# 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**

## 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.)
- [X] 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:
- [X] 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
SHARP REES-STEALY MEDICAL GROUP, INC. CASH BALANCE PENSION PLAN

**1b** Three-digit plan number (PN) ▶ 005

**1c** Effective date of plan 01/01/2015

**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)
SHARP REES-STEALY MEDICAL GROUP, INC

5651 COPLEY DRIVE, SUITE A
SAN DIEGO, CA 92111

**2b** Employer Identification Number (EIN)
33-0106028

**2c** Plan Sponsor's telephone number
858-262-6359

**2d** Business code (see instructions)
621111

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/15/2026 | DR. MICHAEL MARTIN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4d** | PN |
| **c** | Plan Name | | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 325 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 279 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 268 |
| **b** | Retired or separated participants receiving benefits | **6b** | 2 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 47 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 317 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 317 |
| **g(1)** | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | **6g(1)** | |
| **g(2)** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g(2)** | |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested. | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1C

**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) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** [ ] | Insurance | **(1)** [ ] | Insurance |
| **(2)** [ ] | Code section 412(e)(3) insurance contracts | **(2)** [ ] | Code section 412(e)(3) insurance contracts |
| **(3)** [X] | Trust | **(3)** [X] | Trust |
| **(4)** [ ] | General assets of the sponsor | **(4)** [ ] | General assets of the sponsor |

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

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **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 SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**2025**

**This Form is Open to Public Inspection**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

**A** Name of plan
SHARP REES-STEALY MEDICAL GROUP, INC. CASH BALANCE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 005

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SHARP REES-STEALY MEDICAL GROUP, INC

**D** Employer Identification Number (EIN)
33-0106028

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 01 Day 01 Year 2025

**2** Assets:

| | | |
|---|---|---|
| **a** Market value | **2a** | 55369443 |
| **b** Actuarial value | **2b** | 55369443 |

**3** Funding target/participant count breakdown

| | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
|---|---|---|---|
| **a** For retired participants and beneficiaries receiving payment | 0 | 0 | 0 |
| **b** For terminated vested participants | 46 | 1954425 | 1954425 |
| **c** For active participants | 280 | 43815433 | 43815433 |
| **d** Total | 326 | 45769858 | 45769858 |

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

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

| | | |
|---|---|---|
| **5** Effective interest rate | **5** | 5.29 % |
| **6** Target normal cost | | |
| **a** Present value of current plan year accruals | **6a** | 6060293 |
| **b** Expected plan-related expenses | **6b** | 138238 |
| **c** Target normal cost | **6c** | 6198531 |

**Statement by Enrolled Actuary**

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

**SIGN HERE**

Signature of actuary

08/13/2026
Date

JULIE HUPPERTS, FSA, EA
Type or print name of actuary

26-06632
Most recent enrollment number

FUTUREPLAN BY ASCENSUS
Firm name

818-995-6100
Telephone number (including area code)

P.O. BOX 219073
0
KANSAS CITY, MO 64121
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

## Part II Beginning of Year Carryover and Prefunding Balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of 4.70 % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Present value of excess contributions (line 38a from prior year) | | 6606992 |
| b(1) | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.09 % | | 336296 |
| b(2) | Interest on line 38b from prior year Schedule SB, using prior year's actual return | | 0 |
| c | Total available at beginning of current plan year to add to prefunding balance | | 6943288 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

## Part III Funding Percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 120.97 % |
| 15 | Adjusted funding target attainment percentage | 15 | 120.97 % |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement | 16 | 120.63 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. | 17 | % |

## Part IV Contributions and Liquidity Shortfalls

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

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 01/31/2025 | 540946 | 0 | 07/31/2025 | 731542 | 0 |
| 02/28/2025 | 532180 | 0 | 08/31/2025 | 728923 | 0 |
| 03/31/2025 | 529561 | 0 | 09/30/2025 | 617529 | 0 |
| 04/30/2025 | 484299 | 0 | 10/31/2025 | 719242 | 0 |
| 05/31/2025 | 488721 | 0 | 11/30/2025 | 713545 | 0 |
| 06/30/2025 | 493943 | 0 | 12/31/2025 | 683027 | 0 |
| | | | Totals ► 18(b) | 7263458 | 18(c) 0 |

| | | | |
|---|---|---|---|
| 19 | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: | | |
| a | Contributions allocated toward unpaid minimum required contributions from prior years | 19a | 0 |
| b | Contributions made to avoid restrictions adjusted to valuation date. | 19b | 0 |
| c | Contributions allocated toward minimum required contribution for current year adjusted to valuation date | 19c | 7059458 |

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

**21** Discount rate:

| | 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|---|
| **a** Segment rates: | 5.00 % | 5.27 % | 5.50 % | ☐ N/A, full yield curve used |

| | | |
|---|---|---|
| **b** Applicable month (enter code) | **21b** | 0 |
| **22** Weighted average retirement age | **22** | 64 |

**23** Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous Items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

| | | |
|---|---|---|
| **27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment | **27** | |

## Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

## Part VIII Minimum Required Contribution For Current Year

**31** Target normal cost and excess assets (see instructions):

| | | |
|---|---|---|
| **a** Target normal cost (line 6c) | **31a** | 6198531 |
| **b** Excess assets, if applicable, but not greater than line 31a | **31b** | 6198531 |

| **32** Amortization installments: | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 0 | 0 |
| **b** Waiver amortization installment | 0 | 0 |

| | | |
|---|---|---|
| **33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____ )_and the waived amount | **33** | |
| **34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) | **34** | 0 |

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

| | | |
|---|---|---|
| **36** Additional cash requirement (line 34 minus line 35) | **36** | 0 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | **37** | 7059458 |
| **38** Present value of excess contributions for current year (see instructions) | | |
| **a** Total (excess, if any, of line 37 over line 36) | **38a** | 7059458 |
| **b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | **38b** | 0 |
| **39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | **39** | 0 |
| **40** Unpaid minimum required contributions for all years | **40** | 0 |

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

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

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2025**<br>**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
SHARP REES-STEALY MEDICAL GROUP, INC. CASH BALANCE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 005

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHARP REES-STEALY MEDICAL GROUP, INC

**D** Employer Identification Number (EIN)
33-0106028

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

MG TRUST COMPANY D/B/A MATRIX TRUST

75-3182674

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

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

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

MATRIX FINANCIAL SOLUTIONS (MFS)

717 17TH STREET, SUITE 1300
DENVER, CO 80202

20-1591048

| (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 57 59 60 61 62 63 64 | SERVICE PROVIDER | 127730 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

FUTUREPLAN BY ASCENSUS

P.O. BOX 219073
KANSAS CITY, MO 64121

82-3719843

| (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? |
|---|---|---|---|---|---|---|
| 17 50 | NONE | 94576 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

