Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

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

1a Name of plan
ARKANSAS HEART HOSPITAL 401(K) PLAN

1b Three-digit plan number (PN) ▸ 001

1c Effective date of plan
08/01/2011

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)
ARKANSAS HEART HOSPITAL, LLC

1701 S. SHACKLEFORD ROAD
LITTLE ROCK, AR 72211

2b Employer Identification Number (EIN)
56-1933245

2c Plan Sponsor's telephone number
501-219-7817

2d Business code (see instructions)
622000

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	TOM BALOS
	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 [X] 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:	**4b** EIN	
a Sponsor's name		
c Plan Name	**4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	1701
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	**6a(1)**	1445
a(2) Total number of active participants at the end of the plan year	**6a(2)**	1365
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	272
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1639
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f Total. Add lines **6d** and **6e**.	**6f**	1641
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	956
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	931
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	35
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:

2U 3B 2E 2F 2G 2J 2K 2T 3D 2R

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)
- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)
- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] 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) [X] **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) [X] **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules
- (1) [X] **H** (Financial Information)
- (2) [ ] **I** (Financial Information – Small Plan)
- (3) [ ] **A** (Insurance Information) – Number Attached 0
- (4) [X] **C** (Service Provider Information)
- (5) [X] **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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
ARKANSAS HEART HOSPITAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS HEART HOSPITAL, LLC

D Employer Identification Number (EIN)
56-1933245

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).. . . . . [X] 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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

PRIME CAPITAL INVESTMENT ADVISORS

82-1364595

(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?
27	ADVISOR	73882	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 64 65 71	RECORDKEEPER	67615	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☒ No ☐

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

FROST PLLC

71-0817652

(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?
10	ACCOUNTANT/AUDITOR	25538	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☐

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information	OMB No. 1210-0110
	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2024
	▶ **File as an attachment to Form 5500.**	**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
ARKANSAS HEART HOSPITAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ARKANSAS HEART HOSPITAL, LLC

D Employer Identification Number (EIN)
56-1933245

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

a Name of MTIA, CCT, PSA, or 103-12 IE: FIT GROWTH C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
47-6649174-001	C	8629007

a Name of MTIA, CCT, PSA, or 103-12 IE: FIT CONSERVATIVE C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
47-6658632-001	C	4541398

a Name of MTIA, CCT, PSA, or 103-12 IE: FIT BALANCED C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
47-6652256-001	C	7769741

a Name of MTIA, CCT, PSA, or 103-12 IE: FIT AGGRESSIVE C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
47-6646422-001	C	1422284

a Name of MTIA, CCT, PSA, or 103-12 IE: FIT MOD CONSRV C

b Name of sponsor of entity listed in (a): COMERICA BANK & TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
47-6655437-001	C	978170

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
ARKANSAS HEART HOSPITAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS HEART HOSPITAL, LLC

D Employer Identification Number (EIN)
56-1933245

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	**1a**	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**	17017	117626
(2) Participant contributions	**1b(2)**	183655	0
(3) Other	**1b(3)**	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**	594773	734629
(2) U.S. Government securities	**1c(2)**	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	**1c(3)(A)**	0	0
(B) All other	**1c(3)(B)**	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	**1c(4)(A)**	0	0
(B) Common	**1c(4)(B)**	2210254	2220636
(5) Partnership/joint venture interests	**1c(5)**	0	0
(6) Real estate (other than employer real property)	**1c(6)**	0	0
(7) Loans (other than to participants)	**1c(7)**	0	0
(8) Participant loans	**1c(8)**	769519	934601
(9) Value of interest in common/collective trusts	**1c(9)**	23510759	23340600
(10) Value of interest in pooled separate accounts	**1c(10)**	0	0
(11) Value of interest in master trust investment accounts	**1c(11)**	0	0
(12) Value of interest in 103-12 investment entities	**1c(12)**	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	**1c(13)**	29661604	32781669
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**	0	0
(15) Other	**1c(15)**	-7239	-45538

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)	0	0
e	Buildings and other property used in plan operation	1e	0	0
f	Total assets (add all amounts in lines 1a through 1e)	1f	56940342	60084223
	Liabilities			
g	Benefit claims payable	1g	0	0
h	Operating payables	1h	0	0
i	Acquisition indebtedness	1i	0	0
j	Other liabilities	1j	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	56940342	60084223

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)	977799	
	(B) Participants	2a(1)(B)	3691832	
	(C) Others (including rollovers)	2a(1)(C)	473947	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5143578
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	23140	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	69074	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		92214
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	28586	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	949432	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		978018
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	986370	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	824370	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		162000
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
	(B) Other	2b(5)(B)	315325	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		315325

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1855929
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2797650
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		11344714
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7804828	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		7804828
f Corrective distributions (see instructions)	2f		148151
g Certain deemed distributions of participant loans (see instructions)	2g		80819
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	67615	
(4) IQPA audit fees	2i(4)	25538	
(5) Investment advisory and investment management fees	2i(5)	73882	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		167035
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		8200833
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3143881
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [X] 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) [X] 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: FROST, PLLC **(2)** EIN: 71-0817652

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.)	4a	X		10390609
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.)	4b		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.)	4c		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.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
ARKANSAS HEART HOSPITAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARKANSAS HEART HOSPITAL, LLC

D Employer Identification Number (EIN)
56-1933245

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** |

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): 04-6568107 ____________

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .... ☐ Yes ☐ No ☐ N/A

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month ______ Day ______ Year ______

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

- ☐ Yes.
- ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
- ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
- ☐ No. Other. Provide explanation.______________________________

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- ☐ Design-based safe harbor method
- ☐ "Prior year" ADP test
- ☐ "Current year" ADP test
- ☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A .

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	**MULTIPLE-EMPLOYER RETIREMENT PLAN 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.**	OMB No. 1210-0110 **2024** **This Form is Open to Public Inspection**

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

A Name of plan
ARKANSAS HEART HOSPITAL 401(K) PLAN

B Three-digit Plan number (PN)...... ▶ 001

C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF
ARKANSAS HEART HOSPITAL, LLC

D Administrator's EIN
56-1933245

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

a ☒ association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
b ☐ professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
c ☐ pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
d ☐ other multiple-employer pension plan (Describe)________________________________ (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
ARKANSAS HEART HOSPITAL, LLC	56-1933245	94.83	49884430
WILSON WONG, M.D. P.A.	20-3927494	2.0	1441402

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e	Does the plan include any individuals not participating through an employer or who are individual working owners?	**2e**	☐ Yes ☒ No
2f	If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	**2f**	
2g	If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	**2g**	

Part II	**Participating Employer Information (Continued).**

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
WILLIAM ROLLEFSON, M.D. P.A.	01-0722346	1.5	2145973
CARL J LEDING, M.D. P.A.	20-3833596	0.63	2818355
SCOTT BEAU, M.D. P.A.	71-0803657	0.62	1923189
IRINA LENDEL, MD, PA	45-4048541	0.42	486340
D ANDREW HENRY, M.D. P.A.	71-0664892	0.0	0
ANDRE PAIXAO, MD	82-1739328	0.0	79805
PEYTON CARD MD PA	83-1187857	0.0	92
JAMES J KANE, MD, PA	71-0562218	0.0	13143
IAN M CAWICH, MD, PA	45-2804369	0.0	188804

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer “Yes” to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part II Participating Employer Information (Continued).

