T. Rowe Price	T Rowe Price Blue Chip Gr	311,248	379,120	
Catalyst Funds	Catalyst Millburn Hgd Strat I	303,193	327,725	
MFS	MFS Intl Diversification I	318,727	325,943	
Hartford Funds	Hartford Schrodgers Intl Stk I	310,351	324,056	
Columbia Threadneedle	Columbia Dividend Income Inst	240,348	258,531	
Principal Global	Principal Midcap Instl	211,364	238,577	
GQG Partners	GQG Partners Emrg Mkts Eq Ins	238,670	235,295	
Invesco	Invesco Commercial Real Estate Finance Trust (In cref) Class I	200,000	207,027	
Blackstone	Blackstone Private Credit Fund (Bcred)	200,000	206,101	
Global X	Global X Mlp ETF	153,187	168,340	
iShares by BlackRock	Ishares MSCI EAFE ETF	157,476	156,022	
Fuller & Thaler	Fuller & Thaler Bhv Sm-Cp Eq Inst	110,622	117,503	
iShares by BlackRock	iShares MSCI Emerging	59,628	62,821	
			<u>\$ 10,590,895</u>	

See accompanying independent auditor's report

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2024

Plan Sponsor: Alaska Heart Institute, LLC
Employer Identification Number (EIN): 92-0165692

Plan Number (PN): 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain Or (Loss)
Vanguard	Vanguard Total Bond Market	\$ 503,308	-	-	-	-	503,308	-
iShares by BlackRock	iShares S&P 500 ETF	647,310	-	-	-	-	647,310	-
State Street Investment Management	SPDR Portf Aggregate Bnd ETF	-	430,745	-	-	477,829	477,829	(47,084)
DoubleLine Capital	DoubleLine Core Fixed Inc I	-	436,862	-	-	513,073	513,073	(76,211)
DoubleLine Capital	DoubleLine Core Fixed Inc I	665,600	-	-	-	-	665,600	-
DoubleLine Capital	DoubleLine Core Fixed Inc I	-	512,567	-	-	564,125	564,125	(51,558)
JPMorgan	Ultra-Short Income ETF	-	541,127	-	-	538,373	538,373	2,754
PIMCO	Pimco Enhanced Shrt Mtrt Exc	843,174	-	-	-	-	843,174	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	575,303	-	-	-	-	575,303	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	665,600	-	-	-	-	665,600	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	-	498,486	-	-	509,103	509,103	(10,617)
		\$ 3,900,295	2,419,787	-	-	2,602,503	6,502,798	(182,716)

See accompanying independent auditor's report

Alaska Heart Institute, LLC
Cash Balance Plan

Schedule of Active Participant Data
Plan Year: 1/1/2024 to 12/31/2024
Valuation Date: 1/1/2024

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	1	5	0	0	0	0	0	0	0	0	6
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
25-29	0	22	1	0	0	0	0	0	0	0	23
Avg Mo Comp	n/a	4741	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4731
30-34	1	28	11	0	0	0	0	0	0	0	40
Avg Mo Comp	n/a	6165	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	5486
35-39	1	26	11	0	0	0	0	0	0	0	38
Avg Mo Comp	n/a	14010	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11478
40-44	1	14	14	0	0	0	0	0	0	0	29
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	35069
45-49	1	13	5	0	0	0	0	0	0	0	19
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
50-54	0	8	12	1	0	0	0	0	0	0	21
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	43092
55-59	0	3	13	0	0	0	0	0	0	0	16
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
60-64	2	6	11	0	0	0	0	0	0	0	19
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
65-69	0	4	4	0	0	0	0	0	0	0	8
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
70+	0	1	6	0	0	0	0	0	0	0	7
Avg Mo Comp	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total	7	130	88	1	0	0	0	0	0	0	226
Avg Mo Comp	n/a	12503	28317	n/a	n/a	n/a	n/a	n/a	n/a	n/a	18380