MG TRUST COMPANY D/B/A MATRIX TRUST

717 17TH STREET, SUITE 1300
DENVER, CO 80202

75-3182674

| (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 21 57 59 60 61 62 63 64 | TRUSTEE | 24611 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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 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
SHARP REES-STEALY MEDICAL GROUP, INC. CASH BALANCE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 005

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHARP REES-STEALY MEDICAL GROUP, INC

**D** Employer Identification Number (EIN)
33-0106028

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | 548708 | 643464 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 546394 | 632812 |
| **(2)** U.S. Government securities | 1c(2) | 54274341 | 61584815 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | | |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | | |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | | |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | | |
| **(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 | 55369443 | 62861091 |
| **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 through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **1l** Net assets (subtract line 1k from line 1f) | 1l | 55369443 | 62861091 |

## 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) | 7263458 | |
| **(B)** Participants | 2a(1)(B) | | |
| **(C)** Others (including rollovers) | 2a(1)(C) | | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 7263458 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 18709 | |
| **(B)** U.S. Government securities | 2b(1)(B) | 2465755 | |
| **(C)** Corporate debt instruments | 2b(1)(C) | | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| **(E)** Participant loans | 2b(1)(E) | | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 2484464 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 30523704 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 30571596 | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | -47892 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | 246547 | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 246547 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 9946577 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2176212 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 2176212 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Recordkeeping fees | 2i(3) | | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 127730 | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 24611 | |
| (7) Actuarial fees | 2i(7) | 94576 | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | 31800 | |
| (12) Total administrative expenses. Add lines **2i(1)** through **(11)** | 2i(12) | | 278717 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 2454929 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 7491648 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

**(1)** [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

**(1)** [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

**(1)** Name: LAVINE, LOFGREN, MORRIS & ENGELBERG **(2)** EIN: 33-0690020

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

**(1)** [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | **4a** | | X | |
| **b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | **4b** | | X | |
| **c** Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | **4c** | | X | |
| **d** Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | **4d** | | X | |
| **e** Was this plan covered by a fidelity bond? | **4e** | X | | 500000 |
| **f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | **4f** | | X | |
| **g** Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4g** | | X | |
| **h** Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | **4h** | | X | |
| **i** Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | **4i** | X | | |
| **j** Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | **4j** | X | | |
| **k** Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | **4k** | | X | |
| **l** Has the plan failed to provide any benefit when due under the plan? | **4l** | | X | |
| **m** If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | **4m** | | | |
| **n** If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | **4n** | | | |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 592903.

# 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
SHARP REES-STEALY MEDICAL GROUP, INC. CASH BALANCE PENSION PLAN

**B** Three-digit plan number (PN) ▶ 005

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHARP REES-STEALY MEDICAL GROUP, INC

**D** Employer Identification Number (EIN)
33-0106028

## 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): 47-5330226

**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 | 17

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

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

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

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

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

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

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

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

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

## Part III Amendments

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

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

| | | | |
|---|---|---|---|
| 10 | | Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... | ☐ Yes ☐ No |
| 11 | a | Does the ESOP hold any preferred stock? ..... | ☐ Yes ☐ No |
| | b | If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | ☐ Yes ☐ No |
| 12 | | Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... | ☐ Yes ☐ No |

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

---

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

## Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

## INDEPENDENT AUDITORS' REPORT, FINANCIAL STATEMENTS, AND SUPPLEMENTAL SCHEDULES

**For the Years Ended December 31, 2025 and 2024**

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

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# INDEPENDENT AUDITORS' REPORT

The Administrative Committee
Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan
San Diego, California

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

We have performed audits of the accompanying financial statements of Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (an "ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits and accumulated plan benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits and changes in accumulated plan benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2025 and 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

## Opinion

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

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

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

**Basis for Opinion**

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

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan's ability to continue as a going concern for one year after the financial statements are available to be issued.

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

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

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

**Supplemental Schedules Required by ERISA**

The supplemental schedules (Schedule H, Part IV, Line 4i as of December 31, 2025 and Schedule H, Part IV, Line 4j for the year ended December 31, 2025) are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Lavine, Lofgren, Morris & Engelbag, LLP

La Jolla, California
October 13, 2026

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

## Statements of Net Assets Available for Benefits
## As of December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| ASSETS | | |
| Investments, at fair value: | | |
| Interest-bearing cash | $ 632,709 | $ 546,069 |
| Money market funds | 103 | 325 |
| U.S. government obligations | 61,584,815 | 54,274,341 |
| Total investments | 62,217,627 | 54,820,735 |
| Accrued interest receivable | 643,464 | 548,708 |
| Total assets | 62,861,091 | 55,369,443 |
| LIABILITIES | - | - |
| NET ASSETS AVAILABLE FOR BENEFITS | $ 62,861,091 | $ 55,369,443 |

See accompanying notes to financial statements.

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

## Statements of Changes in Net Assets Available for Benefits
## For the Years Ended December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Additions to net assets attributed to: | | |
| Investment income: | | |
| Net realized and unrealized appreciation in fair value of investments | $ 198,655 | $ 1,791,332 |
| Interest income | 2,484,464 | 715,185 |
| Investment income | 2,683,119 | 2,506,517 |
| Employer contributions | 7,263,458 | 6,784,455 |
| Total additions | 9,946,577 | 9,290,972 |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 2,176,212 | 3,129,630 |
| Administrative expenses | 278,717 | 199,574 |
| Total deductions | 2,454,929 | 3,329,204 |
| Net increase | 7,491,648 | 5,961,768 |
| Net assets available for plan benefits: | | |
| Beginning of year | 55,369,443 | 49,407,675 |
| End of year | $ 62,861,091 | $ 55,369,443 |

See accompanying notes to financial statements.

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

## Statements of Accumulated Plan Benefits
## As of December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Actuarial present value of accumulated plan benefits | | |
| Other vested benefits: | | |
| Active participants | $ 54,131,833 | $ 50,446,239 |
| Vested terminated participants | 5,824,154 | 2,174,048 |
| Other vested participants | - | - |
| Nonvested benefits | - | - |
| Total actuarial present value of accumulated plan benefits | $ 59,955,987 | $ 52,620,287 |

See accompanying notes to financial statements.

# SHARP REES-STEALY MEDICAL GROUP, INC.
# CASH BALANCE PENSION PLAN

## Statements of Changes in Accumulated Plan Benefits
## For the Years Ended December 31, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| Actuarial present value of accumulated plan benefits at beginning of year | $ 52,620,287 | $ 46,383,016 |
| Increase during the year attributable to: | | |
| Additional benefits accumulated | 7,199,654 | 7,154,283 |
| Increase for interest due to the decrease in discount period | 2,284,037 | 2,166,744 |
| Benefits paid to participants | (2,176,212) | (3,129,330) |
| Actuarial gains | 28,221 | 45,574 |
| Plan amendments | - | - |
| Net increase | 7,335,700 | 6,237,271 |
| Actuarial present value of accumulated plan benefits at end of year | $ 59,955,987 | $ 52,620,287 |

See accompanying notes to financial statements.

