

<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>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☒ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☐ a single-employer plan</div><div>☐ a DFE (specify) _____</div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 OSU PHYSICIANS, INC. INTERIM RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1997
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) OSU PHYSICIANS, INC. 700 ACKERMAN ROAD SUITE 6000 COLUMBUS, OH 43202
2b	Employer Identification Number (EIN) 31-1447726
2c	Plan Sponsor's telephone number 614-685-1542
2d	Business code (see instructions) 621498

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.	10/14/2024	DEBORAH CHUDZIK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 3062
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 1681 6a(2) 1904 6b 791 6c 685 6d 3380 6e 0 6f 3380 6g(1) 3039 6g(2) 3378 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:

2A 2E 2F 2G 2R 2T 3H

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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☒ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 _____

<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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan OSU PHYSICIANS, INC. INTERIM RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OSU PHYSICIANS, INC.	D Employer Identification Number (EIN) 31-1447726

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 49 59 60 63 64	INVESTMENT COMPANY	389989	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

APS-PENTEGRA

6830 COMMERCE COURT DRIVE
BLACKLICK, OH 43004-9297

13-3892096

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38 64	THIRD PARTY ADMIN	161428	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

MORGAN STANLEY SMITH BARNEY, LLC

1 NEW YORK PLAZA, 12TH FL
NEW YORK, NY 10004

(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?
22 28 33 52	INVESTMENT ADVISOR	0	Yes ☒ No ☐	Yes ☐ No ☒	92783	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
MORGAN STANLEY SMITH BARNEY LLC	22 28 33 52	92783

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	COMPENSATION

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan OSU PHYSICIANS, INC. INTERIM RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OSU PHYSICIANS, INC.		
D Employer Identification Number (EIN) 31-1447726		

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2265058	2599431
(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)	132690391	158222410
(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	134955449	160821841
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	134955449	160821841

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)	9929123	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	749740	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		10678863
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	159647	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		159647
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(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)		23209432
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		34047942

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8181550	
(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)		8181550
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8181550

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		25866392
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: **BLUE & COMPANY, LLC**

(2) EIN: **35-1178661**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

<div>SCHEDULE R (Form 5500) <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>		<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>2023</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan OSU PHYSICIANS, INC. INTERIM RETIREMENT PLAN				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OSU PHYSICIANS, INC.				D Employer Identification Number (EIN) 31-1447726	
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): 31-4156830 39-0509570 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14c

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

a The corresponding number for the plan year immediately preceding the current plan year

15a

b The corresponding number for the second preceding plan year

15b

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

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

SCHEDULE MEP (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 6058(a) of the Internal Revenue Code (the Code) ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan OSU PHYSICIANS, INC. INTERIM RETIREMENT PLAN	B Three-digit Plan number (PN) ▶	001
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF OSU PHYSICIANS, INC.	D Administrator's EIN 31-1447726	

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

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

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

Part II	Participating Employer Information.
----------------	--

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

2a Name of Participating Employer OHIO STATE UNIVERSITY PHYSICIANS, INC.	2b EIN 31-1447726	2c Percentage of Total Contributions for the Plan Year 99.50	2d Aggregate Account Balances Attributable to Participating Employer 100
2a Name of Participating Employer COMMUNITY HEALTH PARTNERS, LLC	2b EIN 87-4354126	2c Percentage of Total Contributions for the Plan Year 0.05	2d Aggregate Account Balances Attributable to Participating Employer 0

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

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

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

**Schedule MEP (2023)
v. 230728**

Part III	Pooled Employer Plan Information
----------	----------------------------------

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

- 3a

Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44)

☐ Yes ☐ No
- 3b

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

ACK ID

**OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN**

**MODIFIED CASH BASIS
FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

AND

SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2023

CPAs / ADVISORS



OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

TABLE OF CONTENTS
DECEMBER 31, 2023 AND 2022

	Page
Report of Independent Auditors	1
 Financial Statements	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits (Year Ended December 31, 2023).....	6
Notes to Financial Statements	7
 Supplemental Schedule (December 31, 2023)	
Schedule H, line 4i – Schedule of Assets (Held at End of Year).....	13



REPORT OF INDEPENDENT AUDITORS

To the Board of Directors
Ohio State University Physicians, Inc. Interim Retirement Plan
Columbus, Ohio

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

We have performed audits of the financial statements of Ohio State University Physicians, Inc. Interim Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits (modified cash basis) as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 the modified cash basis of accounting.

REPORT OF INDEPENDENT AUDITORS (Continued)

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

Basis for Opinion on the Financial Statements

We conducted our audit 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 audit. 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

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

REPORT OF INDEPENDENT AUDITORS (Continued)

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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

REPORT OF INDEPENDENT AUDITORS (Continued)

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.

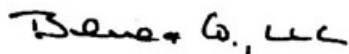
Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) 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 audit 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 information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Westerville, Ohio
October 11, 2024

OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2023 AND 2022

	2023	2022
Assets		
Investments at fair value	\$ 158,222,410	\$ 132,690,391
Receivables		
Notes receivable from participants	2,599,431	2,265,058
Net assets available for benefits	<u>\$ 160,821,841</u>	<u>\$ 134,955,449</u>

See accompanying notes to financial statements.

OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>
Additions to net assets attributed to:	
Net change in fair value of investments	\$ 23,209,432
Interest income on notes receivable from participants	159,647
Contributions:	
Employer contributions	9,929,123
Rollovers	749,740
Total contributions	<u>10,678,863</u>
Total additions	<u>34,047,942</u>
Deductions from net assets attributed to:	
Benefits paid	8,181,550
Total deductions	<u>8,181,550</u>
Net change	25,866,392
Net assets available for benefits	
Beginning of year	134,955,449
End of year	<u><u>\$ 160,821,841</u></u>

See accompanying notes to financial statements.

OHIO STATE UNIVERSITY PHYSICIANS, INC. INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN

The following description of the Ohio State University Physicians, Inc. (OSUP) Interim Retirement Plan (the "Plan") provides only general information. The Plan was formerly known as the Family Medicine Foundation, Inc. Money Purchase Pension Plan and was amended in 2004 to become the Ohio State University Physicians, Inc. Interim Retirement Plan. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of OSUP. Employees in the corporate office, emergency medicine, family medicine, obstetrics/gynecology, surgery, ophthalmology, psychiatry, oncology, urology, pathology, otolaryngology, physical medicine, internal medicine, neurology, radiology and unassociated physicians groups were eligible to participate. All employees of these groups are immediately eligible to participate in the Plan (including both full-time and part-time employees). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Plan administrative expenses are paid by OSUP.

Contributions

OSUP makes non-discretionary contributions to all OSUP staff of 7.5% of each employee's compensation, with the exception of employees of OSU Physicians Community Outreach, LLC and Mt. Carmel OSU Physicians Alliance, LLC who receive a 3% contribution. There are also grandfathered employees whose contributions range from 7.5% to 25% of compensation. The Plan also provides for an additional discretionary profit-sharing contribution of 2.5% to be made to employees who are employed on the last day of the plan year. OSUP's contributions are invested as directed by the participant.

Participants Accounts

Each participant's account is credited with OSUP's contribution, as well as allocations of plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in OSUP's contributions plus actual earnings on the contributions.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is determined by the plan administrator by reviewing interest rates charged for similar types of loans by other lenders. Principal and interest are paid ratably through monthly payroll deductions.

Payment of Benefits

On termination of service due to death, disability, or retirement, or other reasons, a participant will receive either an annuity, lump-sum distribution or a direct rollover equal to the value of his account balance. Normal retirement age is defined as when a participant attains age 62. Provisions exist for early, deferred, and disability retirements.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements and supplemental schedule were prepared on the modified cash basis of accounting. The modified cash basis of accounting records investments at fair value and loans to participants as notes receivable from participants, income and related assets when received rather than when earned and the expenses when the obligation is paid rather than when the obligations is incurred. Although the modified cash basis of accounting represents a departure from accounting principles generally accepted in the United States of America, it is an allowable method of accounting for employee benefit plans under the reporting requirements of ERISA.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's sponsor determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

Purchases and sales of securities are recorded on a trade-date basis. Interest income and dividends are recorded when received under the modified cash basis of accounting. Net change in fair value of investments includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Interest income is recorded on the modified cash basis. Related fees are recorded as administrative expenses and are expensed when they are paid. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are recorded as distributions on the basis of the terms of the plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses incurred maintaining the Plan are paid directly by OSUP and are excluded from these financial statements. Investment-related expenses are included in net change in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 11, 2024, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Financial Services, Inc. and Huntington National Bank, the custodians of the Plan, have certified to the completeness and accuracy of substantially all investments and notes receivable from participants information reflected on the accompanying statement of net assets available for benefits as of December 31, 2023 and 2022, the schedule of assets at December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant 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, 2023 and 2022.

- Self-directed brokerage accounts - Accounts primarily consist of cash and equivalents, mutual funds, exchange-traded funds, and common stocks that are valued on the basis of readily determinable market prices (level 1).
- Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Self-directed brokerage accounts	\$ 3,005,136	\$ -	\$ -	\$ 3,005,136
Mutual funds	155,110,745	-	-	155,110,745
Total	<u>\$ 158,115,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,115,881</u>
Cash				106,529
Total investments at fair value				<u>\$ 158,222,410</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Self-directed brokerage accounts	\$ 2,439,961	\$ -	\$ -	\$ 2,439,961
Mutual funds	130,139,462	-	-	130,139,462
Total	<u>\$ 89,979,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,579,423</u>
Cash				110,968
Total investments at fair value				<u>\$ 132,690,391</u>

5. TAX STATUS

The Internal Revenue Service has determined and informed OSUP by a letter dated March 15, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and that the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

6. PLAN TERMINATION

Although it has not expressed any intent to do so, OSUP has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

7. 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 participant's account balances and the amounts reported in the statement of net assets available for benefits (modified cash basis).

8. RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Huntington National Bank and Nationwide Financial Services, Inc. Huntington National Bank and Nationwide Financial Services, Inc. are the custodians as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred are paid directly by the Plan for the investment management services.

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, OSUP and certain others. Investment management fees are paid to Huntington National Bank and Nationwide Financial Services, Inc., the custodians. Pentegra Retirement Services is the Plan's third-party administrator. Blue & Co., LLC is the independent auditor for the Plan. The aforementioned parties generally receive payment from OSUP.