Use this page for additional participating employer information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan.

Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
MICHAEL D HUBER M.D., P.A.	45-2751382	0.0	1
JOSEPH W FORNEY, M.D. P.A.	45-1791556	0.0	239
BRUCE BURTON, MD	43-2986681	0.0	0
ATHANASIOS STOYIOGLOU MD PA	83-3654809	0.0	50223
PAULO RIBEIRO, M.D. P.A	20-0921584	0.0	0

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

Part III Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) .... ☐ Yes ☐ No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)
ACK ID ____________________

ARKANSAS HEART HOSPITAL 401(K) PLAN

December 31, 2024 and 2023

Financial Statements
And
Supplemental Schedules

With

Independent Auditor's Report

FROST, PLLC
Certified Public Accountants

Table of Contents

FROST, PLLC
Certified Public Accountants

Independent Auditor's Report

Plan Administrator and Participants
Arkansas Heart Hospital 401(k) Plan
Little Rock, Arkansas

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

We have performed audits of the financial statements of the Arkansas Heart Hospital 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audits"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- 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 audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of ERISA Section 103(a)(3)(C) audits is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, schedule of assets (held at end of year) as of December 31, 2024 and schedule of delinquent participant contributions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Frost, PLLC

Certified Public Accountants

Little Rock, Arkansas
October 14, 2025

Statement of Net Assets Available for Benefits

December 31, 2024 and 2023

	2024	2023
Assets		
Investments at fair value	$ 59,031,996	$ 55,970,151
Receivables		
Participant contributions	-	183,655
Employer contributions	117,626	17,017
Notes receivable from participants	934,601	769,519
Total receivables	1,052,227	970,191
Total assets	60,084,223	56,940,342
Liability		
Corrective distributions payable	113,503	148,151
Net assets available for benefits	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

Statement of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions		
Interest and dividends	$ 1,070,232	$ 784,793
Net change in fair value of investments	5,130,904	6,726,319
Contributions		
Employer	977,799	407,588
Participant	3,578,329	4,139,301
Rollover	473,947	985,462
Total contributions	5,030,075	5,532,351
Total additions, net	11,231,211	13,043,463
Deductions		
Benefits paid to participants	7,885,647	6,250,830
Administrative expenses	167,035	146,693
Total deductions	8,052,682	6,397,523
Net change in net assets available for benefits	3,178,529	6,645,940
Net assets available for benefits - beginning of year	56,792,191	50,146,251
Net assets available for benefits - end of year	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

1. **Summary of Significant Plan Provisions**

The following description of the Arkansas Heart Hospital 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

a. **General** – The Plan is a defined contribution plan for the benefit of eligible employees of Arkansas Heart Hospital, LLC and related adopting employers (collectively, the "Employer"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

b. **Eligibility** – Employees, except independent contractors, leased employees, or nonresident aliens are eligible to participate in the deferral portion of the Plan at the next entry date after 30 days of continuous service. After completing six months of service, participants are eligible to receive Employer contributions. Entry dates are the first day of the payroll period coinciding with or immediately following the date the participant meets the eligibility requirements and elects to participate.

c. **Contributions** – Participants may contribute to the Plan through payroll deductions and rollover contributions. Employees may defer from 1% to 100% of their eligible compensation up to the Internal Revenue Service's ("IRS") elective deferral limitations. The Employer will make a matching contribution in the amount of 25% of the first 4% of participant's pre-tax contributions. The Employer may also make a nonelective contribution at the discretion of the Employer. No such nonelective contributions were made during 2024 or 2023. The Plan contains provisions as to the maximum annual additions that can be made to a participant's account.

d. **Participant accounts** – Each participant's account is credited with the participant's and Employer contributions and allocations of Plan earnings/losses, and is charged with applicable withdrawals and an allocation of administrative expenses. Allocations are based on participant's earnings, contributions, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

e. **Vesting rights** – Participants are immediately vested in participant contributions plus earnings/losses thereon. Participants with employment commencement dates prior to January 14, 2022 are also immediately vested in their Employer discretionary and Employer matching contributions plus earnings/losses thereon. For participants with employment commencement dates of January 14, 2022 and after, if the participant terminates employment other than because of their death, disability, or retirement they are entitled to the vested percentage of Employer discretionary and Employer matching contributions and earnings/losses thereon.

For participants with employment commencement dates of January 14, 2022 and after, the Plan's vesting schedule is as follows:

Years of Service	Vesting Percentage
Less than three years	0%
Three years or more	100%

1. **Summary of Significant Plan Provisions (cont.)**

f. **Investment options** – Upon enrollment in the Plan, a participant may direct the investment of their account to any of the investment options offered under the Plan. Participants may change their investment selections at any time.

g. **Notes receivable from participants** – Participants may borrow from their Plan accounts in amounts ranging from a minimum of $1,000 up to a maximum amount of the lesser of 50% of the participant's vested account balance or $50,000 reduced in accordance with the Plan agreement. The notes are secured by the participant's account and bear interest at a rate commensurate with local prevailing borrowing rates, as determined by the Plan administrator. Note terms may not exceed five years unless the note is for the purchase of a primary residence for which the note term can be extended to a reasonable amount of time beyond five years. Principal and interest are paid through payroll deductions.

h. **Benefits** – Upon termination of service, a participant or beneficiary may elect to receive a lump sum distribution. Participants may elect upon termination of employment to defer payment of their account balance if it exceeds $1,000. If a participant's account balance is equal to or less than $1,000, the account will be automatically distributed. In-service withdrawals are available from the accounts designated in the Plan document to participants who attain age 59½ or meet certain hardship requirements.

i. **Corrective distributions** – The Plan failed the actual deferral percentage test for the years ended December 31, 2024 and 2023. Corrective distributions in the amount of $113,503 and $148,151 are recorded as a liability on the accompanying statement of net assets available for benefits and as a reduction of participant contributions on the accompanying statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, respectively. These corrective distributions were refunded to the applicable participants in February 2025 and March and April 2024, respectively.

j. **Termination of the Plan** – Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. **Summary of Significant Accounting Policies**

a. **Basis of accounting** – The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

b. **Estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

2. **<u>Summary of Significant Accounting Policies</u> (cont.)**

c. **Investment valuation and income recognition –** Investments are reported at fair value. See Note 4 for discussion on fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the period.

d. **Notes receivable from participants –** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan documents.

e. **Payment of benefits –** Benefits are recorded when paid.

f. **Administrative expenses** – Fees related to loans and distributions are charged directly to the participants' accounts. Certain administrative expenses are paid through revenue sharing. Any administrative expenses paid by the Employer are excluded from these financial statements.

