

THE OHIO STATE UNIVERSITY
OFFICIAL PROCEEDINGS OF THE
ONE THOUSAND FIVE HUNDRED AND TWENTY-SECOND
MEETING OF THE BOARD OF TRUSTEES

Columbus, Ohio, November 14-16, 2023

The Board of Trustees and its committees met at Longaberger Alumni House in Columbus, Ohio, and virtually over Zoom on November 14-16, 2023, pursuant to adjournment.

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Minutes of the last meetings were approved.

FULL-BOARD EXECUTIVE SESSION

Board Chair Hiroyuki Fujita called the meeting of the Board of Trustees to order on Tuesday, November 14, 2023, at 8:58 a.m.

Members Present: Hiroyuki Fujita, Alan A. Stockmeister, John W. Zeiger, Gary R. Heminger, Elizabeth P. Kessler, Lewis Von Thae, Jeff M.S. Kaplan, Elizabeth A. Harsh, Reginald A. Wilkinson, Michael F. Kiggin, Tomislav B. Mitevski, Pierre Bigby, Juan Jose Perez, Bradley R. Kastan, George A. Skestos, Taylor A. Schwein, Joshua H.B. Kerner and James D. Klingbeil.

Members Present via Zoom: N/A

Members Absent: N/A

Dr. Fujita:

Will the Secretary please advise when a quorum is present?

Ms. Eveland:

A quorum is present.

Dr. Fujita:

Thank you. At this time, I would like to convene this meeting of the Board of Trustees and move that the Board recess into executive session to consult with legal counsel regarding pending or imminent litigation, to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

Upon the motion of Dr. Fujita, seconded by Mr. Stockmeister, the Board of Trustees adopted the foregoing motion by unanimous roll-call vote, cast by trustees: Dr. Fujita, Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Ms. Kessler, Mr. Von Thae, Mr. Kaplan, Mrs. Harsh, Dr. Wilkinson, Mr. Kiggin, Mr. Mitevski, Mr. Bigby, Mr. Perez, Mr. Kastan, Mr. Skestos, Ms. Schwein and Mr. Kerner.

The meeting entered executive session at 8:59 a.m. and adjourned at 12:26 p.m.

WEXNER MEDICAL CENTER BOARD MEETING

Board Secretary Jessica Eveland called the meeting of the Wexner Medical Center Board to order on Tuesday, November 14, 2023, at 12:59 p.m.

Members Present: Alan A. Stockmeister, John W. Zeiger, Gary R. Heminger, Tomislav B. Mitevski, Juan Jose Perez, Taylor A. Schwein, Stephen D. Steinour, Cindy Hilsheimer, Amy Chronis, Hiroyuki Fujita (ex officio), Peter J. Mohler (ex officio), Melissa L. Gilliam (ex officio), Michael Papadakis (ex officio) and John J. Warner (ex officio)

Members Present via Zoom: N/A

Members Absent: Leslie H. Wexner, Robert H. Schottenstein, W.G. "Jerry" Jurgensen

It was moved by Mr. Stockmeister, and seconded by Ms. Chronis, that the Wexner Medical Center Board recess into executive session to discuss the sale or disposition of property, to consider business-sensitive trade secrets and quality matters required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll-call vote was taken, and the board voted to go into executive session with the following members present and voting: Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Mr. Mitevski, Mr. Perez, Ms. Schwein, Mr. Steinour, Ms. Hilsheimer, Ms. Chronis, Dr. Fujita, Dr. Mohler, Dr. Gilliam, Mr. Papadakis and Dr. Warner.

The Wexner Medical Center Board entered into executive session at 1:23 pm, then reconvened into public session at 2:56 pm.

It was moved by Mr. Stockmeister, and seconded by Mr. Perez, that the Wexner Medical Center Board recess into executive session to consider business-sensitive trade secrets and quality matters required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll call vote was taken, and the board voted to go into executive session with the following members present and voting: Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Mr. Mitevski, Mr. Perez, Ms. Schwein, Mr. Steinour, Ms. Hilsheimer, Ms. Chronis, Dr. Fujita, Dr. Mohler, Dr. Gilliam, Mr. Papadakis and Dr. Warner.

The Wexner Medical Center Board re-entered executive session at 3:01 p.m. and the meeting adjourned at 4:35 p.m.

(See Appendix XXV for Summary of Actions Taken, page 862)

TALENT, COMPENSATION & GOVERNANCE COMMITTEE

Committee Chair John Zeiger called the meeting of the Talent, Compensation & Governance Committee of the Board of Trustees to order on Wednesday, November 15, 2023, at 8:00 a.m.

Members Present: John W. Zeiger, Elizabeth P. Kessler, Alan A. Stockmeister, Gary R. Heminger, Lewis Von Thaer, Jeff M.S. Kaplan, Tomislav B. Mitevski and Hiroyuki Fujita (ex officio).

Members Present via Zoom: N/A

It was moved by Mr. Zeiger and seconded by Mr. Heminger that the committee recess into executive session to discuss business-sensitive trade secrets required to be kept confidential by federal and state statutes, to discuss personnel matters regarding the appointment, employment and compensation of public employees, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to move into executive session with the following members present and voting: Mr. Zeiger, Ms. Kessler, Mr. Stockmeister, Mr. Heminger, Mr. Von Thaer, Mr. Kaplan and Mr. Mitevski.

The committee entered executive session at 8:01 a.m. and reconvened in public session at 10:49 a.m. The committee adjourned at 10:56 a.m.

(See Appendix XXVI for Summary of Actions Taken, page 882)

LEGAL, AUDIT, RISK & COMPLIANCE COMMITTEE MEETING

Committee Chair Elizabeth Kessler called the meeting of the Legal, Audit, Risk & Compliance Committee of the Board of Trustees to order on Wednesday, November 15, 2023, at 12:03 p.m.

Members Present: Elizabeth P. Kessler, Alan A. Stockmeister, Jeff M.S. Kaplan, Elizabeth A. Harsh, Juan Jose Perez, Bradley R. Kastan, Joshua H.B. Kerner, Amy Chronis and Hiroyuki Fujita (ex officio)

Members Present via Zoom: N/A

Members Absent: Michael F. Kiggin

It was moved by Ms. Kessler, and seconded by Mrs. Harsh, that the committee recess into executive session to consult with legal counsel regarding pending or imminent litigation, to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, to discuss personnel matters regarding the appointment, employment and compensation of public employees.

A roll-call vote was taken, and the committee voted to move into executive session with the following members present and voting: Ms. Kessler, Mr. Stockmeister, Mr. Kaplan, Mrs. Harsh, Mr. Perez, Mr. Kastan, Mr. Kerner, Ms. Chronis and Dr. Fujita.

The committee entered executive session at 12:29 p.m. The meeting adjourned at 2:05 p.m.

(See Appendix XXVII for Summary of Actions Taken, page 886)

ACADEMIC AFFAIRS & STUDENT LIFE COMMITTEE MEETING

Committee Chair Jeff Kaplan called the meeting of the Academic Affairs & Student Life Committee of the Board of Trustees to order on Wednesday, November 15, 2023, at 2:28 p.m.

Members Present: Jeff M.S. Kaplan, Elizabeth A. Harsh, Ms. Elizabeth P. Kessler, Reginald A. Wilkinson, Pierre Bigby, Bradley R. Kastan, Joshua H.B. Kerner, Susan E. Cole and Hiroyuki Fujita (ex officio)

Members Present via Zoom: Michael F. Kiggin

Members Absent: N/A

It was moved by Mr. Kaplan, and seconded by Mr. Bigby, that the committee recess into executive session to discuss business-sensitive trade secrets required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment,

employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Kaplan, Mrs. Harsh, Ms. Kessler, Dr. Wilkinson, Mr. Bigby, Mr. Kastan, Mr. Kerner, Dr. Cole and Dr. Fujita. Mr. Kiggin was not available for the vote.

The committee entered executive session at 2:58 p.m. The meeting adjourned at 4:35 p.m.

(See Appendix XXVIII for Summary of Actions Taken, page 935)

MASTER PLANNING & FACILITIES COMMITTEE MEETING

Committee Vice Chair Alan Stockmeister called the meeting of the Master Planning & Facilities Committee of the Board of Trustees to order on Thursday, November 16, 2023, at 8:00 a.m.

Members Present: Alan A. Stockmeister, Reginald A. Wilkinson, Elizabeth A. Harsh, Pierre Bigby, George A. Skestos, Joshua H.B. Kerner, James D. Klingbeil and Hiroyuki Fujita (ex officio).

Members Present via Zoom: N/A

Members Absent: Robert H. Schottenstein

It was moved by Mr. Stockmeister, and seconded by Mr. Skestos, that the committee recess into executive session to discuss the purchase of property, to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Stockmeister, Dr. Wilkinson, Mrs. Harsh, Mr. Bigby, Mr. Skestos, Mr. Kerner, Mr. Klingbeil, Dr. Fujita.

The committee entered executive session at 8:41 a.m. The committee adjourned at 9:34 a.m.

(See Appendix XXIX for Summary of Actions Taken, page 962)

FINANCE & INVESTMENT COMMITTEE MEETING

Committee Chair Tomislav Mitevski called the meeting of the Finance & Investment Committee of the Board of Trustees to order on Thursday, November 16, 2023, at 9:56 a.m.

Members Present: Tomislav B. Mitevski, James D. Klingbeil, John W. Zeiger, Gary R. Heminger, Lewis Von Thaer, Micheal F. Kiggin, Pierre Bigby, George A. Skestos, Taylor A. Schwein, Amy Chronis and Hiroyuki Fujita (ex officio).

Members Present via Zoom: Kent M. Stahl

Members Absent: N/A

The meeting was interrupted by protestors and recessed at 10:15 a.m. The committee reconvened in public session at 10:33 a.m.

It was moved by Mr. Mitevski, and seconded by Mr. Von Thaeer, that the committee recess into executive session to discuss to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Mitevski, Mr. Klingbeil, Mr. Zeiger, Mr. Heminger, Mr. Von Thaeer, Mr. Kiggin, Mr. Bigby, Mr. Skestos, Ms. Schwein, Ms. Chronis, Dr. Fujita. Mr. Stahl was not available for the vote; he re-joined the committee at 11:05 a.m.

The committee entered executive session at 10:42 a.m. The committee adjourned at 12:20 p.m.

(See Appendix XXX for Summary of Actions Taken, page 1000)

RESEARCH, INNOVATION & STRATEGIC PARTNERSHIPS COMMITTEE MEETING

Committee Chair Lewis Von Thaeer called the meeting of the Research, Innovation & Strategic Partnerships Committee of the Board of Trustees to order on Thursday, November 16, 2023, at 1:00 p.m.

Members Present: Lewis Von Thaeer, Reginald A. Wilkinson, Juan Jose Perez, Bradley R. Kastan, George A. Skestos, Taylor A. Schwein, Phillip Popovich and Hiroyuki Fujita (ex officio).

Members Present via Zoom: N/A

Members Absent: N/A

It was moved by Mr. Von Thaeer, and seconded by Mr. Skestos, that the committee recess into executive session to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Von Thaeer, Dr. Wilkinson, Mr. Perez, Mr. Kastan, Mr. Skestos, Ms. Schwein, Dr. Popovich, Dr. Fujita.