## NOTE 1. DESCRIPTION OF THE PLAN

The Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan (the "Plan") is a cash balance defined benefit plan established January 1, 2015 to provide eligible employees with savings for retirement. The Plan is sponsored by Sharp Rees-Stealy Medical Group, Inc. (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), and the provisions of the Internal Revenue Code (the "Code").

The following description of the Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

### Eligibility

Employees generally become eligible to participate upon completion of two years of service and reaching age 21. Ineligible employees generally consist of those whose employment is covered by a collective bargaining agreement, non-resident aliens with no earned income from sources within the United States, leased employees, non-physician employees, employees who terminated prior to August 1, 2015, and physicians whose full-time equivalency was less than 50% as of the last day of the preceding Plan year. A year of service for eligibility purposes is based on an employee being credited with at least 1,000 hours of service during the 12-month period beginning on the employee's date of hire. The Plan's entry dates are January 1 and July 1 of each year. Employees may enter the Plan on the first semi-annual entry date coincident with or next following the date the eligibility requirements are met.

### Vesting

Participant accounts are 100% vested at all times.

### Contributions

The amount of contributions to which participants will be entitled is based on a formula in the Plan, subject to certain limitations imposed by the Code. All Company contributions are placed in a trust to be held by the trustee. The contributions are invested by the trustee as directed by the Plan's Administrative Committee (the "Committee").

### Participant's Hypothetical Account (Accumulated Account)

Under the Plan's provisions, amounts are credited by the Company to a participant's hypothetical account (accumulated account). The investments in such accounts are not participant-directed. A participant's accumulated account shall be determined as follows:

1. An initial balance of $0 shall be deemed to be credited when an eligible employee first becomes a participant in the Plan.
2. A participant is credited with a hypothetical employer contribution as of the last day of the Plan year for each calendar month in which the participant works at least one hour of service.
3. Earnings are credited by applying the net rate of return (positive or negative) on aggregate Plan assets, after adjustment for Plan expenses paid from the trust, but not greater than 5.5%. The earnings are credited once a year as of the last day of the Plan year. A period of negative return will mean a negative earning credit to the participant's account balance at the end of that period.

## NOTE 1. DESCRIPTION OF THE PLAN (Continued)

### Participant's Hypothetical Account (Accumulated Account) (Continued)

However, on the date that the participant's Plan benefits commence, their account balance will not be less than the total of all hypothetical employer contributions credited to their account.

### Accrued Benefits

A participant's accrued benefits are determined by using the participant's accumulated account to calculate a monthly payment. The participant's account balance is projected to the participant's normal retirement age, using the earnings rate currently in effect. For purposes of projecting the accumulation account, future earnings are based on the earnings rate on the most recent earnings crediting date. A negative earnings rate is treated as zero for the purposes of this projection. The projected account balance is divided by an annuity purchase rate. The resulting amount is the monthly accrued benefit commencing at the participant's normal retirement age and is payable for the rest of the participant's life. An annuity purchase rate is the amount of money necessary to buy one dollar of monthly benefit payable for the rest of a participant's life. The rate is determined by the Plan's actuary, using the interest and mortality assumptions specified in the Plan document.

### Funding Policy

The employer may make contributions to the trust, in one or more installments, in the amounts that are necessary to maintain the Plan on a sound actuarial basis in order to provide the benefits payable under the Plan. All contributions to the Plan shall be paid to the trustee for investment and reinvestment pursuant to the terms of the trust agreement. All benefits payable under the Plan shall be paid out of the trust by the trustee pursuant to the directions of the Committee. If any portion of a participant's accrued benefit is forfeited during a Plan year, employer contributions shall be reduced by any actuarial gain from such forfeiture. The Company's contributions for the years ended December 31, 2025 and 2024 exceeded the minimum funding requirements of ERISA. Although it has not expressed any intention to do so, the Company has the right under the plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA (Note 4).

### Payment and Benefits

On termination of service due to death, disability or retirement, a participant will automatically receive a life annuity (if not married) and will automatically receive a joint and survivor annuity (if married) under which payments will be received for life.

Participants may also elect an alternative form of payment. Alternative forms of payments include:

a. single lump-sum payment; or

b. payment of vested benefits, variable or fixed, in a series of monthly payments provided for the life of the participant or for the joint lives of the participant and his or her designated beneficiary.

For those participants who terminate employment before death, disability, or normal retirement age (age 62), the participants may elect to have their vested account balance distributed to them as soon as administratively feasible following their termination.

## NOTE 1. DESCRIPTION OF THE PLAN (Continued)

### Payment and Benefits (Continued)

At normal retirement age, and at the election of the participant, a distribution will be made as soon as administratively feasible. Pursuant to the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "SECURE Act"), which became law on December 20, 2019, and the SECURE 2.0 Act of 2022 ("SECURE 2.0 Act", Note 11) participants may defer taking distributions as follows:

- If a participant reached the age of 70½ in 2019, the participant may defer receiving distributions until the later of April 1, 2020, or the April following the calendar year in which the participant retires;
- If a participant reached the age of 70½ in 2020 or later, the participant may defer receiving distributions until the later of the April following the calendar year in which the participant reaches age 72 or retires, except that –
- Beginning in 2023, the age a participant must begin taking distributions was raised to 73. If a participant reached the age of 72 during 2023, the participant may defer receiving distributions until April 1, 2025, the latest date that a required minimum distribution may be taken for 2024.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

The accompanying financial statements are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

### Estimates

The preparation of financial statements in accordance with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements and changes therein. Actual results may differ from those estimates.

### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for discussions of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net realized and unrealized appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold during the year as well as held at the end of the year.

## NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Payment of Benefits

Benefit payments are recorded upon distribution.

### Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment-related expenses are included in net appreciation (depreciation) in fair value of investments in the accompanying statements of changes in net assets available for benefits.

### Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date these financial statements were available to be issued.

## NOTE 3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that participants have rendered through the valuation date. Accumulated plan benefits include benefits expected to be paid to:

(a) retired or terminated participants or their beneficiaries,

(b) beneficiaries of participants who have died, and

(c) present participants or their beneficiaries.

