

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 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 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 KANSAS HEART HOSPITAL, L.L.C. EMPLOYEES SAVINGS TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1999
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) KANSAS HEART HOSPITAL, L.L.C. 3601 N. WEBB ROAD WICHITA, KS 67226
2b	Employer Identification Number (EIN) 74-2837441
2c	Plan Sponsor's telephone number 316-630-5000
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.	09/24/2026	CASSANDRA DOLEN
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 239
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 185 6a(2) 290 6b 1 6c 64 6d 355 6e 0 6f 355 6g(1) 213 6g(2) 326 6h 28
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 Characteristic Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3B 3D 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	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		
A Name of plan KANSAS HEART HOSPITAL, L.L.C. EMPLOYEES SAVINGS TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KANSAS HEART HOSPITAL, L.L.C.	D Employer Identification Number (EIN) 74-2837441	

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

FORVIS MAZARS, LLP

44-0160260

(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 11	ACCOUNTANT	19893	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EGPS

7734 EXCELSIOR ROAD
SUITE 102
BAXTER, MN 56425

(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	5081	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(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?
15 52 59 60 62 63 72	RECORDKEEPER	1070	Yes ☒ No ☐	Yes ☒ No ☐	0	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 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.	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		
A Name of plan KANSAS HEART HOSPITAL, L.L.C. EMPLOYEES SAVINGS TRUST	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 KANSAS HEART HOSPITAL, L.L.C.	D Employer Identification Number (EIN) 74-2837441	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED HERMES CAP PRES CLASS ISP		
b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY		

c EIN-PN 22-2712853-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1051536
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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)
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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)
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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)
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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)
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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)
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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)
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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
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	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		
A Name of plan KANSAS HEART HOSPITAL, L.L.C. EMPLOYEES SAVINGS TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KANSAS HEART HOSPITAL, L.L.C.	D Employer Identification Number (EIN) 74-2837441	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	31907	138722
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	605	807
(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)	0	0
(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)	0	0
(9) Value of interest in common/collective trusts	1c(9)	1456433	1051536
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	26112736	35378296
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	27601681	36569361

Liabilities

1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	27601681	36569361
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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)	709299	
(B) Participants	2a(1)(B)	1620355	
(C) Others (including rollovers)	2a(1)(C)	5573793	
(2) Noncash contributions	2a(2)	0	7903447
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	202	
(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)		
(E) Participant loans	2b(1)(E)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		202
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	2355566
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2355566	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		2355566
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		34003
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2395970
c Other income	2c		27200
d Total income. Add all income amounts in column (b) and enter total	2d		12716388

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3722664	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3722664
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
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)	1070	
(4) IQPA audit fees	2i(4)	19893	
(5) Investment advisory and investment management fees	2i(5)	0	
(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)	5081	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		26044
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3748708

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8967680
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) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **FORVIS MAZARS, LLP**

(2) EIN: **44-0160260**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	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		
A Name of plan KANSAS HEART HOSPITAL, L.L.C. EMPLOYEES SAVINGS TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KANSAS HEART HOSPITAL, L.L.C.		D Employer Identification Number (EIN) 74-2837441
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 94-1687665		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

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 Q702803A.



Kansas Heart Hospital, L.L.C.

Independent Auditor's Report, Consolidated Financial Statements, and Supplementary Information

December 31, 2025 and 2024



Kansas Heart Hospital, L.L.C.
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December 31, 2025 and 2024

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Independent Auditor's Report

Management Committee
Kansas Heart Hospital, L.L.C.
Wichita, Kansas

Opinion

We have audited the consolidated financial statements of Kansas Heart Hospital, L.L.C. (Hospital) and subsidiaries, which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the related consolidated statements of operations, members' equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Kansas Heart Hospital, L.L.C. and subsidiaries as of December 31, 2025 and 2024, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kansas Heart Hospital, L.L.C.'s ability to continue as a going concern within one year after the date that these consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kansas Heart Hospital, L.L.C.'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kansas Heart Hospital, L.L.C.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements that collectively comprise Kansas Heart Hospital, L.L.C.'s basic consolidated financial statements. The accompanying supplementary information is presented for purposes of additional analysis rather than to present the financial position, results of operations, and cash flows of the individual companies and is not a required part of the consolidated financial statements. 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic consolidated financial statements or to the basic consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the basic consolidated financial statements as a whole.

Forvis Mazars, LLP

**Wichita, Kansas
March 25, 2026**

Kansas Heart Hospital, L.L.C.
Consolidated Balance Sheets
December 31, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 879,488	\$ 7,849,079
Patient accounts receivable	12,360,610	6,322,062
Other receivables	1,722,131	562,777
Supplies	1,165,338	1,214,643
Prepaid expenses and other	1,194,267	1,072,231
Total Current Assets	17,321,834	17,020,792
Property and Equipment, At Cost		
Land	1,446,479	1,446,479
Land improvements	2,133,469	1,987,269
Buildings	24,589,851	23,018,151
Moveable equipment	22,763,155	21,474,033
Construction in progress	130,383	62,894
	51,063,337	47,988,826
Less accumulated depreciation	35,964,634	33,812,487
	15,098,703	14,176,339
Related Party Loan Receivables	1,344,164	1,283,846
Other Assets		
Other assets	251,550	147,382
Right-of-use assets - operating leases	240,453	258,741
Intangibles - Goodwill	317,917	-
	809,920	406,123
Total Assets	\$ 34,574,621	\$ 32,887,100