The committee entered executive session at 1:19 p.m. The meeting adjourned at 2:15 p.m.

(See Appendix XXXI for Summary of Actions Taken, page 1067)

FULL-BOARD PUBLIC SESSION

Board Chairman Hiroyuki Fujita reconvened The Ohio State University Board of Trustees on Thursday, November 16, 2023, at 2:58 p.m.

Members Present: Hiroyuki Fujita, Alan A. Stockmeister, John W. Zeiger, Gary R. Heminger, Elizabeth P. Kessler, Lewis Von Thaeer, Jeff M.S. Kaplan, Elizabeth A. Harsh,

Reginald A. Wilkinson, Tomislav B. Mitevski, Pierre Bigby, Juan Jose Perez, Bradley R. Kastan, George A. Skestos, Taylor A. Schwein and Joshua H.B. Kerner.

Members Present via Zoom: Michael F. Kiggin,

Members Absent: N/A

Dr. Fujita:

Good afternoon, everyone. Thank you for joining us. At this time, I would like to go ahead and reconvene this meeting of the Board of Trustees. Will the Secretary please note the attendance?

Ms. Eveland:

A quorum is present.

Dr. Fujita:

Thank you. Reminder to everyone that this meeting is being recorded and livestreamed for the public by WOSU. So that we are able to conduct the business of this meeting in an orderly fashion, I would ask that any sound on cell phones and other devices be turned off, and I would ask that all members of the audience observe rules of decorum proper to conducting the business at hand.

APPROVAL OF MINUTES

Dr. Fujita:

Our first order of business is the approval of our August meeting minutes, which were distributed to all trustees. If there are no additions or corrections, the minutes will stand approved as distributed. (*Minutes were approved.*)

ACTING PRESIDENT'S REPORT

Dr. Fujita:

Thank you. Now, I will turn to Acting President Peter Mohler for his report.

Dr. Mohler:

Thank you, Chairman Fujita. Serving as acting president has made the past three months some of the best of my time at Ohio State. I thank you for this opportunity. I've had the chance to connect with so many Buckeyes and see the impact of Ohio State from a new perspective. And, I've gained a new appreciation of the impact of this great university.

We're a great place, doing important work, because of the people. Driven by our Shared Values, we're putting each other and those we serve at the center of all we do.

That people-centered approach has been foundational as we support our community in response to the Israel-Hamas War. As we all know, this has been a difficult period in our world, in the nation and in our community.

Since Ohio State first condemned the terrorist attacks perpetrated by Hamas on the weekend of October 7, we have been focused, each and every day, supporting members of our university committee. Through our actions and words, we are encouraging an environment of respect and compassion during this extremely difficult time. University leaders and staff continue to proactively reach out to potentially impacted students, faculty, staff, alumni and community organizations to provide direct support and connect them with resources. We are engaging with student leaders and community organizations — and attending a variety of events and planning meetings — to listen and offer support. And we are working with local and state partners to provide a more visible police and security presence, both on and off campus.

As I communicated to our students, faculty and staff last week — we will not tolerate violations of the law or university policy. I'm going to say that again, we will not tolerate violations of the law or university policy. This includes antisemitism, bigotry, Islamophobia, racism, sexism and violence. We have not, and will not, tolerate the intimidation or harassment of anyone based on their religious beliefs, nationality or identity. If these acts occur, we will hold the perpetrators accountable.

I want to further address two horrible incidents that occurred just off campus late last week. As I shared with our community at the time, Ohio State committed every available resource to assisting the Columbus Division of Police with these investigations. While this does not lessen the impact of what happened, I think it's important to note, and for our community to hear, that in partnership with Columbus Police, we are able to confirm that the incident at Hillel was not perpetrated by students, faculty or staff at Ohio State. And, while the student assault is still being actively investigated by outside law enforcement partners, the current information available suggests that the perpetrators are not our students.

To date, Ohio State has not experienced the volume of violence and unrest that has occurred nationally at other colleges and universities. That is a credit to our community. We have seen strong, conflicting views expressed on our campuses. The university will continue supporting the ability to express these views — even if they are objectionable and do not align with our values. This is our responsibility as a university and our obligation under both state law and the U.S. Constitution. While we balance speaking freely with the civility and respect inherent to our Shared Values, we have been clear that there is no place for threats, discrimination or harassment on our campuses.

The university will continue working to support all members of our community because we know the war in the Middle East is taking a terrible toll on our students, faculty and staff as we continue to see the suffering, pain and death impacting the region.

During times like this, it's easy to focus on the differences. But it's important to remember that all of us are part of The Ohio State University — a place for people to come together — even and especially when differences seem the greatest. We know everything we accomplish means more, and does more, when we accomplish it together. As everyone knows here, it's not hard to find examples of that on every corner of our campus.

Over the past three months, Buckeyes have gained new distinction in academics, research, and innovation. We continue to find new ways to uplift our communities.

I know you will all join me in congratulating Professor Emeritus Pierre Agostini for winning this year's Nobel Prize in Physics. His work here at Ohio State — and with colleagues across the world — is inspiring. It's helping us see inner workings of electrons and may one day yield better pharmaceuticals, more efficient batteries and more accurate medical diagnostics.

Through great science like this, Buckeyes are driving human progress. We're also contributing to a culture of innovation in our region and across the state.

Just this Monday, we announced the launch of the new Battery Cell Research and Development Center scheduled to open in the spring of 2025. Bringing together our foundational partner, Honda; the state, through Lt. Governor Husted and JP Nauseef from JobsOhio; members of our congressional delegation, including Congresswoman Beatty, Congressman Carey and Senator Brown; and other industry partners including Schaeffler and Coatema, we have secured \$22 million in commitments to fund this development. This interdisciplinary center will translate fundamental energy storage research into battery cell manufacturing, and play a pivotal role as a user facility in shaping the future of the energy technology. We will also be able to provide experiential learning opportunities where we will cultivate a workforce capable of building and deploying advanced battery technologies — shaping the next generation of leaders in battery cell technology.

Switching gears, in October, the university's new Center for Software Innovation hosted its inaugural "Startup Midwest" event. More than 300 rising technology entrepreneurs and others joined together to learn, network and experience central Ohio's thriving startup and technology ecosystem.

It's amazing to reflect on how far that center has come since Ratmir Timashev announced his family's gift at the Board of Trustees meeting in February. In addition to Startup Midwest, it has welcomed its first students, a new executive director and launched an accelerator program in partnership with Techstars — the largest pre-seed investor in the world.

These highlights are on top of a record-breaking year in licensing revenue, strong recovery following COVID in the filing of invention disclosures, and another record year for research and development expenditures — where we now rank 12th in the nation.

In terms of financial stewardship and efficiency, the university remains on sound footing. Operating revenues in the first quarter of fiscal year 2024 are up \$168 million compared to the same time last year.

We also continue to focus on affordability. For example, students have saved \$44.7 million in textbook costs since 2016 thanks to the Affordable Learning Exchange — a program that supports faculty who wish to use lower-cost course materials in class.

Progress like this is a team effort. But it's also true that the impact of our work is amplified by the guidance of great leaders.

On behalf of our entire university community, I would like to congratulate and thank one of those leaders: Ohio State's executive vice president and provost, Dr. Melissa Gilliam.

Dr. Gilliam will begin her tenure as the president-elect of Boston University in the new year. We wish her the best in Boston.

As we search for Dr. Gilliam's permanent replacement, we thank Dr. Karla Zadnik for agreeing to serve as interim executive vice president and provost. Dr. Zadnik is an internationally recognized scholar who joined the faculty of our College of Optometry in 1996. Since 2014, she's led the college as our dean. We're grateful to have Dr. Zadnik's leadership and experience during this transition, and I look forward to sharing with you more on the search process soon.

We also want to congratulate Senior Vice President for Administration and Planning Jay Kasey, who announced that he will retire in June this year. His impact on our campuses and the university's culture will outlast most of us, and we're thankful for his dedication and collaboration over the years.

The new year will bring significant change for Ohio State in many ways — especially as we formally welcome President Ted Carter to the university. Over the past three months, President Carter and I have spoken regularly, and I can tell you he is excited to get to work. In addition to conversations with me, he's spending nights and weekends learning about the university and how we impact every corner of Ohio. He even made a short visit to campus this last month and joined a tailgate with university staff. As we look forward to his arrival, I am proud to note that our university is moving at full speed and ready to reach a new level of excellence under his leadership.

I want to thank each of you for your ongoing support. I also want to thank the members of the Ohio State community for the excellence they demonstrate each and every day. You make serving in this role a true honor.

It's because of you we remain the best public university in Ohio and one of the best in the nation. We're a top producer of groundbreaking science. We're one of the best workplaces in the state. And we're the home of students, scholars and staff determined to make a difference in every way we can.

Thank you, and to all of you, Go Bucks!

(See Appendix XXXII for background information, page 1081)

CHAIRMAN'S REMARKS

Dr. Fujita:

Thank you very much for that excellent report, Dr. Mohler. On behalf of the Board, I want to express how much we appreciate your steady leadership during this time.

I would also like to return to our work related to the war in the Middle East.

This is a very difficult time. The Board recognizes that you and your team have worked tirelessly to support all of Ohio State's students, faculty and staff — as well as the student and community organizations they depend on.

You have focused on taking meaningful action in a timely manner. You have clearly communicated those actions, including enhanced safety and security on campus. And most importantly, you and your very capable team have spent countless hours meeting with students, parents and community leaders to listen and provide support.

The Board wants you to know that we support you and your administration in taking these actions. We appreciate the heartfelt care and compassion you have shown to all members of the Ohio State community. And we will continue supporting this work.

The Ohio State University Board of Trustees also joins you in very clearly and strongly condemning the terrorism of Hamas.

We support your quick and consistent action following the attacks of October 7.

We also reiterate — in the strongest terms — that Ohio State does not tolerate violations of the law or university policy. This includes, of course, antisemitism, bigotry, Islamophobia, racism, sexism and violence.

The Board and the university also do not tolerate hatred, intimidation or harassment of anyone based on their religious beliefs, nationality or identity. And we support you and your team in sharing this message with the community — and in taking the steps needed to enforce these policies.

Our focus on safety and supporting the Ohio State community is critical to creating an environment with zero tolerance for threats, discrimination and harassment of any kind.

Personal safety will always be a top priority of this university, and we applaud the additional investments made to enhance security on and near campus. Many of the measures you have put in place — such as additional lights, cameras, license plate readers, and consulting with stakeholders — have helped make this campus safer during the last few weeks. We especially appreciate the talent of our first responders.

I believe — and this Board is unanimous in its agreement — that you are taking the right steps at the right time. I emphasize here that every member of the Board is in alignment on these points.

We now call on you to also take a bold step forward to make Ohio State a leader and convener in addressing crime and its causes over the long-term. This means bringing together government leaders, civic groups, law enforcement and others across the city, region and state. It means building on long-time partnerships — and forging new ones.

Everyone deserves to feel and be safe — on every campus and in every community. But I believe firmly that without additional engagement from a variety of partners, we cannot achieve this goal.