3. **<u>Investments</u>**

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments at fair value as shown on the accompanying statement of net assets available for benefits of $59,031,996 and $55,970,151 as of December 31, 2024 and 2023, respectively.

b. Interest and dividends as shown on the accompanying statement of changes in net assets available for benefits of $1,001,158 and $741,570 (excluding $69,074 and $43,223 in interest from notes receivable from participants) for the years ended December 31, 2024 and 2023, respectively.

c. Net change in fair value of investments as shown on the accompanying statement of changes in net assets available for benefits of $5,130,904 and $6,726,319 for the years ended December 31, 2024 and 2023, respectively.

d. All investment transactions that occurred during the years ended December 31, 2024 and 2023.

e. All information included in the supplemental schedules, excluding participant loans.

3. **Investments (cont.)**

The Plan provides for investments in various investment securities which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Further, 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 financial statements.

4. **Fair Value Measurements**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is categorized based on a hierarchy that gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Money market fund: This investment is valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year.

Mutual funds: These investments are valued at quoted market prices on the last business day of the Plan year.

4. **Fair Value Measurements (cont.)**

Common collective trust funds: These investments are stated at fair value based on the net asset value ("NAV") of units held by the Plan at year-end, as calculated by the issuer. The NAV is calculated based on the fair value of the underlying assets owned by the funds, minus its liabilities, divided by the number of units outstanding. The NAV is used as a practical expedient to estimate fair value.

Self-directed brokerage accounts: Accounts primarily consist of cash equivalents, money market funds, mutual funds, common stock, and common collective trust funds. Cash equivalents are valued at amortized cost, which approximates fair value. Money market funds are valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year. Mutual funds and common stock are valued at quoted market prices on the last business day of the Plan year. The common collective trust funds are valued using the NAV as a practical expedient.

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.

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

	Level 1	Level 2	Level 3	Total
December 31, 2024				
Money market fund	$ 221,671	$ -	$ -	$ 221,671
Mutual funds	32,721,461	-	-	32,721,461
Self-directed brokerage accounts	2,688,056	60,208	-	2,748,264
Total assets in the fair value hierarchy	$ 35,631,188	$ 60,208	$ -	35,691,396
Investments measured at NAV*				23,340,600
Investments at fair value				$ 59,031,996

4. **Fair Value Measurements (cont.)**

	Level 1	Level 2	Level 3	Total
December 31, 2023				
Money market fund	$ 573,952	$ -	$ -	$ 573,952
Mutual funds	29,661,604	-	-	29,661,604
Self-directed brokerage accounts	2,223,836	-	-	2,223,836
Total assets in the fair value hierarchy	$ 32,459,392	$ -	$ -	32,459,392
Investments measured at NAV*				23,510,759
Investments at fair value				$ 55,970,151

*Certain investments that are measured at NAV per share (or its equivalent) have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statement of net assets available for benefits.

The following table summarizes investments for which fair value is based on the NAV practical expedient:

	Fair Value as of December 31,		Unfunded	Redemption	Redemption
	2024	2023	Commitments	Frequency	Notice Period
Common collective trust funds	$ 23,340,600	$ 23,510,759	N/A	Daily	None

5. **Tax Status**

The Plan is utilizing a non-standardized pre-approved profit sharing plan document (the "Plan Document"), which received an opinion letter dated June 30, 2020, in which the IRS stated the Plan Document is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). As allowed by the IRS, the Plan is relying on the opinion letter of the Plan Document for its own qualification. Although the Plan Document has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires 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 IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Notes to Financial Statements

December 31, 2024 and 2023

6. Parties-in-Interest Transactions

Fidelity serves as trustee and third-party administrator of the Plan. The Plan is invested in a money market fund and mutual funds with Fidelity. The Plan pays Fidelity for its services. Inasmuch as Fidelity serves as trustee and third-party administrator of the Plan, Fidelity is by definition a party-in-interest. Prime Capital Investment Advisors, LLC ("Prime") serves as investment advisor to the Plan. The Plan pays Prime for its services. Prime is by definition a party-in-interest. The Plan also holds notes receivable from participants. As a result, these notes receivable and all related transactions were with parties-in-interest. All of these transactions are exempt from being prohibited transactions under ERISA.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	$ 59,970,720	$ 56,792,191
Corrective distributions payable	113,503	148,151
Net assets available for benefits per the Form 5500	$ 60,084,223	$ 56,940,342

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31, 2024 and 2023:

	2024	2023
Net change in net assets available for benefits per the financial statements	$ 3,178,529	$ 6,645,940
Current year corrective distributions	113,503	148,151
Prior year corrective distributions	(148,151)	(127,465)
Net income per the Form 5500	$ 3,143,881	$ 6,666,626

8. **Delinquent Participant Contributions**

The Plan sponsor determined that during the 2024, 2023, 2022, and 2021 Plan years, certain participant contributions and loan repayments were not remitted within the required time frame specified by the DOL's regulations, which have been reported on the accompanying Schedule H, line 4a – Schedule of Delinquent Participant Contributions in the amounts of $2,010,614, $3,832,165, $3,246,371, and $1,301,459, respectively. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