Kansas Heart Hospital, L.L.C.
Consolidated Balance Sheets
December 31, 2025 and 2024

(Continued)

	2025	2024
LIABILITIES AND MEMBERS' EQUITY		
Current Liabilities		
Current maturities of long-term debt	\$ 422,290	\$ 298,133
Current portion of finance lease liabilities	16,694	91,456
Current portion of operating lease liabilities	21,643	20,134
Line of credit	1,350,000	-
Accounts payable	1,133,808	1,488,747
Accrued liabilities	4,889,852	2,316,183
Obligation under secured borrowing arrangement	246,363	221,287
Total Current Liabilities	8,080,650	4,435,940
Other Liabilities		
Long-term debt	513,635	688,262
Finance lease liabilities	58,923	-
Operating lease liabilities	218,810	238,607
Deferred compensation	208,333	130,000
Total Long-Term Liabilities	999,701	1,056,869
Members' Equity	25,494,270	27,394,291
Total Liabilities and Members' Equity	\$ 34,574,621	\$ 32,887,100

Kansas Heart Hospital, L.L.C.
Consolidated Statements of Operations
December 31, 2025 and 2024

	2025	2024
Operating Revenues		
Patient service revenue	\$ 62,725,116	\$ 46,838,364
Rent income	264,143	544,677
Other	384,596	281,015
Total Operating Revenues	63,373,855	47,664,056
Operating Expenses		
Salaries and wages	27,325,835	16,624,397
Deferred compensation	143,333	130,000
Supplies and other	35,593,583	30,183,236
Depreciation and amortization	2,289,168	2,254,854
Total Operating Expenses	65,351,919	49,192,487
Operating Loss	(1,978,064)	(1,528,431)
Other Income (Expense)		
Investment return	124,612	230,416
Interest expense	(51,902)	(49,038)
Other income	5,333	2,134,371
Total Other Income	78,043	2,315,749
Net Income (Loss)	\$ (1,900,021)	\$ 787,318

Kansas Heart Hospital, L.L.C.
Consolidated Statements of Members' Equity
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Balance, Beginning of Year	\$ 27,394,291	\$ 26,606,973
Net income (loss)	<u>(1,900,021)</u>	<u>787,318</u>
Balance, End of Year	<u><u>\$ 25,494,270</u></u>	<u><u>\$ 27,394,291</u></u>

Kansas Heart Hospital, L.L.C.
Consolidated Statements of Cash Flows
December 31, 2025 and 2024

	2025	2024
Operating Activities		
Net income (loss)	\$ (1,900,021)	\$ 787,318
Items not requiring (providing) operating cash flows		
Depreciation	2,289,168	2,141,314
Noncash operating lease expense	18,288	24,637
Changes in assets and liabilities		
Patient accounts receivable	(6,038,548)	(817,838)
Other receivables	(1,219,672)	(439,646)
Supplies	49,305	(357,359)
Prepaid expenses and other	(122,036)	(186,832)
Other assets	(104,168)	(65,377)
Accounts payable	(354,939)	441,277
Accrued liabilities and deferred compensation	2,652,002	(854,197)
Operating lease liability	(18,288)	(24,637)
Net Cash Provided by (Used in) Operating Activities	(4,748,909)	648,660
Investing Activities		
Cash paid for acquisition of CCK	(674,825)	-
Purchases of property and equipment	(2,756,044)	(621,901)
Net Cash Used in Investing Activities	(3,430,869)	(621,901)
Financing Activities		
Proceeds from borrowing on line of credit	1,350,000	-
Principal payments on long-term debt	(50,470)	(286,769)
Receipts on recourse loan secured borrowings	25,076	60,728
Principal payments on finance lease liabilities	(114,419)	(178,012)
Net Cash Provided by (Used in) Financing Activities	1,210,187	(404,053)
Decrease in Cash and Cash Equivalents	(6,969,591)	(377,294)
Cash and Cash Equivalents, Beginning of Year	7,849,079	8,226,373
Cash and Cash Equivalents, End of Year	\$ 879,488	\$ 7,849,079
Supplemental Cash Flows Information		
Interest paid	\$ 51,902	\$ 49,038
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ 98,580	\$ -

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Kansas Heart Hospital, L.L.C. (KHH) and its subsidiaries, Kansas Heart Office Plaza, L.L.C. (KHOP) and Cardiovascular Anesthesia of Wichita, L.L.C. (CAW), are collectively referred to as the Hospital.

The Hospital, located in Wichita, Kansas, is governed by a management committee. The Hospital is a single specialty freestanding cardiac cardiothoracic and vascular care facility that provides acute, intermediate, and intensive cardiovascular health care services to patients from all over the state of Kansas.

Principles of Consolidation

The consolidated financial statements include the accounts of the Hospital and its subsidiaries, KHOP and CAW. The Hospital is the sole member of KHOP. KHOP is a limited liability company, which was organized to operate a medical office facility. The Hospital is the sole member of CAW. CAW is a limited liability company, which was organized to provide anesthesia services.

All significant intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Hospital considers all liquid investments with original maturities of three months or less to be cash equivalents. At December 31, 2025 and 2024, cash equivalents consisted primarily of money market accounts.