I have had many conversations with leaders around the state — including Governor DeWine — and I know Dr. Mohler and members of the administration are continually engaging with leaders in Columbus.

We are all committed to community safety as a mutual priority in our state, region and at our institution.

Crime and what leads to it is a complex issue. But Ohio State can address it in a way few other institutions can. With our university's broad expertise and many connections, I have no doubt that we can make a meaningful difference.

Dr. Mohler — the Board of Trustees is grateful for your leadership of this university. And we look forward to continuing our work with you, your team and President-Elect Carter to improve life on our campuses and throughout the state of Ohio.

Dr. Mohler:

Thank you, Dr. Fujita. On behalf of the university and our entire leadership team, we appreciate your support.

We wholeheartedly agree that one of the most important roles for Ohio State to play is to bring people together for the greater good of our community, region and state. I will work with our leadership team and incoming President Carter, and we will prioritize playing a positive role in bringing together all of our partners to address the issue of crime and safety in our community.

CONSENT AGENDA

Dr. Fujita:

Thank you Dr. Mohler. We have now arrived at our consent agenda. We have a total of thirty (30) resolutions on the consent agenda today for the Board's consideration and approval, which includes the three hand-carried resolutions that were brought forward this week, No. 1 — "Personnel Actions," No. 2 — "Appointment of Members of the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society" and No. 3 — "Authorization to Approve Athletic Ticket Prices and Golf Course Membership Dues." These documents are available through our media relations team for the public upon request.

Please note that we have placed one (1) item for action directly on the consent agenda today — our Resolutions in Memoriam, which recognize the passing of emeritus faculty members.

RESOLUTIONS IN MEMORIAM

Resolution No. 2024-40

EDWARD "ED" J. KANE

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on March 2, 2023, of Edward "Ed" J. Kane, Professor Emeritus in the Department of Economics in the College of Arts and Sciences. He was 87.

Kane received his BS (1957) in economics from Georgetown University and a PhD (1960) in economics from the Massachusetts Institute of Technology. He taught at Princeton, Iowa State and Boston College before joining Ohio State in 1972 as the Everett D. Reese Professor of Banking and Monetary Economics. During his 20 years as the Reese Professor, he left an incredible imprint on Ohio State. Specializing in banking and financial regulation, Kane authored three books as well as hundreds of highly cited academic articles. He was one of the few economists to foresee the Savings and Loan debacle of the 1980s and coined the now-ubiquitous term "zombie bank."

A prolific scholar, Kane will be missed for his enormous influence in the field. He was perhaps the youngest president of the American Finance Association, president of the International Atlantic Economic Society and the North American Economics and Finance Association, research associate of the National Bureau of Economic Research (NBER), founding member of the Shadow Financial Regulatory Committee, and consultant for the International Monetary Fund (IMF) and World Bank, among other high-profile assignments.

He also co-founded the Journal of Financial Services Research (JFSR), which remains active to this day.

Kane remained attached to Ohio State after he took a position at Boston College as the inaugural James F. Cleary Chair in Finance in 1992. He stayed in touch with his Ohio State colleagues and attended Finance alumni conferences in the years before his passing. He continued to exert major influence on the Journal of Money, Credit, and Banking (JMCB), a prestigious journal housed at the Department of Economics. Banking editors who served the journal over the years consider him an intellectual giant, an inspiring scholar and a mentor.

His interests outside of academics were diverse. He was inspired by comic books and horror movies and enjoyed watching boxing and baseball. Blind in one eye, he found humor in telling people to look into his normal eye when talking to him. Kane was a “people person” and hosted many parties in his house. He had a great relationship with the benefactor of his chaired position, always buying Mr. Reese lunch on campus visits.

Caring deeply about his students, Kane took a family-oriented approach to PhD advising. He viewed his students as his children, and their students his grandchildren. One prominent student reflected fondly on a moment of tough love, when Kane refused to communicate with him until he turned in his next chapter of the dissertation. Just as relationships continue after children leave home, his mentorship was for a lifetime.

He was generous with his time, attending seminars and offering invaluable insights and encouragement. The Reese Professorship required splitting time between Economics and Finance, but instead of two half-time jobs, it seemed he worked both jobs full-time. Kane’s passing leaves a void in our academic community, but his legacy of leadership and camaraderie remains a source of inspiration and gratitude for those who knew him.

On behalf of the entire university community, the Board of Trustees expresses to the family and loved ones of Dr. Edward “Ed” J. Kane its deepest sympathy and compassion for their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to his family as an expression of the board’s heartfelt sympathy and appreciation.

STELLA BICOVARIS KONTRAS

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on August 8, 2023, of Stella Bicouvaris Kontras, Professor Emeritus in the Department of Psychiatry and Behavioral Health in the College of Medicine. She was 95.

Dr. Kontras had a long and trail blazing life. She finished her undergraduate degree in biology at the Ohio State University in 1948 in three years’ time, at the age of 19. She then completed her master’s degree in anatomy and continued on to graduate from the Ohio State University College of Medicine in 1953. Dr. Kontras completed her residency and fellowship in pediatrics at Columbus Children’s Hospital, now Nationwide Children’s Hospital. She remained on faculty as a practicing physician in the Department of Pediatric Hematology and Oncology and later in the Department of Pediatric Genetics.

Dr. Kontras lectured nationally and internationally on the emerging field of genetics. She had many wonderful colleagues with whom she wrote and published over 80 medical articles, leading cutting edge genetic research while caring for patients with sickle cell anemia, Tay-Sachs disease, and thalassemia disorder. At the time she was awarded tenure, Dr. Kontras was the youngest to have received this milestone within the OSU College of Medicine. She was a strong women’s advocate in her field and was very proud to have been the first woman professor appointed to the OSU Medical College’s admissions committee, especially because she was only one of three women in her own

graduating class. Her photo is included in Nationwide Children's Hospital's Wolfe Auditorium Wall of Honor, having served as Vice Chair of Pediatrics and conferred a Career Contribution Award. She received the Alumni Teaching Award from the Ohio State University College of Medicine and several teaching awards for excellence in training medical students.

Not content with these accomplishments, Dr. Kontras attended Capital University Law School in order to broaden her knowledge and further her understanding of medical legal issues. In the 1980s, Dr. Kontras retired from Children's Hospital and completed a second fellowship in child psychiatry, then remained on the OSU Department of Psychiatry faculty for many more years. In that capacity she provided considerable clinical care while also training and encouraging countless OSU medical students. Her combined knowledge of child psychiatry and genetics made her an invaluable teacher. After retiring from OSU, Dr. Kontras continued to practice at various clinics, ultimately working in medicine for over 63 years, until the age of 88. She was a member of many professional societies, including the Central Ohio Chapter of Women in Psychiatry.

Dr. Kontras was deeply committed to her family, her faith, and her patients. She was a consummate professional. Although bright and knowledgeable, she was unassuming, sociable, and collegial. Dr. Kontras was a terrific role model for young women physicians, anyone considering a midlife career change, and anyone who just wants to be a good human being.

On behalf of the entire university community, the Board of Trustees expresses to the family and loved ones of Dr. Stella Kontras its deepest sympathy and compassion for their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to her family as an expression of the board's heartfelt sympathy and appreciation.

JOHN DAVID LATSHAW

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on September 10, 2023, of John David Latshaw, Professor Emeritus of Animal Sciences in the College of Food, Agricultural, and Environmental Sciences.

Professor Latshaw served in the U.S. Army. He earned his BS from Pennsylvania State University and earned his Ph.D. from Washington State University. He served as faculty at the Ohio State University for 42 years, first in the Department of Poultry Sciences and then the Department of Animal Sciences following merger of the departments.

While on faculty at the Ohio State University, Professor Latshaw taught introductory nutrition and poultry management. He advanced poultry education and created a pipeline to careers in the poultry industry through his work as the coach of the Poultry Judging Team and supervisor to the Poultry Science Club. His nutrition research used egg and meat type chickens and included studies of selenium requirements and the utilization of selenium sources, amino acid requirements and retention or excretion of dietary nitrogen, utilization of nutrients that affect leg problems, and the partitioning of energy between maintenance and production. Professor Latshaw held a national and international reputation in the field of poultry nutrition and was instrumental in the writing of *The Nutrient Requirements of Poultry*, National Academies Press, which is the premiere reference for poultry nutrition.

On behalf of the university community, the Board of Trustees expresses to the family of Professor Dave Latshaw its deepest sympathy and sense of understanding of their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to his family as an expression of the board's heartfelt sympathy and appreciation.

SEAN O'SULLIVAN

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on October 17, 2023, of Sean O'Sullivan, Associate Professor in the Department of English in the College of Arts and Sciences. He was 58.

Professor O'Sullivan received an A.B in English from Princeton University in 1988; a B.A. in Drama from the University of Bristol (United Kingdom) in 1990; and a PhD from Yale University in 2000. After teaching for six years at Clemson University, he joined the Department of English as an assistant professor in 2006 and was promoted to associate professor in 2012. His interests and expertise in narrative, especially serial narrative across media; television and film studies; the British novel; and fiction and the visual arts were deep, broad, and energizing. His publications included a book on the contemporary realist British director Mike Leigh as well as articles and chapters in edited collections on such topics as *The Sopranos* and episodic storytelling; modernist structure in *Mad Men*; poetic design and the serial season; the afterlives of Krzysztof Kieslowski's *The Decalogue*; *Deadwood* and third seasons; apocalyptic television in Margaret Thatcher's Britain; the limits of satisfaction in Dickens, Eliot and contemporary serials; and the showrunner Ingmar Bergman's *Scenes from a Marriage* and *Fanny and Alexander*. His 2019 essay, "Six Elements of Serial Narrative," is recognized by scholars of narrative as a major theoretical statement about its subject. At the time of his death, he was working on a book project on "The Sonnet-Season and the Transformation of American Television, 1999-2015" that studied the relation between storytelling and the formal shape of the television season at the turn of the millennium.

From 2014-2016, Professor O'Sullivan directed the Project Narrative program housed in the Department of English. He also chaired the department's lectures and events committee for several years, served on the executive, undergraduate, and graduate studies committees, and co-convoked the film and popular culture area group. Beyond the department, he was a member of the Arts and Sciences Faculty Senate, the Ohio State University Press Editorial Board, and the Rhodes and Marshall Scholarship Selection committee. He was also a core member of the interdisciplinary Film Studies Program that is now located within the Department of Theatre, Film, and Media Arts.

Professor O'Sullivan was a dedicated and passionate teacher, and students in his classes regularly described them as enjoyable, welcoming, and collaborative. In Professor O'Sullivan's last semester of teaching in spring 2023, his son, an undergraduate at Ohio State, was able to audit one of his father's most popular courses, on serial television, and experience the pleasure of being in his classroom. An engaging and animated conversationalist whose vibrant curiosity and knowledge knew no bounds, Professor O'Sullivan was known for keeping graduate students talking in his office well beyond their scheduled meeting time. Whether in his office, in department common spaces, or at home in Clintonville, Professor O'Sullivan brought warmth and openness to any topic. He had an infectious enthusiasm for intellectual pursuits and a knack for making every discussion a joyous exploration of ideas. A lifelong baseball enthusiast who interned as a sportswriter for *The Boston Globe* while in college, Professor O'Sullivan was a fixture on the sidelines of his children's sporting events. He was also known for his regular evening walks with his daughter, especially during the COVID pandemic.