* Employees who have not met the minimum eligibility requirements are excluded

Average Age: 43.3

Average Service: 4

Alaska Heart Institute, LLC
Cash Balance Plan

Summary of Actuarial Assumptions and Method

Plan Year: 1/1/2024 to 12/31/2024

Valuation Date: 1/1/2024

	For Funding		For 417(e)	For Actuarial Equiv.
	<u>Min</u>	<u>Max</u>		
Interest Rates	Seg 1: 4.75%	4.37%	Seg 1: 5.77%	Pre-Retirement: 5.00%
	Seg 2: 4.96%	4.96%	Seg 2: 6.14%	Post-Retirement: 5.00%
	Seg 3: 5.59%	4.95%	Seg 3: 6.19%	
Applicable Date	01/2024	01/2024	10/2023	
Pre-Retirement				
Turnover	None		None	None
Mortality	None		None	None
Assumed Ret Age	Normal retirement age 62		Normal retirement age 62	Normal retirement age 62
Post-Retirement				
Mortality	Male-2024 Small Plan Static Table – Combined Male Female-2024 Small Plan Static Table – Combined Female		2024 Applicable Mortality Table from Notice 2023-73	2024 Applicable Mortality Table from Notice 2023-73
Assumed Benefit Form For Funding			100% Lump Sum / 0% Normal Form	
Assumed Spouse's Age	Wives assumed to be 3 years younger than husbands Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known		Wives assumed to be 3 years younger than husbands Participant is assumed to be married to current spouse at retirement if spouse's date of birth is known	
Calculated Effective Interest Rate			5.14%	
Cash Balance Projected Interest Crediting Rate			5.00% annual rate	
Cash Balance Post-Retirement Conversion Assumptions			5.00% interest 2024 Applicable Mortality Table from Notice 2023-73	
Actuarial Cost Method			The Unit Credit funding method was used as prescribed by the Pension Protection Act. This method sets the funding target equal to the present value of accrued benefits, and sets the normal cost equal to the present value of the benefit accrued in the current year.	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 102.0% of the market value of assets.

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions

Year Ended December 31, 2024

Plan Sponsor: Alaska Heart Institute, LLC
Employer Identification Number (EIN): 92-0165692

Plan Number (PN): 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of Asset (Include Interest Rate and Maturity in Case of a Loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred With Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain Or (Loss)
Vanguard	Vanguard Total Bond Market	\$ 503,308	-	-	-	-	503,308	-
iShares by BlackRock	iShares S&P 500 ETF	647,310	-	-	-	-	647,310	-
State Street Investment Management	SPDR Portf Aggregate Bnd ETF	-	430,745	-	-	477,829	477,829	(47,084)
DoubleLine Capital	DoubleLine Core Fixed Inc I	-	436,862	-	-	513,073	513,073	(76,211)
DoubleLine Capital	DoubleLine Core Fixed Inc I	665,600	-	-	-	-	665,600	-
DoubleLine Capital	DoubleLine Core Fixed Inc I	-	512,567	-	-	564,125	564,125	(51,558)
JPMorgan	Ultra-Short Income ETF	-	541,127	-	-	538,373	538,373	2,754
PIMCO	Pimco Enhanced Shrt Mtrt Exc	843,174	-	-	-	-	843,174	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	575,303	-	-	-	-	575,303	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	665,600	-	-	-	-	665,600	-
Federated Hermes	Federated Hermes Ttl Ret Bd Is	-	498,486	-	-	509,103	509,103	(10,617)
		\$ 3,900,295	2,419,787	-	-	2,602,503	6,502,798	(182,716)

See accompanying independent auditor's report

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


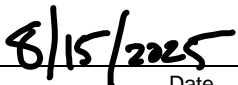
▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Alaska Heart Institute, LLC Cash Balance Plan	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Alaska Heart Institute, LLC	D Employer Identification Number (EIN) 92-0165692	
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	9,952,398
	b Actuarial value	2b	10,118,757
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	0	0
	b For terminated vested participants	33	142,213
	c For active participants	226	9,555,711
	d Total	259	9,697,924
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	5.14%
6	Target normal cost		
	a Present value of current plan year accruals	6a	1,549,072
	b Expected plan-related expenses	6b	0
	c Target normal cost	6c	1,549,072

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	SETH PITASKY  Signature of actuary	 Date
	SETH PITASKY, EA, MAAA, MSPA Type or print name of actuary	2307321 Most recent enrollment number
	BDO USA, P.C. Firm name	216-325-1700 Telephone number (including area code)
	1300 EAST NINTH STREET, SUITE 1301 CLEVELAND OH 44114 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 63
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 1,549,072
b Excess assets, if applicable, but not greater than line 31a				31b 267,898
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 1,281,174
	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 1,281,174
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				37 1,596,486
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 315,312
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				

Alaska Heart Institute, LLC
Cash Balance Plan
Employer ID# 92-0165692: Plan No. 002
Quarterly Installment Payment: \$0.00

Schedule SB, line 19 - Discounted Employer Contributions

Plan Year: 1/1/2024 to 12/31/2024
Valuation Date: 1/1/2024

<u>Date</u>	<u>Amount</u>	<u>Year</u>	<u>Rate</u>	<u>Period</u>	<u>Adj Ctb</u>
07-09-2025	1,723,000.00	2024	5.14%	07-09-2025 to 01-01-2024	1,596,486.30
Totals:	1,723,000.00				1,596,486.30