At December 31, 2025, the Hospital's cash accounts exceeded federally insured limits by approximately \$300,000.

Patient Accounts Receivable

Patient accounts receivable reflects the outstanding amount of consideration to which the Hospital expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including health insurers and government programs), and others. The Hospital provides an allowance for credit losses, which is based upon a review of outstanding receivables, historical collection information, and existing economic conditions adjusted for current conditions and reasonable supportable forecasts. As a service to the patient, the Hospital bills third-party payers directly and bills the patient when the patient's responsibility for co-pays, coinsurance, and deductibles is determined. Patient accounts receivable are due in full when billed.

Supplies

Supply inventories are stated at the lower of cost or net realizable value. Costs are determined using the first-in, first-out (FIFO) method.

Property and Equipment

Property and equipment acquisitions are stated at cost, less accumulated depreciation. Depreciation is charged to expense on the straight-line basis over the estimated useful life of each asset. Assets under capital lease obligations are amortized over the shorter of the lease term or respective estimated useful lives.

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The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Land improvements	3 to 20 years
Buildings	30 to 40 years
Fixed equipment	5 to 20 years
Moveable equipment	3 to 20 years

Long-Lived Asset Impairment

The Hospital evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended December 31, 2025 and 2024.

Other Assets

Other assets consist of security deposits, cash value of life insurance, and deferred compensation funds.

Goodwill

The Hospital elected the private company accounting alternative for identifiable intangible assets in a business combination. Under this alternative, certain customer-related intangible assets and noncompetition agreements are subsumed into goodwill and are no longer required to be recognized separately in the accounting for a business combination.

The Hospital also has elected the private company accounting alternative for amortizing goodwill. Under this alternative, goodwill is amortized on a straight-line basis over 10 years. The Hospital tests goodwill for impairment when there is a triggering event indicating that the fair value of the entity may be below its carrying amount. [The Hospital also elected the accounting alternative for evaluating goodwill impairment triggering events and performs a goodwill impairment triggering event evaluation only as of the end of each reporting period.

In testing goodwill for impairment, the Hospital has the option first to perform a qualitative assessment to determine whether it is more likely than not that goodwill is impaired or the entity can bypass the qualitative assessment and proceed directly to the quantitative test by comparing the carrying amount, including goodwill, of the entity with its fair value. The goodwill impairment loss, if any, is measured as the amount by which the carrying amount of an entity, including goodwill, exceeds its fair value. Subsequent increases in goodwill value are not recognized in the consolidated financial statements.

Goodwill acquired during the year ended December 31, 2025 was \$350,000, net goodwill at the end of the year is \$317,917. Remaining goodwill will amortize annually by \$35,000 until amortized in full.

Professional Liability Claims

The Hospital recognizes an accrual for claim liabilities based on estimated ultimate losses and costs associated with settling claims and a receivable to reflect the estimated insurance recoveries, if any.

The Hospital purchases professional liability insurance under a claims-made policy on a fixed premium basis. Under such a policy, only claims made and reported to the insurer during the policy term, regardless of when the incidents giving rise to the claims occurred, are covered. The Hospital also purchases excess umbrella liability coverage, which provides additional coverage above the basic policy limits to the amount specified in the umbrella policy.

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Based upon the Hospital's claims experience, no accrual has been made for the Hospital's estimated professional liability costs, including costs associated with litigating or settling claims under its professional liability insurance policy. It is reasonably possible that this estimate could change materially in the near term.

Refund Liabilities

The consideration the Hospital has received from patients for which it does not expect to be entitled to is recorded as a refund liability, which is included as a component of accounts payable in the accompanying consolidated balance sheets.

Patient Service Revenue

Patient service revenue is recognized as the Hospital satisfies performance obligations under its contracts with patients. Patient service revenue is reported at the estimated transaction price or amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing patient care. The Hospital determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with the Hospital's policies, and implicit price concessions provided to uninsured patients.

The Hospital determines its estimates of explicit price concessions which represent adjustments and discounts based on contractual agreements, its discount policies, and historical experience by payer groups. The Hospital determines its estimate of implicit price concessions based on its historical collection experience by classes of patients. The estimated amounts also include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations by third-party payers.

Charity Care

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as patient service revenue.

Self-Insurance

The Hospital has elected to self-insure certain costs related to employee health benefit programs. Costs resulting from noninsured losses are charged to income when incurred. The Hospital has purchased insurance that limits its exposure for individual claims and limits its aggregate exposure to approximately \$1,500,000.

Income Taxes

The Hospital's members have elected to have the Hospital's income taxed as a Partnership under provisions of the Internal Revenue Code and a similar section of the state income tax law. Therefore, taxable income or loss is reported to the individual members for inclusion in their respective tax returns and no provision for federal and state income taxes has been included in the accompanying consolidated financial statements.

