

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2022</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of 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 <u>NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NATIONWIDE CHILDREN'S HOSPITAL, INC.</u> <u>700 CHILDRENS DRIVE</u> <u>COLUMBUS, OH 43205-2664</u>	1c Effective date of plan <u>11/01/1958</u>	2b Employer Identification Number (EIN) <u>31-4379441</u>
	2c Plan Sponsor's telephone number <u>614-722-2000</u>	2d Business code (see instructions) <u>622000</u>

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.	10/16/2023	SUSANNE EBERSBACH
	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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

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3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 963
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) 0
a(2) Total number of active participants at the end of the plan year		6a(2) 0
b Retired or separated participants receiving benefits		6b 593
c Other retired or separated participants entitled to future benefits.....		6c 307
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 900
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 48
f Total. Add lines 6d and 6e		6f 948
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g
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 Characteristics Codes in the instructions: 1A 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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

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

A Name of plan <u>NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NATIONWIDE CHILDREN'S HOSPITAL, INC.</u>	D Employer Identification Number (EIN) <u>31-4379441</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>84013948</u>
b Actuarial value	2b <u>78311486</u>
3 Funding target/participant count breakdown	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>634</u> <u>54946028</u> <u>54946028</u>
b For terminated vested participants.....	<u>329</u> <u>13007695</u> <u>13007695</u>
c For active participants.....	<u>0</u> <u>0</u> <u>0</u>
d Total	<u>963</u> <u>67953723</u> <u>67953723</u>
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 <u>5.25</u> %
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>190000</u>
c Total (line 6a + line 6b)	6c <u>190000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/25/2023</u> Date
	Signature of actuary	<u>23-09025</u> Most recent enrollment number
<u>DANIELLE M ZANDER</u> Type or print name of actuary		<u>952-842-7000</u> Telephone number (including area code)
<u>WILLIS TOWERS WATSON US LLC</u> Firm name		
<u>8400 NORMANDALE LAKE BOULEVARD</u> <u>SUITE 1700</u> <u>MINNEAPOLIS, MN 55437-3837</u> Address of the firm		

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2022
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Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	435035
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	435035
10 Interest on line 9 using prior year's actual return of <u>13.79</u> %	0	59991
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		911205
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> %.....		49478
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.....		960683
d Portion of (c) to be added to prefunding balance.....		960683
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	1455709

Part III Funding Percentages		
14 Funding target attainment percentage	14	113.10 %
15 Adjusted funding target attainment percentage	15	115.24 %
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	103.41 %
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
09/11/2023	2035000	0			
			Totals ►	18(b)	2035000
				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 1865994
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22
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	190000
b Excess assets, if applicable, but not greater than line 31a		31b	190000
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		1865994
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1865994
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
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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONWIDE CHILDREN'S HOSPITAL, INC.	D Employer Identification Number (EIN) 31-4379441	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

WILLIS TOWERS WATSON US LLC

53-0181291

(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?
11 27 50	NONE	78982	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE NORTHERN TRUST COMPANY

36-3046063

(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?
21 28 50	NONE	36729	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HUNTINGTON NATIONAL BANK

31-0966785

(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?
28 50	NONE	22363	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

PNC CAPITAL ADVISORS, LLC

27-0640560

(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?
28 50	NONE	6200	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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:	ERIC GEISSLER	b EIN:	53-0181291
c Position:	ACTUARY		
d Address:	3340 PLAYERS CLUB PARKWAY SUITE 200 MEMPHIS, TN 38125	e Telephone:	901-930-0000

Explanation: REASSIGNMENT OF WORK WITHIN WILLIS TOWERS WATSON

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NATIONWIDE CHILDREN'S HOSPITAL, INC.</u>		D Employer Identification Number (EIN) <u>31-4379441</u>

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)	760000	2035000
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	159394	171748
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	5260449	4489914
(2) U.S. Government securities	1c(2)	11807364	8864634
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	11592322	10402617
(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)	54461282	42026255
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	84040811	67990168

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	84040811	67990168
---	-----------	----------	----------

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)	2035000	
(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)		2035000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	47705	
(B) U.S. Government securities	2b(1)(B)	234575	
(C) Corporate debt instruments	2b(1)(C)	361523	
(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)		643803
(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)	693495	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		693495
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	10277456	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	8535132	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1742324
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-15539040	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-15539040

		(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)		417416
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-10007002
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5814623	
(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)		5814623
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	78982	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	65292	
(4) Other	2i(4)	84744	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		229018
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6043641
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-16050643
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **GBQ PARTNERS, LLC**

(2) EIN: **20-2122306**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

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.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
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?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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 ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 476181.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN		B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 NATIONWIDE CHILDREN'S HOSPITAL, INC.		D Employer Identification Number (EIN) 31-4379441
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): 31-1389836		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

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) through (c)	
a	Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
b	Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
c	What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	
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 _____	

• **Financial Statements**
• with Supplementary Information

• **Nationwide Children's**
• **Hospital Pension Plan**

• December 31, 2022 and 2021



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To the Plan Administrator and Plan Participants
Nationwide Children's Hospital
Pension Plan
Columbus, Ohio

Independent Auditor's Report

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

We have performed audits of the financial statements of Nationwide Children's Hospital 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in the notes to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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 the 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) 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 the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current plan instrument, including all plan amendments. Management is also responsible for 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

Accordingly, the objective of 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 GAAP.

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 Schedule Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedule agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

GBQ Partners LLC

Columbus, Ohio
October 12, 2023

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

	2022	2021
Assets		
Investments, at fair value:		
Cash and cash equivalents	\$ 4,489,914	\$ 5,260,449
U.S. Government bonds and mortgage backed and government agency securities	8,915,844	11,807,364
Corporate bonds and asset backed securities	10,351,407	11,592,322
Mutual funds	42,026,255	54,461,282
	65,783,420	83,121,417
Employer contribution receivable	2,035,000	760,000
Interest receivable	171,748	159,394
NET ASSETS AVAILABLE FOR BENEFITS	\$ 67,990,168	\$ 84,040,811

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

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2022 and 2021

	2022	2021
Additions to Net Assets Attributed to		
Interest and dividend income	\$ 1,337,298	\$ 1,364,668
Net appreciation in fair value of investments	-	9,520,056
Employer contributions	2,035,000	984,954
Total additions	3,372,298	11,869,678
Deductions from Net Assets Attributed to		
Benefits paid to participants and beneficiaries	5,814,623	5,759,456
Net depreciation in fair value of investments	13,379,300	-
Administrative fees	229,018	354,369
Total deductions	19,422,941	6,113,825
Net (decrease) increase	(16,050,643)	5,755,853
Net Assets Available for Benefits		
Beginning of year	84,040,811	78,284,958
End of year	\$ 67,990,168	\$ 84,040,811

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

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Plan Description

The following description of Nationwide Children's Hospital (the Hospital) Pension Plan (the Plan) (formally Children's Hospital, Inc. Pension Plan) is provided for general information. Participants should refer to the plan agreement for a complete description of the Plan's provisions.

General

The Plan is a non-contributory defined benefit pension plan. Effective December 31, 1996, the Hospital's Board of Trustees elected to "freeze" the Plan. Accordingly, all plan participants became fully vested on that date. Plan participants who were under the age of 45 as of January 1, 1997 or plan participants who were over the age of 45 as of January 1, 1997, but elected to transfer participation to the new Defined Contribution Plan, accrued no further benefits under the Plan and no additional participants were added to the Plan subsequent to that date. Effective December 31, 2011, the Plan was further amended to freeze the accrual of benefits under the Plan for those employees who remained covered by the Plan. Additionally, effective January 1, 2012, the Defined Contribution Plan was amended to expand the eligibility provisions for the employees no longer accruing benefits under this Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Effective January 1, 2007, a participant was entitled to a benefit calculated as follows: (a) $1/12^{\text{th}}$ of 2.3% of the participant's average compensation, minus (b) $1/12^{\text{th}}$ of 2.0% of the participant's social security benefit, such difference multiplied by (c) the participant's years of benefit service.