Supplemental Schedule

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

Name of Plan Sponsor: Ohio State University Physicians, Inc.
Federal Employer Identification Number: 31-1447726
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Alliance Bernstein	AB Global Bond Fund	**	18,321	
Allspring	Government Securities Inst	**	5,679	
Allspring	Precious Metals Inst	**	87,393	
American Century	American Century Ginnie Mae Adv R5	**	5,555	
American Century	American Century Value Fund	**	18,278	
American Century	American Century Core Plus Fund	**	16,676	
American Funds	American Fund Euro Pacific Growth R6	**	1,009,111	
American Funds	American Funds 2050 Target Date Retirement R6	**	121,980	
American Funds	American Funds Balanced Fund R6	**	5,937,397	
American Funds	American Funds Capital World Growth Income R6	**	2,490,723	
American Funds	American Funds New Perspective Fund R6	**	430	
American Funds	American Funds Growth Fund Am R6	**	8,037,899	
American Funds	American Funds US Government Securities R6	**	5,783	
American Funds	American Funds Bond Fund of Amer R6	**	16,669	
Avantis Investors	Avantis US Small Cap Value Fund	**	16,167	
Avantis Investors	Avantis U.S. Large Cap Value Fund	**	51,297	
Baron Capital Group	Baron Emerging Markets Fund Institutional	**	563,794	
Black Rock Funds	Black Rock 80/20 Target Allocation Instl	**	8,012,633	
Black Rock Funds	Black Rock Health Scnc Opp Inv A	**	72,957	
Black Rock Funds	Black Rock ishares MSCI EAFE Index Fund	**	897,437	
Black Rock Funds	BlackRock Global Allocation Inst	**	26,054	
Black Rock Funds	BlackRock GNMA Portfolio Class K	**	9,354	
Black Rock Funds	BlackRock High Yield Bond Institutional	**	8,007	
Black Rock Funds	BlackRock Natural Resources Trust A	**	15,178	
Black Rock Funds	BlackRock S&P 500 Index Institutional	**	50,024	
Black Rock Funds	BlackRock Mid-Cap Growth Equity Instl	**	210	
Black Rock Funds	BlackRock High Yield Bond K	**	26,516	
Black Rock Funds	BlackRock Total Return K	**	21,161	
Black Rock Funds	BlackRock Technology Opportunities Instl	**	71,844	
Columbia	Columbia Select Large Cap Growth Fund Institutional 2	**	210	
Delaware Investments	DE Emerging Markets A	**	13,920	
Delaware Investments	DE Extended Duration Bond A	**	98,563	
Delaware Investments	DE Ivy Asset Strat R6	**	35,745	
Diamond Hill	Diamond Hill Mid Cap I	**	28,945	
Dimensional Fund Advisors	DFA Global Real Estate Securities	**	1,402,354	
Dimensional Fund Advisors	DFA Real Estate Sec	**	70,736	
Dimensional Fund Advisors	DFA US Long Co	**	147,846	
Dimensional Fund Advisors	DFA Emerging Markets Core Equity I	**	42,347	
Dodge & Cox	Dodge & Cox International Stock I	**	57,321	
DoubleLine	DoubleLine Core Fixed Income I	**	5,572	
Eaton Vance	Eaton Vance Government Opportunities Fund A	**	9,071	
Federal Investors	Government Obligations Fund	**	2,510,678	
Fidelity Investments	Fidelity Advisors China Region Fund Inst	**	41,913	
Fidelity Investments	Fidelity NASDAQ Composite Index Fund	**	60,316	
Fidelity Investments	Fidelity 500 Index	**	110,785	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Fidelity Investments	Fidelity International Index	**	56,288	
Fidelity Investments	Fidelity US Bond Index	**	62,872	
Fidelity Investments	Fidelity Advisor Energy Fund	**	16,310	
Fidelity Investments	Fidelity Emerging Market Index	**	836	
Fidelity Investments	Fidelity Large Cap Growth Index	**	45,830	
Fidelity Investments	Fidelity Blue Chip Growth K6	**	35,581	
Fidelity Investments	Fidelity OTC K6	**	34,803	
Franklin Templeton Investment Funds	Franklin Mutual Global Discovery Z	**	47,666	
Franklin Templeton Investment Funds	Franklin Templeton Foreign Adv	**	69,662	
Franklin Templeton Investment Funds	Franklin Templeton Global Bond Adv	**	62,570	
Franklin Templeton Investment Funds	Franklin Templeton Growth Adv	**	120,072	
Goldman Sachs	Goldman Sachs Growth Opportunity Fund	**	26,821	
Goldman Sachs	Goldman Sachs Short Duration Government Fund Institutional	**	48,360	
Goldman Sachs	Goldman Sachs GQG Ptnrs Intl Opps R6	**	58,287	
Harbor Funds	Harbor International Inv	**	58,412	
Heartland Funds	Heartland MidCap Value Institutional	**	80,472	
Invesco	Invesco Balanced-Risk Allc Y	**	19,373	
Invesco	Invesco Gold and Special Mineral Fund	**	23,553	
Invesco	Invesco International Bond Fund Y	**	38,483	
Invesco	Invesco Main St Mid Cap Fund Y	**	1,585,291	
Invesco	Invesco Quality Inc Y	**	13,130	
Invesco	Invesco Short Duration Inflation Protection	**	5,923	
Invesco	Invesco Short Term Bond Fund	**	16,663	
Janus Henderson	Janus Henderson Global Technology Fund N	**	96,264	
JP Morgan	JPMorgan Large Cap Growth Fund	**	45,337	
JP Morgan	JPMorgan Equity Income R5	**	45,623	
Loomis Sayles Funds	Loomis Sayles Bond Admin Fund	**	12,934	