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Note 2. Investment Return

Investment return at December 31, 2025 and 2024, includes:

	<u>2025</u>	<u>2024</u>
Interest and dividend income	\$ 93,960	\$ 157,689
Realized and unrealized gains on investments	30,652	72,727
	<u>\$ 124,612</u>	<u>\$ 230,416</u>

Note 3. Concentration of Credit Risk

The Hospital grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at December 31, 2025 and 2024, is:

	<u>2025</u>	<u>2024</u>
Medicare	37%	40%
Medicaid	2%	5%
Blue Cross Blue Shield	14%	10%
Other third-party payers	40%	34%
Self-pay	7%	11%
	<u>100%</u>	<u>100%</u>

Note 4. Obligation Under Secured Borrowing Arrangement

In 2021, the Hospital entered into a Health Services Financing Agreement with Commerce Bank (the Bank). According to the terms of the agreement, the Bank will offer a financing product (the Program) to financially responsible parties with the ability to obtain financing from the Bank as a third-party lender. The Program includes issuance of a line of credit to be used solely for certain indebtedness of the patients owing to the Hospital. The Hospital will receive cash for the fair value of these services. The Bank's minimum line of credit is \$1,000; the maximum line of credit is \$50,000; the maximum aggregate available balance is \$1,000,000. The purpose of the program is to provide liquidity to the Hospital. The Hospital accounts for this agreement as secured borrowings, due to 100% recourse options to the Bank, under the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 860, *Transfers and Servicing*. The Hospital unconditionally guarantees that each obligation will be paid according to the terms of the applicable obligation. The Buyer shall have full recourse against the Hospital to require the Hospital to pay the Buyer a specified amount. The specified amounts are payments that are: 1) delinquent for a period of greater than 60 days, 2) related to bankruptcy, or 3) did not qualify for funding. At December 31, 2025 and 2024, obligations under secured borrowing arrangement were \$246,363 and \$221,287, respectively.

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Note 5. Line of Credit

The Hospital has established a \$5,000,000 variable rate line of credit dated April 3, 2003, which is secured by all accounts and intangibles of the Hospital. During 2025, the line of credit was renewed and has a maturity date of May 2026. Management intends to renew the line of credit on comparable terms at or near the maturity date and believes it is probable such renewal will be successful. The line of credit has a variable interest rate which was 5.50% at December 31, 2025. Draws against the line of credit during 2025 and 2024 were \$1,350,000 and \$0 respectively.

Note 6. Long-term Obligations

A summary of long-term debt and finance lease obligations at December 31, 2025 and 2024, follows:

	<u>2025</u>	<u>2024</u>
Promissory note, bank (A)	\$ 730,873	\$ 986,395
Promissory note, bank (B)	205,052	-
Finance lease liabilities (C)	<u>75,617</u>	<u>91,456</u>
	1,011,542	1,077,851
Less current portion	<u>438,984</u>	<u>389,589</u>
	<u><u>\$ 572,558</u></u>	<u><u>\$ 688,262</u></u>

(A) Due April 2028; can borrow up to \$1,500,000 but has only drawn down \$730,873 as of December 31, 2025; payable \$27,412 in monthly installments including interest at 3.63%.

(B) Due June 2027; payable \$10,342 in monthly installments including interest at 6.15%, collateralized by substantially all assets of the Hospital.

(C) Finance lease covering computer equipment for three years expiring June 2028, with annual rent payments of approximately \$23,000. In 2024, the finance lease covered computer equipment for three years expiring June 2025.

Aggregate annual maturities of long-term obligations and payments at December 31, 2025, are:

	<u>Long-term Obligations</u>
2026	\$ 438,984
2027	427,383
2028	123,907
2029	<u>21,268</u>
	<u><u>\$ 1,011,542</u></u>

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Property and equipment include the following property under finance leases:

	<u>2025</u>	<u>2024</u>
Moveable equipment	\$ 524,677	\$ 524,677
Less accumulated depreciation	<u>(367,275)</u>	<u>(262,339)</u>
	<u>\$ 157,402</u>	<u>\$ 262,338</u>

Note 7. Leases

Accounting Policies

The Hospital determines if an arrangement is a lease or contains a lease at inception. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset. In order to determine whether a contract conveys the right to control the use of an identified asset for a period of time, the Hospital assesses whether, throughout the period of use, they have both of the following: a) the right to obtain substantially all of the economic benefits from the use of the identified asset, and b) the right to the use of the identified asset. A capacity portion of an asset is an identified asset if it is physically distinct. Leases result in the recognition of ROU assets and lease liabilities on the consolidated balance sheets. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Hospital determines lease classification as operating or finance at the lease commencement date. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our consolidated balance sheets.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The Hospital uses the implicit rate when readily determinable. As most of the leases do not provide an implicit rate, the Hospital uses its incremental borrowing rate based on the information available at the commencement date to determine the present value of lease payments. Incremental borrowing rates used to determine the present value of lease payments were derived by reference to the Hospital's secured-debt yields corresponding to the lease commencement date, which was 3.63% (Note 6).

The lease term may include options to extend or to terminate the lease that the Hospital is reasonably certain to exercise. Lease expense is generally recognized on a straight-line basis over the lease term.

The Hospital has elected not to record leases with an initial term of 12 months or less on the consolidated balance sheets. Lease expense on such leases is recognized on a straight-line basis over the lease term.

Nature of Leases

The Hospital has entered into the following lease arrangements:

Finance Leases

These leases consist of computer equipment (Note 6). Termination of the leases generally are prohibited unless there is a violation under the lease agreement. Right of use assets under finance leases are included in movable equipment on the consolidated balance sheets and are immaterial in both 2025 and 2024.

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Operating Leases

The Hospital leases equipment, office, and storage space that expire in various years through 2034. These leases generally contain renewal options for periods ranging from three to five years and require the Hospital to pay all executory costs. Lease payments do not have an escalating fee schedule. Termination of the leases is generally prohibited unless there is a violation under the lease agreement.