Effective as of December 31, 2011, the accrued monthly benefit of each participant was frozen and will not increase or decrease after December 31, 2011. No future benefit service or compensation earned after December 31, 2011 will be recognized for purposes of calculating any benefit under the Plan. Additionally, as of December 31, 2011, the disability retirement benefit provisions of the Plan will be closed and no participant will be eligible to receive a disability retirement benefit.

A participant who retired or terminated employment prior to January 1, 2007, and who is not thereafter rehired, will continue to receive or be entitled to receive the benefits to which he was entitled under the Plan as in effect at the time of employment termination. Those benefit provisions are as follows:

- A participant hired prior to July 16, 1984 is entitled to a benefit calculated as (a) the participant's accrued monthly benefit, if any, as of June 30, 1976, plus (b) for each period of participation after June 30, 1976, but before April 1, 1993 and before the participant's date of severance, a monthly retirement credit equal to (i) $1/12^{\text{th}}$ of $3/4^{\text{ths}}$ of 1% of the participant's annualized compensation (up to an amount stipulated in the plan document), plus (ii) $1/12^{\text{th}}$ of 2% of the participant's annualized compensation (in excess of an amount stipulated in the plan document), multiplied by (iii) that portion of the year for which benefit service has been earned.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Plan Description (continued)

Pension Benefits (continued)

- A participant hired before April 1, 1993 is entitled to a benefit calculated as (a) $1/12^{\text{th}}$ of 1% of the participant's average compensation (up to an amount stipulated in the plan document), plus (b) $1/12^{\text{th}}$ of 1.45% of the participant's average compensation (in excess of an amount stipulated in the plan document), multiplied by (c) the participant's years of benefit service, not counting benefit service after March 31, 1993.
- A participant who retires on or after July 1, 1992 is entitled to a benefit calculated as (a) $1/12^{\text{th}}$ of 2.3% of the participant's average compensation, minus (b) $1/12^{\text{th}}$ of 2.0% of the participant's social security benefit, multiplied by (c) the participant's years of benefit service.
- Alternative provisions in the plan document apply to a participant who terminates employment after December 31, 1993 and who has any compensation prior to January 1, 1994 in excess of \$150,000.

The Plan permits early retirement at age 55 with 10 years of credited service or at age 60 with 20 years of credited service. Unless a participant elects an optional form of annuity payment, a married participant will receive a qualified joint survivor annuity and an unmarried participant will receive a 10-year certain and continuous annuity for the life of the participant. Employees may only receive a lump-sum distribution upon retirement or termination if the actuarial equivalent present value of the accrued monthly benefit does not exceed \$5,000.

Death and Disability Benefits

A death benefit equal to the value of the employee's accumulated pension benefit is paid to the employee's beneficiary. Prior to December 31, 2011, a participant who became eligible for a disability retirement benefit and who was not then eligible for a normal retirement or early retirement benefit was entitled to a disability retirement benefit computed in accordance with the plan document. Any disability retirement benefit payable prior to the participant's normal retirement date will be reduced for early commencement, in accordance with the plan document.

SECURE Act 2.0

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2022 financial statements.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's 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. For additional disclosure regarding fair value of investments, see the *Fair Value Measurements* footnote herein.

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

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees on the valuation date. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their beneficiaries, and present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their period of credited service. The accumulated plan benefits for active employees are based on their annual compensation during the period of credited service preceding the valuation date. Benefits payable under all circumstances – retirement, death and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Summary of Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts of interest) and the probability of payment (by means of decrements such as for death or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2022 and 2021 were (a) life expectancy of participants (the Pri-2012 Mortality Tables with separate mortality for non-annuitants and annuitants projected forward generationally using Scale MP-2021 for 2022 and the Pri-2012 Mortality Tables with separate mortality for non-annuitants and annuitants projected forward generationally using Scale MP-2020 for 2021), (b) retirement age assumptions (the assumed average retirement age was 65 for both 2022 and 2021), (c) no salary increase assumptions due to the plan being frozen and (d) investment return. The valuation included assumed average rates of return of 7.00% for both 2022 and 2021. The foregoing actuarial assumptions are based on the presumption that the Plan will not be terminated. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Administrative Expenses

All costs and expenses incurred with regard to the purchase, sale or transfer of investments in connection with the operation of the Plan are borne by the Plan. The Plan also pays actuarial fees and the annual Pension Benefit Guaranty Corporation premium. Other administrative fees, including auditing services, are borne by the Plan's sponsor. In addition, the Hospital provides other accounting and personnel services to the Plan.

Payment of Benefits

Benefit payments to participants and beneficiaries are recorded upon distribution.

Funding Policy

The Hospital has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The Hospital's present intention is to make cash contributions in amounts sufficient to annually fund the Plan's current service cost and the initial past service cost plus interest over a period of 20 years. The Plan has met the minimum funding requirements prescribed by ERISA.

The Hospital has the right under the Plan to discontinue such contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Plan Termination

In the event the Plan terminates, the net assets of the Plan shall be allocated or divided among participants and beneficiaries in the following order:

1. Retired participants and their beneficiaries to whom payment commenced at least three years prior to the date of termination.
2. Retired participants and their beneficiaries to whom payment commenced less than three years prior to the date of termination.
3. Participants who were eligible to receive early retirement benefits at the date of termination.
4. All benefits guaranteed and insured by the Pension Benefit Guaranty Corporation.
5. All other vested accrued benefits not insured by the Pension Benefit Guaranty Corporation.
6. All other accrued benefits provided under the Plan.
7. Any excess will revert to the Hospital.

Certain benefits under this Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal 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.

The PBGC guarantees vested benefits at the level in effect on the date of Plan termination. However, if the Plan has been in effect less than five years before it terminates or if benefits have been increased within the five years before Plan termination, the whole amount of the Plan's vested benefits or the benefit increase may not be guaranteed. In addition, there is a ceiling on the amount of monthly benefit that the PBGC guarantees, which is adjusted periodically.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Actuarial Present Value of Accumulated Plan Benefits

Actuarial valuation information for the Plan as of January 1, 2022 and 2021 and for the years then ended is presented below:

	2022	2021
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 48,247,666	\$ 48,676,880
Terminated participants with benefits deferred	11,091,821	11,504,943
Other participants	-	105,750
	<u>\$ 59,339,487</u>	<u>\$ 60,287,573</u>
Actuarial present value of accumulated plan benefits at the beginning of year	\$ 60,287,573	\$ 62,314,816
Decrease during the year attributed to:		
Benefits paid	(5,283,565)	(5,776,771)
Additional benefits earned, including experience gains and losses	4,165,581	4,078,043
Change of assumptions	169,898	(328,515)
Net decrease	(948,086)	(2,027,243)
Actuarial present value of accumulated plan benefits at the end of year	<u>\$ 59,339,487</u>	<u>\$ 60,287,573</u>

Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by The Northern Trust Company (Northern Trust), the Plan's trustee.

	2022	2021
Cash and cash equivalents	\$ 4,489,914	\$ 5,260,449
U.S. Government bonds and mortgage backed and government agency securities	8,915,844	11,807,364
Corporate bonds and asset backed securities	10,351,407	11,592,322
Mutual funds	42,026,255	54,461,282
	<u>\$ 65,783,420</u>	<u>\$ 83,121,417</u>

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Information Prepared and Certified by the Trustee (continued)

Northern Trust certified the completeness and accuracy of \$(13,379,300) of net depreciation in fair value of investments and \$1,337,298 of interest and dividend income related to the aforementioned investments for the ended December 31, 2022. Northern Trust also certified the completeness and accuracy of \$10,008,974 of net appreciation in fair value of investments and \$1,507,882 of interest and dividend income related to the aforementioned investments for the period February 1, 2021 to December 31, 2021.