Metropolitan West Funds	Metropolitan West Total Return Bond I	**	3,984,122	
Metropolitan West Funds	MetWest Ultra Short Bond Fund Institutional	**	3,953	
Metropolitan West Funds	MetWest High Yield Bond Fund Institutional	**	4,066	
MFS International	MFS International Value Fund Class R4	**	5,734,415	
MFS International	MFS Mid Cap Growth Fund	**	28,015	
* Nationwide	Nationwide Loomis All Cap Gr R6	**	50,836	
* Nationwide Mutual Funds	Nationwide Destination 2030 Fund R6	**	86,854	
* Nationwide Mutual Funds	Nationwide S&P 500 Index R6	**	102,186	
Nuveen	Nuveen Large Cap Growth Index	**	16,595	
Parnassus	Parnassus Core Eq Inst	**	3,791	
Parnassus	Parnassus Endeavor Fund Institutional	**	76,620	
PGIM Investments	PGIM Total Return Bond R6	**	44,435	
PGIM Investments	PGIM Jennison Growth Fund	**	16,613	
PIMCO Funds	PIMCO Low Duration Inst	**	31,724	
PIMCO Funds	PIMCO Real Return Inst	**	44,052	
PIMCO Funds	PIMCO Commodity Real Return Strategy Fund	**	23,926	
Pioneer Investments	Pioneer High Yield Fund Class Y	**	5,452	
PRIMECAP	PRIMECAP Odyssey Growth	**	68,792	
Principal Funds	Principal Equity Income I Inst	**	3,855,820	
Principal Funds	Principal High Yield Inst	**	2,665,906	
Principal Funds	Principal Global Real Estate Securities Fund	**	31,973	
Prudential	PGIM Jennison Focs Gr Z	**	28,208	
Prudential	PGIM Jennison Natural Resource Z	**	64,194	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Prudential	PGIM Jennison Utility Fund Class Z	**	102,068	
T. Rowe Price	T. Rowe Price Blue Chip Growth	**	47,936	
T. Rowe Price	T. Rowe Price Communications & Technology Fund	**	16,611	
T. Rowe Price	T. Rowe Price Latin America	**	16,554	
T. Rowe Price	T. Rowe Price Growth Stock Fund	**	16,605	
Touchstone Investments	Touchstone Active Bond Fund Y	**	15,202	
Touchstone Investments	Touchstone Small Company Fund Class Y	**	2,928,099	
Vanguard	Vanguard 500 Index Fd AS	**	10,215,758	
Vanguard	Vanguard Balanced Index Adml	**	32,975,150	
Vanguard	Vanguard Devl Mkt Idx Adml	**	1,073	
Vanguard	Vanguard Divd Gr Inv	**	6,672,683	
Vanguard	Vanguard Emrg Mkt Stk Idx Adml	**	74,010	
Vanguard	Vanguard Energy Adml	**	19,397	
Vanguard	Vanguard Energy Index Adml	**	138,898	
Vanguard	Vanguard GMNA Adml	**	53,952	
Vanguard	Vanguard Growth & Income Adml	**	6,808,052	
Vanguard	Vanguard Growth Index Adml	**	35,225	
Vanguard	Vanguard Infl-Prot Secs	**	743,385	
Vanguard	Vanguard Info Tech Inx Adml	**	101,991	
Vanguard	Vanguard Intermediate-Term Treasury Fund Admiral	**	18,797	
Vanguard	Vanguard International Growth Fund Admiral	**	346,444	
Vanguard	Vanguard Mid Cap Index Fund AS	**	4,906,412	
Vanguard	Vanguard Mid-Cap Growth Index Admiral	**	35,780	
Vanguard	Vanguard Real Estate Index Fund Admiral	**	55,628	
Vanguard	Vanguard Sel Val Inv	**	5,059,121	
Vanguard	Vanguard Small Cap Index Fund AS	**	2,004,545	
Vanguard	Vanguard Small Cap Value Index Adml	**	78,318	
Vanguard	Vanguard ST Bond Index Adml	**	2,213,306	
Vanguard	Vanguard Short Term Inflation Protected Securities Index Admiral	**	1,040	
Vanguard	Vanguard State Treasury Inv	**	5,365	
Vanguard	Vanguard Target Retirement 2020 Inv	**	852,226	
Vanguard	Vanguard Target Retirement 2025 Inv	**	1,387,871	
Vanguard	Vanguard Target Retirement 2030 Inv	**	1,997,874	
Vanguard	Vanguard Target Retirement 2035 Inv	**	3,222,889	
Vanguard	Vanguard Target Retirement 2040 Inv	**	2,546,189	
Vanguard	Vanguard Target Retirement 2045 Inv	**	2,845,012	
Vanguard	Vanguard Target Retirement 2050 Inv	**	3,761,478	
Vanguard	Vanguard Target Retirement 2055 Inv	**	3,488,138	
Vanguard	Vanguard Target Retirement 2060 Inv	**	2,598,027	
Vanguard	Vanguard Target Retirement 2065 Inv	**	654,858	
Vanguard	Vanguard Target Retirement 2070 Fund	**	32,234	
Vanguard	Vanguard Target Retirement Income Fund	**	251,096	
Vanguard	Vanguard Total Stock Market Index Fund AS	**	489,708	
Vanguard	Vanguard IntmdTermInvGrd	**	1,604	
Vanguard	Vanguard Ttl Bnd Mkt Idx Adm	**	57,504	
Vanguard	Vanguard Ttl IntlStkIdx Adml	**	7,984	
Vanguard	Vanguard US Growth Adml	**	47,465	
Vanguard	Vanguard Val Index Adml	**	149,817	
Vanguard	Vanguard Wellesley Income Fund Admiral	**	3,019,599	
Vanguard	Vanguard Explorer Adm	**	16,405	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar	Party	Description of Investment	Cost	Current Value
	Victory	Victory Nasdaq 100 Index Fund	**	16,579
	Victory	Victory Fund for Income I	**	7,970
*	Various	Self-directed brokerage accounts	**	3,111,665
*	Notes receivable	Notes receivable from participants (with rates of interest ranging from 4.25% to 9.50% with various maturities through December 23, 2033)	-0-	2,599,431
		Total investments		<u>\$ 160,821,841</u>
* Party-in-interest				
** Cost omitted for participant directed investments				

**OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN**

**MODIFIED CASH BASIS
FINANCIAL STATEMENTS**

DECEMBER 31, 2023 AND 2022

AND

SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2023

CPAs / ADVISORS



OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

TABLE OF CONTENTS
DECEMBER 31, 2023 AND 2022

	Page
Report of Independent Auditors	1
 Financial Statements	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits (Year Ended December 31, 2023).....	6
Notes to Financial Statements	7
 Supplemental Schedule (December 31, 2023)	
Schedule H, line 4i – Schedule of Assets (Held at End of Year).....	13



REPORT OF INDEPENDENT AUDITORS

To the Board of Directors
Ohio State University Physicians, Inc. Interim Retirement Plan
Columbus, Ohio

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

We have performed audits of the financial statements of Ohio State University Physicians, Inc. Interim Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statement of net assets available for benefits (modified cash basis) as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023, and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 the modified cash basis of accounting.

REPORT OF INDEPENDENT AUDITORS (Continued)

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

Basis for Opinion on the Financial Statements

We conducted our audit 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 audit. 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

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

REPORT OF INDEPENDENT AUDITORS (Continued)

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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

REPORT OF INDEPENDENT AUDITORS (Continued)

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.

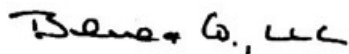
Other Matter - Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) 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 audit 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 information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Westerville, Ohio
October 11, 2024

OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
DECEMBER 31, 2023 AND 2022

	2023	2022
Assets		
Investments at fair value	\$ 158,222,410	\$ 132,690,391
Receivables		
Notes receivable from participants	2,599,431	2,265,058
Net assets available for benefits	<u>\$ 160,821,841</u>	<u>\$ 134,955,449</u>

See accompanying notes to financial statements.

OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)
YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>
Additions to net assets attributed to:	
Net change in fair value of investments	\$ 23,209,432
Interest income on notes receivable from participants	159,647
Contributions:	
Employer contributions	9,929,123
Rollovers	749,740
Total contributions	<u>10,678,863</u>
Total additions	<u>34,047,942</u>
Deductions from net assets attributed to:	
Benefits paid	8,181,550
Total deductions	<u>8,181,550</u>
Net change	25,866,392
Net assets available for benefits	
Beginning of year	134,955,449
End of year	<u><u>\$ 160,821,841</u></u>

See accompanying notes to financial statements.

OHIO STATE UNIVERSITY PHYSICIANS, INC. INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

1. DESCRIPTION OF THE PLAN

The following description of the Ohio State University Physicians, Inc. (OSUP) Interim Retirement Plan (the "Plan") provides only general information. The Plan was formerly known as the Family Medicine Foundation, Inc. Money Purchase Pension Plan and was amended in 2004 to become the Ohio State University Physicians, Inc. Interim Retirement Plan. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of OSUP. Employees in the corporate office, emergency medicine, family medicine, obstetrics/gynecology, surgery, ophthalmology, psychiatry, oncology, urology, pathology, otolaryngology, physical medicine, internal medicine, neurology, radiology and unassociated physicians groups were eligible to participate. All employees of these groups are immediately eligible to participate in the Plan (including both full-time and part-time employees). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Plan administrative expenses are paid by OSUP.

Contributions

OSUP makes non-discretionary contributions to all OSUP staff of 7.5% of each employee's compensation, with the exception of employees of OSU Physicians Community Outreach, LLC and Mt. Carmel OSU Physicians Alliance, LLC who receive a 3% contribution. There are also grandfathered employees whose contributions range from 7.5% to 25% of compensation. The Plan also provides for an additional discretionary profit-sharing contribution of 2.5% to be made to employees who are employed on the last day of the plan year. OSUP's contributions are invested as directed by the participant.