On behalf of the entire university community, the Board of Trustees expresses to the family and loved ones of Professor Sean O'Sullivan its deepest sympathy and compassion for their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to his family as an expression of the board's heartfelt sympathy and appreciation.

ALMA MONTANO SADDAM

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on September 25, 2023, of Faculty Emerita Alma M. Saddam, College of Education and Human Ecology. She was 85.

Originally from the Philippines, Saddam worked at Ohio State University Hospitals while earning a master's, then later a PhD and ultimately becoming an assistant professor in 1978 and an Ohio State University Extension specialist, School of Home Economics, Department of Human Nutrition and Food Management.

As an active faculty member and Extension specialist, Saddam conducted a myriad of outreach activities, provided training for Extension family and consumer sciences agents in the counties, now called Extension educators, wrote or co-wrote Extension publications, presented at conferences, served on multiple Extension committees, provided statewide leadership for issues teams and conducted grant projects. In 1989, she received the Ohio Dietetic Association Member of Merit Award.

Using 1999 as an example of accomplishments, Saddam co-authored Senior Series Fact Sheets and Senior Series Hotline articles on OhioLine. She highlighted her "Staying Well" teaching tools for older adults, a private/public partnership with Ross Laboratories and the Ohio departments of Aging and Health. She received an Ohio 4-H Foundation grant and developed a nutrition training module for 4-H youth and adults as well as Extension agents. She coordinated an in-service training on nutrition core competencies for new faculty and staff and served on a planning committee for a multidisciplinary in service for agents on nutrition in the middle years. She presented at a national symposium and at two statewide Extension meetings.

Saddam regularly taught Human Nutrition 704: Community Nutrition her specialty. That year, as a member of the university's Service-Learning Scholars Roundtable, Saddam won a grant from the university's Campus Collaborative to include a service learning component in that course. She continued work with the Elderly Nutrition Education Research Group involving representatives from five states, including Ohio.

Saddam spent years coordinating the Expanded Food and Nutrition Education Program. County educators still teach the educational portion of Ohio's Supplemental Nutrition Assistance Program. It is required of all receiving SNAP benefits. Saddam ensured that content was up to date and reflected the latest research.

Faculty Emerita Anne Smith remembers Saddam as being the first director of the Approved Preprofessional Practice Program, today called the Dietetic Internship. Students must complete it before sitting for the Registered Dietitian exam. They spent six months in qualifying, supervised practice in a variety of dietetics roles. Julie Kennel, associate professor of human nutrition and the current coordinator of the internship, said Saddam developed partnerships with local hospitals, long-term care facilities and community agencies to provide rotations for students. Her many quality connections in the community brought benefit.

Kelly Walsh, '06 PhD, a successful alumnus, attests to that benefit, having completed the Dietetic Internship under Saddam's supervision. "I have fond memories of Dr. Saddam as a teacher, mentor and friend," he wrote. "She was incredibly connected in the community and academia. She always went above and beyond to ensure that her students received training opportunities that would prepare them for careers in the field."

For all these 1999 achievements, Saddam's peers voted for her to receive the first Marilyn Siegel Family and Consumer Sciences Excellence in Extension Award, named for the retired Ohio State program director.

Saddam retired in 2002, although she remained engaged in academia. She judged in the annual Russell Klein Nutrition Symposium given by Ohio State's Graduate Society of Nutritional Sciences. She continued to publish, producing refereed journal articles with colleagues as recently as 2009.

On behalf of the entire university community, the Board of Trustees expresses to the family and friends of Faculty Emerita Alma M. Saddam its deepest sympathy and compassion for their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to her family as an expression of the board's heartfelt sympathy and appreciation.

NEIL E. SMECK

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death of Neil E. Smeck, Professor Emeritus of Soil Science in the College of Food, Agricultural, and Environmental Sciences School of Environment and Natural Resources on August 14, 2023.

Professor Smeck served on the faculty for 36 years with distinction from 1971 until he retired in 2007. He and his colleagues focused on broadening the understanding of the genetic processes involved in the formation of soils and their classification. His research has made an indelible contribution to the understanding of the dynamics of soil formation.

Professor Smeck has made a lasting scholarly impact on improvements in Soil Taxonomy. Dr. Smeck led efforts to "modernize" soil survey data shifting from a focus on updating soil survey reports to updating soil information for Major Land Resource Areas to produce "seamless" soil survey data. Through the Ohio Cooperative Soil Survey Program, Dr. Smeck contributed to soil characterization techniques, and the recording, storing, and retrieval of laboratory data to allow for the characterization of Ohio soils morphologically, physically, and chemically and contributed to national efforts to not only classify and map soils, but also to the understanding of their management and conservation.

Dr. Smeck was a published author of three books and numerous articles for scientific journals with extensive lecturing nationally and receiving a one-year teaching and research invitation from the Ministry of Education and Science in Spain and awarded a Fulbright Scholar Award for study in Argentina. He served eleven years on the Editorial Board of the leading soil science journal in the world, *Soil Science Society of America Journal*.

He expanded learning and development for both undergraduate and graduate students through exemplary research and teaching serving as an advisor to graduate students, who have gone on to esteemed careers and leadership positions in the field of soil science or related fields. Dr. Smeck served as coach of the Soil Judging Team at The Ohio State University – teaching the next generation of soil scientists and land managers how to identify, evaluate, classify and describe soil profiles. Testament to his dedication to students Dr. Smeck on at least three occasions was awarded the Agronomy students' Distinguished Faculty Award.

Dr. Smeck also served the field generously. He was recognized as a Fellow of the American Society of Agronomy, the highest recognition bestowed by the American Society of Agronomy and a recipient of the National Cooperative Soil Survey Cooperator Award. He served as president and on executive board of the Association of Ohio Pedologists and president of the All-Ohio Chapter of the Soil and Water Conservation Society.

On behalf of the university community, the Board of Trustees expresses to the family of Professor Neil E. Smeck its deepest sympathy and sense of understanding of their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and

that a copy be tendered to his family as an expression of the board's heartfelt sympathy and appreciation.

REUBEN "MARK" SULC

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on September 16, 2023, of Reuben "Mark" Sulc, Professor of Horticulture and Crop Science in the College of Food Agriculture and Environmental Science (CFAES).

Professor Sulc served on the faculty from 1992 until he retired in 2022. His professional appointment was 80% extension and 20% research. Dr Sulc was the State Extension Specialist of Forage Agronomy and had a deep commitment to the communication of research information to the forage producers of Ohio.

Dr Sulc was also committed to forage research and developed a strong in-state and global reputation in intensive forage production. He authored and co-authored 80 peer-reviewed research publications with 1853 citations.

Dr. Sulc was an innovator in the development of extension programming that supported Ohio agriculture. He was especially successful in obtaining funding for applied research projects. His 30-year career saw tremendous change in communications technology. Initially, Dr Sulc attended innumerable farmer education meetings throughout Ohio, but transitioned some of his programming to digital media, including YouTube video, websites, podcasts and Zoom conferences to increase engagement.

Dr Sulc was widely recognized for his meticulous approach to research. His specialty was in livestock and hay production from intensive and short-term crops. He was among the first researchers to develop predictive equations for alfalfa quality that were used to develop a simple tool for farmers to measure alfalfa quality. He wrote a series of invited reviews on integrated crop-livestock production systems. He was recognized by the journal "Crop Science" with the outstanding paper in forages in 2020, for his landmark paper "Multistate Evaluation of Reduced-Lignin Alfalfa Harvested at Different Intervals".

Mark was an intensely focused, disciplined, dedicated, and honest man both professionally and personally. He set an example to strive for excellence and to never stop learning. He was highly respected within his Department, College, and University. He served on many Departmental Committees including P&T, Graduate Studies, and Executive Advisory Committee as Chair. He served as interim Department Chair in 2011/2012. Dr Sulc served on numerous university and national committees.

Dr Sulc was an active member of and contributor to the American Society of Agronomy, the Crop Science Society of America, and the Soil Science Society of America. He was elected Chair of C6-Forages Division of CSSA in 2006. He was recognized by awards including the Merit Award from the American Forage and Grassland Council (2004) and the Jack Tucker Distinguished Service Award from the Ohio Forage and Grassland Council (2009).

Dr Sulc was a long-time supporter of US. International Friendships, Inc. (IFI), a national organization with close ties to campus. His unique perspective from living in Brazil as a child empathized with international students. He included many international students within his research and extension program, and throughout his academic career sought to build bridges with international research groups. He and his family regularly hosted innumerable international students for meals and hospitality in their home.

On behalf of the university community, the Board of Trustees expresses to the family of Professor Reuben "Mark" Sulc its deepest sympathy and sense of understanding of their loss. It is directed that this resolution be inscribed upon the minutes of the Board of

Trustees and that a copy be tendered to his family as an expression of the board's heartfelt sympathy and appreciation.

LUTHER G. TWEETEN

The Board of Trustees of The Ohio State University expresses its sorrow regarding the death on October 25, 2023, of Luther G. Tweeten, Professor Emeritus of Agricultural Economics in the College of Food, Agricultural, and Environmental Sciences.

Professor Tweeten began his long and distinguished academic career at Oklahoma State University in 1962, eventually joining the faculty of the Department of Agricultural, Environmental, and Development Economics at Ohio State in 1988, retiring as an Emeritus Professor in 2000. At Ohio State, Dr. Tweeten was the first holder of the Andersons Chair of Agricultural Marketing, Trade, and Policy, a position endowed by The Andersons grain company of Maumee, Ohio.

Dr. Tweeten was an influential and highly respected agricultural economist who made pioneering research contributions in the areas of agricultural policy, international trade, and economic development. By the time of his retirement, he was the editor of five books, and author and co-author of 10 books and over 500 journal articles and published papers. Dr. Tweeten taught multiple classes in agricultural economics throughout his academic career and was actively engaged in graduate student advising at Ohio State, several of his PhD students going on to become accomplished researchers and agricultural policy analysts.

Dr. Tweeten was much sought after to serve on various taskforces and national committees, including one on Farm Income and Wealth Data and another titled Emerging Economics of Agriculture. He also headed the Council for Agricultural Science and Technology (CAST) taskforce on the Long-Term Viability of Agriculture, and chaired the board of BASIS, a project funded by the US Agency for International Development. Dr. Tweeten regularly engaged with farmers and other agricultural stakeholders around Ohio through the many county extension meetings at which he presented.

Dr. Tweeten was a highly decorated academic, including being named as: Fellow of the American Agricultural Economics Association; Distinguished Alumnus of Iowa State University; a Distinguished Scholar at The Ohio State University; and Lifetime Achievement Award winner of the Southern Agricultural Economics Association.

On behalf of the university community, the Board of Trustees expresses to the family of Professor Luther G. Tweeten its deepest sympathy and sense of understanding of their loss. It is directed that this resolution be inscribed upon the minutes of the Board of Trustees and that a copy be tendered to his family as an expression of the board's heartfelt sympathy and appreciation.