Fair Value Measurements

GAAP established a fair value hierarchy that prioritizes the inputs to measure the fair value of the assets or liabilities being measured. Fair value is defined as the exchange value that would be received on the measurement date to sell an asset or to value the amount paid to transfer a liability in the principal or most advantageous market available to the entity in an orderly transaction between market participants. The three levels of the fair value hierarchy are as follows:

- Level 1 Inputs are unadjusted quoted market prices in active markets for identical assets or liabilities that the entity has the ability to access at the measurement date. Level 1 inputs provide the most reliable measure of fair value as of the measurement date.
- Level 2 Inputs are based on significant observable inputs, including unadjusted quoted market prices for similar assets and liabilities in active markets, unadjusted quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.
- Level 3 Are significant unobservable inputs for the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level or 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.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

<i>Mutual Funds:</i>	Valued at the net asset value of shares held by the Plan at year-end.
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NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Fair Value Measurements (continued)

*Corporate bonds and
asset backed
securities:*

Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote, if applicable.

*U.S. Government
bonds and mortgage
backed and
government agency
securities:*

Valued using evaluated prices based on a compilation of primarily observable market information or a broker quote in a non-active market. Inputs include benchmark yields, base spreads, spread adjustments, Yield To Maturity, adjustments for corporate actions, treasury feeds, broker feeds and CPI.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

Assets at Fair Value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 4,489,914	\$ -	\$ -	\$ 4,489,914
U.S. Government bonds and mortgage backed and government agency securities	-	8,915,844	-	8,915,844
Corporate bonds and asset backed securities	-	10,351,407	-	10,351,407
Mutual funds	42,026,255	-	-	42,026,255
Total assets at fair value	\$ 46,516,169	\$ 19,267,251	\$ -	\$ 65,783,420

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Fair Value Measurements (continued)

Assets at Fair Value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 5,260,449	\$ -	\$ -	\$ 5,260,449
U.S. Government bonds and mortgage backed and government agency securities	-	11,807,364	-	11,807,364
Corporate bonds and asset backed securities	-	11,592,322	-	11,592,322
Mutual funds	54,461,282	-	-	54,461,282
Total assets at fair value	\$ 59,721,731	\$ 23,399,686	\$ -	\$ 83,121,417

Tax Status

The Plan received its latest determination letter from the Internal Revenue Service (IRS) dated December 28, 2017, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (IRC) and therefore, the related trust is exempt from taxation.

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

Party-in-Interest Transactions

Through January 31, 2021, certain Plan investments were shares of a money market fund managed by JPMorgan. The Plan also held corporate bonds issued by JPMorgan. JPMorgan was the trustee, as defined in the plan agreement, through January 31, 2021 and therefore, these transactions qualify as party-in-interest. For the period February 1, 2021 to December 31, 2022, certain Plan investments are shares of a money market fund managed by Northern Trust. Northern Trust is the trustee, as defined in the plan agreement and therefore, these transactions qualify as party-in-interest. Willis Towers Watson is the Plan's actuary, and therefore, these transactions qualify as party-in-interest. Total administrative fees paid to the Plan's parties-in-interest were approximately \$144,000 and \$124,000 in 2022 and 2021, respectively.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying 2022 statement of net assets available for benefits.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Risks and Uncertainties (continued)

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.

Concentrations

At December 31, 2022 and 2021, approximately 38% and 40%, respectively, of total plan investments were held in one mutual fund.

Subsequent Event – Date of Management's Evaluation

Plan management has evaluated subsequent events through the date of the Independent Auditor's Report, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

EIN # 31-4379441 - PLAN #001

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

December 31, 2022

(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
	Cash and Cash Equivalents			
*	Northern Trust	U.S. Government Money Market Fund	\$ 4,489,914	\$ 4,489,914
			4,489,914	4,489,914
	U.S. Government Bonds and Mortgage Backed and Government Agency Securities:			
	KREDITANSTALT FUR WIEDERAUFBAU KRW	\$30,000, 0.250%, 03/08/2024	29,922	28,441
	EUROPIAN INVESTMENT BANK	\$25,000, 0.625%, 07/25/2025	24,926	22,768
	FEDERAL FARM CREDIT BANKS CONS SYSTEMWIDE BONDS	\$50,000, 1.300%, 05/13/2030	50,084	40,838
	FEDERAL HOME LOAN MORTGAGE CORP	\$50,000, 1.400%, 11/05/2030	50,000	39,955
	FEDERAL HOME LOAN MORTGAGE CORP	\$100,000, 1.500%, 02/12/2025	104,352	94,294
	FEDERAL HOME LOAN MORTGAGE CORP	\$250,000, 4.750%, 03/10/2023	249,337	250,170
	FEDERAL HOME LOAN MORTGAGE CORP	\$44,315, 6.500%, 11/01/2052	45,176	45,007
	FEDERAL HOME LOAN BANKS	\$25,000, 3.250%, 11/16/2028	28,312	24,057
	FEDERAL HOME LOAN MORTGAGE CORP MULTICLASS SER	\$19,474, 3.500%, 09/15/2046	19,741	18,663
	FEDERAL NATIONAL MORTGAGE ASSOCIATION	\$100,000, 0.875%, 08/05/2030	99,240	79,606
	FEDERAL NATIONAL MORTGAGE ASSOCIATION	\$29,563, 2.500%, 09/01/2050	31,184	25,534
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$19,715, 5.500%, 11/01/2052	19,560	19,787
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$33,590, 5.500%, 10/01/2052	33,364	33,786
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$34,377, 5.000%, 10/01/2052	32,795	33,923
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$19,780, 5.500%, 10/01/2052	19,983	19,858
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$17,276, 3.000%, 07/01/2030	17,689	16,544
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$12,659, 3.000%, 09/01/2031	12,972	12,121
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$25,966, 4.500%, 07/01/2048	24,736	25,439
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$17,762, 3.500%, 12/01/2029	18,424	17,135
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$21,774, 1.500%, 11/01/2035	22,270	18,882
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$23,378, 2.000%, 02/01/2051	24,225	19,244
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$17,256, 3.500%, 09/01/2034	18,195	16,610
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$13,027, 2.500%, 12/01/2034	13,669	12,017
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$38,507, 4.500%, 08/01/2052	37,575	37,106
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$10,206, 3.500%, 07/01/2049	10,551	9,415
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$19,932, 3.000%, 02/01/2035	21,161	19,078
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$19,182, 1.500%, 01/01/2031	19,678	17,477
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$39,563, 1.500%, 12/01/2035	40,292	34,318
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$50,030, 2.000%, 01/01/2036	51,945	44,684
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$31,594, 2.500%, 02/01/2035	33,184	29,576
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$30,501, 2.500%, 08/01/2050	32,137	26,055
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$28,583, 2.500%, 08/01/2051	29,919	24,631
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$11,511, 4.000%, 12/01/2045	12,231	11,039
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$13,116, 2.500%, 11/01/2031	13,145	12,279
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$17,708, 3.000%, 02/01/2033	18,117	16,868
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$36,581, 4.000%, 05/01/2049	33,426	34,833
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$29,108, 2.000%, 02/01/2036	30,453	25,996
	FEDERAL NATIONAL MORTGAGE ASSOCIATION POOL	\$37,131, 2.000%, 03/01/2031	38,593	34,258
	UNITED STATES OF AMERICA TREASURY BILL	\$235,000, 2.125%, 05/15/2025	226,416	223,480
	UNITED STATES OF AMERICA TREASURY BOND	\$615,000, 2.375%, 05/15/2027	632,919	574,256
	UNITED STATES OF AMERICA TREASURY BOND	\$200,000, 1.500%, 08/15/2026	192,243	182,516
	UNITED STATES OF AMERICA TREASURY BOND	\$300,000, 2.000%, 02/15/2025	292,588	285,621
	UNITED STATES OF AMERICA TREASURY BOND	\$600,000, 2.250%, 08/15/2046	551,136	428,203
	UNITED STATES OF AMERICA TREASURY BOND	\$100,000, 5.375%, 02/15/2031	106,808	110,059
	UNITED STATES OF AMERICA TREASURY BOND	\$250,000, 4.500%, 02/15/2036	236,064	268,096
	UNITED STATES OF AMERICA TREASURY BOND	\$750,000, 2.750%, 11/15/2042	770,493	605,420
	UNITED STATES OF AMERICA TREASURY BOND	\$7125,000, 2.000%, 02/15/2052	95,391	87,773
	UNITED STATES OF AMERICA TREASURY BOND	\$235,000, 3.000%, 08/15/2048	259,273	194,628
	UNITED STATES OF AMERICA TREASURY BOND	\$100,000, 3.625%, 02/15/2044	140,323	92,359
	UNITED STATES OF AMERICA TREASURY NOTES	\$250,000, 2.250%, 04/30/2024	254,564	242,148
	UNITED STATES OF AMERICA TREASURY NOTES	\$225,000, 0.625%, 05/15/2030	188,240	178,594
	UNITED STATES OF AMERICA TREASURY NOTES	\$600,000, 2.000%, 08/15/2025	598,442	567,000
	UNITED STATES OF AMERICA TREASURY NOTES	\$55,000, 1.625%, 08/15/2029	49,721	47,844
	UNITED STATES OF AMERICA TREASURY NOTES	\$325,000, 1.625%, 02/15/2026	338,805	300,879
	UNITED STATES OF AMERICA TREASURY NOTES	\$310,000, 1.625%, 02/15/2026	322,631	285,648
	UNITED STATES OF AMERICA TREASURY NOTES	\$110,000, 1.875%, 02/15/2032	100,466	93,646
	UNITED STATES OF AMERICA TREASURY NOTES	\$225,000, 2.625%, 02/15/2029	231,680	208,406
	UNITED STATES OF AMERICA TREASURY NOTES	\$230,000, 2.875%, 05/15/2028	226,446	217,431
	UNITED STATES OF AMERICA TREASURY NOTES	\$50,000, 2.875%, 05/15/2032	49,242	46,242

