

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed 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-SF.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
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	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)
D	If the plan is a collectively-bargained plan, check here ▶ ☐
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 COLUMBIA ANESTHESIA GROUP, P.S. CASH BALANCE PLAN	1b Three-digit plan number (PN) ▶ 002
		1c Effective date of plan 01/01/2024
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) COLUMBIA ANESTHESIA GROUP, P.S. 505 NE 87TH AVE SUITE 210 VANCOUVER, WA 98664	2b Employer Identification Number (EIN) 91-1518728
		2c Sponsor's telephone number 360-828-5396
		2d Business code (see instructions) 621111
3a	Plan administrator's name and address ☒ Same as Plan Sponsor.	3b Administrator's EIN
		3c Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	4b EIN
		4d PN
5a	Total number of participants at the beginning of the plan year	5a 41
b	Total number of participants at the end of the plan year	5b 43
c(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)
c(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)
d(1)	Total number of active participants at the beginning of the plan year	5d(1) 41
d(2)	Total number of active participants at the end of the plan year	5d(2) 42
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	07/28/2026	AARON BUTCH PARKER
	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

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 581074. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1532532	3095745
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1532532	3095745
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	1475667	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	94734	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1570401
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions) .	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	7188	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		7188
i Net income (loss) (subtract line 8h from line 8c)	8i		1563213
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristic Codes

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance		
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.....		☒ Yes ☐ No
a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40.....		11a 0
b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____		
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.		☐ Yes ☒ No
a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____		
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		
b Enter the minimum required contribution for this plan year		12b
c Enter the amount contributed by the employer to the plan for this plan year		12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)		12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....		☐ Yes ☐ No ☐ N/A
Part VII Plan Terminations and Transfers of Assets		
13a Has a resolution to terminate the plan been adopted in any plan year?		☐ Yes ☒ No
a If "Yes," enter the amount of any plan assets that reverted to the employer this year.....		13a
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☐ Yes ☒ No
c 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.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
Part VIII IRS Compliance Questions		
14a 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		
14b 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		
15 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 <u>02 / 28 / 2023</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q705311A</u> .		

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan COLUMBIA ANESTHESIA GROUP, P.S. CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COLUMBIA ANESTHESIA GROUP, P.S.	D Employer Identification Number (EIN) 91-1518728
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month 12 Day 31 Year 2025
2	Assets:
a	Market value 1582859
b	Actuarial value 1582859
3	Funding target/participant count breakdown
	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a	For retired participants and beneficiaries receiving payment 0 0 0
b	For terminated vested participants 1 7020 7020
c	For active participants 42 1501265 1501265
d	Total 43 1508285 1508285
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 5.44 %
6	Target normal cost
a	Present value of current plan year accruals 6a 1422367
b	Expected plan-related expenses 6b 7000
c	Target normal cost 6c 1429367

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary JESSICA A. BIRKLE Type or print name of actuary NWPS Firm name 160 W SANTA CLARA ST SUITE 1550 SAN JOSE, CA 95113 Address of the firm	07/08/2026 Date 26-07693 Most recent enrollment number 408-817-1507 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>3.61</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		146162
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		146162
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	104.94 %
15 Adjusted funding target attainment percentage	15	105.38 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/06/2025	125710	0	07/29/2025	119083	0
02/26/2025	125750	0	08/27/2025	127000	0
03/25/2025	125790	0	09/26/2025	122834	0
04/24/2025	119083	0	10/28/2025	124083	0
05/28/2025	119083	0	11/25/2025	124083	0
07/01/2025	119084	0	12/26/2025	124084	0
Totals ▶			18(b)	1475667	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1512886

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.86 %2nd segment:
5.31 %3rd segment:
5.67 %☐ N/A, full yield curve used**b** Applicable month (enter code) **21b** 4**22** Weighted average retirement age **22** 65**23** Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Demographic and benefit information**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c) **31a** 1429367**b** Excess assets, if applicable, but not greater than line 31a **31b** 74574**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance Installment 0 0**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 1354793

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35) **36** 1354793**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 1512886**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 158093**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)****41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