Short-term Leases

The Hospital leases certain equipment on a seasonal demand. The expected lease terms are less than 12 months.

All Leases

The Hospital has a related-party lease agreement with KHOP to rent building space for a monthly payment of \$9,352. The right-of-use asset and lease liability related to this lease are eliminated upon consolidation. Cardiovascular Consultants of Kansas (CCK, see Note 11) entered into a related-party lease agreement with KHOP in 2025 to rent building space for a monthly payment of \$27,283. The right-of-use asset and lease liability related to this lease are eliminated upon consolidation.

The Hospital's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Quantitative Disclosures

The lease cost and other required information for the years ended December 31, 2025 and 2024, are:

	<u>2025</u>	<u>2024</u>
Lease cost		
Finance lease cost		
Amortization of right-of-use asset	\$ 96,191	\$ 104,935
Interest on lease liabilities	971	6,839
Operating lease cost	74,581	109,468
Short-term lease cost	143,710	24,638
	<u>315,453</u>	<u>245,880</u>
Total lease cost	<u>\$ 315,453</u>	<u>\$ 245,880</u>

Future minimum lease payments and reconciliation to the consolidated balance sheet at December 31, 2025, are as follows:

	<u>Finance Leases</u>	<u>Operating Leases</u>
2026	\$ 16,694	\$ 21,643
2027	22,957	23,625
2028	22,957	25,009
2029	22,984	26,884
2030	-	28,899
Thereafter	-	120,385
	<u>85,592</u>	<u>246,445</u>
Total future undiscounted lease payments	85,592	246,445
Less interest	9,975	5,992
Lease liabilities	<u>\$ 75,617</u>	<u>\$ 240,453</u>

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	2025	2024
Other information		
Cash paid for amounts included in the measurement of lease liabilities		
Financing cash flows from finance leases	\$ 92,427	\$ 184,852
Operating cash flows from operating leases	\$ 74,581	\$ 37,717
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ 114,787	\$ -
Weighted-average remaining lease term		
Finance leases	4 years	1.5 years
Operating leases	9.3 years	0.9 years
Weighted-average discount rate		
Finance leases	3.6%	3.6%
Operating leases	3.6%	3.6%

Note 8. Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payers (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Hospital bills the patients and third-party payers several days after the services are performed or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Performance Obligations

Performance obligations are determined based on the nature of the services provided by the Hospital. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected or actual charges. The Hospital believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients in the Hospital receiving inpatient acute care services or patients receiving services in its outpatient centers. The Hospital measures the performance obligation from inpatient admission, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to its patients and customers in a retail setting (for example, pharmaceuticals and medical equipment) and the Hospital does not believe it is required to provide additional goods related to the patient.

Transaction Price

The Hospital determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with the Hospital's policy and implicit price concessions provided to uninsured patients. The Hospital determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies and historical experience. The Hospital determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Third-Party Payers

Agreements with third-party payers typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payers follows:

Medicare. Inpatient acute care services and outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates and fee schedule reimbursement methodologies. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

Medicaid. Inpatient acute care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. All other services rendered to Medicaid beneficiaries are paid at prospective rates determined on either a per diem or a fee-for-service.

Other. Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Hospital's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims, or penalties would have upon the Hospital. In addition, the contracts the Hospital has with commercial payers also provide for retroactive audit and review of claims.

Settlements with third-party payers for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payer, correspondence from the payer, and the Hospital's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known based on newly available information or as years are settled or are no longer subject to such audits, reviews, and investigations.

Refund Liabilities

From time to time, the Hospital will receive overpayments of patient balances from third-party payers or patients resulting in amounts owed back to either the patients or third-party payers. These amounts are excluded from revenues and are recorded as liabilities until they are refunded. As of December 31, 2025 and 2024, the Hospital has a liability for refunds to third-party payers and patients recorded of approximately \$81,000 and \$18,000, respectively. The liability is included as a component of accounts payable in the accompanying consolidated balance sheets.

Patient and Uninsured Payers

Consistent with the Hospital's mission, care is provided to patients regardless of their ability to pay. Therefore, the Hospital has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances, such as co-pays and deductibles. The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Hospital expects to collect based on its collection history with those patients.

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Patients who meet the Hospital's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

Generally, patients who are covered by third-party payers are responsible for related deductibles and coinsurance, which vary in amount. The Hospital also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Hospital estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as credit loss expense.

Revenue Composition

The Hospital has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Payers (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
- Length of the patient's service or episode of care
- Hospital's line of business that provided the service (for example, hospital inpatient, hospital outpatient, etc.)

For the years ended December 31, 2025 and 2024, the Hospital recognized revenue of \$62,725,116 and \$46,838,364, respectively, from goods and services that transfer to the customer over time. Revenue from goods and services that transfer to the customer at a point in time is insignificant.

Contract Assets and Liabilities

Contract assets consist primarily of health care services provided to patients who are still receiving inpatient care in the Hospital at the end of the year. Contract assets are transferred to receivables when the rights become unconditional. Contract liabilities represent the Hospital's obligation to provide services to patients when consideration has already been received from the patient or a third-party payer. There are no contract assets and liabilities recognized for the years ended December 31, 2025 and 2024.