See Independent Auditor's Report.

NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

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

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(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
	U.S. Government Bonds and Mortgage Backed and Government Agency Securities: (continued)			
	UNITED STATES OF AMERICA TREASURY NOTES	\$425,000, 2.750%, 02/15/2028	469,559	400,330
	UNITED STATES OF AMERICA TREASURY NOTES	\$600,000, 1.125%, 02/15/2031	627,515	539,627
	UNITED STATES OF AMERICA TREASURY NOTES DTD	\$75,000, 2.500%, 05/15/2024	72,672	72,823
	UNITED STATES OF AMERICA TREASURY NOTES DTD	\$70,000, 2.500%, 08/15/2023	72,683	69,032
	UNITED STATES OF AMERICA TREASURY NOTES DTD	\$250,000, 1.625%, 10/31/2026	264,636	228,506
	UNITED STATES OF AMERICA TREASURY NOTES DTD	\$410,000, 2.250%, 11/15/2025	426,579	388,427
	UNITED STATES OF AMERICA TREASURY NOTES DTD	\$125,000, 2.375%, 08/15/2024	124,254	120,654
	UNITED STATES OF AMERICA TREASURY N/B	\$500,000, 1.500%, 02/15/2030	510,703	427,227
	UNITED STATES OF AMERICA TREASURY N/B	\$150,000, 2.375%, 05/15/2029	160,002	136,677
	Total U.S. Government and Agency Obligations		10,005,057	8,915,844
	Corporate Bonds and Asset Backed Securities:			
	AMAZON, INC.	\$30,000, 2.100%, 05/12/2031	29,995	24,599
	AMAZON, INC.	\$200,000, 3.600%, 04/13/2032	194,470	183,647
	AMERICAN HONDA FINANCE	\$30,000, 2.250%, 01/12/2029	29,333	25,823
	AMERIPRISE FINANCIAL INC	\$100,000, 2.875%, 09/15/2026	100,277	92,989
	AMERIPRISE FINANCIAL INC	\$20,000, 3.700%, 10/15/2024	20,368	19,504
	AMPHENOL CORP NEW	\$100,000, 2.200%, 09/15/2031	97,482	79,498
	APPLE, INC.	\$150,000, 2.050%, 09/11/2026	157,911	137,103
	APPLE, INC.	\$200,000, 3.350%, 02/09/2027	198,266	191,595
	APPLE, INC.	\$100,000, 3.450%, 05/05/2024	100,922	98,214
	AT&T, INC.	\$15,000, 4.300%, 02/15/2030	16,313	14,171
	ATOMOS ENERGY CORP	\$25,000, 3.000%, 06/15/2027	25,513	23,368
	AUTOMATIC DATA PROCESSING, INC. SR NOTE	\$100,000, 1.700%, 05/15/2028	100,572	86,970
	AVALONBAY COMMUNITIES INC	\$15,000, 3.35%, 05/15/2027	16,743	13,954
	BANK OF AMERICA CORP	\$200,000, 3.705%, 04/24/2028	201,282	185,347
	BANK OF AMERICA CORP	\$20,000, 2.087%, 06/14/2029	20,171	16,865
	BANK OF AMERICA CORP	\$25,000, 3.366%, 01/23/2026	25,872	23,893
	BANK OF AMERICA CORP	\$25,000, 5.000%, 04/17/2028	24,996	25,264
	BANK OF AMERICA CORP	\$10,000, 5.015%, 07/22/2033	10,066	9,526
	BANK OF AMERICA CORP	\$10,000, 2.651%, 03/11/2032	10,004	8,030
	BANK OF NEW YORK MELLON CORP MEDIUM TERM	\$20,000, 3.992%, 06/13/2028	19,725	19,145
	BANK OF NEW YORK MELLON CORP MEDIUM TERM	\$250,000, 3.450%, 08/11/2023	259,440	247,768
	BANK OF NOVO SCOTIA	\$25,000, 1.450%, 01/10/2025	24,798	23,266
	BANK OF NOVO SCOTIA	\$20,000, 3.450%, 04/11/2025	19,977	19,261
	BANK OF MONTREAL - MEDIUM	\$25,000, 1.450%, 01/10/2025	24,827	23,311
	BERKSHIRE HATHAWAY	\$50,000, 2.875%, 03/15/2032	48,904	43,381
	BOEING CO	\$15,000, 2.196%, 02/04/2026	13,289	13,643
	BOEING CO	\$20,000, 3.200%, 03/01/2029	20,822	17,608
	BP CAPITAL MARKETS AMERICA	\$25,000, 3.633%, 04/06/2030	25,000	22,990
	BRUNSWICK CORP	\$15,000, 0.850%, 08/18/2024	14,982	13,864
	CAMDEN PROPERTY TRUST	\$25,000, 3.500%, 09/15/2024	27,016	24,116
	CANADIAN IMPERIAL BANK OF COMMERCE	\$20,000, 3.300%, 04/07/2025	19,989	19,206
	CAPITAL ONE FINANCIAL CORP	\$20,000, 4.166%, 05/09/2025	20,000	19,543
	CAPITAL ONE FINANCIAL CORP	\$25,000, 1.878%, 11/02/2027	22,350	21,782
	CAP 1 MULTI-ASSET	\$15,000, 1.040%, 11/16/2026	14,998	14,011
	CAP 1 MULTI-ASSET	\$35,000, 4.950%, 10/15/2027	34,995	35,297
	CAP 1 MULTI-ASSET	\$25,000, 2.800%, 03/15/2027	24,998	23,977
	CAP 1 PRIME AUTO RECEIVABLES TR SER	\$20,000, 3.170%, 04/15/2027	19,996	19,364
	CARLISLE COMPANIES, INC.	\$100,000, 2.200%, 03/01/2032	97,497	76,279
	CBOE GLOBAL MARKETS INC	\$200,000, 3.650%, 01/12/2027	203,236	191,244
	CIGNA CORP	\$10,000, 4.375%, 10/15/2028	11,438	9,663
	CITI USD 11NC10 NEW ISSUE	\$15,000, 4.910%, 05/24/2032	13,585	14,094
	CITIGROUP INC	\$30,000, 3.875%, 03/26/2025	32,029	29,190
	CITIGROUP INC	\$30,000, 3.887%, 01/10/2028	33,064	28,084
	CONNECTICUT LIGHT & POWER COMPANY	\$10,000, 3.200%, 03/15/2027	11,119	9,395
	CNH INDUSTRIAL CAPITAL LLC	\$10,000, 1.950%, 07/02/2023	9,950	9,829
	CNH INDUSTRIAL CAPITAL LLC	\$15,000, 3.950%, 05/23/2025	14,376	14,562
	CNH EQUIPMENT TR SER 2019-C CLASS A3	\$5,910, 2.010%, 12/16/2024	5,909	5,856
	CONSOLIDATED EDISON INC	\$20,000, 2.400%, 06/15/2031	20,071	16,401
	CROWN CASTLE INTERNATIONAL CORP	\$20,000, 3.300%, 07/01/2030	19,831	17,520
	CVS HEALTH CORP	\$18,000, 4.300%, 03/25/2028	20,393	17,440