PERSONNEL ACTIONS

Resolution No. 2024-41

BE IT RESOLVED, That the Board of Trustees hereby approves the personnel actions as recorded in the personnel budget records of the university since the August 17, 2023, meeting of the Board, including the following appointments and contract amendments:

Interim Appointment

Name: Karla Zadnik
Title: Interim Executive Vice President and Provost
Unit: Office of the President
Term: January 1, 2024

Name: Jeffrey Walline
Title: Interim Dean, College of Optometry
Unit: Office of Academic Affairs
Term: January 1, 2024

Appointment Extension

Name: Trevor Brown
Title: Dean, John Glenn College of Public Affairs
Unit: Office of Academic Affairs
Term: June 30, 2025

Retention Payment

Name: Jay Kasey
Title: Senior Vice President for Administration and Planning
Unit: Office of the President
Term: June 30, 2024

RATIFICATION OF COMMITTEE APPOINTMENTS FY2024-2025

Resolution No. 2024-42

BE IT RESOLVED, That the Board of Trustees hereby approves that the ratification of committee appointments for Fiscal Year 2024-2025 are as follows:

Academic Affairs & Student Life:

Jeff M.S. Kaplan, Chair
Elizabeth A. Harsh, Vice Chair
Elizabeth P. Kessler
Reginald A. Wilkinson
Michael Kiggin
Pierre Bigby
BRADLEY R. KASTAN
Joshua H.B. Kerner
Susan E. Cole (faculty member)
Hiroyuki Fujita (ex officio)

Finance & Investment:

Tomislav B. Mitevski, Chair
James D. Klingbeil, Vice Chair
John W. Zeiger
Gary R. Heminger
Lewis Von Thaeer
Michael Kiggin
Pierre Bigby
GEORGE A. SKESTOS
Taylor A. Schwein
Amy Chronis
Kent M. Stahl
Hiroyuki Fujita (ex officio)

Legal, Audit, Risk & Compliance:

Elizabeth P. Kessler, Chair
Michael Kiggin, Vice Chair
Alan A. Stockmeister
Jeff M.S. Kaplan
Elizabeth A. Harsh

Juan Jose Perez
BRADLEY R. KASTAN
Joshua H.B. Kerner
Amy Chronis
Hiroyuki Fujita (ex officio)

Master Planning & Facilities:

Alan A. Stockmeister, Chair
Reginald A. Wilkinson, Vice Chair
Elizabeth A. Harsh
Pierre Bigby
GEORGE A. SKESTOS
Joshua H.B. Kerner
James D. Klingbeil
Robert H. Schottenstein
Hiroyuki Fujita (ex officio)

Research, Innovation & Strategic Partnerships:

Lewis Von Thaeer, Chair
Reginald A. Wilkinson, Vice Chair
Juan Jose Perez
BRADLEY R. KASTAN
GEORGE A. SKESTOS
Taylor A. Schwein
Phillip Popovich (faculty member)
Hiroyuki Fujita (ex officio)

Talent, Compensation & Governance:

John W. Zeiger, Chair
Elizabeth P. Kessler, Vice Chair
Alan A. Stockmeister

Gary R. Heminger
Lewis Von Thaeer
Jeff M.S. Kaplan
Tomislav B. Mitevski
Hiroyuki Fujita (ex officio)

Wexner Medical Center:

Leslie H. Wexner, Chair
Alan A. Stockmeister
John W. Zeiger
Gary R. Heminger
Tomislav B. Mitevski
Juan Jose Perez

Taylor A. Schwein
Stephen D. Steinour
Robert H. Schottenstein
Cindy Hilsheimer
Amy Chronis
Hiroyuki Fujita (ex officio, voting)
**PETER J. MOHLER (EX OFFICIO,
VOTING)**
Melissa L. Gilliam (ex officio, voting)
Michael Papadakis (ex officio,
voting)
John J. Warner (ex officio, voting)

**AMENDMENTS TO THE BYLAWS OF
THE OHIO STATE UNIVERSITY WEXNER MEDICAL CENTER BOARD**

Resolution No. 2024-43

Synopsis: Approval of the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board* is proposed.

WHEREAS pursuant to 3335-1-09 (C) of the Administrative Code, the rules and regulations for the university may be adopted, amended or repealed by a majority vote of the University Board of Trustees at any regular meeting of the board; and

WHEREAS a periodic review of the board's bylaws is a governance best practice; and

WHEREAS the last revisions to the *Bylaws of The Ohio State University Wexner Medical Center Board* took place in February 2021; and

WHEREAS the Wexner Medical Center Board approved and recommended the attached amendments for approval by the University Board of Trustees on November 15, 2022:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board*.

(See Appendix XXXIII for background information, page 1093)

**APPOINTMENT OF MEMBERS OF THE ACADEMIC COUNCIL FOR THE
SALMON P. CHASE CENTER FOR CIVICS, CULTURE, AND SOCIETY**

Resolution No. 2024-44

Synopsis: Recommended appointment of the members of the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society is proposed.

WHEREAS pursuant to section 3335.39 of the Revised Code, the Ohio General Assembly created the Salmon P. Chase Center for Civics, Culture, and Society (Chase Center) at The Ohio State University; and

WHEREAS in accordance with this legislation, the Board of Trustees shall appoint by November 20, 2023 seven scholars with relevant expertise and experience to serve as members of the Academic Council for the Chase Center, subject to the advice and consent of the Ohio Senate; and

WHEREAS upon being appointed by the Board and confirmed by the Ohio Senate, three members of the Academic Council shall serve initial two-year terms and four shall serve four-year terms, with the members of the Academic Council selecting among themselves which members shall serve which terms; and

WHEREAS the Academic Council members shall be responsible for performing a nationwide search for the executive director of the Chase Center, and to recommend finalists for the position to the President of the university for selection and appointment, subject to final approval by the Board of Trustees; and

WHEREAS the Board of Trustees has conducted a thorough search for scholars for the Academic Council and has identified the following seven scholars with national reputations for excellence for appointment, subject to advice and consent of the Ohio Senate:

- Robert George – McCormick Professor of Jurisprudence, Professor of Politics, James Madison Program Director, Princeton University
- Vladimir Kogan – Professor of Political Science, Director of Undergraduate Studies, College of Arts and Sciences, The Ohio State University
- Lucas Morel – John K. Boardman, Jr. Professor of Politics and Head of the Politics Department, Washington and Lee University
- Colleen Sheehan – Professor, School of Civic and Economic Thought and Leadership, Arizona State University
- Bradley Smith – Josiah H. Blackmore II/Shirley M. Naully Professor of Law, Capital University Law School
- David Van Slyke – Dean, Maxwell School of Citizenship and Public Affairs, Syracuse University
- Jean Yarbrough – Gary M. Pandy Sr. Professor of Social Sciences, Bowdoin University

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby appoints the seven individuals identified above to the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society, subject to advice and consent of the Ohio Senate.

APPROVAL TO SUBMIT AUDITED CONSOLIDATED FINANCIAL STATEMENTS (DRAFT) TO THE AUDITOR OF STATE

Resolution No. 2024-45

Synopsis: Approval to submit the draft audited consolidated financial statements to the Auditor of State, is proposed.

WHEREAS The Ohio State University annually seeks an independent audit of the consolidated financial statements as a matter of strong financial oversight; and

WHEREAS the Auditor of State is required under Ohio law to audit each public office; and

WHEREAS the university is a public office and is required under Ohio law to file a financial report with the Auditor of State for each fiscal year: and

WHEREAS the university has produced consolidated financial statements for the 2022 and 2023 fiscal years, in accordance with accounting principles, generally accepted in the United States of America; and

WHEREAS the university engages an outside auditing firm, currently KPMG LLP, to audit its consolidated financial statements; and

WHEREAS the university management and KPMG have produced a final draft of the audited consolidated financial statements for the 2022 and 2023 fiscal years; and

WHEREAS the Auditor of State may accept the audited consolidated financial statements in lieu of the audit required by Ohio law; and

WHEREAS the audited consolidated financial statements will not be final until approved by the Auditor of State:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby accepts the draft audited consolidated financial statements for the 2022 and 2023 fiscal years; and

BE IT FURTHER RESOLVED, That the Board of Trustees hereby approves the submission of these consolidated financial statements to the Auditor of State for review and approval.

(See Appendix XXXIV for background information, page 1094)

AMENDMENTS TO THE *CODE OF STUDENT CONDUCT*

Resolution No. 2024-46

Synopsis: Approval of amendments to the *Code of Student Conduct* is proposed.

WHEREAS the University Senate, pursuant to rule 3335-5-48.4 (B)(8) of the Administrative Code, is authorized to recommend to the Board of Trustees the adoption of amendments to the Code of Student Conduct as proposed by the Council on Student Affairs and approved by the University Senate; and

WHEREAS according to the Code of Student Conduct and the Council on Student Affairs operating procedures, the Council is required to review the Code of Student Conduct every five years and present revision proposals to the University Senate and the Board of Trustees; and

WHEREAS the Code of Student Conduct Review Committee included representation from Undergraduate Student Government, Council on Graduate

Students, Inter-Professional Council, Committee on Academic Misconduct, and the offices of Student Life, Legal Affairs and Institutional Equity; and

WHEREAS the proposed changes to the Code of Student Conduct were approved by the University Senate on October 26, 2023:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the attached amendments to the *Code of Student Conduct* be adopted as recommended by the University Senate.

(See Appendix XXXV for background information, page 1213)

FACULTY PERSONNEL ACTIONS

Resolution No. 2024-47

BE IT RESOLVED, That the Board of Trustees hereby approves the faculty personnel actions as recorded in the personnel budget records of the university since the August 17, 2023, meeting of the board, including the following appointments, appointments/reappointments of chairpersons, faculty professional leaves and emeritus titles:

Appointments

Name: XUN AI
Title: Professor (Fred A. Hitchcock Professorship in Environmental Physiology)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: NINA KRAGULJAC
Title: Professor (Dr. Lee E. Shackelford Professorship in Psychiatry and Behavioral Health)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: WHITNEY LUKE
Title: Professor and Chair (Dr. Ernest W. Johnson Endowed Chair)
College: Medicine
Term: July 1, 2023, through June 30, 2027

Name: ALAN LUO
Title: Professor (Donald D. Glower Chair in Engineering)
College: Engineering
Term: August 15, 2023, through June 30, 2028

Name: SAMILIA OBENG-GYASI
Title: Associate Professor (Endowed Surgical Professorship in Health Equity)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: EUGENE OLTZ
Title: Professor and Chair (Novartis Pharmaceuticals Corporation Chair for Clinical Research)
College: Medicine
Term: August 1, 2023, through June 30, 2027

Name: KAYA SAHIN*
Title: Vice Provost for International Affairs and Global Strategies
College: Office of Academic Affairs
Term: November 1, 2023, through June 30, 2029

Name: CLAUDIA TURRO
Title: Professor and Chair (Dr. Melvin L. Morris Endowed Professorship in Inorganic Chemistry)
College: Arts and Sciences
Term: August 15, 2023, through August 14, 2028

Name: DIANE VON AH
Title: Professor (Mildred E. Newton Professorship)
College: Nursing
Term: September 1, 2023, through August 31, 2028