- 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 contribution from prior years | 19a | 0.00 |
| b | Contributions made to avoid benefit restrictions adjusted to valuation date | 19b | 0.00 |
| c | Contributions allocated toward minimum required contribution for current year, adjusted to valuation date | 19c | 1,596,486.30 |

Alaska Heart Institute, LLC
Cash Balance Plan

Weighted Average Retirement Age
Plan Year: 1/1/2024 to 12/31/2024
Valuation Date: 1/1/2024

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

Attainment of age 62

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 63

Alaska Heart Institute, LLC

Cash Balance Plan

Summary of Plan Provisions
Plan Year: 1/1/2024 to 12/31/2024
Valuation Date: 1/1/2024

Plan Effective Date	January 1, 2015
Plan Year	From January 1, 2024 to December 31, 2024
Eligibility	All employees not excluded by class are eligible to enter on the January 1 or July 1 coincident with or following the completion of the following requirements: 3 months of service Minimum age 21
Normal Retirement Age	All participants are eligible to retire with their full retirement benefit on attainment of age 62
Cash Balance Contribution Credit	The plan provides the following cash balance contribution credits to participants based on their group classification: Group 1: \$56,000 Group 2: \$42,000 Group 3: \$25,000 Group 4: \$25,000 Group 5: \$5,000 The maximum monthly benefit is the lesser of \$22,916.66 and 100% of the highest 3-year average salary, subject to service requirements. Salary based contribution credits are applied to current compensation.
Normal Form of Benefit	A benefit payable for the life of the participant
Accrued Benefit	The normal retirement benefit described above calculated based on salary and/or service on the calculation date, and payable on the normal retirement date. Credited years are plan years from the first day of the plan year containing date of entry excluding the following: Years with less than 1,000 hours
Termination Benefit	Upon termination for any reason other than death or retirement a participant shall be entitled to a portion of the actuarial

Alaska Heart Institute, LLC

Cash Balance Plan

Summary of Plan Provisions
Plan Year: 1/1/2024 to 12/31/2024
Valuation Date: 1/1/2024

equivalent of his accrued benefit in accordance with the following vesting schedule:

<u>Credited Years</u>	<u>Vested Percent</u>
1	0
2	0
3	100

Credited years are plan years from date of hire excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Top-heavy minimum benefits are provided under another plan of the employer

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

Cash Balance

The annual Interest Crediting Rate for this plan year is 5.00%

ALASKA HEART INSTITUTE, LLC CASH BALANCE PLAN

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

December 31, 2024

Plan Sponsor: Alaska Heart Institute, LLC

Employer Identification Number (EIN): 92-0165692

Plan Number (PN): 002

(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	
JPMorgan	Ultra-Short Income ETF	\$ 1,342,862	\$ 1,345,533	
PIMCO	Pimco Enhanced Shrt Mtrt Exc	1,341,086	1,344,857	
iShares by BlackRock	iShares S&P 500 ETF	788,400	928,937	
Federated Hermes	Federated Hermes Ttl Ret Bd Is	769,682	759,094	
DoubleLine	DoubleLine Core Fixed Inc I	769,668	758,990	
Vanguard	Vanguard Total Bond Market	651,048	640,574	
PIMCO	PIMCO Income I2	559,902	555,045	
Blackrock	Blackrock Systemc Multi Strat I	437,496	443,186	
Blackstone	Blackstone BREIT	420,373	428,005	
K-Infra	K-Infra Founders Class R	342,021	379,613	
T. Rowe Price	T Rowe Price Blue Chip Gr	311,248	379,120	
Catalyst Funds	Catalyst Millburn Hgd Strat I	303,193	327,725	
MFS	MFS Intl Diversification I	318,727	325,943	
Hartford Funds	Hartford Schrodgers Intl Stk I	310,351	324,056	
Columbia Threadneedle	Columbia Dividend Income Inst	240,348	258,531	
Principal Global	Principal Midcap Instl	211,364	238,577	
GQG Partners	GQG Partners Emrg Mkts Eq Ins	238,670	235,295	
Invesco	Invesco Commercial Real Estate Finance Trust (In cref) Class I	200,000	207,027	
Blackstone	Blackstone Private Credit Fund (Bcred)	200,000	206,101	
Global X	Global X Mlp ETF	153,187	168,340	
iShares by BlackRock	Ishares MSCI EAFE ETF	157,476	156,022	
Fuller & Thaler	Fuller & Thaler Bhv Sm-Cp Eq Inst	110,622	117,503	
iShares by BlackRock	iShares MSCI Emerging	59,628	62,821	
			<u>\$ 10,590,895</u>	

See accompanying independent auditor's report