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NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN

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

December 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Corporate Bonds and Asset Backed Securities: (continued)			
	DIGITAL REALTY TRUST LP	\$20,000, 3.600%, 07/01/2029	18,747	17,908
	DISCOVER CARD EXECUTION NT TR SER 2021-1 CLASS A1	\$45,000, 0.580%, 09/15/2026	44,990	41,868
	DISCOVER CARD EXECUTION NT TR SER 2022-1 CLASS A3	\$30,000, 3.560%, 07/15/2027	29,996	29,192
	DISCOVER CARD FIXED	\$20,000, 3.320%, 05/17/2027	19,998	19,338
	DOW CHEMICAL CO.	\$20,000, 4.800%, 11/30/2028	23,861	19,767
	DTE ENERGY CO.	\$20,000, 4.220%, 11/01/2024	20,052	19,667
	DUKE ENERGY CORP	\$100,000, 3.950%, 10/15/2023	101,109	98,957
	DUKE ENERGY CORP	\$200,000, 3.150%, 08/15/2027	208,628	184,835
	DUKE ENERGY PROGRESS LLC	\$30,000, 2.000%, 08/15/2031	29,325	23,787
	ELECTRONIC ARTS, INC.	\$100,000, 2.950%, 02/15/2051	96,997	65,017
	EMERSON ELECTRIC CO.	\$25,000, 1.950%, 10/15/2030	23,540	20,290
	EMERSON ELECTRIC CO.	\$250,000, 6.000%, 08/15/2032	263,995	262,236
	ENERGY TRANSFER	\$25,000, 5.250%, 04/15/2029	29,247	24,248
	ENTERGY LOUISIANA LLC	\$12,000, 0.620%, 11/17/2023	11,998	11,553
	EQUINIX INC	\$15,000, 2.150%, 07/15/2030	13,788	11,966
	ESTEE LAUDER COS INC	\$100,000, 2.000%, 12/01/2024	105,223	94,937
	FIFTH THIRD BANCORP	\$20,000, 3.650%, 01/25/2024	20,088	19,695
	FISERV, INC.	\$20,000, 4.200%, 10/01/2028	23,065	18,957
	FLORIDA POWER & LIGHT CO	\$25,000, 2.450%, 02/03/2032	25,094	20,893
	FORD CREDIT AUTO TRUST	\$25,000, 5.270%, 05/17/2027	24,996	25,263
	FORTINET, INC.	\$100,000, 2.200%, 03/15/2031	98,684	77,227
	FOX CORP	\$20,000, 4.709%, 01/25/2029	22,148	19,368
	GENERAL DYNAMICS CORP	\$300,000, 3.750%, 05/15/2028	350,488	285,675
	GILEAD SCIENCES INC	\$200,000, 3.700%, 04/01/2024	203,616	196,672
	GLOBAL PAYMENTS INC	\$20,000, 4.950%, 08/15/2027	20,017	19,435
	GM FINANCIAL SECURITIZED TERM SER 21-3 CLASS A3	\$10,000, 0.480%, 06/16/2026	9,999	9,543
	GOLDMAN SACHS	\$20,000, 2.640%, 02/24/2028	20,049	17,820
	GOLDMAN SACHS	\$15,000, 3.000%, 03/15/2024	14,987	14,632
	GOLDMAN SACHS	\$30,000, 3.500%, 01/23/2025	30,536	28,999
	HOLLYFRONTIER CORP	\$30,000, 5.875%, 04/01/2026	29,134	30,056
	HOME DEPOT INC	\$125,000, 4.200%, 04/01/2043	132,112	110,030
	HONDA AUTO	\$10,000, 0.460%, 04/19/2027	9,997	9,564
	HONDA AUTO	\$30,000, 1.880%, 05/15/2026	29,995	28,509
	HOST HOTELS & RESORTS LP	\$25,000, 3.875%, 04/01/2024	25,067	24,340
	HUNTINGTON BANCSHARES INC	\$15,000, 4.443%, 08/04/2028	15,005	14,235
	HYUNDAI AUTO RECEIVABLES	\$20,000, 5.390%, 06/15/2027	20,000	20,236
	HYUNDAI AUTO RECEIVABLES	\$15,000, 3.720%, 11/16/2026	15,000	14,708
	INTEL CORP	\$25,000, 4.000%, 08/05/2029	24,938	23,821
	INTEL CORP	\$200,000, 3.150%, 05/11/2027	196,692	188,702
	INTERCONTINENTAL EXCHANGE INC	\$20,000, 1.850%, 09/15/2032	19,866	15,099
	INTERNATIONAL BUSINESS MACHINES CORP	\$125,000, 4.000%, 06/20/2042	127,581	104,188
	INVESCO FINANCE PLC	\$100,000, 4.000%, 01/30/2024	101,940	98,461
	JOHN DEERE OWNER FIXED	\$25,000, 5.090%, 06/15/2027	24,998	25,094
	JOHN DEERE OWNER TR SER 19-A CLASS A3	\$15,000, 3.740%, 02/16/2027	14,999	14,655
	JPMORGAN CHASE & CO	\$100,000, 3.625%, 05/13/2024	100,748	98,310
	JPMORGAN CHASE & CO	\$100,000, 3.875%, 02/01/2024	101,495	98,729
	JPMORGAN CHASE & CO	\$25,000, 2.522%, 04/22/2031	26,353	20,517
	JPMORGAN CHASE & CO	\$20,000, 4.125%, 12/15/2026	21,362	19,346
	KELLOGG CO	\$15,000, 2.100%, 06/01/2030	14,962	12,231
	KEYCORP	\$15,000, 4.789%, 06/01/2033	13,534	14,216
	KINDER MORGAN INC	\$10,000, 4.300%, 03/01/2028	11,581	9,596
	KLA CORP	\$100,000, 4.95%, 07/15/2052	97,867	93,558
	KROGER CO	\$100,000, 3.850%, 08/01/2023	100,059	99,153
	KROGER CO	\$100,000, 4.000%, 02/01/2024	100,590	98,592
	MANUFACTURERS & TRADERS TRUST COMPANY	\$100,000, 3.400%, 08/17/2027	105,359	91,271
	MARATHON PETROLEUM CORP	\$20,000, 4.700%, 05/01/2025	20,551	19,709
	MASTERCARD INC	\$200,000, 3.375%, 04/01/2024	201,381	196,393
	MASTERCARD INC	\$10,000, 2.950%, 06/01/2029	9,988	9,042
	MARTIN MARIETTA MATERIALS, INC.	\$100,000, 3.200%, 07/15/2051	102,682	68,032
	MASCO CORP	\$20,000, 1.500%, 02/15/2028	17,168	16,587
	MCDONALD'S CORP MED TERM	\$200,000, 3.500%, 07/01/2027	229,236	190,003
	MERCK & CO INC	\$100,000 SEMI-ANN. 3.400% 03/07/2029	102,721	93,391