Name: DANIEL WOZNIAK
Title: Professor (The Samuel Saslaw Professorship in Infectious Diseases)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: ELIZABETH YU
Title: Associate Professor-Clinical (Dr. Benjamin R. and Helen Slack Wiltberger Memorial Chair in Orthopaedic Surgery)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Reappointments

Name: AHMAD AL-JALLAD
Title: Professor (M.S. Sofia Chair in Arabic Studies)
College: Arts and Sciences
Term: August 16, 2023, through June 30, 2028

Name: SKYLER CRANMER
Title: Professor (Carter Phillips and Sue Henry Professorship in Political Science)
College: Arts and Sciences
Term: August 15, 2023, through June 30, 2028

Name: MICHAEL EARLY
Title: Professor-Clinical (Vision Service Plan (VSP) Chair for the Advancement of Professional Practice)
College: Optometry
Term: September 1, 2023, through June 30, 2025

Name: JARED GARDNER
Title: Professor (Joseph V. Denney Designated Professorship in English)
College: Arts and Sciences
Term: August 16, 2023, through August 15, 2028

Name: BENJAMIN SEGAL
Title: Professor and Chair (Stanley D. and Joan H. Ross Chair in Neuromodulation)
College: Medicine
Term: July 1, 2023, through June 30, 2027

Name: ALEXANDER WENDT
Title: Professor (Ralph D. Mershon Professorship in National Security Studies)
College: Arts and Sciences
Term: July 1, 2023, through June 30, 2027

*New Hire

(See Appendix XXXVI for background information, page 1273)

DEGREES AND CERTIFICATES

Resolution No. 2024-48

Synopsis: Approval of Degrees and Certificates for autumn term 2023 is proposed.

WHEREAS pursuant to paragraph (E) of rule 3335-1-06 of the Administrative Code, the Board has authority for the issuance of degrees and certificates; and

WHEREAS the faculties of the colleges and schools shall transmit, in accordance with rule 3335-9-29 of the Administrative Code, for approval by the Board of Trustees, the names of persons who have completed degree and certificate requirements:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the degrees and certificates to be conferred on December 17, 2023, to those persons who have completed the requirements for their respective degrees and certificates and are recommended by the colleges and schools.

(See Appendix LI for background information, page 1344)

APPROVAL OF OHIO STATE ENERGY PARTNERS FISCAL YEAR 2024 UTILITY SYSTEM CAPITAL IMPROVEMENTS PLAN

Resolution No. 2024-49

Utility System Life-Cycle Renovation, Repair and Replacement Projects
Utility System Expansion and Extension Projects
Energy Conservation Measure Projects

Synopsis: Approval of the Ohio State Energy Partners LLC ("OSEP") utility system capital improvements plan ("OSEP CIP") for fiscal year 2024; authorization for OSEP to make such capital improvements pursuant to the terms of the First Amended and

Restated Long-Term Lease and Concession Agreement for The Ohio State University Utility System dated July 20, 2018, and as amended (the "Agreement").

WHEREAS the Agreement requires OSEP to annually submit an OSEP CIP for approval; and

WHEREAS the OSEP CIP includes the requested approval of these utility system capital improvement projects for the fiscal year beginning July 1, 2023; and

WHEREAS OSEP has provided detailed descriptions of the proposed capital improvement projects, including the construction schedules, supporting technical data, and analysis, pursuant to Section 4.3(c) of the Agreement; and

WHEREAS these utility system capital improvement projects will be delivered pursuant to the terms of the Agreement, including the schedules as detailed in the project approval requests; and

WHEREAS these capital expenditures for the approved OSEP CIP utility system projects will be added to the utility fee pursuant to the Agreement and any associated university directives; and

WHEREAS the university has reviewed and considered the financial, technical, and operational aspects of the OSEP CIP and its alignment with university plans and sustainability goals; and

WHEREAS the Master Planning & Facilities Committee has reviewed the OSEP CIP for alignment with all applicable campus plans and guidelines; and

WHEREAS the Finance & Investment Committee has reviewed the OSEP CIP for alignment with the Capital Investment Plan and other applicable financial plans:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the fiscal year 2024 OSEP CIP; and

BE IT FURTHER RESOLVED, That the Board of Trustees authorizes OSEP to proceed with these fiscal year 2024 capital improvements to the Utility System as outlined in the attached materials.

(See Appendix XXXVII for background information, page 1279)

**APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES
AND CONSTRUCTION CONTRACTS**

Resolution No. 2024-50

**APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES CONTRACTS
FY24 COLLEGE FACILITY MASTER PLANS
RADONC ADVANCED IMAGING LINAC**

**APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES AND CONSTRUCTION
CONTRACTS**

2001 POLARIS PKWY – CELL THERAPY LAB
THE JAMES OUTPATIENT CARE – 4TH FLOOR ORTHO SARCOMA AND REHAB

TUNNEL REHABILITATION PHASE I
WEXNER MEDICAL CENTER INPATIENT HOSPITAL
WMC OUTPATIENT CARE POWELL

APPROVAL TO ENTER INTO CONSTRUCTION CONTRACTS
BATTERY CELL RESEARCH & DEMONSTRATION CENTER
EAST – FIRE SUPPRESSION

Synopsis: Authorization to enter into/increase professional services and construction contracts, as detailed in the attached materials, is proposed.

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts for the following projects; and

	Prof. Serv. Approval Requested	Total Requested	
FY 24 College Facility Master Plans	\$1.0M	\$1.0M	University funds
RadOnc Advanced Imaging Linac	\$0.9M	\$0.9M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts and enter into/increase construction contracts for the following projects; and

	Prof. Serv. Approval Requested	Construction Approval Requested	Total Requested	
2001 Polaris Pkwy – Cell Therapy Lab	\$0.1M	\$6.8M	\$6.9M	Auxiliary funds
The James Outpatient Care – 4 th Floor Ortho Sarcoma and Rehab	\$0.5M	\$7.5M	\$8.0M	Auxiliary funds
Tunnel Rehabilitation Phase I	\$1.6M	\$3.7M	\$5.3M	University debt, Partner funds (OSEP/ENGIE)
Wexner Medical Center Inpatient Hospital	\$1.8M	\$36.5M	\$38.3M	University debt, Auxiliary funds, Fundraising
WMC Outpatient Care Powell	\$1.0M	\$9.6M	\$10.6M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into construction contracts for the following projects; and

	Construction Approval Requested	Total Requested	
Battery Cell Research & Demonstration Center	\$19.7M	\$19.7M	Partner funds, Grand funds
East – Fire Suppression	\$5.4M	\$5.4M	Auxiliary funds

WHEREAS the Master Planning and Facilities Committee has reviewed the projects listed above for alignment with all applicable campus plans and guidelines; and

WHEREAS the Finance Committee has reviewed the projects listed above for alignment with the Capital Investment Plan and other applicable financial plans.

NOW THEREFORE

BE IT RESOLVED, that the Board of Trustees hereby approves that the fiscal year 2024 Capital Investment Plan be amended to include additional funding for the Wexner Medical Center Inpatient Hospital and the Battery Cell Research and Demonstration Center projects; and

BE IT RESOLVED, that the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance be authorized to enter into/increase professional services and construction contracts for the projects listed above in accordance with established university and State of Ohio procedures, with all actions to be reported to the board at the appropriate time.

(See Appendix XXXVIII for background information, page 1283)

APPROVAL FOR DISPOSITION OF REAL PROPERTY

Resolution No. 2024-51

7706 OLENTANGY RIVER ROAD,
COLUMBUS, FRANKLIN COUNTY, OHIO

Synopsis: Authorization to sell real property located at 7706 Olentangy River Road, Columbus, Franklin County, Ohio, is proposed.

WHEREAS The Ohio State University seeks to sell approximately 0.74 acres of improved real property located at 7706 Olentangy River Road, Columbus, Ohio, identified as Franklin County parcel number 610-233931; and

WHEREAS the property no longer aligns with the Wexner Medical Center's ambulatory care strategy; and

WHEREAS the Wexner Medical Center plans to use the sale proceeds for future strategic initiatives:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the sale of the property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or above appraisal value.

(See Appendix XXXIX for background information, page 1293)

APPROVAL FOR ACQUISITION OF REAL PROPERTY

Resolution No. 2024-52

3+/- ACRES AT 1795 OIL CITY ROAD,
WOOSTER TOWNSHIP, WAYNE COUNTY, WOOSTER, OHIO

Synopsis: Authorization to purchase real property located at 1795 Oil City Road, Wooster Township, Wayne County, Wooster, Ohio, is proposed.

WHEREAS The Ohio State University seeks to purchase approximately 3 acres of improved real property located at 1795 Oil City Road near Wooster, Ohio, identified as Wayne County parcel number 56-02341.000 and which is adjacent to the Wooster Campus; and

WHEREAS the university has been leasing the site for use as a farm machinery service, repair, and maintenance facility, for storage of agricultural seed and fertilizer, and as a home base for field operation staff; and

WHEREAS the College of Food, Agricultural and Environmental Sciences had identified this site as needed for long term strategic purposes and the landlord is willing to sell the property:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the purchase of the aforementioned property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or below the appraised value.

(See Appendix XL for background information, page 1295)

APPROVAL FOR GROUND LEASE OF REAL PROPERTY

Resolution No. 2024-53

10 ACRES, 3025 WEST DUBLIN GRANVILLE ROAD
COLUMBUS, FRANKLIN COUNTY, OHIO

Synopsis: Authorization to ground lease real property located along West Dublin Granville Road, Columbus, Franklin County, Ohio, is proposed.

WHEREAS The State of Ohio and The Ohio State University were selected through a competitive process as the preferred site for the Voyager Space, Starlab, ground-based Terrestrial Analog Facility; and

WHEREAS In furtherance of the project, and in accordance with the selection process, The Ohio State University seeks to ground lease approximately 10 acres of unimproved real property located along West Dublin Granville Road, Columbus, Ohio, identified as a portion of Franklin County, parcel number 610-159038 as further identified on the attached map and titled to The Board of Trustees of The Ohio State University; and

WHEREAS the university has determined the location to be suitable for development of commercial research facilities; and

WHEREAS the ground lessee will develop and construct a commercial research facility and may develop related facilities on the premises.

NOW THEREFORE

BE IT RESOLVED, That the President and/or Senior Vice Presidents for Business and Finance and Administration and Planning be authorized to take any action required to effect the leasing of approximately 10 acres of unimproved real property to Voyager Space Science Park, LLC for development of an aerospace research facility and related facilities, for a term of 40 years with two, ten-year renewals, an abatement of rent for 25 years, and a five-year right of first refusal to lease up to 70 acres of adjacent land, along with such additional terms and conditions that are deemed to be in the best interest of the university.