COLUMBIA ANESTHESIA GROUP, P.S. CASH BALANCE PLAN
EIN: 91-1518728
PN: 002
December 31, 2025

Schedule SB, line 26 - Schedule of Active Participant Data

AGE	YEARS OF CREDITED SERVICE											
	Under 1			1 to 4.999			5 to 9.999			10 and up		
	No.	Average Comp.	Average Cash Bal.	No.	Average Comp.	Average Cash Bal.	No.	Average Comp.	Average Cash Bal.	No.	Average Comp.	Average Cash Bal.
Under 25	0			0			0			0		
25 to 29.999	0			0			0			0		
30 to 34.999	1			0			0			0		
35 to 39.999	1			5			0			0		
40 to 44.999	0			6			0			0		
45 to 49.999	0			10			0			0		
50 to 54.999	0			8			0			0		
55 to 59.999	0			6			0			0		
60 to 64.999	0			2			0			0		
65 to 69.999	0			3			0			0		
70 and up	0			0			0			0		

COLUMBIA ANESTHESIA GROUP, P.S.
CASH BALANCE PLAN
EIN/PN: 91-1518728/002

December 31, 2025

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Cost Methods:

Actuarial Value of Assets	Equal to the market value of assets.
Actuarial Cost Method	Unit Credit

Economic Assumptions:	December 31, 2025	December 31, 2024
With Funding Stabilization Rates		
ARPA Segment Rates Used	Yes	Yes
ARPA Extended Amortization Period Used	Yes	Yes
First Segment Rate (Years 1-5)	4.86%	5.04%
Second Segment Rate (Years 6-15)	5.31%	5.32%
Third Segment Rate (Years after 15)	5.67%	5.59%
Effective Interest Rate	5.44%	5.43%
Without Funding Stabilization Rates		
Reference Month - Schedule SB	4	4
First Segment Rate (Years 1-5)	4.86%	5.04%
Second Segment Rate (Years 6-15)	5.36%	5.32%
Third Segment Rate (Years after 15)	5.67%	5.33%
Future Compensation Increases	0.00%	0.00%
Future Interest Credits	5.00%	5.00%
Operating Expenses**	\$7,000	\$2,000

** Equal to annual expenses paid from the trust, rounded to the nearest \$1,000.

Demographic Assumptions:

Mortality	The IRS 2025 Applicable Mortality Table, with combined mortality for males and females, as published in Notice 24-42. No pre-retirement mortality is assumed.
Termination of Employment	None assumed.
Disability	None assumed.
Retirement Age	Age 65
Form of Payment	100% of participants elect a one-time lump-sum payment.
Changes since last valuation	The prescribed segment rates and mortality tables were updated, as required.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No 1210-0110

2025**This Form is Open to Public
Inspection**For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established**A Name of plan**

Columbia Anesthesia Group, P.S. Cash Balance Plan

**B Three-digit
plan number (PN)**

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Columbia Anesthesia Group PS

D Employer Identification Number (EIN)

91-1518728

E Type of plan ☒ Single ☐ Multiple-A ☐ Multiple-B**F Prior year plan size:** ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date Month 12 Day 31 Year 2025**2 Assets****a Market value****2a**

1,582,859

b Actuarial value**2b**

1,582,859

3 Funding target/participant count breakdown**(1) Number of
participants****(2) Vested Funding
Target****(3) Total Funding
Target****a For retired participants and beneficiaries receiving payment**

0

0

0

b For terminated vested participants

1

7,020

7,020

c For active participants

42

1,501,265

1,501,265

d Total

43

1,508,285

1,508,285

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a Funding target disregarding prescribed at-risk assumptions****4a****b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor****4b****5 Effective interest rate****5**

5.44%

6 Target normal cost**a Present value of current plan year accruals****6a**

1,422,367

b Expected plan-related expenses**6b**

7,000

c Target normal cost**6c**

1,429,367

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Jessica A. Birkle

JAB

Signature of actuary

07/08/2026

Date

Jessica A. Birkle

Type or print name of actuary

2607693

Most recent enrollment number

NWPS

408-817-1507

Telephone number (including area code)