Benefits under the Plan are based on a participant's monthly compensation, averaged over a number of years of service as set forth in the Plan document. The accumulated plan benefits for active participants are based on their average monthly compensation ending on the dates as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included to the extent they are deemed attributable to participant's service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary, and results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

## NOTE 3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The significant assumptions underlying the actuarial computations used in the December 31, 2025 and 2024 valuations are as follows:

| | |
|---|---|
| Discount rate: | 2.0% |
| Mortality basis: | 1994 Group Annuity Reserving (94 GAR) unisex table projected to 2002 |
| Earnings progression: | Not applicable - compensation based on rate of pay for current year |
| Employee turnover/separation: | None |
| Retirement age assumptions: | Age 62 |

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

## NOTE 4. TERMINATION OR PARTIAL TERMINATION OR CESSATION OF BENEFIT ACCRUALS

The Company has established the Plan with a bona fide intention and expectation that it will be able to make contributions indefinitely. Nevertheless, the Company is not and shall not be under any obligation or liability whatsoever to maintain the Plan for any given length of time. The Company may in its sole and exclusive discretion cease benefit accruals or termination or partially terminate the Plan in accordance with its provisions, the Code, and ERISA, if applicable, at any time without any liability whatsoever for any such cessation, termination, or partial termination. If the Plan shall be terminated or partially terminated, the rights of all affected participants in their accrued benefits to the date of such termination or partial termination (to the extent funded as of such date) shall be fully vested and nonforfeitable. However, the trust shall continue until all participants' accrued benefits have been completely distributed to or for the benefit of the participants or their designated beneficiaries in accordance with the Plan, unless the board of directors of the Company specifies that distributions shall occur as a result of such Plan termination.

Notwithstanding the foregoing, in the event the Plan is terminated, the Committee shall remain in existence and all of the provisions of the Plan which in the opinion of the Committee are necessary to effectuate the termination of the Plan and the administration and distribution of Plan benefits shall remain in force. In addition, the board of directors and the Committee reserve the right to further amend or modify the Plan, including the adoption of any retroactive amendments of modifications, to the extent necessary or desirable to effectuate the termination of the Plan or if necessary or appropriate to qualify or maintain the Plan and the trust fund as a plan and trust meeting the requirements of Sections 401(a) and 501(a) of the Code or any other applicable law (including ERISA) and the regulations issued thereunder, and any amendment necessary or advisable to conform the Plan to prior administrative practices shall be retroactive.

## NOTE 4. TERMINATION OR PARTIAL TERMINATION OR CESSATION OF BENEFIT ACCRUALS (Continued)

Certain benefits under the Plan are insured by the Public Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2025 that ceiling was $5,871 per month. That ceiling applies to pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 62 years of age at the time of retirement or plan termination (whichever is later). For younger or older annuitants or those who elect to receive their benefits in some other form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward or upward, accordingly.

In the event of termination of the Plan, whether all participants receive their benefits will depend on the sufficiency of the Plan's net assets at that time to provide for the accumulated benefit obligations and may also depend on the final condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

## NOTE 5. INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments disclosed in the accompanying financial statements and the ERISA-required supplemental schedules (Schedule H, Part IV, Line 4i and Schedule H, Part IV, Line 4j), including investments held at December 31, 2025 and 2024, and net realized and unrealized appreciation or depreciation in fair value of investments, and interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Matrix Trust Company, the trustee of the Plan.

## NOTE 6. NET APPRECIATION IN FAIR VALUE OF INVESTMENTS

Net realized and unrealized appreciation in the fair value of the Plan's investments consists of the following:

| | 2025 | 2024 |
|---|---|---|
| U.S. government obligations | $ 198,655 | $ 1,791,332 |

## NOTE 7. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

*Level 1*

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

*Level 2*

Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

*Level 3*

Inputs to the valuation methodology are unobservable and significant to the fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. There have been no changes in the methodologies used at December 31, 2025 and 2024. The following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2025 and 2024:

*Interest-bearing Cash:* Interest-bearing cash consists of amounts deposited in savings accounts. The carrying value is believed to be representative of its fair value based on its short-term nature.

*Money Market Funds:* Valued at carrying value, which approximates fair value.

*U.S. Government Obligations:* Valued based on similar securities trading in an inactive, secondary market, due to the frequency of treasury auctions and the active market for each security being supplanted with each subsequent offering.

## NOTE 7. FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth, by level within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

| | December 31, 2025 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Interest-bearing cash | $ 632,709 | $ - | $ - | $ 632,709 |
| Money market funds | 103 | - | - | 103 |
| U.S. government obligations | - | 61,584,815 | - | 61,584,815 |
| Total investments at fair value | $ 632,812 | $ 61,584,815 | $ - | $ 62,217,627 |

| | December 31, 2024 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Interest-bearing cash | $ 546,069 | $ - | $ - | $ 546,069 |
| Money market funds | 325 | - | - | 325 |
| U.S. government obligations | - | 54,274,341 | - | 54,274,341 |
| Total investments at fair value | $ 546,394 | $ 54,274,341 | $ - | $ 54,820,735 |

## NOTE 8. TAX STATUS

The Plan obtained its latest determination letter on June 8, 2017, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the Code. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the accompanying financial statements.

U.S. GAAP requires Plan management to evaluate positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the applicable taxing authorities. Plan management has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2025, there are no uncertain tax positions taken or expected to be taken that would require a recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2022.

## NOTE 9. PARTY-IN-INTEREST TRANSACTIONS

The Company pays certain administrative costs of the Plan and also provides administrative services for the Plan at no cost to the Plan. Certain investments are managed by the Plan's investment advisor. These transactions qualify as exempt party-in-interest transactions.

## NOTE 10. RISKS AND UNCERTAINTIES

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

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

## NOTE 11. SECURE 2.0 ACT

On December 29, 2022, the SECURE 2.0 Act became law. The purpose of the legislation is to expand access to retirement plans and to help working Americans increase their retirement savings. In addition to the changes to required minimum distributions described in Note 1, the SECURE 2.0 Act includes various required and optional provisions that will become effective through 2033, certain of which are described below.

- Beginning in 2033, the age for required minimum distributions will increase from age 73 to 75.
- Starting January 1, 2025, long-term part-time workers (defined as employees who have worked for two consecutive 12-month periods during each of which they have at least 500 hours of service) will become eligible to enroll in their employer's retirement plan after two years.

Plan management has not yet determined which of the optional provisions, if any, the Plan will implement. Plan management expects to formally amend the Plan by December 31, 2026.