The following table provides information about the Hospital's receivables from contracts with customers:

	<u>2025</u>	<u>2024</u>
Patient accounts receivable, beginning of year	\$ 6,322,062	\$ 5,504,224
Patient accounts receivable, end of year	\$ 12,360,610	\$ 6,322,062

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Note 9. Rental Income

KHOP receives rental income for the facility under lease agreements expiring in 2031. The following is a schedule by year of future rental income under lease agreements as of December 31, 2025, that has initial or remaining terms in excess of one year:

Year Ended December 31,		
2026	\$	236,860
2027	\$	157,440
2028	\$	157,440
2029	\$	157,440
2030	\$	157,440
Thereafter	\$	118,080

The following is an analysis of the financial presentation of the facility being leased at December 31:

	<u>2025</u>	<u>2024</u>
Land	\$ 536,478	\$ 536,478
Land improvements	416,023	416,023
Building	<u>7,640,649</u>	<u>6,675,289</u>
	8,593,150	7,627,790
Less accumulated depreciation	<u>4,857,146</u>	<u>4,617,656</u>
	<u>\$ 3,736,004</u>	<u>\$ 3,010,134</u>

Note 10. Pension and Other Postretirement Benefit Plans

Profit Sharing Plan

The Hospital maintains an IRS Code Section 401(k) profit sharing plan covering substantially all employees. An employee must complete one year of service and attain age 21 to participate in the employer matching contributions. The plan allows employees to contribute up to 75% of their annual pay which is matched 50% up to 8% by employer contributions. The employer matching contribution is approved by an annual election of the employer. Employees vest 20% per year and become fully vested after five years. The total cost of the plan for the years ended December 31, 2025 and 2024, was \$489,602 and \$488,767, respectively.

Contributing employees who worked at least 1,000 hours and are employed as of the last day of the year, will receive additional matching contributions based on years of service as follows:

0 to 4 years	0%
5 to 9 years	0.5%
10 to 14 years	1%
15 to 19 years	1.5%
20 years+	2%

Deferred Compensation Plans

The Hospital maintains nonqualified deferred compensation plans for certain key employees. Contributions to each plan are made by the Hospital, each participating employee earns \$10,000 annually. These plans vest over a three-year period. For 2025 and 2024, contributions are held in cash with a market value of \$212,707 and \$131,684, respectively, and these funds are included in cash and cash equivalents in the accompanying consolidated balance sheets. Deferred compensation expense related to the plans aggregated to \$143,333 and \$130,000 in 2025 and 2024, respectively, and is reported as deferred compensation in the accompanying consolidated statements of operations.

Note 11. CCK Acquisition

On February 2, 2025, Kansas Heart Hospital, L.L.C. (the "Company") completed the acquisition of certain assets from Cardiovascular Consultants of Kansas, P.A. and D&S Properties, LLC (collectively, "CCK") pursuant to an Asset Purchase Agreement. The transaction was accounted for as an asset acquisition under ASC 805, *Business Combinations*, as the acquired set of assets met the definition of a business. The acquisition will allow the Hospital to expand its cardiovascular practice and realize additional patient revenue.

The total purchase price was approximately \$660,000. The total consideration transferred was allocated to the acquired assets based on their relative fair values, as determined by an independent third-party appraisal. All of the tangible assets acquired are included in property and equipment and consist primarily of medical equipment.

Goodwill of \$350,000 was recognized in the transaction and is attributable to the assembled workforce and expected synergies of combining the CCK operations into the Hospital's. The Hospital has elected the private company alternative to amortize goodwill over 10 years.

No material transaction costs were incurred in the transaction.

Note 12. Related Party Transactions

Cardiac Associates of Wichita and Cardiac Health of Wichita are related parties and have a minority interest in the Hospital. From time to time, the Hospital will provide loans to both Cardiac Associates of Wichita and Cardiac Health of Wichita. Aggregate amounts owed to the Hospital for the years ended December 31, 2025 and 2024, was \$1,344,164 and \$1,283,846, respectively, and are reported as related party loan receivables in the accompanying consolidated balance sheets.

Note 13. Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Professional Liability Claims

Estimates related to the accrual for professional liability claims are described in Note 1.

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Admitting Physicians

Revenue from services to patients of physician members were approximately 97% and 96% of patient service revenue for 2025 and 2024, respectively.

Variable Consideration

Estimates of variable consideration in determining the transaction price for patient service revenue as described in Notes 1 and 8.

General Litigation

The Hospital is subject to claims and lawsuits that arose primarily in the ordinary course of its activities. Some of these allegations are in areas not covered by the Hospital's commercial insurance; for example, allegations regarding employment practices or performance of contracts. The Hospital evaluates such allegations by conducting investigations to determine the validity of each potential claim. It is the opinion of management the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the consolidated balance sheets, change in net income and cash flows of the Hospital. Events could occur that would change this estimate materially in the near term.

Physician-Owned Hospitals

The United States Congress has passed legislation that affects new or expanding physician-owned specialty hospitals. In between legislative actions, Congress and CMS continue discussion about how legislation may affect specialty hospitals, ranging from disclosures to prohibition of new specialty hospitals. Most recently, the *Patient Protection and Affordable Care Act* (PPACA) contained provisions limiting the expansion of existing specialty hospitals. Management believes they are in compliance with all current laws and regulations. However, management cannot estimate the long-term impact of any future legislation on the Hospital given the uncertainty involved with the regulatory changes.