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

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(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
	Corporate Bonds and Asset Backed Securities: (continued)			
	MERCEDEZ BENZ AUTO REC TRUST SR 21-1 CLASS A3	\$15,000, 0.460%, 06/15/2026	14,998	14,235
	MERCEDES BENZ AUTO REC TRUST SR 21-1 CLASS A3	\$20,000, 5.210%, 08/16/2027	19,996	20,230
	MORGAN STANLEY	\$40,000, 3.772%, 01/24/2029	45,333	36,692
	MORGAN STANLEY	\$15,000, 0.790%, 05/30/2025	13,730	13,977
	MPLX LP	\$25,000, 4.125%, 03/01/2027	25,117	23,630
	NATIONAL RURAL UTILITIES COOPERATIVE	\$150,000, 2.950%, 02/07/2024	158,680	146,616
	NATIONAL RETAIL PROPERTIES INC	\$100,000, 2.500%, 04/15/2030	102,569	81,294
	NATIONAL RETAIL PROPERTIES INC	\$25,000, 3.900%, 06/15/2024	25,072	24,414
	NEXTERA ENERGY CAPITAL HOLDINGS INC	\$10,000, 2.750%, 11/01/2029	9,213	8,673
	NEXTERA ENERGY CAPITAL HOLDINGS INC	\$250,000, 3.500%, 04/01/2029	265,920	227,613
	NISSAN AUTO FIXED	\$20,000, 4.460%, 05/17/2027	19,996	19,849
	NISSAN AUTO	\$20,000, 1.860%, 08/17/2026	19,996	19,038
	NORTHROP GRUMMAN CORP	\$100,000, 3.250%, 08/01/2023	98,762	99,354
	NSTAR ELECTRIC CO	\$15,000, 3.200%, 05/15/2027	15,115	14,089
	NVIDIA CORP	\$100,000, 3.500%, 04/01/2050	105,777	75,731
	OKLAHOMA GAS AND ELECTRIC CO	\$250,000, 3.800%, 08/15/2028	271,015	234,168
	ORACLE CORP	\$15,000, 2.300%, 03/25/2028	13,409	13,015
	ORACLE CORP	\$200,000, 2.650%, 07/15/2026	202,562	184,050
	ORACLE CORP	\$15,000, 2.950%, 04/01/2030	16,529	12,852
	PACKAGING CORP	\$10,000, 3.650%, 09/15/2024	9,983	9,747
	PAYPAL HOLDINGS INC	\$150,000, 2.850%, 10/01/2029	154,496	131,014
	PEPSICO INC	\$100,000, 2.625%, 07/29/2029	110,652	88,421
	PFIZER INC	\$100,000, 2.750%, 06/03/2026	101,880	94,348
	PIONEER NATIONAL RESOURCE CO	\$20,000, 1.125%, 01/15/2026	18,104	17,845
	PROGRESSIVE CORP	\$50,000, 3.000%, 03/15/2032	49,183	43,575
	PROLOGIS LP	\$25,000, 2.250%, 04/15/2030	24,107	20,890
	PUBLIC STORAGE	\$200,000, 3.385%, 05/01/2029	211,541	182,005
	PUBLIC STORAGE	\$30,000, 1.850%, 05/01/2028	29,980	25,783
	QUALCOMM INC	\$200,000, 3.450%, 05/20/2025	199,608	194,831
	ROYAL BANK OF CANADA	\$35,000, 3.375%, 04/14/2025	34,987	33,846
	SALESFORCE COM INC	\$100,000, 3.700%, 04/11/2028	99,829	96,101
	SCHWAB CHARLES	\$100,000, 3.450%, 02/13/2026	102,229	96,780
	SEMPRA ENERGY	\$5,000, 3.300%, 04/01/2025	4,997	4,798
	SOUTHERN CALIFORNIA EDISON	\$30,000, 3.400%, 06/01/2023	31,271	29,759
	SOUTHERN CALIFORNIA GAS CO	\$100,000, 3.150%, 09/15/2024	107,837	97,327
	SOUTHERN CO	\$15,000, 3.250%, 07/01/2026	15,214	14,121
	SOUTHERN CO	\$10,000, 1.750%, 03/15/2028	9,976	8,436
	SPIRIT REALTY LP	\$25,000, 3.200%, 01/15/2027	25,163	22,200
	STATE STREET CORP	\$15,000, 5.751%, 11/04/2026	15,000	15,368
	STATE STREET CORP	\$100,000, 2.650%, 05/19/2026	101,041	94,080
	SYS CO CORP	\$20,000, 3.750%, 10/01/2025	20,098	19,370
	SYS CO CORP	\$15,000, 5.950%, 04/01/2030	18,776	15,565
	TARGET CORP	\$150,000, 3.375%, 04/15/2029	176,024	139,221
	TD AMERITRADE HOLDING CORP	\$250,000, 3.750%, 04/01/2024	354,910	342,946
	TORONTO-DOMINION BANK	\$25,000, 3.766%, 06/06/2025	25,000	24,259
	TOYOTA AUTO RECEIVABLES 2019-A	\$17,939, 3.000%, 05/15/2024	17,939	17,915
	TOYOTA AUTO RECEIVABLES 2021-C	\$25,000, 0.430%, 01/15/2026	24,998	23,708
	TOYOTA AUTO RECEIVABLES 2021-D	\$20,000, 0.710%, 04/15/2026	20,000	18,842
	TOYOTA AUTO RECEIVABLES 2022-A	\$35,000, 1.230%, 06/15/2026	34,994	33,194
	TOYOTA AUTO RECEIVABLES 2022-B	\$15,000, 2.930%, 09/15/2026	15,000	14,506
	TRUIST FINANCIAL CORP	\$30,000, 1.887%, 06/07/2029	28,732	25,158
	UNION ELECTRIC CO	\$275,000, 3.500%, 04/15/2024	285,217	269,904
	UNION PACIFIC CORP	\$100,000, 2.400%, 02/05/2030	104,368	85,762
	UNION PACIFIC CORP	\$100,000, 2.750%, 03/01/2026	99,601	94,686
	UNITEDHEALTH GROUP INC	\$35,000, 2.000%, 05/15/2030	32,773	28,934
	US BANCORP	\$25,000, 3.000%, 07/30/2029	24,998	22,007
	US BANK NATIONAL ASSOCIATION CINCINNATI OH MEDIUM	\$100,000, 2.050%, 01/21/2025	105,427	94,761
	VISA INC	\$25,000, 2.050%, 04/15/2030	24,999	21,178
	VERIZON COMMUNICATIONS INC	\$15,000, 4.329%, 09/21/2028	15,366	14,449
	VERIZON COMMUNICATIONS INC	\$30,000, 0.500%, 05/20/2027	29,998	28,185
	VERIZON MASTER TR SEC 2022-2	\$30,000, 1.530%, 07/20/2028	29,993	28,056
	VERIZON MASTER TR SEC 2022-4	\$25,000, 3.400%, 11/20/2028	24,999	24,222

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(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
	Corporate Bonds and Asset Backed Securities: (continued)			
	VIRGINIA ELECTRONIC & POWER CO	\$25,000, 3.750%, 05/15/2027	24,922	23,869
	VULCAN MATERIALS CO	\$100,000, 4.500%, 06/15/2047	124,905	83,539
	WELLS FARGO & CO	\$15,000, 3.727%, 03/24/2028	15,000	13,908
	WELLS FARGO & CO	\$100,000, 4.125%, 08/15/2023	100,615	99,398
	WELLS FARGO & CO	\$20,000, 1.654%, 06/02/2024	20,019	19,679
	WESTPAC BANKING CORP	\$20,000, 5.350%, 10/18/2024	19,989	20,184
	WESTPAC BANKING CORP	\$25,000, 4.322%, 11/23/2031	25,506	23,560
	WORKPAY INC	\$15,000, 3.700%, 04/01/2029	14,999	13,756
	XILINX INC	\$100,000 SEMI-ANN. 2.375% 06/01/2030	102,356	84,322
	Total fixed income obligations		11,462,770	10,351,407
	Mutual Funds:			
	CAUSEWAY INTERNATIONAL VALUE FUND	211,564.28 Shares	2,877,138	3,370,219
	FIDELITY INTERNATIONAL DISCOVERY FUND	75,982.22 Shares	2,463,765	3,012,695
	VANGUARD INSTITUTIONAL INDEX FUND	78,057.09 Shares	8,933,770	25,104,721
	VANGUARD MID-CAP INDEX INSTITUTIONAL FUND	15,458.91 Shares	1,238,903	4,252,128
	VANGUARD SMALL-CAP INDEX INSTITUTIONAL FUND	71,494.28 Shares	4,168,987	6,286,492
	Total Mutual Funds		19,682,563	42,026,255
			\$ 45,640,304	\$ 65,783,420

* Indicates party-in-interest to the Plan.