# SUPPLEMENTAL SCHEDULES

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**

**Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment Purposes at End of Year**
**As of December 31, 2025**

**EIN: 33-0106028**
**Plan No.: 005**

| (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 |
|---|---|---|---|---|
| * | AllianceBernstein Mmkt Port-1 | Money Market Fund | $ 103 | $ 103 |
| | **Total Money Market Fund** | | 103 | 103 |
| | US Treasury Note/Bond | Rate of Interest: 4.250%; Maturity Date: 01/31/2026 | 5,004,037 | 5,008,974 |
| | US Treasury Note/Bond | Rate of Interest: 4.500%; Maturity Date: 03/31/2026 | 5,132,887 | 5,132,402 |
| | US Treasury Note/Bond | Rate of Interest: 4.875%; Maturity Date: 05/31/2026 | 5,238,503 | 5,227,722 |
| | US Treasury Note/Bond | Rate of Interest: 4.375%; Maturity Date: 07/31/2026 | 5,085,635 | 5,097,676 |
| | US Treasury When Issued Note/Bond | Rate of Interest: 3.500%; Maturity Date: 09/30/2026 | 5,156,309 | 5,202,653 |
| | US Treasury Note/Bond | Rate of Interest: 4.125%; Maturity Date: 10/31/2026 | 5,030,184 | 5,063,362 |
| | US Treasury Note/Bond | Rate of Interest: 4.000%; Maturity Date: 01/15/2027 | 5,099,552 | 5,155,952 |
| | US Treasury Note/Bond | Rate of Interest: 3.875%; Maturity Date: 03/31/2027 | 5,172,162 | 5,197,542 |
| | US Treasury Note/Bond | Rate of Interest: 3.875%; Maturity Date: 05/31/2027 | 5,168,205 | 5,200,780 |
| | US Treasury Note | Rate of Interest: 3.875%; Maturity Date: 07/31/2027 | 5,122,867 | 5,155,330 |
| | US Treasury Notes | Rate of Interest: 3.500%; Maturity Date: 09/30/2027 | 5,041,382 | 5,055,579 |
| | US Treasury Notes | Rate of Interest: 3.375%; Maturity Date: 11/30/2027 | 5,083,675 | 5,086,843 |
| | **Total U.S. Government Obligations** | | 61,335,398 | 61,584,815 |
| * | Bernstein Cash | Cash and Cash Equivalents | 632,682 | 632,682 |
| | Federated Government Obligations Fund IS | Cash and Cash Equivalents | 27 | 27 |
| | **Total Cash and Cash Equivalents** | | 632,709 | 632,709 |
| | **Total Investments** | | $ 61,968,210 | $ 62,217,627 |

*Indicates a party-in-interest to the Plan.

See independent auditors' report.

## SHARP REES-STEALY MEDICAL GROUP, INC.
## CASH BALANCE PENSION PLAN

**Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions** **EIN: 33-0106028**
**For the Year Ended December 31, 2025** **Plan No.: 005**

| (a) Identity of party involved | (b) Description of asset | (c) Purchase price | (d) Selling price | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|
| U.S. Government | U.S. Treasury Note/Bond 1.125%; Due 01/15/25 | $ - | $ 4,672,435 | $ 4,665,901 | $ 4,672,435 | $ 6,534 |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 03/31/25 | $ - | $ 4,722,968 | $ 4,718,404 | $ 4,722,968 | $ 4,564 |
| U.S. Government | U.S. Treasury Notes 4.250%; Due 05/31/25 | $ - | $ 4,921,914 | $ 4,920,436 | $ 4,921,914 | $ 1,478 |
| U.S. Government | U.S. Treasury Note/Bond 4.750%; Due 07/31/25 | $ - | $ 5,063,564 | $ 5,076,950 | $ 5,063,564 | $ (13,386) |
| U.S. Government | U.S. Treasury Note/Bond 5.000%; Due 09/30/25 | $ - | $ 5,311,890 | $ 5,337,089 | $ 5,311,890 | $ (25,199) |
| U.S. Government | U.S. Treasury Note/Bond 4.875%; Due 11/30/25 | $ - | $ 5,288,753 | $ 5,314,066 | $ 5,288,753 | $ (25,313) |
| U.S. Government | U.S. Treasury Note/Bond 4.000%; Due 01/15/27 | $ 5,263,002 | $ - | $ 5,263,002 | $ 5,263,002 | $ - |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 03/31/27 | $ 5,336,822 | $ - | $ 5,336,822 | $ 5,336,822 | $ - |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 05/31/27 | $ 5,187,815 | $ - | $ 5,187,815 | $ 5,187,815 | $ - |
| U.S. Government | U.S. Treasury Note 3.875%; Due 07/31/27 | $ 5,124,219 | $ - | $ 5,124,219 | $ 5,124,219 | $ - |
| U.S. Government | U.S. Treasury Notes 3.500%; Due 09/30/27 | $ 5,196,993 | $ - | $ 5,196,993 | $ 5,196,993 | $ - |
| U.S. Government | U.S. Treasury Notes 3.375%; Due 11/30/27 | $ 5,342,545 | $ - | $ 5,342,545 | $ 5,342,545 | $ - |

See independent auditors' report.

**ATTACHMENT TO 2025 SCHEDULE SB (FORM 5500)**

**Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan**
**EIN/PN: 33-0106028 / 005**

***Line 26 - Schedule of Active Participant Data***

| | YEARS OF CREDITED SERVICE | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Under 1 | | 1 to 4 | | 5 to 9 | | 10 to 14 | | 15 to 19 | | 20 to 24 | | 25 to 29 | | 30 to 34 | | 35 to 39 | | 40 & up | | |
| **Attained Age** | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | No. | Avg Comp | Total |
| Under 25 | | | | | | | | | | | | | | | | | | | | | |
| 25 to 29 | | | | | | | | | | | | | | | | | | | | | |
| 30 to 34 | 5 | | 4 | | | | | | | | | | | | | | | | | | **9** |
| 35 to 39 | 11 | | 23 | | 4 | | | | | | | | | | | | | | | | **38** |
| 40 to 44 | 3 | | 25 | | 35 | | 5 | | | | | | | | | | | | | | **68** |
| 45 to 49 | 3 | | 11 | | 24 | | 13 | | | | | | | | | | | | | | **51** |
| 50 to 54 | | | 3 | | 10 | | 29 | | | | | | | | | | | | | | **42** |
| 55 to 59 | | | 3 | | 15 | | 12 | | | | | | | | | | | | | | **30** |
| 60 to 64 | | | 3 | | 6 | | 10 | | | | | | | | | | | | | | **19** |
| 65 to 69 | | | 1 | | 4 | | 13 | | | | | | | | | | | | | | **18** |
| 70 & up | | | | | 3 | | 2 | | | | | | | | | | | | | | **5** |
| Total | **22** | | **73** | | **101** | | **84** | | | | | | | | | | | | | | **280** |

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**
**EIN 33-0106028 Plan Number 005**

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

Valuation Date — First day of the plan year.
Current valuation date is January 1, 2025.

Actuarial Method — Unit credit.