(See Appendix XLI for background information, page 1297)

APPROVAL TO ENTER INTO A JOINT USE AGREEMENT

Resolution No. 2024-54

**BETWEEN THE OHIO STATE UNIVERSITY
AND HIGHLAND YOUTH GARDEN**

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Highland Youth Garden (HYG), an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$50,000 in the 2023-2024 State Capital Bill that was specifically designated for use by HYG; and

WHEREAS the HYG will utilize the funds to partially fund design and construction of capital improvements to the Highland Youth Garden to expand their facility; and

WHEREAS HYG commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the HYG facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by HYG only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of HYG space will promote the university's mission to be a leader in innovative agriculture, food security, youth development; and

WHEREAS before the state capital appropriation may be released to HYG, the Ohio Department of Higher Education requires that a JUA between the university and the HYG be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLII for background information, page 1299)

APPROVAL TO ENTER INTO A JOINT USE AGREEMENT

Resolution No. 2024-55

**BETWEEN THE OHIO STATE UNIVERSITY
AND KITCHEN OF LIFE**

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Kitchen of Life (KOL) an Ohio non-profit organization, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$450,000 in the 2023-2024 State Capital Bill that was specifically designated for use by KOL; and

WHEREAS the Kitchen of Life will utilize the funds to fund capital improvements to their existing facility located in Bexley, Ohio; and

WHEREAS KOL commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the KOL facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by KOL only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of KOL space will promote the university's mission to transform the health of our communities through inclusive and innovative education; and

WHEREAS before the state capital appropriation may be released to KOL, the Ohio Department of Higher Education requires that a JUA between the university and the KOL be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLIII for background information, page 1300)

APPROVAL TO ENTER INTO A JOINT USE AGREEMENT

Resolution No. 2024-56

**BETWEEN THE OHIO STATE UNIVERSITY
AND PICKAWAY COUNTY COMMUNITY FOUNDATION**

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Pickaway County Community Foundation (PCCF), an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$200,000 in the 2023-2024 State Capital Bill that was specifically designated for use by PCCF; and

WHEREAS the PCCF will utilize the funds to partially fund design and construction of capital improvements to build the Pickaway County Community Foundation's Childrens Museum known as the Inspiration Station; and

WHEREAS PCCF commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the PCCF facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by PCCF only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of PCCF space will promote the university's mission to improve health, wellness, and opportunity in Ohio through accessibility,

innovation, and clinical excellence through our statewide network of facilities, personnel, and partnerships; and

WHEREAS before the state capital appropriation may be released to RMHC, the Ohio Department of Higher Education requires that a JUA between the university and the RMHC be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLIV for background information, page 1301)

APPROVAL TO ENTER INTO A JOINT USE AGREEMENT

Resolution No. 2024-57

**BETWEEN THE OHIO STATE UNIVERSITY
AND ZORA'S HOUSE**

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with Zora's House, an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$600,000 in the 2023-2024 State Capital Bill that was specifically designated for use by Zora's House; and

WHEREAS Zora's House will utilize the funds for design and construction of a new, 10,000 square foot community hub for programs, events, and co-working in Columbus, Ohio.

WHEREAS Zora's House commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the facility for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by Zora's House only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of Zora's House space will promote the university's mission to be actively engaged in our communities, to mentor and develop the next generation of students, and to promote wellness and belonging within our faculty, staff, and student populations; and

WHEREAS before the state capital appropriation may be released to Zora's House, the Ohio Department of Higher Education requires that a JUA between the university and Zora's House be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLV for background information, page 1302)

**APPROVAL OF FY23 PROGRESS REPORT ON OHIO TASK FORCE
ON AFFORDABILITY AND EFFICIENCY IN HIGHER EDUCATION
RECOMMENDATIONS**

Resolution No. 2024-58

Synopsis: Approval of Ohio State's FY23 progress report on the Ohio Task Force on Affordability and Efficiency recommendations, which will be submitted to the Chancellor of Higher Education, is proposed.

WHEREAS Governor John R. Kasich established the Ohio Task Force on Affordability and Efficiency in Higher Education in 2015 to recommend solutions for state colleges and universities to enhance affordability and efficiency; and

WHEREAS The Ohio State University supported the goals and work of this task force; and

WHEREAS the task force delivered its recommendations in the report "Action Steps to Reduce College Costs" on October 1, 2015; and

WHEREAS House Bill 49 (Section 381.550) requires the Board of Trustees of each state college and university to approve an efficiency report based on the task force recommendations each fiscal year and submit it to the Chancellor of Higher Education; and

WHEREAS consultations have taken place within the university to review and apply the recommendations to Ohio State's circumstances; and

WHEREAS Ohio State's strategic goal focused on operational excellence and resource stewardship is in strong alignment with task force recommendations:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the university's FY23 progress report in response to the task force recommendations, as detailed in the attached document; and

BE IT FURTHER RESOLVED, That the attached document be delivered to the Chancellor of the Ohio Department of Higher Education.

(See Appendix XLVI for background information, page 1303)

**APPROVAL FOR THE DISCONTINUATION OF TRANSCRIPT
WITHHOLDING FOR UNPAID BALANCES**

Resolution No. 2024-59

Synopsis: Approval for the discontinuation of transcript withholding for students and former students for unpaid balances is proposed.

WHEREAS consistent with state law, Ohio State manages the collection of debt and other unpaid balances owed to the university by students, faculty, staff, and other third parties until it is referred to the Ohio Attorney General's office for collection; and

WHEREAS in support of the state's workforce goals and promotion of gainful employment for all students and former students, Ohio State, upon request and authorization from the student, provides transcripts to a student's prospective employer where the transcript is a prerequisite to employment irrespective of whether the student has an unpaid balance with the university; and

WHEREAS in circumstances other than those described above, the university may place a hold on transcripts of students and former students who have unpaid balances with the University Bursar until the debt is resolved; and

WHEREAS the university has considered the factors outlined in Ohio Revised Code Section 3345.027, which include: the extent to which this practice promotes the state's post-secondary education attainment and workforce goals; the rate of collection on overdue balances resulting from the historical practice of transcript withholding; and, the extent to which ending the practice of transcript withholding will help students who have disenrolled from the state institution complete their education, whether at the same institution or another state institution; and

WHEREAS following this consideration, the university recommends discontinuing its practice of transcript withholding for students and former students for unpaid balances:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees approves the discontinuation of the practice of transcript withholding for students and former students for unpaid balances; and

BE IT FURTHER RESOLVED, That a copy of this resolution shall be forwarded to the Chancellor of the Ohio Department of Higher Education pursuant to Ohio Revised Code Section 3345.027(C)(1).

(See Appendix XLVII for background information, page 1334)

**AUTHORIZATION TO APPROVE ATHLETIC TICKET PRICES
AND GOLF COURSE MEMBERSHIP DUES**

Resolution No. 2024-60

Synopsis: Approval of football ticket prices for fiscal year 2024, football ticket price ranges for fiscal years 2025 and 2026, and golf course membership dues for calendar year 2024 at the recommended levels is requested.

WHEREAS The Ohio State University Department of Athletics has a long history of self-sustainability in supporting 36 world-class athletics programs and providing needed revenues back to the university for scholarships and academic programs; and

WHEREAS each year the Athletic Council reviews projections for the coming year's budget and recommends ticket prices and golf course membership dues; and

WHEREAS the Athletic Council has approved football ticket prices, ticket ranges, and golf course membership dues as shown on the attached document; and

WHEREAS the Athletic Council's recommendations have been reviewed and are recommended by the appropriate University administration:

NOW THEREFORE BE IT RESOLVED that the recommended football ticket prices for fiscal year 2024, football ticket price ranges for fiscal years 2025 and 2026, and golf course membership dues for calendar year 2024, be approved.

(See Appendix XLVIII for background information, page 1335)

RATIFICATION OF COST ALLOCATION AGREEMENT

Resolution No. 2024-61

Synopsis: Ratification of that certain Cost Allocation Agreement regarding the combined heat and power plant, is proposed.

WHEREAS the University, Ohio State Energy Partners LLC and ENGIE Buckeye Operations LLC entered into a Cost Allocation Agreement dated October 2, 2023 (the "Agreement") to among other things facilitate the completion of the combined heat and power plant by September 30, 2024, including by allocating costs, providing for new construction milestones and associated remedies, augmenting information sharing among the parties, and establishing an oversight committee consisting of representatives from each of the parties; and

WHEREAS it is proposed that the Board hereby approve and ratify the University's entering into the Agreement and any actions taken or to be taken thereunder.

NOW THEREFORE

BE IT RESOLVED, That the Board hereby approves that it is in the best interests of the University to enter into the Cost Allocation Agreement and to perform the obligations arising under, or in connection with, the Cost Allocation Agreement; and

BE IT FURTHER RESOLVED, That the Board hereby approves and ratifies the University (1) entering into the Cost Allocation Agreement, and (2) the taking of such actions thereunder as the President and Senior Vice President for Business and Finance ("Authorized Officers"), or either of them, deems necessary, advisable or appropriate to perform obligations under the Agreement, such Authorized Officer's taking of such action to be conclusive evidence of such approval and determination of the necessity, advisability or appropriateness thereof; and

BE IT FURTHER RESOLVED, That all actions previously taken by any Authorized Officer or employee of the University, by or on behalf of the University in connection with the Agreement, including executing the same, be, and each of the same hereby is, adopted, ratified, confirmed and approved in all respects; and

BE IT FURTHER RESOLVED, That it is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code; and

BE IT FURTHER RESOLVED, That this resolution shall take effect and be in force immediately upon its adoption.

(See Appendix XLIX for background information, page 1339)

UNIVERSITY FOUNDATION REPORT

Resolution No. 2024-62

Synopsis: Approval of the University Foundation Report as of September 30, 2023, is proposed.

WHEREAS monies are solicited and received on behalf of the university from alumni, industry, and various individuals in support of research, instructional activities, and service; and

WHEREAS such gifts are received through The Ohio State University Foundation; and

WHEREAS this report includes: (i) the establishment of two (2) endowed professorships: the Philip Barbour Hardymon Professorship in Surgery, the Endowed Surgical Professorship in Health Equity; three (3) scholarships as part of the Scarlet and Gray Advantage Endowed Matching Gift Program; and twelve (12) additional named endowed funds; (ii) the revision of five (5) named endowed funds:

NOW THEREFORE

BE IT RESOLVED, that the Board of Trustees hereby approves The Ohio State University Foundation Report as of September 30, 2023.

(See Appendix L for background information, page 1340)

NAMING OF THE G. GILBERT CLOYD STUDENT COMMONS

Resolution No. 2024-63

IN GALVIN HALL

Synopsis: Approval for the naming of the student commons in Galvin Hall at The Ohio State University at Lima, located at 4240 Campus Drive in Lima, Ohio, is proposed.

WHEREAS The recently renovated lower level of Galvin Hall at The Ohio State University Lima Campus provides spaces for students to connect and learn, furthering the Lima Campus goal of providing access to the resources and strength of The Ohio State University and developing leaders within western Ohio; and

WHEREAS Dr. George Gilbert "Gil" Cloyd has demonstrated exemplary dedication and service to The Ohio State University, most notably serving as chair of The Ohio State University Foundation Board from 2019-2023, as well as serving on The Ohio State Board of Trustees from 2007 to 2015; and

WHEREAS Dr. Cloyd has been inducted to The Ohio State University at Lima Alumni Hall of Fame, recognized with the College of Veterinary Medicine Alumni Society Recognition Award and Distinguished Alumni Award, by the Foundation Board with the Gerlach Award and received the university's Distinguished Service Award; and

WHEREAS Dr. Cloyd is a member of the Oval Society and his loyal service and transformative philanthropy will impact and inspire the university and its Lima Campus for generations; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned space be named The G. Gilbert Cloyd Student Commons.