See Independent Auditor's Report.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

Applicable month	September
Interest rate basis	Three-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.75%	1.07%
Second segment rate	5.18%	2.68%
Third segment rate	5.92%	3.36%
Effective interest rate	5.25%	2.68%

Annual rates of increase

Compensation	N/A
Future Social Security wage bases	N/A
Statutory limits on compensation	N/A

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant. Participation in this plan is frozen.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020).
Termination	None
Disability	None
Benefit commencement date:	
Preretirement death benefit	Death of the participant
Deferred vested benefit	The later of age 65 or termination of employment
Form of payment	Participants are assumed to elect the normal form for single participants.
Percent married	100% of participants are assumed married.
Spouse age	Male spouses are assumed to be three years older than female spouses.
Covered pay	Not applicable; The plan froze benefit accruals December 31, 2011.

Plan Name:	Nationwide Children's Hospital Pension Plan
EIN / PN:	31-4379441/001
Plan Sponsor:	Nationwide Children's Hospital, Inc.
Valuation Date:	January 1, 2022

SCHEDULE SB ATTACHMENTS

Plan-related expenses The amount included this year for plan-related expenses is \$190,000, which is based on prior year's plan-related expense minus the prior year's PBGC premiums plus the current year's estimated PBGC premiums.

Timing of benefit payments Annuity payments are assumed to be payable annually at the date of decrement, which is assumed to be beginning-of-year for retirement and middle-of-year otherwise.

Methods

Valuation date First day of plan year

Funding target Present value of accrued benefits as required by regulations under IRC §430

Target normal cost Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430

Actuarial value of assets for determining minimum required contributions Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2020 plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued WTW has reviewed the plan provisions with the plan sponsor and based on that review, is not aware of any other significant benefits required to be valued that were not.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of January 1, 2022. Information on contributions and plan provisions was supplied by the plan sponsor. Asset information was supplied by the Hospital. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data were adjusted to reflect any significant events that occurred between the date the data were collected and the measurement date. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Administrative expenses	Administrative expenses are estimated by determining the actual expenses paid from the trust the preceding year with an estimate of any change in upcoming PBGC premium.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
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Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law," as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430 or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Plan Name:	Nationwide Children's Hospital Pension Plan
EIN / PN:	31-4379441/001
Plan Sponsor:	Nationwide Children's Hospital, Inc.
Valuation Date:	January 1, 2022

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2020 to September 2021 as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2019 to Scale MP-2020, as required by IRC §430.
- The assumed plan-related expenses included in the target normal cost were changed from \$340,000 for 2021 to \$190,000 for 2022 but the underlying methodology used to determine the assumption remains the same.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

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 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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

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

A Name of plan <u>NATIONWIDE CHILDREN'S HOSPITAL PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Nationwide Children's Hospital, Inc.</u>	D Employer Identification Number (EIN) <u>31-4379441</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a <u>84,013,948</u>
b Actuarial value	2b <u>78,311,486</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>634</u> (2) Vested Funding Target <u>54,946,028</u> (3) Total Funding Target <u>54,946,028</u>
b For terminated vested participants	<u>329</u> <u>13,007,695</u> <u>13,007,695</u>
c For active participants	<u>0</u> <u>0</u> <u>0</u>
d Total	<u>963</u> <u>67,953,723</u> <u>67,953,723</u>
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 <u>5.25%</u>
6 Target normal cost	
a Present value of current plan year accruals	6a <u>0</u>
b Expected plan-related expenses	6b <u>190,000</u>
c Total (line 6a + line 6b)	6c <u>190,000</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>Danielle M Zander</u> Signature of actuary	<u>09/25/2023</u> Date
<u>Danielle M Zander</u> Type or print name of actuary		<u>2309025</u> Most recent enrollment number
<u>Willis Towers Watson US LLC</u> Firm name		<u>952-842-7000</u> Telephone number (including area code)
<u>8400 Normandale Lake Boulevard</u> <u>Suite 1700</u> <u>Minneapolis MN 55437-3837</u> Address of the firm		

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2022
v. 220413

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	435,035
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	435,035
10	Interest on line 9 using prior year's actual return of <u>13.79</u> %	0	59,991
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		911,205
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> %		49,478
	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		960,683
	d Portion of (c) to be added to prefunding balance		960,683
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	1,455,709

Part III		Funding Percentages	
14	Funding target attainment percentage	14	113.10 %
15	Adjusted funding target attainment percentage	15	115.24 %
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	103.41 %
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
09/11/2023	2,035,000				
Totals ▶			18(b)	2,035,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0	
b Contributions made to avoid restrictions adjusted to valuation date	19b	0	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,865,994	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No			
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22
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	190,000	
b Excess assets, if applicable, but not greater than line 31a	31b	190,000	
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	1,865,994	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1,865,994	
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
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SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Nationwide Children's Hospital, Inc.
EIN/PN	31-4379441/001
Plan Name	Nationwide Children's Hospital Pension Plan
Valuation Date	January 1, 2022
Enrolled Actuary	Danielle M Zander
Enrollment Number	23-09025

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

Applicable month	September
Interest rate basis	Three-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
First segment rate	4.75%	1.07%
Second segment rate	5.18%	2.68%
Third segment rate	5.92%	3.36%
Effective interest rate	5.25%	2.68%

Annual rates of increase

Compensation	N/A
Future Social Security wage bases	N/A
Statutory limits on compensation	N/A

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant. Participation in this plan is frozen.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2020).
Termination	None
Disability	None
Benefit commencement date:	
Preretirement death benefit	Death of the participant
Deferred vested benefit	The later of age 65 or termination of employment
Form of payment	Participants are assumed to elect the normal form for single participants.
Percent married	100% of participants are assumed married.
Spouse age	Male spouses are assumed to be three years older than female spouses.
Covered pay	Not applicable; The plan froze benefit accruals December 31, 2011.

Plan Name:	Nationwide Children's Hospital Pension Plan
EIN / PN:	31-4379441/001
Plan Sponsor:	Nationwide Children's Hospital, Inc.
Valuation Date:	January 1, 2022

SCHEDULE SB ATTACHMENTS

Plan-related expenses The amount included this year for plan-related expenses is \$190,000, which is based on prior year's plan-related expense minus the prior year's PBGC premiums plus the current year's estimated PBGC premiums.

Timing of benefit payments Annuity payments are assumed to be payable annually at the date of decrement, which is assumed to be beginning-of-year for retirement and middle-of-year otherwise.

Methods

Valuation date First day of plan year

Funding target Present value of accrued benefits as required by regulations under IRC §430

Target normal cost Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430

Actuarial value of assets for determining minimum required contributions Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2020 plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued WTW has reviewed the plan provisions with the plan sponsor and based on that review, is not aware of any other significant benefits required to be valued that were not.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor furnished participant data as of January 1, 2022. Information on contributions and plan provisions was supplied by the plan sponsor. Asset information was supplied by the Hospital. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data were adjusted to reflect any significant events that occurred between the date the data were collected and the measurement date. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Administrative expenses	Administrative expenses are estimated by determining the actual expenses paid from the trust the preceding year with an estimate of any change in upcoming PBGC premium.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
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Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law," as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430 or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Plan Name:	Nationwide Children's Hospital Pension Plan
EIN / PN:	31-4379441/001
Plan Sponsor:	Nationwide Children's Hospital, Inc.
Valuation Date:	January 1, 2022

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2020 to September 2021 as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2019 to Scale MP-2020, as required by IRC §430.
- The assumed plan-related expenses included in the target normal cost were changed from \$340,000 for 2021 to \$190,000 for 2022 but the underlying methodology used to determine the assumption remains the same.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

November 1, 1958; amended effective January 1, 1989 to comply with the Tax Reform Act of 1986 (TRA 86); most recently restated effective January 1, 2016.

Covered employees A non-discriminatory group of employees who voluntarily elected to continue their participation in this Plan.