Note 14. Subsequent Events

Subsequent events have been evaluated through March 25, 2026, which is the date the consolidated financial statements were available to be issued.

Supplementary Information

Kansas Heart Hospital, L.L.C.
Consolidating Schedule – Balance Sheet Information
December 31, 2025

	<u>KHH</u>	<u>KHOP</u>	<u>CAW</u>	<u>Eliminations</u>	<u>Total</u>
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 742,631	\$ 99,734	\$ 37,123	\$ -	\$ 879,488
Patient accounts receivable	12,283,369	-	77,241	-	12,360,610
Other receivables	1,727,290	-	450	(5,609)	1,722,131
Supplies	1,165,338	-	-	-	1,165,338
Prepaid expenses and other	1,187,857	6,410	-	-	1,194,267
Total Current Assets	<u>17,106,485</u>	<u>106,144</u>	<u>114,814</u>	<u>(5,609)</u>	<u>17,321,834</u>
Property and Equipment, at Cost					
Land	1,031,660	536,478	-	(121,659)	1,446,479
Land improvements	1,717,446	416,023	-	-	2,133,469
Buildings	16,949,202	7,640,649	-	-	24,589,851
Moveable equipment	22,644,361	118,794	-	-	22,763,155
Construction in progress	130,383	-	-	-	130,383
	42,473,052	8,711,944	-	(121,659)	51,063,337
Less accumulated depreciation	30,988,694	4,975,940	-	-	35,964,634
	<u>11,484,358</u>	<u>3,736,004</u>	<u>-</u>	<u>(121,659)</u>	<u>15,098,703</u>
Related Party Loan Receivable	<u>1,344,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,344,164</u>
Other Assets					
Investment in KHOP	3,527,820	-	-	(3,527,820)	-
Investment in CAW	(49,491)	-	-	49,491	-
Goodwill	317,917	-	-	-	317,917
Other assets	233,760	17,790	-	-	251,550
Right-of-use assets - operating leases	3,666,872	-	-	(3,426,419)	240,453
	<u>7,696,878</u>	<u>17,790</u>	<u>-</u>	<u>(6,904,748)</u>	<u>809,920</u>
Total Assets	<u>\$ 37,631,885</u>	<u>\$ 3,859,938</u>	<u>\$ 114,814</u>	<u>\$ (7,032,016)</u>	<u>\$ 34,574,621</u>

Kansas Heart Hospital, L.L.C.
Consolidating Schedule – Balance Sheet Information
December 31, 2025

(Continued)

	<u>KHH</u>	<u>KHOP</u>	<u>CAW</u>	<u>Eliminations</u>	<u>Total</u>
LIABILITIES AND MEMBERS' EQUITY					
Current Liabilities					
Current maturities of long-term debt	\$ 307,595	\$ 114,695	\$ -	\$ -	\$ 422,290
Current portion of finance lease liabilities	16,694	-	-	-	16,694
Current portion of operating lease liabilities	21,643	-	-	-	21,643
Line of credit	1,350,000	-	-	-	1,350,000
Accounts payable	1,011,279	21,994	106,144	(5,609)	1,133,808
Accrued liabilities	4,726,618	105,072	58,162	-	4,889,852
Obligation under secured borrowing arrangement	246,363	-	-	-	246,363
Total Current Liabilities	<u>7,680,192</u>	<u>241,761</u>	<u>164,306</u>	<u>(5,609)</u>	<u>8,080,650</u>
Other Liabilities					
Long-term debt	423,278	90,357	-	-	513,635
Finance lease liabilities	58,923	-	-	-	58,923
Operating lease liabilities	3,645,229	-	-	(3,426,419)	218,810
Deferred compensation	208,333	-	-	-	208,333
Total Long-Term Liabilities	<u>4,335,763</u>	<u>90,357</u>	<u>-</u>	<u>(3,426,419)</u>	<u>999,701</u>
Members' Equity	<u>25,615,930</u>	<u>3,527,820</u>	<u>(49,492)</u>	<u>(3,599,988)</u>	<u>25,494,270</u>
Total Liabilities and Members' Equity	<u>\$ 37,631,885</u>	<u>\$ 3,859,938</u>	<u>\$ 114,814</u>	<u>\$ (7,032,016)</u>	<u>\$ 34,574,621</u>

Kansas Heart Hospital, L.L.C.
Consolidating Schedule – Statements of Operations Information
December 31, 2025