9. **Subsequent Events Evaluation Date**

Management of the Plan evaluated the events and transactions subsequent to its December 31, 2024 financial statement date and determined there were no significant events necessary for disclosure through October 14, 2025, which is the financial statement issuance date.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments		
	Money market fund		
*	Fidelity Investments	Government Money Market Fund	$ 221,671
	Mutual funds		
	American Century	Small Cap Growth Fund	154,261
	Black Rock	Strategic Global Bond Fund	193,767
*	Fidelity Investments	500 Index Fund	2,000,135
*	Fidelity Investments	Freedom Index 2015 Fund	1,987,928
*	Fidelity Investments	Freedom Index 2020 Fund	486,251
*	Fidelity Investments	Freedom Index 2025 Fund	1,170,320
*	Fidelity Investments	Freedom Index 2030 Fund	4,369,880
*	Fidelity Investments	Freedom Index 2035 Fund	5,153,301
*	Fidelity Investments	Freedom Index 2040 Fund	3,408,119
*	Fidelity Investments	Freedom Index 2045 Fund	2,791,167
*	Fidelity Investments	Freedom Index 2050 Fund	2,091,190
*	Fidelity Investments	Freedom Index 2055 Fund	1,152,772
*	Fidelity Investments	Freedom Index 2060 Fund	1,103,321
*	Fidelity Investments	Freedom Index 2065 Fund	264,521
*	Fidelity Investments	Freedom Index Income Fund	149,033
*	Fidelity Investments	Mid Cap Index Fund	460,907
*	Fidelity Investments	Small Cap Index Fund	125,415
	Goldman Sachs	GQG Partners Internation Opportunities Fund	353,842
	iShares	MSCI EAFE International Index Fund	304,669
	Janus Henderson	Global Equity Income Fund	150,869
	JP Morgan	Large Cap Growth Fund	2,066,732
	JP Morgan	Mid Cap Growth Fund	349,655
	PGIM	Total Return Bond Fund	432,413
	Vanguard	Equity-Income Fund	1,099,549
	Vanguard	Mid Cap Value Index Fund	318,456
	Vanguard	Short-Term Investment-Grade Fund	365,072
	Vanguard	Small Cap Value Index Fund	217,916
	Total mutual funds		32,721,461

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor’s report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year) (cont.)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments (cont.)		
	Common collective trust funds		
	Comerica Bank & Trust	FIT Aggressive Portfolio	$ 1,422,284
	Comerica Bank & Trust	FIT Balanced Portfolio	7,769,741
	Comerica Bank & Trust	FIT Conservative Portfolio	4,541,398
	Comerica Bank & Trust	FIT Growth Portfolio	8,629,007
	Comerica Bank & Trust	FIT Moderately Conservative Portfolio	978,170
	Total common collective trust funds		23,340,600
	Self-directed brokerage accounts		
	Multiple issuers	Various common stock and money market funds	2,748,264
*	Participant loans	Interest rates ranging from 4.25% to 9.50% and maturity dates from January 2025 through August 2029	934,601
	Total		$ 59,966,597

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor's report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4a – Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X	$ 6,558,444	$ 3,832,165	$ -	$ -

Amounts represent participant contributions and loan repayments transferred late to the Plan during the 2024 Plan year ($2,010,614), the 2023 Plan year ($3,832,165), the 2022 Plan year ($3,246,371), and the 2021 Plan year ($1,301,459). All participant contributions and loan repayments were remitted to the Plan. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

See independent auditor’s report.

ARKANSAS HEART HOSPITAL 401(K) PLAN

December 31, 2024 and 2023

Financial Statements
And
Supplemental Schedules

With

Independent Auditor's Report

FROST, PLLC
Certified Public Accountants

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FROST, PLLC
Certified Public Accountants

Independent Auditor's Report

Plan Administrator and Participants
Arkansas Heart Hospital 401(k) Plan
Little Rock, Arkansas

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

We have performed audits of the financial statements of the Arkansas Heart Hospital 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audits"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- 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 audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of ERISA Section 103(a)(3)(C) audits is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

<u>Other Matter - Supplemental Schedules Required by ERISA</u>

The supplemental schedules, schedule of assets (held at end of year) as of December 31, 2024 and schedule of delinquent participant contributions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Frost, PLLC

Certified Public Accountants

Little Rock, Arkansas
October 14, 2025

Statement of Net Assets Available for Benefits

December 31, 2024 and 2023

	2024	2023
Assets		
Investments at fair value	$ 59,031,996	$ 55,970,151
Receivables		
Participant contributions	-	183,655
Employer contributions	117,626	17,017
Notes receivable from participants	934,601	769,519
Total receivables	1,052,227	970,191
Total assets	60,084,223	56,940,342
Liability		
Corrective distributions payable	113,503	148,151
Net assets available for benefits	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

Statement of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions		
Interest and dividends	$ 1,070,232	$ 784,793
Net change in fair value of investments	5,130,904	6,726,319
Contributions		
Employer	977,799	407,588
Participant	3,578,329	4,139,301
Rollover	473,947	985,462
Total contributions	5,030,075	5,532,351
Total additions, net	11,231,211	13,043,463
Deductions		
Benefits paid to participants	7,885,647	6,250,830
Administrative expenses	167,035	146,693
Total deductions	8,052,682	6,397,523
Net change in net assets available for benefits	3,178,529	6,645,940
Net assets available for benefits - beginning of year	56,792,191	50,146,251
Net assets available for benefits - end of year	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

December 31, 2024 and 2023

1. **Summary of Significant Plan Provisions**

The following description of the Arkansas Heart Hospital 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

a. **General** – The Plan is a defined contribution plan for the benefit of eligible employees of Arkansas Heart Hospital, LLC and related adopting employers (collectively, the "Employer"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

b. **Eligibility** – Employees, except independent contractors, leased employees, or nonresident aliens are eligible to participate in the deferral portion of the Plan at the next entry date after 30 days of continuous service. After completing six months of service, participants are eligible to receive Employer contributions. Entry dates are the first day of the payroll period coinciding with or immediately following the date the participant meets the eligibility requirements and elects to participate.

c. **Contributions** – Participants may contribute to the Plan through payroll deductions and rollover contributions. Employees may defer from 1% to 100% of their eligible compensation up to the Internal Revenue Service's ("IRS") elective deferral limitations. The Employer will make a matching contribution in the amount of 25% of the first 4% of participant's pre-tax contributions. The Employer may also make a nonelective contribution at the discretion of the Employer. No such nonelective contributions were made during 2024 or 2023. The Plan contains provisions as to the maximum annual additions that can be made to a participant's account.

d. **Participant accounts** – Each participant's account is credited with the participant's and Employer contributions and allocations of Plan earnings/losses, and is charged with applicable withdrawals and an allocation of administrative expenses. Allocations are based on participant's earnings, contributions, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

e. **Vesting rights** – Participants are immediately vested in participant contributions plus earnings/losses thereon. Participants with employment commencement dates prior to January 14, 2022 are also immediately vested in their Employer discretionary and Employer matching contributions plus earnings/losses thereon. For participants with employment commencement dates of January 14, 2022 and after, if the participant terminates employment other than because of their death, disability, or retirement they are entitled to the vested percentage of Employer discretionary and Employer matching contributions and earnings/losses thereon.