Participation date Participation under the Plan was frozen as of December 31, 1996.

Definitions

Vesting service The number of years in which the associate works over 1,000 hours from the later of (a) date of hire or (b) 18th birthday.

Pension service The number of years in which the associate works over 1,000 hours.

Service prior to an employee's 21st birthday is excluded.

Service prior to July 1, 1976 is excluded for those employees who were then classified by the Hospital as "other than full-time."

Service after December 31, 2011 shall not be recognized for purposes of calculating any benefit under the plan.

Break in service Vesting service and Pension service will be restored upon reemployment following a break in service (termination of employment and completion of twelve months with no hours of service) only if (i) the participant has vested benefits under the Plan, or (ii) his consecutive years of break in service is less than the greater of five years or his aggregate number of years of pre-break service.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Final average compensation

The greater of a) or b) below:

a) The monthly average of total compensation for the 60 months preceding the earlier of the date of determination or Normal Retirement.

b) The monthly average of the total compensation for the five highest consecutive calendar years of the 10 calendar years preceding the earlier of the date of determination or Normal Retirement.

Compensation after December 31, 2011 shall not be recognized for purposes of determining a participant's average compensation.

Final average wage base compensation

The monthly average of total compensation for the last three complete plan years prior to the year of termination. For purposes of this average, each year's pay is no greater than the Social Security wage base for that year.

Compensation after December 31, 2011 shall not be recognized for purposes of determining a participant's average compensation.

Covered compensation

The 35-year average of the Social Security wage bases ending in the year the participant would reach Social Security retirement age. If termination occurs prior to Social Security retirement age, future wage bases are assumed to continue unchanged from the year of termination.

Covered compensation shall be frozen as of December 31, 2011.

Primary insurance amount

The age 65 monthly benefit from the Social Security Administration based on compensation from the year prior to termination. Pay to age 65 is assumed to remain constant at this level. Prior wages are discounted by the average wages determined by the Social Security Administration.

Primary insurance amount shall be frozen as of December 31, 2011.

Normal retirement date (NRD)

The first day of the month coincident with or next following the Participant's 65th birthday.

Plan Name: Nationwide Children's Hospital Pension Plan
EIN / PN: 31-4379441/001
Plan Sponsor: Nationwide Children's Hospital, Inc.
Valuation Date: January 1, 2022

SCHEDULE SB ATTACHMENTS

Monthly pension benefit

A monthly pension equal to 57.50% of the Final Average Compensation minus 50% of the Primary Insurance Amount, such difference proportionately reduced for Years of Service less than 25. The above offset is no more than the lesser of 18.75% of the Final Average Wage Base Compensation and 28.75% of the lesser of the Final Average Compensation, the Final Average Wage Base Compensation and the Covered Compensation.

In addition, no benefit will be less than the accrued benefit under the old formulas as of March 31, 1993.

The extended wear away grandfather approach has been adopted relative to the reduced IRS Section 401(a) 17 compensation limitation effective January 1, 1994.

Effective December 31, 2011, benefit accruals were frozen under the plan.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement following the attainment of:

- i) age 55 and the completion of 10 Years of Credited Service, or
- ii) age 60 and the completion of 20 Years of Credited Service.

Postponed retirement

Retirement after NRD

Vested termination

Termination for reasons other than death or retirement after completing five years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement

Monthly pension benefit

Early retirement

Monthly pension benefit determined as of the early retirement date, reduced for early retirement as follows:

- i) Those retiring after attaining age 55 with 10 or more years of Pension service will have their benefits reduced by 1/180th per month for each of the first 60 months early and 1/360th for each month in excess of 60.

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ii) However, those retiring after attaining age 60 with 20 or more years of Credited Service will receive the benefit unreduced.

Postponed retirement

Monthly pension determined as of age 65 is payable upon actual retirement.

Vested termination

Monthly pension benefit determined as of the termination date, payable at NRD.

Other Plan Provisions

Forms of payment

Preretirement death benefits are payable. Monthly pension benefits are paid as a life annuity with 10 years certain, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a joint and survivor annuity, a five-year certain and life annuity, or a life annuity. Actuarial equivalence is based on 1971 Group Annuity Mortality Table projected to 1990 by scale D with age set back four years for participant and two years for spouse and 7% interest.

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in the principal plan provisions since the prior valuation.

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Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Nationwide Children's Hospital, Inc.
EIN/PN	31-4379441/001
Plan Name	Nationwide Children's Hospital Pension Plan
Valuation Date	January 1, 2022
Enrolled Actuary	Danielle M Zander
Enrollment Number	23-09025

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

November 1, 1958; amended effective January 1, 1989 to comply with the Tax Reform Act of 1986 (TRA 86); most recently restated effective January 1, 2016.

Covered employees A non-discriminatory group of employees who voluntarily elected to continue their participation in this Plan.

Participation date Participation under the Plan was frozen as of December 31, 1996.

Definitions

Vesting service The number of years in which the associate works over 1,000 hours from the later of (a) date of hire or (b) 18th birthday.

Pension service The number of years in which the associate works over 1,000 hours.

Service prior to an employee's 21st birthday is excluded.

Service prior to July 1, 1976 is excluded for those employees who were then classified by the Hospital as "other than full-time."

Service after December 31, 2011 shall not be recognized for purposes of calculating any benefit under the plan.

Break in service Vesting service and Pension service will be restored upon reemployment following a break in service (termination of employment and completion of twelve months with no hours of service) only if (i) the participant has vested benefits under the Plan, or (ii) his consecutive years of break in service is less than the greater of five years or his aggregate number of years of pre-break service.

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Final average compensation

The greater of a) or b) below:

a) The monthly average of total compensation for the 60 months preceding the earlier of the date of determination or Normal Retirement.

b) The monthly average of the total compensation for the five highest consecutive calendar years of the 10 calendar years preceding the earlier of the date of determination or Normal Retirement.

Compensation after December 31, 2011 shall not be recognized for purposes of determining a participant's average compensation.

Final average wage base compensation

The monthly average of total compensation for the last three complete plan years prior to the year of termination. For purposes of this average, each year's pay is no greater than the Social Security wage base for that year.

Compensation after December 31, 2011 shall not be recognized for purposes of determining a participant's average compensation.

Covered compensation

The 35-year average of the Social Security wage bases ending in the year the participant would reach Social Security retirement age. If termination occurs prior to Social Security retirement age, future wage bases are assumed to continue unchanged from the year of termination.

Covered compensation shall be frozen as of December 31, 2011.

Primary insurance amount

The age 65 monthly benefit from the Social Security Administration based on compensation from the year prior to termination. Pay to age 65 is assumed to remain constant at this level. Prior wages are discounted by the average wages determined by the Social Security Administration.

Primary insurance amount shall be frozen as of December 31, 2011.

Normal retirement date (NRD)

The first day of the month coincident with or next following the Participant's 65th birthday.

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Monthly pension benefit

A monthly pension equal to 57.50% of the Final Average Compensation minus 50% of the Primary Insurance Amount, such difference proportionately reduced for Years of Service less than 25. The above offset is no more than the lesser of 18.75% of the Final Average Wage Base Compensation and 28.75% of the lesser of the Final Average Compensation, the Final Average Wage Base Compensation and the Covered Compensation.

In addition, no benefit will be less than the accrued benefit under the old formulas as of March 31, 1993.

The extended wear away grandfather approach has been adopted relative to the reduced IRS Section 401(a) 17 compensation limitation effective January 1, 1994.

Effective December 31, 2011, benefit accruals were frozen under the plan.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

Retirement following the attainment of:

- i) age 55 and the completion of 10 Years of Credited Service, or
- ii) age 60 and the completion of 20 Years of Credited Service.

Postponed retirement

Retirement after NRD

Vested termination

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Benefits Paid Upon the Following Events

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Early retirement

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Plan Name: Nationwide Children's Hospital Pension Plan
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Valuation Date: January 1, 2022

Plan Name	Nationwide Children's Hospital Pension Plan
Plan Sponsor EIN	31-4379441
ERISA Plan #	001
Plan Year Ending	December 31, 2022

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	