	<u>KHH</u>	<u>KHOP</u>	<u>CAW</u>	<u>Eliminations</u>	<u>Total</u>
Operating Revenues					
Patient service revenue	\$ 61,758,247	\$ -	\$ 966,869	\$ -	\$ 62,725,116
Rent income	-	675,360	-	(411,217)	264,143
Other	384,596	-	-	-	384,596
Total Operating Revenues	<u>62,142,843</u>	<u>675,360</u>	<u>966,869</u>	<u>(411,217)</u>	<u>63,373,855</u>
Operating Expenses					
Salaries and wages	25,397,046	-	1,928,789	-	27,325,835
Deferred compensation	143,333	-	-	-	143,333
Supplies and other	34,513,205	589,339	902,256	(411,217)	35,593,583
Depreciation and amortization	2,049,677	239,491	-	-	2,289,168
Total Operating Expenses	<u>62,103,261</u>	<u>828,830</u>	<u>2,831,045</u>	<u>(411,217)</u>	<u>65,351,919</u>
Operating Income (Loss)	<u>39,582</u>	<u>(153,470)</u>	<u>(1,864,176)</u>	<u>-</u>	<u>(1,978,064)</u>
Other Income (Expense)					
Investment return	121,360	3,252	-	-	124,612
Interest expense	(48,601)	(3,301)	-	-	(51,902)
Other income	5,333	-	-	-	5,333
Equity in net loss of KHOP	(153,518)	-	-	153,518	-
Equity in net loss of CAW	(1,864,177)	-	-	1,864,177	-
Total Other Income (Loss)	<u>(1,939,603)</u>	<u>(49)</u>	<u>-</u>	<u>2,017,695</u>	<u>78,043</u>
Net Income (Loss)	<u>\$ (1,900,021)</u>	<u>\$ (153,519)</u>	<u>\$ (1,864,176)</u>	<u>\$ 2,017,695</u>	<u>\$ (1,900,021)</u>

Attachment to 2025 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Kansas Heart Hospital, L.L.C. Employees Savings Trust
Plan Sponsor's Name: Kansas Heart Hospital, L.L.C.

EIN:74-2837441
PN:001

(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.	(d) Cost	(e) Current Value
	ACCRUED INCOME	ACCRUED INCOME	807	807
	FEDERATED HERMES CPTL PRSV GM	COMMON / COLLECTIVE TRUSTS	299,836	299,836
	FEDERATED HERMES CPTL PRSV ISP	COMMON / COLLECTIVE TRUSTS	751,699	751,699
	ALLSPRING SPECIAL MID CAP VL A	MUTUAL FUNDS	323,012	307,088
	ALLSPRING SPECIAL MID CAP VL A	MUTUAL FUNDS	774,839	782,358
	AMERICAN AMCAP FUND R4	MUTUAL FUNDS	115,034	127,902
	AMERICAN BALANCED FUND R4	MUTUAL FUNDS	176,392	214,555
	AMERICAN BD FD OF AMER R4	MUTUAL FUNDS	87,926	87,304
	AMERICAN CAP WORLD GR & INC R4	MUTUAL FUNDS	352,423	447,887
	AMERICAN FUND INV FD R4	MUTUAL FUNDS	1,079,309	1,372,786
	AMERICAN GROWTH FD AMER R4	MUTUAL FUNDS	1,179,405	1,428,203
	AMERICAN GROWTH FD AMER R4 GM	MUTUAL FUNDS	4,621,805	5,345,194
	AMERICAN HIGH-INCOME TST R4	MUTUAL FUNDS	61,903	63,779
	AMERICAN MUTUAL FUND R4	MUTUAL FUNDS	377,593	430,051
	AMERICAN WASHINGTON MUT INV	MUTUAL FUNDS	767,647	825,494
	AMERICAN WASHINGTON MUT INV GM	MUTUAL FUNDS	5,251,969	5,920,407
	BLACKROCK GLOBAL ALLOC A	MUTUAL FUNDS	35,894	38,338
	FRANKLIN MUTUAL INTRNL FD Z	MUTUAL FUNDS	291,092	319,975
	FRANKLIN MUTUAL INTRNL FD Z GM	MUTUAL FUNDS	2,686,328	2,982,378

Attachment to 2025 Form 5500
Schedule H, line 4i - Schedule of Assets (Held At End of Year)

Plan Name: Kansas Heart Hospital, L.L.C. Employees Savings Trust
Plan Sponsor's Name: Kansas Heart Hospital, L.L.C.

EIN:74-2837441
PN:001

(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.	(d) Cost	(e) Current Value
	GOLDMAN SACHS GQG PARTNRS GM	MUTUAL FUNDS	2,701,500	2,717,363
	GOLDMAN SACHS GQG PARTNRS INST	MUTUAL FUNDS	467,915	468,113
	HOTCHKIS&WILEY MID CAP VAL A	MUTUAL FUNDS	58,052	82,755
	HOTCHKIS&WILEY SM CP VAL A	MUTUAL FUNDS	138,563	142,011
	HOTCHKIS&WILEY SM CP VAL A GM	MUTUAL FUNDS	673,253	775,396
	JANUS HENDERSON TRITON FD A GM	MUTUAL FUNDS	824,664	783,972
	JANUS HENDERSON TRITON FUND A	MUTUAL FUNDS	290,196	272,520
	MFS MA INVEST GROWTH STK FD A	MUTUAL FUNDS	86,760	94,111
	NOMURA MID CAP GROWTH FUND Y	MUTUAL FUNDS	243,932	209,241
	NOMURA MID CAP GROWTH FUND Y	MUTUAL FUNDS	863,358	777,843
	PIMCO GNMA AND GVRMT SECS A	MUTUAL FUNDS	5	4
	PIMCO GNMA AND GVRMT SECS A GM	MUTUAL FUNDS	3,784,031	3,812,190
	PIMCO TOT RET PORT INSTL-GM	MUTUAL FUNDS	4,065,297	4,154,596
	PIMCO TOTAL RETURN PORT. INSTL	MUTUAL FUNDS	289,353	293,438
	TCW CORE FIXED INC FD CL N	MUTUAL FUNDS	105,117	101,045
	UNINVESTED CASH	UNINVESTED CASH	0	0