For participants with employment commencement dates of January 14, 2022 and after, the Plan's vesting schedule is as follows:

Years of Service	Vesting Percentage
Less than three years	0%
Three years or more	100%

Notes to Financial Statements

December 31, 2024 and 2023

1. **Summary of Significant Plan Provisions (cont.)**

f. **Investment options** – Upon enrollment in the Plan, a participant may direct the investment of their account to any of the investment options offered under the Plan. Participants may change their investment selections at any time.

g. **Notes receivable from participants** – Participants may borrow from their Plan accounts in amounts ranging from a minimum of \$1,000 up to a maximum amount of the lesser of 50% of the participant's vested account balance or \$50,000 reduced in accordance with the Plan agreement. The notes are secured by the participant's account and bear interest at a rate commensurate with local prevailing borrowing rates, as determined by the Plan administrator. Note terms may not exceed five years unless the note is for the purchase of a primary residence for which the note term can be extended to a reasonable amount of time beyond five years. Principal and interest are paid through payroll deductions.

h. **Benefits** – Upon termination of service, a participant or beneficiary may elect to receive a lump sum distribution. Participants may elect upon termination of employment to defer payment of their account balance if it exceeds \$1,000. If a participant's account balance is equal to or less than \$1,000, the account will be automatically distributed. In-service withdrawals are available from the accounts designated in the Plan document to participants who attain age 59½ or meet certain hardship requirements.

i. **Corrective distributions** – The Plan failed the actual deferral percentage test for the years ended December 31, 2024 and 2023. Corrective distributions in the amount of \$113,503 and \$148,151 are recorded as a liability on the accompanying statement of net assets available for benefits and as a reduction of participant contributions on the accompanying statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, respectively. These corrective distributions were refunded to the applicable participants in February 2025 and March and April 2024, respectively.

j. **Termination of the Plan** – Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. **Summary of Significant Accounting Policies**

a. **Basis of accounting** – The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

b. **Estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Notes to Financial Statements

December 31, 2024 and 2023

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

   c. **Investment valuation and income recognition –** Investments are reported at fair value. See Note 4 for discussion on fair value measurements.

      Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the period.

   d. **Notes receivable from participants –** Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan documents.

   e. **Payment of benefits –** Benefits are recorded when paid.

   f. **Administrative expenses** – Fees related to loans and distributions are charged directly to the participants' accounts. Certain administrative expenses are paid through revenue sharing. Any administrative expenses paid by the Employer are excluded from these financial statements.

3. **Investments**

   The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

   a. Investments at fair value as shown on the accompanying statement of net assets available for benefits of $59,031,996 and $55,970,151 as of December 31, 2024 and 2023, respectively.

   b. Interest and dividends as shown on the accompanying statement of changes in net assets available for benefits of $1,001,158 and $741,570 (excluding $69,074 and $43,223 in interest from notes receivable from participants) for the years ended December 31, 2024 and 2023, respectively.

   c. Net change in fair value of investments as shown on the accompanying statement of changes in net assets available for benefits of $5,130,904 and $6,726,319 for the years ended December 31, 2024 and 2023, respectively.

   d. All investment transactions that occurred during the years ended December 31, 2024 and 2023.

   e. All information included in the supplemental schedules, excluding participant loans.

3. **Investments (cont.)**

The Plan provides for investments in various investment securities which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Further, 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 financial statements.

4. **Fair Value Measurements**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is categorized based on a hierarchy that gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Money market fund: This investment is valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year.

Mutual funds: These investments are valued at quoted market prices on the last business day of the Plan year.

4. **Fair Value Measurements (cont.)**

Common collective trust funds: These investments are stated at fair value based on the net asset value ("NAV") of units held by the Plan at year-end, as calculated by the issuer. The NAV is calculated based on the fair value of the underlying assets owned by the funds, minus its liabilities, divided by the number of units outstanding. The NAV is used as a practical expedient to estimate fair value.

Self-directed brokerage accounts: Accounts primarily consist of cash equivalents, money market funds, mutual funds, common stock, and common collective trust funds. Cash equivalents are valued at amortized cost, which approximates fair value. Money market funds are valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year. Mutual funds and common stock are valued at quoted market prices on the last business day of the Plan year. The common collective trust funds are valued using the NAV as a practical expedient.

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.

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

	Level 1	Level 2	Level 3	Total
December 31, 2024				
Money market fund	$ 221,671	$ -	$ -	$ 221,671
Mutual funds	32,721,461	-	-	32,721,461
Self-directed brokerage accounts	2,688,056	60,208	-	2,748,264
Total assets in the fair value hierarchy	$ 35,631,188	$ 60,208	$ -	35,691,396
Investments measured at NAV*				23,340,600
Investments at fair value				$ 59,031,996

Notes to Financial Statements

December 31, 2024 and 2023

4. **Fair Value Measurements (cont.)**

	Level 1	Level 2	Level 3	Total
December 31, 2023				
Money market fund	$ 573,952	$ -	$ -	$ 573,952
Mutual funds	29,661,604	-	-	29,661,604
Self-directed brokerage accounts	2,223,836	-	-	2,223,836
Total assets in the fair value hierarchy	$ 32,459,392	$ -	$ -	32,459,392
Investments measured at NAV*				23,510,759
Investments at fair value				$ 55,970,151

*Certain investments that are measured at NAV per share (or its equivalent) have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statement of net assets available for benefits.

The following table summarizes investments for which fair value is based on the NAV practical expedient:

	Fair Value as of December 31,		Unfunded	Redemption	Redemption
	2024	2023	Commitments	Frequency	Notice Period
Common collective trust funds	$ 23,340,600	$ 23,510,759	N/A	Daily	None

5. **Tax Status**

The Plan is utilizing a non-standardized pre-approved profit sharing plan document (the "Plan Document"), which received an opinion letter dated June 30, 2020, in which the IRS stated the Plan Document is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). As allowed by the IRS, the Plan is relying on the opinion letter of the Plan Document for its own qualification. Although the Plan Document has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires 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 IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-in-Interest Transactions

Fidelity serves as trustee and third-party administrator of the Plan. The Plan is invested in a money market fund and mutual funds with Fidelity. The Plan pays Fidelity for its services. Inasmuch as Fidelity serves as trustee and third-party administrator of the Plan, Fidelity is by definition a party-in-interest. Prime Capital Investment Advisors, LLC ("Prime") serves as investment advisor to the Plan. The Plan pays Prime for its services. Prime is by definition a party-in-interest. The Plan also holds notes receivable from participants. As a result, these notes receivable and all related transactions were with parties-in-interest. All of these transactions are exempt from being prohibited transactions under ERISA.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	$ 59,970,720	$ 56,792,191
Corrective distributions payable	113,503	148,151
Net assets available for benefits per the Form 5500	$ 60,084,223	$ 56,940,342