Participants Accounts

Each participant's account is credited with OSUP's contribution, as well as allocations of plan earnings. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in OSUP's contributions plus actual earnings on the contributions.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loan interest rate is determined by the plan administrator by reviewing interest rates charged for similar types of loans by other lenders. Principal and interest are paid ratably through monthly payroll deductions.

Payment of Benefits

On termination of service due to death, disability, or retirement, or other reasons, a participant will receive either an annuity, lump-sum distribution or a direct rollover equal to the value of his account balance. Normal retirement age is defined as when a participant attains age 62. Provisions exist for early, deferred, and disability retirements.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements and supplemental schedule were prepared on the modified cash basis of accounting. The modified cash basis of accounting records investments at fair value and loans to participants as notes receivable from participants, income and related assets when received rather than when earned and the expenses when the obligation is paid rather than when the obligations is incurred. Although the modified cash basis of accounting represents a departure from accounting principles generally accepted in the United States of America, it is an allowable method of accounting for employee benefit plans under the reporting requirements of ERISA.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes in those assets and liabilities, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's sponsor determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians, and insurance company. See Note 4 for discussion of fair value measurements.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

Purchases and sales of securities are recorded on a trade-date basis. Interest income and dividends are recorded when received under the modified cash basis of accounting. Net change in fair value of investments includes the Plan's gains and losses on investments purchased and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Interest income is recorded on the modified cash basis. Related fees are recorded as administrative expenses and are expensed when they are paid. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. Delinquent participant loans are recorded as distributions on the basis of the terms of the plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses incurred maintaining the Plan are paid directly by OSUP and are excluded from these financial statements. Investment-related expenses are included in net change in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 11, 2024, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS

The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Financial Services, Inc. and Huntington National Bank, the custodians of the Plan, have certified to the completeness and accuracy of substantially all investments and notes receivable from participants information reflected on the accompanying statement of net assets available for benefits as of December 31, 2023 and 2022, the schedule of assets at December 31, 2023, and the related investment activity and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2023.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

4. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant 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, 2023 and 2022.

- Self-directed brokerage accounts - Accounts primarily consist of cash and equivalents, mutual funds, exchange-traded funds, and common stocks that are valued on the basis of readily determinable market prices (level 1).
- Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
Self-directed brokerage accounts	\$ 3,005,136	\$ -	\$ -	\$ 3,005,136
Mutual funds	155,110,745	-	-	155,110,745
Total	<u>\$ 158,115,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,115,881</u>
Cash				106,529
Total investments at fair value				<u>\$ 158,222,410</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Total
Self-directed brokerage accounts	\$ 2,439,961	\$ -	\$ -	\$ 2,439,961
Mutual funds	130,139,462	-	-	130,139,462
Total	<u>\$ 89,979,452</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,579,423</u>
Cash				110,968
Total investments at fair value				<u>\$ 132,690,391</u>

5. TAX STATUS

The Internal Revenue Service has determined and informed OSUP by a letter dated March 15, 2012, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and that the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has concluded that as of December 31, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

6. PLAN TERMINATION

Although it has not expressed any intent to do so, OSUP has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

7. 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 participant's account balances and the amounts reported in the statement of net assets available for benefits (modified cash basis).

8. RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Huntington National Bank and Nationwide Financial Services, Inc. Huntington National Bank and Nationwide Financial Services, Inc. are the custodians as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred are paid directly by the Plan for the investment management services.

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the Plan, any party rendering service to the Plan, OSUP and certain others. Investment management fees are paid to Huntington National Bank and Nationwide Financial Services, Inc., the custodians. Pentegra Retirement Services is the Plan's third-party administrator. Blue & Co., LLC is the independent auditor for the Plan. The aforementioned parties generally receive payment from OSUP.