Actuarial Assumptions

- Interest Rates per annum, compounded annually
  (use the rate for each participant based upon the date of payment being valued)

| | Adjusted 25-Year averages (minimum funding) | 24-month averages (maximum) | Spot rates (PBGC) |
|---|---|---|---|
| -- First 5 Years after valuation date | 5.00% | 5.00% | 4.65% |
| Next 15 Years | 5.27% | 5.27% | 5.28% |
| More than 20 years after val date | 5.50% | 5.40% | 5.63% |

First column, based on adjusted 24-month averages, is used to determine AFTAP and minimum contributions.
Second column, based on 24-month averages, is used to determine maximum deductible contributions.
Third column, based on spot interest rates, is used to determine PBGC standard target liabilities.

The interest rates above are the segment rates prescribed in the Pension Protection Act of 2006, and the American Rescue Plan Act of 2021.

*The rates have changed since the prior year. In the prior year, the segment rates were:*
*4.75%, 4.96%, and 5.59% for AFTAP and minimum contribution purposes.*
*4.37%, 4.96%, and 4.95% for maximum deductible contribution purposes.*
*5.01%, 5.13%, and 5.15% for PBGC standard target purposes.*
*The net effect of these changes had an insignificant impact on the liabilities used to determine the plan's minimum funding requirements.*

| | |
|---|---|
| -- Interest Crediting Rate (for account earnings) | 3.5% per annum compounded annually, for current and all future years. |
| -- Actuarial Equivalent (for converting balances to annuities) | 2% interest and 1994 Group Annuity Reserving table projected to 2002 are used to convert balances to annuities. |

- Experience - Active Employees

| | |
|---|---|
| -- Retirement | Normal Retirement Age. |
| -- Death | None. |
| -- Other Separation | None. |
| -- Earnings Progression | None.<br>Compensation is based on expected Pay for the current year. |

- Retired Mortality

| | |
|---|---|
| -- Conversion to Annuities | 1994 Group Annuity Reserving table projected to 2002. |
| -- Funding | RP-2014 combined Mortality tables for males and females, projected to 2025. |

The mortality rates for Funding are from the mortality tables prescribed in federal regulations and notices, as authorized by the Pension Protection Act of 2006.

| | |
|---|---|
| - Form of Payment | Lump Sum. |
| - Expense Loading | Assumes that current year expenses are the same as the prior year plan admininstrative expenses. The resulting amount for this year is $138,238, and is included in the Target Normal Cost. |
| - Asset Valuation Basis | Market Value, including discounted contributions receivable. |

**Notice to Plan Sponsor about the selection of Interest Rate assumptions and Asset valuation:**

The Pension Protection Act of 2006 prescribes that the above segment interest rates will be used as a default unless the Plan Sponsor notifies the actuary that he elects to use different assumptions:

a. The above segment interest rates represent the rates for the month prior to the valuation date. The Plan Sponsor may elect to use rates applicable to 1 to 4 months prior to the latest month.

b. Assets are valued at fair market value, without any averaging. The Plan Sponsor may ask the actuary to use an average asset value over up to 24 months.

**The Plan Sponsor should notify us immediately if any of these alternative elections are desired.**

# 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**

## 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
Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan

**1b** Three-digit plan number (PN) ▸ 005

**1c** Effective date of plan 01/01/2015

**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)

Sharp Rees-Stealy Medical Group, Inc

5651 Copley Drive, Suite A

San Diego CA 92111

**2b** Employer Identification Number (EIN) 33-0106028

**2c** Plan Sponsor's telephone number 858-262-6359

**2d** Business code (see instructions) 621111

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

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

| | | | |
|---|---|---|---|
| SIGN HERE | Signature of plan administrator | Date 10/15/2026 | Dr. Michael Martin<br>Enter name of individual signing as plan administrator |
| SIGN HERE | Signature of employer/plan sponsor | Date 10/15/2026 | Dr. Michael Martin<br>Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | Signature of DFE | Date | Enter name of individual signing as DFE |



Plan ID: 35016

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **3b** | Administrator's EIN |
| | | **3c** | Administrator's telephone number |
| **4** | If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: | **4b** | EIN |
| **a** | Sponsor's name | **4d** | PN |
| **c** | Plan Name | | |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 325 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 279 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 268 |
| **b** | Retired or separated participants receiving benefits | **6b** | 2 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 47 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 317 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 317 |
| **g(1)** | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | **6g(1)** | |
| **g(2)** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g(2)** | |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1C

**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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

## SHARP REES-STEALY MEDICAL GROUP, INC.
## CASH BALANCE PENSION PLAN

**Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions** **EIN: 33-0106028**
**For the Year Ended December 31, 2025** **Plan No.: 005**

| (a) Identity of party involved | (b) Description of asset | (c) Purchase price | (d) Selling price | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|
| U.S. Government | U.S. Treasury Note/Bond 1.125%; Due 01/15/25 | $ - | $ 4,672,435 | $ 4,665,901 | $ 4,672,435 | $ 6,534 |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 03/31/25 | $ - | $ 4,722,968 | $ 4,718,404 | $ 4,722,968 | $ 4,564 |
| U.S. Government | U.S. Treasury Notes 4.250%; Due 05/31/25 | $ - | $ 4,921,914 | $ 4,920,436 | $ 4,921,914 | $ 1,478 |
| U.S. Government | U.S. Treasury Note/Bond 4.750%; Due 07/31/25 | $ - | $ 5,063,564 | $ 5,076,950 | $ 5,063,564 | $ (13,386) |
| U.S. Government | U.S. Treasury Note/Bond 5.000%; Due 09/30/25 | $ - | $ 5,311,890 | $ 5,337,089 | $ 5,311,890 | $ (25,199) |
| U.S. Government | U.S. Treasury Note/Bond 4.875%; Due 11/30/25 | $ - | $ 5,288,753 | $ 5,314,066 | $ 5,288,753 | $ (25,313) |
| U.S. Government | U.S. Treasury Note/Bond 4.000%; Due 01/15/27 | $ 5,263,002 | $ - | $ 5,263,002 | $ 5,263,002 | $ - |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 03/31/27 | $ 5,336,822 | $ - | $ 5,336,822 | $ 5,336,822 | $ - |
| U.S. Government | U.S. Treasury Note/Bond 3.875%; Due 05/31/27 | $ 5,187,815 | $ - | $ 5,187,815 | $ 5,187,815 | $ - |
| U.S. Government | U.S. Treasury Note 3.875%; Due 07/31/27 | $ 5,124,219 | $ - | $ 5,124,219 | $ 5,124,219 | $ - |
| U.S. Government | U.S. Treasury Notes 3.500%; Due 09/30/27 | $ 5,196,993 | $ - | $ 5,196,993 | $ 5,196,993 | $ - |
| U.S. Government | U.S. Treasury Notes 3.375%; Due 11/30/27 | $ 5,342,545 | $ - | $ 5,342,545 | $ 5,342,545 | $ - |

See independent auditors' report.

# SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

**2025**

**This Form is Open to Public Inspection**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

**A** Name of plan
Sharp Rees-Stealy Medical Group, Inc. Cash Balance Pension Plan

**B** Three-digit plan number (PN) ▶ 005

**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Sharp Rees-Stealy Medical Group, Inc

**D** Employer Identification Number (EIN)
33-0106028

**E** Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

**F** Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

## Part I Basic Information

**1** Enter the valuation date: Month 01 Day 01 Year 2025

**2** Assets:

| | | |
|---|---|---|
| **a** Market value | **2a** | 55,369,443 |
| **b** Actuarial value | **2b** | 55,369,443 |

**3** Funding target/participant count breakdown

| | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
|---|---|---|---|
| **a** For retired participants and beneficiaries receiving payment | 0 | 0 | 0 |
| **b** For terminated vested participants | 46 | 1,954,425 | 1,954,425 |
| **c** For active participants | 280 | 43,815,433 | 43,815,433 |
| **d** Total | 326 | 45,769,858 | 45,769,858 |

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

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

| | | |
|---|---|---|
| **5** Effective interest rate | **5** | 5.29 % |
| **6** Target normal cost | | |
| **a** Present value of current plan year accruals | **6a** | 6,060,293 |
| **b** Expected plan-related expenses | **6b** | 138,238 |
| **c** Target normal cost | **6c** | 6,198,531 |

**Statement by Enrolled Actuary**

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

**SIGN HERE**

Signature of actuary

August 13, 2026
Date

Julie Hupperts, FSA, EA
Type or print name of actuary

2606632
Most recent enrollment number

FuturePlan by Ascensus
Firm name

818-995-6100
Telephone number (including area code)

P.O. Box 219073
0
Kansas City MO 64121
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

## Part II Beginning of Year Carryover and Prefunding Balances

| | | (a) Carryover balance | (b) Prefunding balance |
|---|---|---|---|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 0 |
| 8 | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) | 0 | 0 |
| 9 | Amount remaining (line 7 minus line 8) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of 4.70 % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | **a** Present value of excess contributions (line 38a from prior year) | | 6,606,992 |
| | **b(1)** Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.09 % | | 336,296 |
| | **b(2)** Interest on line 38b from prior year Schedule SB, using prior year's actual return | | 0 |
| | **c** Total available at beginning of current plan year to add to prefunding balance | | 6,943,288 |
| | **d** Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

## Part III Funding Percentages

| | | | |
|---|---|---|---|
| 14 | Funding target attainment percentage | 14 | 120.97 % |
| 15 | Adjusted funding target attainment percentage | 15 | 120.97 % |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement | 16 | 120.63 % |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage | 17 | % |

## Part IV Contributions and Liquidity Shortfalls

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

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 01/31/2025 | 540,946 | 0 | | | |
| 02/28/2025 | 532,180 | 0 | | | |
| 03/31/2025 | 529,561 | 0 | | | |
| 04/30/2025 | 484,299 | 0 | | | |
| 05/31/2025 | 488,721 | 0 | | | |
| 06/30/2025 | 493,943 | 0 | | | |
| 07/31/2025 | 731,542 | 0 | | | |
| 08/31/2025 | 728,923 | 0 | | | |
| 09/30/2025 | 617,529 | 0 | | | |
| 10/31/2025 | 719,242 | 0 | | | |
| 11/30/2025 | 713,545 | 0 | | | |
| 12/31/2025 | 683,027 | 0 | | | |
| | | | | | |
| | | | | | |
| | | | Totals ► 18(b) | 7,263,458 | 18(c) 0 |

| | | | |
|---|---|---|---|
| 19 | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: | | |
| | **a** Contributions allocated toward unpaid minimum required contributions from prior years. | 19a | 0 |
| | **b** Contributions made to avoid restrictions adjusted to valuation date | 19b | 0 |
| | **c** Contributions allocated toward minimum required contribution for current year adjusted to valuation date. | 19c | 7,059,458 |

20 Quarterly contributions and liquidity shortfalls:

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

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

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

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

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

**21** Discount rate:

**a** Segment rates:

| 1st segment: | 2nd segment: | 3rd segment: | |
|---|---|---|---|
| 5.00 % | 5.27 % | 5.50% | ☐ N/A, full yield curve used |

| | | |
|---|---|---|
| **b** Applicable month (enter code) | **21b** | 0 |
| **22** Weighted average retirement age | **22** | 64 |

**23** Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

## Part VI Miscellaneous Items

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☐ Yes ☒ No

| | | |
|---|---|---|
| **27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment | **27** | |

## Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

## Part VIII Minimum Required Contribution For Current Year

**31** Target normal cost and excess assets (see instructions):

| | | |
|---|---|---|
| **a** Target normal cost (line 6c) | **31a** | 6,198,531 |
| **b** Excess assets, if applicable, but not greater than line 31a | **31b** | 6,198,531 |

| **32** Amortization installments: | Outstanding Balance | Installment |
|---|---|---|
| **a** Net shortfall amortization installment | 0 | 0 |
| **b** Waiver amortization installment | 0 | 0 |

| | | |
|---|---|---|
| **33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____ ) and the waived amount | **33** | |
| **34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) | **34** | 0 |

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

| | | |
|---|---|---|
| **36** Additional cash requirement (line 34 minus line 35) | **36** | 0 |
| **37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | **37** | 7,059,458 |
| **38** Present value of excess contributions for current year (see instructions) | | |
| **a** Total (excess, if any, of line 37 over line 36) | **38a** | 7,059,458 |
| **b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | **38b** | 0 |
| **39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | **39** | 0 |
| **40** Unpaid minimum required contributions for all years | **40** | 0 |

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

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

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**
**EIN 33-0106028 Plan Number 005**

***Schedule SB, Line 18 - Contributions made to the plan for the plan year by employer(s) and employees:***

| (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |
|---|---|---|---|---|---|
| 01/06/2025 | 1,000 | 0 | 07/10/2025 | 651.88 | 0 |
| 01/09/2025 | 4,020 | 0 | 07/24/2025 | 717,633.57 | 0 |
| 01/10/2025 | 500 | 0 | 08/07/2025 | 5,630.00 | 0 |
| 01/23/2025 | 535,426 | 0 | 08/25/2025 | 723,292.69 | 0 |
| 02/03/2025 | 2,500 | 0 | 09/02/2025 | 333.35 | 0 |
| 02/07/2025 | 4,253 | 0 | 09/05/2025 | 333.35 | 0 |
| 02/25/2025 | 525,426 | 0 | 09/09/2025 | 5,755.00 | 0 |
| 03/07/2025 | 4,170 | 0 | 09/25/2025 | 611,107.02 | 0 |
| 03/25/2025 | 525,391 | 0 | 10/09/2025 | 5,755.00 | 0 |
| 04/09/2025 | 4,170 | 0 | 10/23/2025 | 713,486.99 | 0 |
| 04/24/2025 | 480,129 | 0 | 11/07/2025 | 6,480.00 | 0 |
| 05/08/2025 | 4,170 | 0 | 11/26/2025 | 707,065.11 | 0 |
| 05/22/2025 | 484,551 | 0 | 12/08/2025 | 4,068.35 | 0 |
| 06/09/2025 | 4,170 | 0 | 12/09/2025 | 5,755.00 | 0 |
| 06/25/2025 | 489,773 | 0 | 12/24/2025 | 673,203.99 | |
| 07/01/2025 | 3,350 | 0 | | | |
| 07/01/2025 | 4,152 | 0 | | | |
| 07/09/2025 | 5,755 | 0 | | | |
| | | | Totals > | 18(b) 7,263,458 | 18(c) 0 |

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**
**EIN 33-0106028 Plan Number 005**

***Schedule SB, Line 22 - Description of Weighted Average Retirement Age.***

The assumed average retirement age is 64.