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31, 2024 and 2023:

	2024	2023
Net change in net assets available for benefits per the financial statements	$ 3,178,529	$ 6,645,940
Current year corrective distributions	113,503	148,151
Prior year corrective distributions	(148,151)	(127,465)
Net income per the Form 5500	$ 3,143,881	$ 6,666,626

8. **Delinquent Participant Contributions**

The Plan sponsor determined that during the 2024, 2023, 2022, and 2021 Plan years, certain participant contributions and loan repayments were not remitted within the required time frame specified by the DOL's regulations, which have been reported on the accompanying Schedule H, line 4a – Schedule of Delinquent Participant Contributions in the amounts of $2,010,614, $3,832,165, $3,246,371, and $1,301,459, respectively. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

9. **Subsequent Events Evaluation Date**

Management of the Plan evaluated the events and transactions subsequent to its December 31, 2024 financial statement date and determined there were no significant events necessary for disclosure through October 14, 2025, which is the financial statement issuance date.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments		
	Money market fund		
*	Fidelity Investments	Government Money Market Fund	$ 221,671
	Mutual funds		
	American Century	Small Cap Growth Fund	154,261
	Black Rock	Strategic Global Bond Fund	193,767
*	Fidelity Investments	500 Index Fund	2,000,135
*	Fidelity Investments	Freedom Index 2015 Fund	1,987,928
*	Fidelity Investments	Freedom Index 2020 Fund	486,251
*	Fidelity Investments	Freedom Index 2025 Fund	1,170,320
*	Fidelity Investments	Freedom Index 2030 Fund	4,369,880
*	Fidelity Investments	Freedom Index 2035 Fund	5,153,301
*	Fidelity Investments	Freedom Index 2040 Fund	3,408,119
*	Fidelity Investments	Freedom Index 2045 Fund	2,791,167
*	Fidelity Investments	Freedom Index 2050 Fund	2,091,190
*	Fidelity Investments	Freedom Index 2055 Fund	1,152,772
*	Fidelity Investments	Freedom Index 2060 Fund	1,103,321
*	Fidelity Investments	Freedom Index 2065 Fund	264,521
*	Fidelity Investments	Freedom Index Income Fund	149,033
*	Fidelity Investments	Mid Cap Index Fund	460,907
*	Fidelity Investments	Small Cap Index Fund	125,415
	Goldman Sachs	GQG Partners Internation Opportunities Fund	353,842
	iShares	MSCI EAFE International Index Fund	304,669
	Janus Henderson	Global Equity Income Fund	150,869
	JP Morgan	Large Cap Growth Fund	2,066,732
	JP Morgan	Mid Cap Growth Fund	349,655
	PGIM	Total Return Bond Fund	432,413
	Vanguard	Equity-Income Fund	1,099,549
	Vanguard	Mid Cap Value Index Fund	318,456
	Vanguard	Short-Term Investment-Grade Fund	365,072
	Vanguard	Small Cap Value Index Fund	217,916
	Total mutual funds		32,721,461

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor's report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year) (cont.)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments (cont.)		
	Common collective trust funds		
	Comerica Bank & Trust	FIT Aggressive Portfolio	$ 1,422,284
	Comerica Bank & Trust	FIT Balanced Portfolio	7,769,741
	Comerica Bank & Trust	FIT Conservative Portfolio	4,541,398
	Comerica Bank & Trust	FIT Growth Portfolio	8,629,007
	Comerica Bank & Trust	FIT Moderately Conservative Portfolio	978,170
	Total common collective trust funds		23,340,600
	Self-directed brokerage accounts		
	Multiple issuers	Various common stock and money market funds	2,748,264
*	Participant loans	Interest rates ranging from 4.25% to 9.50% and maturity dates from January 2025 through August 2029	934,601
	Total		$ 59,966,597

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor's report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4a – Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X	$ 6,558,444	$ 3,832,165	$ -	$ -

Amounts represent participant contributions and loan repayments transferred late to the Plan during the 2024 Plan year ($2,010,614), the 2023 Plan year ($3,832,165), the 2022 Plan year ($3,246,371), and the 2021 Plan year ($1,301,459). All participant contributions and loan repayments were remitted to the Plan. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

ARKANSAS HEART HOSPITAL 401(K) PLAN

December 31, 2024 and 2023

Financial Statements
And
Supplemental Schedules

With

Independent Auditor's Report

FROST, PLLC
Certified Public Accountants

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Independent Auditor's Report

Plan Administrator and Participants
Arkansas Heart Hospital 401(k) Plan
Little Rock, Arkansas

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

We have performed audits of the financial statements of the Arkansas Heart Hospital 401(k) Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audits"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP").

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

- 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 audits in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of ERISA Section 103(a)(3)(C) audits is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules, schedule of assets (held at end of year) as of December 31, 2024 and schedule of delinquent participant contributions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Frost, PLLC

Certified Public Accountants

Little Rock, Arkansas
October 14, 2025

Statement of Net Assets Available for Benefits

December 31, 2024 and 2023

	2024	2023
Assets		
Investments at fair value	$ 59,031,996	$ 55,970,151
Receivables		
Participant contributions	-	183,655
Employer contributions	117,626	17,017
Notes receivable from participants	934,601	769,519
Total receivables	1,052,227	970,191
Total assets	60,084,223	56,940,342
Liability		
Corrective distributions payable	113,503	148,151
Net assets available for benefits	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

Statement of Changes in Net Assets Available for Benefits

For the Years Ended December 31, 2024 and 2023

	2024	2023
Additions		
Interest and dividends	$ 1,070,232	$ 784,793
Net change in fair value of investments	5,130,904	6,726,319
Contributions		
Employer	977,799	407,588
Participant	3,578,329	4,139,301
Rollover	473,947	985,462
Total contributions	5,030,075	5,532,351
Total additions, net	11,231,211	13,043,463
Deductions		
Benefits paid to participants	7,885,647	6,250,830
Administrative expenses	167,035	146,693
Total deductions	8,052,682	6,397,523
Net change in net assets available for benefits	3,178,529	6,645,940
Net assets available for benefits - beginning of year	56,792,191	50,146,251
Net assets available for benefits - end of year	$ 59,970,720	$ 56,792,191

The accompanying notes are an integral part of these financial statements.