Firm name

160 W Santa Clara St
Suite 1550

San Jose CA 95113

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.Schedule SB (Form 5500) 2025
v. 250312

Part II

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>3.61%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance		
	a Present value of excess contributions (line 38a from prior year)		146,162
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43%</u>		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		146,162
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part II

Part III		Funding Percentages		
14	Funding target attainment percentage		14	104.94 %
15	Adjusted funding target attainment percentage		15	105.38 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement		16	100.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage		17	%

Part IV

18 Contributions made to the plan for the plan year by employer(s) and employees

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/06/2025	125,710	0			
02/26/2025	125,750	0			
03/25/2025	125,790	0			
04/24/2025	119,083	0			
05/28/2025	119,083	0			
07/01/2025	119,084	0			
07/29/2025	119,083	0			
08/27/2025	127,000	0			
09/26/2025	122,834	0			
10/28/2025	124,083	0			
11/25/2025	124,083	0			
12/26/2025	124,084	0			
Totals ►	18(b)	1,475,667	18(c)		0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	1,512,886

20 Quarterly contributions and liquidity shortfalls:

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

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

C If line 20a is "Yes," see instructions and complete the following table as applicable.

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
---------	---------	---------	---------

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

21 Discount rate				
a Segment rates	1st segment 4.86 %	2nd segment 5.31 %	3rd segment 5.67 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions)												
a Target normal cost (line 6c)	31a	1,429,367										
b Excess assets, if applicable, but not greater than line 31a	31b	74,574										
32 Amortization installments	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1,354,793										
	Carryover balance	Prefunding balance	Total balance									
35 Balances elected for use to offset funding requirement			0									
36 Additional cash requirement (line 34 minus line 35)	36	1,354,793										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,512,886										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	158,093										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

COLUMBIA ANESTHESIA GROUP, P.S.
CASH BALANCE PLAN
EIN/PN: 91-1518728/002

December 31, 2025

Schedule SB, Part V - Summary of Plan Provisions

Effective Date	January 1, 2024
Eligibility	Only Partner Physicians.
Entry Date	First day of each quarter, coincident with or next following eligibility, age 21 and one hour of service.
Plan Year	Calendar year
Year of Service	Eligibility: 1 hour Vesting: 1 hour Benefit: elapsed time
Plan Compensation	W-2 compensation
Normal Retirement Age	Age 65 with 5 years of participation
Accrued Benefit	Annuity equal to the actuarial equivalent of accumulated Principal Credits and Interest Credits.
Principal Credits	Principal Credits accrue quarterly and are reduced pro-rata for incomplete quarters. Annual credit amounts (quarterly credit x 4) are as follows: Group 1: \$100,000 Group 2: \$75,000 Group 3: \$60,000 Group 4: \$55,000 Group 5: \$50,000 Group 6: \$40,000 Group 7: \$36,000 Group 8: \$30,000 Group 9: \$25,000 Group 10: \$24,000 Group 11: \$20,000 Group 12: \$15,000 Group 13: \$12,000 Group 14: \$10,000 Group 15: \$6,000 Group 16: \$5,000 Group 17: \$0
Interest Credits	Actual rate of return on plan assets, subject to a 5% annual cap and a 0% annual floor. Interest Credits accrue quarterly.

COLUMBIA ANESTHESIA GROUP, P.S.
CASH BALANCE PLAN
EIN/PN: 91-1518728/002

December 31, 2025

Schedule SB, Part V - Summary of Plan Provisions (continued)

Early Retirement Benefit	Not applicable
Vested Termination Benefit	Actuarial equivalent of vested account balance accumulated with interest credits to the date of distribution.
Vesting	100% immediate vesting
Death Benefit	Immediate vesting of Accrued Benefit.
Disability Benefit	Immediate vesting of Accrued Benefit.
In-Service Distributions	Allowed after age 59 1/2.
Forms of Payment	Single Life Annuity (normal form) 100% Joint & Survivor Annuity 75% Joint & Survivor Annuity 50% Joint & Survivor Annuity Lump Sum
Changes Since Last Valuation	The Plan was amended to add newly eligible participants.