Participants are assumed to retire at the plan's Normal Retirement Age,
or at the end of the current plan year if later.

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**
**EIN 33-0106028 Plan Number 005**

***Schedule SB, Part V -- Summary of Plan Provisions***

| | |
|---|---|
| Effective Date | January 1, 2015 as amended through August 15, 2025. |
| Definitions | |
| - Plan Year | January 1 through December 31. |
| - Compensation | Total compensation paid during Plan Year. |
| - Years of Service | Service for eligibility and vesting based upon entire period of service. The 1000 hours of service method is used in measuring this service. Service for benefit is based upon years of participation where 1 hours of service is required in order to accrue a benefit. |
| - Accrued Pension | Actuarial equivalent of the balance of the Participant's Cash Balance Account as of Valuation Date projected to his Normal Retirement Date. |
| - Actuarial Equivalence | Based on the interest rate of 2% and mortality in accordance with the 1994 Group Annuity Reserving table projected to 2002. |
| - Cash Balance Account | Hypothetical account established for each participant. Each plan year, the account is credited with participant's Contribution Credit in accordance with the plan. Account accumulates earnings based on actual rate of return (net of expenses) on aggregate Plan assets for such period, including both positive and negative rates of return, not exceeding 5.5% annually. |
| - Contribution Credit | Contribution formula varies by participant. Contribution amounts this year range from 1.00% to 130.02% of expected compensation. |

| | |
|---|---|
| Eligibility | Employees become eligible upon attainment of age 21 and completion of 2 years of service, and enter the plan on the January 1 or July 1 following completion of the eligibility requirements.<br><br>However, employees not listed in the Appendix of Eligible Employees are excluded from the Plan. |
| Normal Retirement | |
| - Age | Age 62. |
| - Annual Pension | The participant's Accrued Benefit determined as of his Normal Retirement Date based on the actuarial equivalent value of the Cash Balance Account. |
| - Payment of Pensions | Straight life annuity for single employees. Reduced Joint and 100% Survivor annuity for married employees. Optional forms of benefits include single sum and annuities. |
| Early Retirement Benefit | Same as Severance Benefit. |
| Late Retirement Benefit | Actuarial equivalent of the Cash Balance Account as of the participant's late retirement date. |
| Disability Benefit | Actuarial equivalent value of accrued pension. |
| Severance Benefit | Accrued Benefit times Vested Percentage. The Vested Percentage is 100%. |
| Death Benefit Before Retirement | |
| - Active Participants | Actuarial equivalent value of accrued pension. |
| - Former Participants | 100% of the value of the vested deferred pension. |

| | |
|---|---|
| Top-Heavy Provisions | |
| - Minimum Benefit | For employees also participating in the Sharp Rees-Stealy Medical Group, Inc. Money Purchase Pension Plan, contribution of 5% of total compensation to be provided under that plan. |
| Voluntary Contributions | Not Permitted. |
| Rollover Contributions | Not Permitted. |
| Loans to Participants | Not Permitted. |

**SHARP REES-STEALY MEDICAL GROUP, INC.**
**CASH BALANCE PENSION PLAN**

**Schedule H, Part IV, Line 4i – Schedule of Assets Held for Investment Purposes at End of Year**
**As of December 31, 2025**

**EIN: 33-0106028**
**Plan No.: 005**

| (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 |
|---|---|---|---|---|
| * | AllianceBernstein Mmkt Port-1 | Money Market Fund | $ 103 | $ 103 |
| | **Total Money Market Fund** | | 103 | 103 |
| | US Treasury Note/Bond | Rate of Interest: 4.250%; Maturity Date: 01/31/2026 | 5,004,037 | 5,008,974 |
| | US Treasury Note/Bond | Rate of Interest: 4.500%; Maturity Date: 03/31/2026 | 5,132,887 | 5,132,402 |
| | US Treasury Note/Bond | Rate of Interest: 4.875%; Maturity Date: 05/31/2026 | 5,238,503 | 5,227,722 |
| | US Treasury Note/Bond | Rate of Interest: 4.375%; Maturity Date: 07/31/2026 | 5,085,635 | 5,097,676 |
| | US Treasury When Issued Note/Bond | Rate of Interest: 3.500%; Maturity Date: 09/30/2026 | 5,156,309 | 5,202,653 |
| | US Treasury Note/Bond | Rate of Interest: 4.125%; Maturity Date: 10/31/2026 | 5,030,184 | 5,063,362 |
| | US Treasury Note/Bond | Rate of Interest: 4.000%; Maturity Date: 01/15/2027 | 5,099,552 | 5,155,952 |
| | US Treasury Note/Bond | Rate of Interest: 3.875%; Maturity Date: 03/31/2027 | 5,172,162 | 5,197,542 |
| | US Treasury Note/Bond | Rate of Interest: 3.875%; Maturity Date: 05/31/2027 | 5,168,205 | 5,200,780 |
| | US Treasury Note | Rate of Interest: 3.875%; Maturity Date: 07/31/2027 | 5,122,867 | 5,155,330 |
| | US Treasury Notes | Rate of Interest: 3.500%; Maturity Date: 09/30/2027 | 5,041,382 | 5,055,579 |
| | US Treasury Notes | Rate of Interest: 3.375%; Maturity Date: 11/30/2027 | 5,083,675 | 5,086,843 |
| | **Total U.S. Government Obligations** | | 61,335,398 | 61,584,815 |
| * | Bernstein Cash | Cash and Cash Equivalents | 632,682 | 632,682 |
| | Federated Government Obligations Fund IS | Cash and Cash Equivalents | 27 | 27 |
| | **Total Cash and Cash Equivalents** | | 632,709 | 632,709 |
| | **Total Investments** | | $ 61,968,210 | $ 62,217,627 |

*Indicates a party-in-interest to the Plan.

See independent auditors' report.