Notes to Financial Statements

December 31, 2024 and 2023

1. Summary of Significant Plan Provisions

The following description of the Arkansas Heart Hospital 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

a. **General** – The Plan is a defined contribution plan for the benefit of eligible employees of Arkansas Heart Hospital, LLC and related adopting employers (collectively, the “Employer”). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended.

b. **Eligibility** – Employees, except independent contractors, leased employees, or nonresident aliens are eligible to participate in the deferral portion of the Plan at the next entry date after 30 days of continuous service. After completing six months of service, participants are eligible to receive Employer contributions. Entry dates are the first day of the payroll period coinciding with or immediately following the date the participant meets the eligibility requirements and elects to participate.

c. **Contributions** – Participants may contribute to the Plan through payroll deductions and rollover contributions. Employees may defer from 1% to 100% of their eligible compensation up to the Internal Revenue Service’s (“IRS”) elective deferral limitations. The Employer will make a matching contribution in the amount of 25% of the first 4% of participant’s pre-tax contributions. The Employer may also make a nonelective contribution at the discretion of the Employer. No such nonelective contributions were made during 2024 or 2023. The Plan contains provisions as to the maximum annual additions that can be made to a participant’s account.

d. **Participant accounts** – Each participant’s account is credited with the participant’s and Employer contributions and allocations of Plan earnings/losses, and is charged with applicable withdrawals and an allocation of administrative expenses. Allocations are based on participant’s earnings, contributions, or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

e. **Vesting rights** – Participants are immediately vested in participant contributions plus earnings/losses thereon. Participants with employment commencement dates prior to January 14, 2022 are also immediately vested in their Employer discretionary and Employer matching contributions plus earnings/losses thereon. For participants with employment commencement dates of January 14, 2022 and after, if the participant terminates employment other than because of their death, disability, or retirement they are entitled to the vested percentage of Employer discretionary and Employer matching contributions and earnings/losses thereon.

For participants with employment commencement dates of January 14, 2022 and after, the Plan’s vesting schedule is as follows:

Years of Service	Vesting Percentage
Less than three years	0%
Three years or more	100%

1. **Summary of Significant Plan Provisions (cont.)**

   f. **Investment options** – Upon enrollment in the Plan, a participant may direct the investment of their account to any of the investment options offered under the Plan. Participants may change their investment selections at any time.

   g. **Notes receivable from participants** – Participants may borrow from their Plan accounts in amounts ranging from a minimum of $1,000 up to a maximum amount of the lesser of 50% of the participant's vested account balance or $50,000 reduced in accordance with the Plan agreement. The notes are secured by the participant's account and bear interest at a rate commensurate with local prevailing borrowing rates, as determined by the Plan administrator. Note terms may not exceed five years unless the note is for the purchase of a primary residence for which the note term can be extended to a reasonable amount of time beyond five years. Principal and interest are paid through payroll deductions.

   h. **Benefits** – Upon termination of service, a participant or beneficiary may elect to receive a lump sum distribution. Participants may elect upon termination of employment to defer payment of their account balance if it exceeds $1,000. If a participant's account balance is equal to or less than $1,000, the account will be automatically distributed. In-service withdrawals are available from the accounts designated in the Plan document to participants who attain age 59½ or meet certain hardship requirements.

   i. **Corrective distributions** – The Plan failed the actual deferral percentage test for the years ended December 31, 2024 and 2023. Corrective distributions in the amount of $113,503 and $148,151 are recorded as a liability on the accompanying statement of net assets available for benefits and as a reduction of participant contributions on the accompanying statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, respectively. These corrective distributions were refunded to the applicable participants in February 2025 and March and April 2024, respectively.

   j. **Termination of the Plan** – Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. **Summary of Significant Accounting Policies**

   a. **Basis of accounting** – The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

   b. **Estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

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

c. **Investment valuation and income recognition** – Investments are reported at fair value. See Note 4 for discussion on fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the period.

d. **Notes receivable from participants** – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan documents.

e. **Payment of benefits** – Benefits are recorded when paid.

f. **Administrative expenses** – Fees related to loans and distributions are charged directly to the participants' accounts. Certain administrative expenses are paid through revenue sharing. Any administrative expenses paid by the Employer are excluded from these financial statements.

3. **Investments**

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by Fidelity Management Trust Company ("Fidelity"), the trustee of the Plan, and was not subjected to any audit procedures, except for comparing the information with the related information included in the financial statements and supplemental schedules:

a. Investments at fair value as shown on the accompanying statement of net assets available for benefits of $59,031,996 and $55,970,151 as of December 31, 2024 and 2023, respectively.

b. Interest and dividends as shown on the accompanying statement of changes in net assets available for benefits of $1,001,158 and $741,570 (excluding $69,074 and $43,223 in interest from notes receivable from participants) for the years ended December 31, 2024 and 2023, respectively.

c. Net change in fair value of investments as shown on the accompanying statement of changes in net assets available for benefits of $5,130,904 and $6,726,319 for the years ended December 31, 2024 and 2023, respectively.

d. All investment transactions that occurred during the years ended December 31, 2024 and 2023.

e. All information included in the supplemental schedules, excluding participant loans.

3. **Investments (cont.)**

The Plan provides for investments in various investment securities which, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risk. Further, 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 financial statements.

4. **Fair Value Measurements**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is categorized based on a hierarchy that gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Money market fund: This investment is valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year.

Mutual funds: These investments are valued at quoted market prices on the last business day of the Plan year.

4. **Fair Value Measurements (cont.)**

Common collective trust funds: These investments are stated at fair value based on the net asset value ("NAV") of units held by the Plan at year-end, as calculated by the issuer. The NAV is calculated based on the fair value of the underlying assets owned by the funds, minus its liabilities, divided by the number of units outstanding. The NAV is used as a practical expedient to estimate fair value.

Self-directed brokerage accounts: Accounts primarily consist of cash equivalents, money market funds, mutual funds, common stock, and common collective trust funds. Cash equivalents are valued at amortized cost, which approximates fair value. Money market funds are valued at the fair value of the underlying investments, which are valued based on quoted market prices on the last business day of the Plan year. Mutual funds and common stock are valued at quoted market prices on the last business day of the Plan year. The common collective trust funds are valued using the NAV as a practical expedient.

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.

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

	Level 1	Level 2	Level 3	Total
December 31, 2024				
Money market fund	$ 221,671	$ -	$ -	$ 221,671
Mutual funds	32,721,461	-	-	32,721,461
Self-directed brokerage accounts	2,688,056	60,208	-	2,748,264
Total assets in the fair value hierarchy	$ 35,631,188	$ 60,208	$ -	35,691,396
Investments measured at NAV*				23,340,600
Investments at fair value				$ 59,031,996

4. **Fair Value Measurements (cont.)**

	Level 1	Level 2	Level 3	Total
December 31, 2023				
Money market fund	$ 573,952	$ -	$ -	$ 573,952
Mutual funds	29,661,604	-	-	29,661,604
Self-directed brokerage accounts	2,223,836	-	-	2,223,836
Total assets in the fair value hierarchy	$ 32,459,392	$ -	$ -	32,459,392
Investments measured at NAV*				23,510,759
Investments at fair value				$ 55,970,151

*Certain investments that are measured at NAV per share (or its equivalent) have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statement of net assets available for benefits.