Supplemental Schedule

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

Name of Plan Sponsor: Ohio State University Physicians, Inc.
Federal Employer Identification Number: 31-1447726
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Alliance Bernstein	AB Global Bond Fund	**	18,321	
Allspring	Government Securities Inst	**	5,679	
Allspring	Precious Metals Inst	**	87,393	
American Century	American Century Ginnie Mae Adv R5	**	5,555	
American Century	American Century Value Fund	**	18,278	
American Century	American Century Core Plus Fund	**	16,676	
American Funds	American Fund Euro Pacific Growth R6	**	1,009,111	
American Funds	American Funds 2050 Target Date Retirement R6	**	121,980	
American Funds	American Funds Balanced Fund R6	**	5,937,397	
American Funds	American Funds Capital World Growth Income R6	**	2,490,723	
American Funds	American Funds New Perspective Fund R6	**	430	
American Funds	American Funds Growth Fund Am R6	**	8,037,899	
American Funds	American Funds US Government Securities R6	**	5,783	
American Funds	American Funds Bond Fund of Amer R6	**	16,669	
Avantis Investors	Avantis US Small Cap Value Fund	**	16,167	
Avantis Investors	Avantis U.S. Large Cap Value Fund	**	51,297	
Baron Capital Group	Baron Emerging Markets Fund Institutional	**	563,794	
Black Rock Funds	Black Rock 80/20 Target Allocation Instl	**	8,012,633	
Black Rock Funds	Black Rock Health Scnc Opp Inv A	**	72,957	
Black Rock Funds	Black Rock ishares MSCI EAFE Index Fund	**	897,437	
Black Rock Funds	BlackRock Global Allocation Inst	**	26,054	
Black Rock Funds	BlackRock GNMA Portfolio Class K	**	9,354	
Black Rock Funds	BlackRock High Yield Bond Institutional	**	8,007	
Black Rock Funds	BlackRock Natural Resources Trust A	**	15,178	
Black Rock Funds	BlackRock S&P 500 Index Institutional	**	50,024	
Black Rock Funds	BlackRock Mid-Cap Growth Equity Instl	**	210	
Black Rock Funds	BlackRock High Yield Bond K	**	26,516	
Black Rock Funds	BlackRock Total Return K	**	21,161	
Black Rock Funds	BlackRock Technology Opportunities Instl	**	71,844	
Columbia	Columbia Select Large Cap Growth Fund Institutional 2	**	210	
Delaware Investments	DE Emerging Markets A	**	13,920	
Delaware Investments	DE Extended Duration Bond A	**	98,563	
Delaware Investments	DE Ivy Asset Strat R6	**	35,745	
Diamond Hill	Diamond Hill Mid Cap I	**	28,945	
Dimensional Fund Advisors	DFA Global Real Estate Securities	**	1,402,354	
Dimensional Fund Advisors	DFA Real Estate Sec	**	70,736	
Dimensional Fund Advisors	DFA US Long Co	**	147,846	
Dimensional Fund Advisors	DFA Emerging Markets Core Equity I	**	42,347	
Dodge & Cox	Dodge & Cox International Stock I	**	57,321	
DoubleLine	DoubleLine Core Fixed Income I	**	5,572	
Eaton Vance	Eaton Vance Government Opportunities Fund A	**	9,071	
Federal Investors	Government Obligations Fund	**	2,510,678	
Fidelity Investments	Fidelity Advisors China Region Fund Inst	**	41,913	
Fidelity Investments	Fidelity NASDAQ Composite Index Fund	**	60,316	
Fidelity Investments	Fidelity 500 Index	**	110,785	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Fidelity Investments	Fidelity International Index	**	56,288	
Fidelity Investments	Fidelity US Bond Index	**	62,872	
Fidelity Investments	Fidelity Advisor Energy Fund	**	16,310	
Fidelity Investments	Fidelity Emerging Market Index	**	836	
Fidelity Investments	Fidelity Large Cap Growth Index	**	45,830	
Fidelity Investments	Fidelity Blue Chip Growth K6	**	35,581	
Fidelity Investments	Fidelity OTC K6	**	34,803	
Franklin Templeton Investment Funds	Franklin Mutual Global Discovery Z	**	47,666	
Franklin Templeton Investment Funds	Franklin Templeton Foreign Adv	**	69,662	
Franklin Templeton Investment Funds	Franklin Templeton Global Bond Adv	**	62,570	
Franklin Templeton Investment Funds	Franklin Templeton Growth Adv	**	120,072	
Goldman Sachs	Goldman Sachs Growth Opportunity Fund	**	26,821	
Goldman Sachs	Goldman Sachs Short Duration Government Fund Institutional	**	48,360	
Goldman Sachs	Goldman Sachs GQG Ptnrs Intl Opps R6	**	58,287	
Harbor Funds	Harbor International Inv	**	58,412	
Heartland Funds	Heartland MidCap Value Institutional	**	80,472	
Invesco	Invesco Balanced-Risk Allc Y	**	19,373	
Invesco	Invesco Gold and Special Mineral Fund	**	23,553	
Invesco	Invesco International Bond Fund Y	**	38,483	
Invesco	Invesco Main St Mid Cap Fund Y	**	1,585,291	
Invesco	Invesco Quality Inc Y	**	13,130	
Invesco	Invesco Short Duration Inflation Protection	**	5,923	
Invesco	Invesco Short Term Bond Fund	**	16,663	
Janus Henderson	Janus Henderson Global Technology Fund N	**	96,264	
JP Morgan	JPMorgan Large Cap Growth Fund	**	45,337	
JP Morgan	JPMorgan Equity Income R5	**	45,623	
Loomis Sayles Funds	Loomis Sayles Bond Admin Fund	**	12,934	
Metropolitan West Funds	Metropolitan West Total Return Bond I	**	3,984,122	
Metropolitan West Funds	MetWest Ultra Short Bond Fund Institutional	**	3,953	
Metropolitan West Funds	MetWest High Yield Bond Fund Institutional	**	4,066	
MFS International	MFS International Value Fund Class R4	**	5,734,415	
MFS International	MFS Mid Cap Growth Fund	**	28,015	
* Nationwide	Nationwide Loomis All Cap Gr R6	**	50,836	
* Nationwide Mutual Funds	Nationwide Destination 2030 Fund R6	**	86,854	
* Nationwide Mutual Funds	Nationwide S&P 500 Index R6	**	102,186	
Nuveen	Nuveen Large Cap Growth Index	**	16,595	
Parnassus	Parnassus Core Eq Inst	**	3,791	
Parnassus	Parnassus Endeavor Fund Institutional	**	76,620	
PGIM Investments	PGIM Total Return Bond R6	**	44,435	
PGIM Investments	PGIM Jennison Growth Fund	**	16,613	
PIMCO Funds	PIMCO Low Duration Inst	**	31,724	
PIMCO Funds	PIMCO Real Return Inst	**	44,052	
PIMCO Funds	PIMCO Commodity Real Return Strategy Fund	**	23,926	
Pioneer Investments	Pioneer High Yield Fund Class Y	**	5,452	
PRIMECAP	PRIMECAP Odyssey Growth	**	68,792	
Principal Funds	Principal Equity Income I Inst	**	3,855,820	
Principal Funds	Principal High Yield Inst	**	2,665,906	
Principal Funds	Principal Global Real Estate Securities Fund	**	31,973	
Prudential	PGIM Jennison Focs Gr Z	**	28,208	
Prudential	PGIM Jennison Natural Resource Z	**	64,194	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.

INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar Party	Description of Investment	Cost	Current Value	
Prudential	PGIM Jennison Utility Fund Class Z	**	102,068	
T. Rowe Price	T. Rowe Price Blue Chip Growth	**	47,936	
T. Rowe Price	T. Rowe Price Communications & Technology Fund	**	16,611	
T. Rowe Price	T. Rowe Price Latin America	**	16,554	
T. Rowe Price	T. Rowe Price Growth Stock Fund	**	16,605	
Touchstone Investments	Touchstone Active Bond Fund Y	**	15,202	
Touchstone Investments	Touchstone Small Company Fund Class Y	**	2,928,099	
Vanguard	Vanguard 500 Index Fd AS	**	10,215,758	
Vanguard	Vanguard Balanced Index Adml	**	32,975,150	
Vanguard	Vanguard Devl Mkt Idx Adml	**	1,073	
Vanguard	Vanguard Divd Gr Inv	**	6,672,683	
Vanguard	Vanguard Emrg Mkt Stk Idx Adml	**	74,010	
Vanguard	Vanguard Energy Adml	**	19,397	
Vanguard	Vanguard Energy Index Adml	**	138,898	
Vanguard	Vanguard GMNA Adml	**	53,952	
Vanguard	Vanguard Growth & Income Adml	**	6,808,052	
Vanguard	Vanguard Growth Index Adml	**	35,225	
Vanguard	Vanguard Infl-Prot Secs	**	743,385	
Vanguard	Vanguard Info Tech Inx Adml	**	101,991	
Vanguard	Vanguard Intermediate-Term Treasury Fund Admiral	**	18,797	
Vanguard	Vanguard International Growth Fund Admiral	**	346,444	
Vanguard	Vanguard Mid Cap Index Fund AS	**	4,906,412	
Vanguard	Vanguard Mid-Cap Growth Index Admiral	**	35,780	
Vanguard	Vanguard Real Estate Index Fund Admiral	**	55,628	
Vanguard	Vanguard Sel Val Inv	**	5,059,121	
Vanguard	Vanguard Small Cap Index Fund AS	**	2,004,545	
Vanguard	Vanguard Small Cap Value Index Adml	**	78,318	
Vanguard	Vanguard ST Bond Index Adml	**	2,213,306	
Vanguard	Vanguard Short Term Inflation Protected Securities Index Admiral	**	1,040	
Vanguard	Vanguard State Treasury Inv	**	5,365	
Vanguard	Vanguard Target Retirement 2020 Inv	**	852,226	
Vanguard	Vanguard Target Retirement 2025 Inv	**	1,387,871	
Vanguard	Vanguard Target Retirement 2030 Inv	**	1,997,874	
Vanguard	Vanguard Target Retirement 2035 Inv	**	3,222,889	
Vanguard	Vanguard Target Retirement 2040 Inv	**	2,546,189	
Vanguard	Vanguard Target Retirement 2045 Inv	**	2,845,012	
Vanguard	Vanguard Target Retirement 2050 Inv	**	3,761,478	
Vanguard	Vanguard Target Retirement 2055 Inv	**	3,488,138	
Vanguard	Vanguard Target Retirement 2060 Inv	**	2,598,027	
Vanguard	Vanguard Target Retirement 2065 Inv	**	654,858	
Vanguard	Vanguard Target Retirement 2070 Fund	**	32,234	
Vanguard	Vanguard Target Retirement Income Fund	**	251,096	
Vanguard	Vanguard Total Stock Market Index Fund AS	**	489,708	
Vanguard	Vanguard IntmdTermInvGrd	**	1,604	
Vanguard	Vanguard Ttl Bnd Mkt Idx Adm	**	57,504	
Vanguard	Vanguard Ttl IntlStkIdx Adml	**	7,984	
Vanguard	Vanguard US Growth Adml	**	47,465	
Vanguard	Vanguard Val Index Adml	**	149,817	
Vanguard	Vanguard Wellesley Income Fund Admiral	**	3,019,599	
Vanguard	Vanguard Explorer Adm	**	16,405	

See report of independent auditors

OHIO STATE UNIVERSITY PHYSICIANS, INC.
INTERIM RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2023

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, or Similar	Party	Description of Investment	Cost	Current Value
	Victory	Victory Nasdaq 100 Index Fund	**	16,579
	Victory	Victory Fund for Income I	**	7,970
*	Various	Self-directed brokerage accounts	**	3,111,665
*	Notes receivable	Notes receivable from participants (with rates of interest ranging from 4.25% to 9.50% with various maturities through December 23, 2033)	-0-	2,599,431
		Total investments		<u>\$ 160,821,841</u>
* Party-in-interest				
** Cost omitted for participant directed investments				