The following table summarizes investments for which fair value is based on the NAV practical expedient:

	Fair Value as of December 31,		Unfunded	Redemption	Redemption
	2024	2023	Commitments	Frequency	Notice Period
Common collective trust funds	$ 23,340,600	$ 23,510,759	N/A	Daily	None

5. **Tax Status**

The Plan is utilizing a non-standardized pre-approved profit sharing plan document (the "Plan Document"), which received an opinion letter dated June 30, 2020, in which the IRS stated the Plan Document is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). As allowed by the IRS, the Plan is relying on the opinion letter of the Plan Document for its own qualification. Although the Plan Document has been amended since receiving the opinion letter, the Plan administrator believes the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires 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 IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that, as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-in-Interest Transactions

Fidelity serves as trustee and third-party administrator of the Plan. The Plan is invested in a money market fund and mutual funds with Fidelity. The Plan pays Fidelity for its services. Inasmuch as Fidelity serves as trustee and third-party administrator of the Plan, Fidelity is by definition a party-in-interest. Prime Capital Investment Advisors, LLC ("Prime") serves as investment advisor to the Plan. The Plan pays Prime for its services. Prime is by definition a party-in-interest. The Plan also holds notes receivable from participants. As a result, these notes receivable and all related transactions were with parties-in-interest. All of these transactions are exempt from being prohibited transactions under ERISA.

7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of December 31, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	$ 59,970,720	$ 56,792,191
Corrective distributions payable	113,503	148,151
Net assets available for benefits per the Form 5500	$ 60,084,223	$ 56,940,342

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31, 2024 and 2023:

	2024	2023
Net change in net assets available for benefits per the financial statements	$ 3,178,529	$ 6,645,940
Current year corrective distributions	113,503	148,151
Prior year corrective distributions	(148,151)	(127,465)
Net income per the Form 5500	$ 3,143,881	$ 6,666,626

8. Delinquent Participant Contributions

The Plan sponsor determined that during the 2024, 2023, 2022, and 2021 Plan years, certain participant contributions and loan repayments were not remitted within the required time frame specified by the DOL's regulations, which have been reported on the accompanying Schedule H, line 4a – Schedule of Delinquent Participant Contributions in the amounts of $2,010,614, $3,832,165, $3,246,371, and $1,301,459, respectively. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

9. Subsequent Events Evaluation Date

Management of the Plan evaluated the events and transactions subsequent to its December 31, 2024 financial statement date and determined there were no significant events necessary for disclosure through October 14, 2025, which is the financial statement issuance date.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments		
	Money market fund		
*	Fidelity Investments	Government Money Market Fund	$ 221,671
	Mutual funds		
	American Century	Small Cap Growth Fund	154,261
	Black Rock	Strategic Global Bond Fund	193,767
*	Fidelity Investments	500 Index Fund	2,000,135
*	Fidelity Investments	Freedom Index 2015 Fund	1,987,928
*	Fidelity Investments	Freedom Index 2020 Fund	486,251
*	Fidelity Investments	Freedom Index 2025 Fund	1,170,320
*	Fidelity Investments	Freedom Index 2030 Fund	4,369,880
*	Fidelity Investments	Freedom Index 2035 Fund	5,153,301
*	Fidelity Investments	Freedom Index 2040 Fund	3,408,119
*	Fidelity Investments	Freedom Index 2045 Fund	2,791,167
*	Fidelity Investments	Freedom Index 2050 Fund	2,091,190
*	Fidelity Investments	Freedom Index 2055 Fund	1,152,772
*	Fidelity Investments	Freedom Index 2060 Fund	1,103,321
*	Fidelity Investments	Freedom Index 2065 Fund	264,521
*	Fidelity Investments	Freedom Index Income Fund	149,033
*	Fidelity Investments	Mid Cap Index Fund	460,907
*	Fidelity Investments	Small Cap Index Fund	125,415
	Goldman Sachs	GQG Partners Internation Opportunities Fund	353,842
	iShares	MSCI EAFE International Index Fund	304,669
	Janus Henderson	Global Equity Income Fund	150,869
	JP Morgan	Large Cap Growth Fund	2,066,732
	JP Morgan	Mid Cap Growth Fund	349,655
	PGIM	Total Return Bond Fund	432,413
	Vanguard	Equity-Income Fund	1,099,549
	Vanguard	Mid Cap Value Index Fund	318,456
	Vanguard	Short-Term Investment-Grade Fund	365,072
	Vanguard	Small Cap Value Index Fund	217,916
	Total mutual funds		32,721,461

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor’s report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4i – Schedule of Assets (Held at End of Year) (cont.)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(e) Current value
	Investments (cont.)		
	Common collective trust funds		
	Comerica Bank & Trust	FIT Aggressive Portfolio	$ 1,422,284
	Comerica Bank & Trust	FIT Balanced Portfolio	7,769,741
	Comerica Bank & Trust	FIT Conservative Portfolio	4,541,398
	Comerica Bank & Trust	FIT Growth Portfolio	8,629,007
	Comerica Bank & Trust	FIT Moderately Conservative Portfolio	978,170
	Total common collective trust funds		23,340,600
	Self-directed brokerage accounts		
	Multiple issuers	Various common stock and money market funds	2,748,264
*	Participant loans	Interest rates ranging from 4.25% to 9.50% and maturity dates from January 2025 through August 2029	934,601
	Total		$ 59,966,597

* - Party-in-interest

Column (d) is not applicable for participant directed investments.

See independent auditor's report.

ARKANSAS HEART HOSPITAL 401(K) PLAN
PLAN NUMBER 001
EMPLOYER IDENTIFICATION NUMBER 56-1933245

Schedule H, line 4a – Schedule of Delinquent Participant Contributions

For the Year Ended December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X	$ 6,558,444	$ 3,832,165	$ -	$ -

Amounts represent participant contributions and loan repayments transferred late to the Plan during the 2024 Plan year ($2,010,614), the 2023 Plan year ($3,832,165), the 2022 Plan year ($3,246,371), and the 2021 Plan year ($1,301,459). All participant contributions and loan repayments were remitted to the Plan. The Plan sponsor calculated lost earnings for the 2022 Plan year and funded them to the Plan on August 16, 2024. The Plan sponsor is currently in the process of making corrections for the 2024, 2023, and 2021 Plan years.

See independent auditor’s report.