NAMING OF INTERNAL SPACES

Resolution No. 2024-64

IN THE INTERDISCIPLINARY HEALTH SCIENCES CENTER

Synopsis: Approval for the naming of internal spaces in the Interdisciplinary Health Sciences Center, located at 1645 Neil Avenue, is proposed.

WHEREAS the Interdisciplinary Health Sciences Center provides upgraded and flexible facilities to create a collaborative campus for interprofessional education throughout the College of Medicine and the Health Science colleges; and

WHEREAS through immersive interdisciplinary opportunities and next-generation educational technologies, future physicians and health science professionals will

enrich their knowledge, experience and professional connections, so they may effectively lead wherever they establish their practice; and

WHEREAS the donors below have provided significant contributions to the College of Medicine and the Interdisciplinary Health Sciences Center; and

- Drs. Caroline Whitacre and Michael Para
- Drs. Anne and Robert Klamar
- Larry and Lisa Copeland
- Medical Class of 1970
- Dr. R. Eugene and Mrs. Catherine Arthur
- Medical Class of 1971
- Medical Class of 1973 (4-year program)
- Medical Class of 1972
- Dr. Gary Bitonte
- Dr. John L. Melvin and Dr. Carol Melvin Pate
- Dr. Milo and Mrs. Susan Hilty
- Medical Class of 1990
- Dr. Joel and Mrs. Brenda Goodnough
- Drs. Bethany and Ashish Panchal
- Medical Class of 1977
- Mr. Laurence and Dr. Linda Stone
- Medical Class of 1985
- Medical Class of 1960
- Dr. Dina Rooney
- Medical Class of 1997
- Medical Class of 2000
- Medical Class of 1996
- Dr. Howard Lee and Dr. Jean Lew
- Medical Class of 1975
- Medical Class of 1966
- Medical Class of 1989
- Dr. R. M. Deamer
- Dr. Eric Okum
- Medical Class of 1992
- Medical Class of 2002
- Dr. Donna Caniano
- Dr. Kelly Copeland Hall
- Dr. Eric Altneu

- Medical Class of 2015
- Dr. Jeffrey and Mrs. Stephanie Caterino
- Dr. Patrick T. and Mrs. Susan R. Moore
- Dr. Roger and Mrs. Marilyn Friedman
- Medical Class of 2007
- Medical Class of 1986
- Drs. Kevin and KaSheena Hollis
- Dr. Demicha and Mr. Chay Rankin

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, that in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- Drs. Caroline Whitacre and Michael Para Administrative Suite (330)
- Anne E. Klamar, MD, and Robert C. Klamar, MD, Administrative Suite (405)
- Generous gift from Lisa and Larry Copeland (010)
- Generous gift from the Medical Class of 1970 (012)
- Dr. R. Eugene Arthur and Catherine Arthur Conference Room (329)
- Generous gift from the Medical Class of 1971 (132)
- Generous gift from the Medical Class of 1973 (4-year program) (232)
- Generous gift from the Medical Class of 1972 (234)
- A. Gary Bitonte, MD, FACS Dean's Conference Room (Room 300C)
- Generous gift from John Lewis Melvin and Carol Melvin Pate (005)
- Generous gift from Milo Hilty, MD, Pediatric ID & Mrs. Susan Hilty (125)
- Generous gift from the Medical Class of 1990 (135)
- Brenda R. & Joel E. Goodnough, '79 MD, Res, Conference Room and Library (440B)
- Generous gift from Dr. Ashish & Dr. Bethany Panchal, Class of 2005 (225)
- Generous gift from the Medical Class of 1977 (235)
- Generous gift from Mr. Laurence B. Stone and Dr. Linda C. Stone (305B)
- Generous gift from the Medical Class of 1985 (320L)
- Generous gift from the Medical Class of 1960 (320A)
- Generous gift from Dina K. Rooney '89 MD in memory of Dr. Bertha Bouroncle (015B)
- Generous gift from the Medical Class of 1997 (002C)

- Generous gift from the Medical Class of 2000 (014)
- Generous gift from the Medical Class of 1996 (015A)
- Howard H. Lee, '87 MD, Res and Jean S. Lew, DDS Study Room (016)
- Generous gift from the Medical Class of 1975 (018)
- Generous gift from the Medical Class of 1966 (025K)
- Generous gift from the Medical Class of 1989 in memory of our classmates (025L)
- Generous gift from R. M. Deamer '67 MD, in memory of Zena Deamer & G. H. Griffith (405D)
- Generous gift from Dr. Eric Okum (015C)
- Generous gift from the Medical Class of 1992 (015E)
- Generous gift from the MD Class of 2002 (015G)
- Donna A. Caniano, MD Study Room (015Q)
- Generous gift from Dr. Eric Altneu & Dr. Kelly Copeland Hall (015R)
- Generous gift from the College of Medicine Class of 2015 (340A)
- Generous gift from Dr. Jeffrey and Mrs. Stephanie Caterino (420Q)
- Dr. James Hutchinson Williams Interview Room (425)
- Generous gift from Dr. Roger A. & Mrs. Marilyn B. Friedman (340B)
- Generous gift from the Medical Class of 2007 (350C)
- Generous gift from the Medical Class of 1986 (350A)
- Generous gift from Kevin D. Hollis MD, MBA & KaSheena Hollis, DMD and Demicha Rankin, MD & Chay Rankin MBA (428B)a

NAMING OF INTERNAL SPACES

Resolution No. 2024-65

In The Ohio State University Comprehensive Cancer Center –
Arthur G. James Cancer Hospital and Richard J. Solove Research Institute

Synopsis: Approval for the naming of the internal spaces in The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute, located at 460 West Tenth Avenue on the Wexner Medical Center campus, is proposed.

WHEREAS The Inpatient Tower expansion of the Wexner Medical Center's campus is the largest project in Ohio State's history; and

WHEREAS the Benhase Respite Area, Lisa H. Ricker Respite Area, and Kathy & Alec Wightman Respite Area in The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute no longer exist because of the construction of the Inpatient Tower; and

WHEREAS Donna and Daniel Benhase, Jon Ricker, and Kathy and Alec Wightman have provided significant contributions to the building fund for the James Cancer Hospital and Solove Research Institute; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of Donna and Daniel Benhase's, Jon Ricker's, and Kathy and Alex Wightman's philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned spaces be named the following:

- Benhase Family Respite Area (X1820C)
- Lisa H. Ricker Respite Area (X1920C)
- Kathy & Alec Wightman Respite Area (X2020C)

NAMING OF INTERNAL SPACE

Resolution No. 2024-66

IN THE JAMES OUTPATIENT CARE

Synopsis: Approval for the naming of an internal space in The Ohio State University Wexner Medical Center James Outpatient Care facility, to be located at 2121 Kenny Road, is proposed.

WHEREAS The James Outpatient Care facility will provide convenient access to state-of-the-art health services for The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (OSUCCC – James) patients; and

WHEREAS the facility will include a variety of services supporting the OSUCCC – James program; and

WHEREAS Sandra and David Filbert have provided significant contributions to the OSUCCC – James and the James Outpatient Care facility; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal space be named the following:

- Generous gift from Sandra and David Filbert (6246)

NAMING OF INTERNAL SPACES

Resolution No. 2024-67

IN GALVIN HALL

Synopsis: Approval for the naming of internal spaces in Galvin Hall at The Ohio State University at Lima, located at 4240 Campus Drive in Lima, Ohio, is proposed.

WHEREAS The Ohio State University at Lima serves to build the future of western Ohio by developing leaders and providing access to the resources and strength of The Ohio State University; and

WHEREAS the recently renovated Galvin Hall provides spaces to further the mission of Lima campus by allowing students areas to connect and learn; and

WHEREAS the donors listed below have provided significant contributions to support the Lima Campus and renovation of Galvin Hall; and

- Ann Schneidhorst
- Brenda and Earl Recker
- Devon Phelps

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- The Rudolph "Rudy" Schneidhorst, DVM Conference Room
- Dr. Earl, Brenda, Craig & Kevin Recker Catering Kitchen
- The Phelps Family Huddle Room

NAMING OF INTERNAL SPACE

Resolution No. 2024-68

IN THE VETERINARY MEDICAL CENTER

Synopsis: Approval for the naming of Exam Room 5 in the Veterinary Medical Center, located at 601 Vernon L. Sharp Street, is proposed.

WHEREAS The Veterinary Medical Center serves the citizens of the State of Ohio through the support of the clinical education of veterinary students, post graduate veterinarians and others, and promotes animal well-being through the operation of a state-of-the-art center; and

WHEREAS since 1885, the College of Veterinary Medicine has had a comprehensive referral veterinary medical center that admits more than 35,000 animal patients each year, representing a wide range of species including companion, farm, equine and service animals; and

WHEREAS Alpha Psi Veterinary Fraternity has provided significant contributions to the Veterinary Medical Center's Enhancement and Expansion; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of Alpha Psi Veterinary Fraternity's philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned.

NAMING OF INTERNAL SPACES

Resolution No. 2024-69

IN THE JAMES OUTPATIENT CARE

Synopsis: Approval for the naming of internal spaces in The James Outpatient Care, located at 2121 Kenny Road, is proposed.

WHEREAS The James Outpatient Care provides convenient access to state-of-the-art health services for The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (OSUCCC – James) patients; and

WHEREAS the Clinical Treatment Unit and Pediatric Oncology Suite have moved from OSUCCC – James to The James Outpatient Care; and

WHEREAS the donors listed below have provided significant contributions to the OSUCCC – James facility; and

- Up on the Roof
- Rita D. & Richard A. Isaly Sr.
- Marjorie Otten Smith & Robert Burns Smith

WHEREAS the namings have been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- Up on the Roof Clinical Treatment Unit (X702L)
- Rita D. Isaly & Richard A. Isaly Sr. Pediatric Radiation Oncology Visitor Lounge (1405)
- Marjorie Otten Smith & Robert Burns Smith Pediatric Patient Room (1215)

Upon motion of Dr. Fujita, seconded by Dr. Wilkinson, the Board of Trustees adopted the foregoing resolutions by majority roll-call vote, cast by the following trustees: Dr. Fujita, Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Ms. Kessler, Mr.

Von Thaeer, Mr. Kaplan, Mrs. Harsh, Dr. Wilkinson, Mr. Kiggin, Mr. Mitevski, Mr. Bigby, Mr. Perez, Mr. Kastan, Mr. Skestos, Ms. Schwein and Mr. Kerner.

Mr. Lester:

Motion carries.

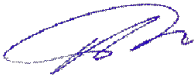
Dr. Fujita:

Please note the next meetings of the Board of Trustees are scheduled to take place Tuesday, February 20, through Thursday, February 22.

If there is no further business to come before the Board at this time, the meeting is adjourned. Thank you all for coming.

The meeting adjourned at 3:18 p.m.

Attest:



Hiroyuki Fujita
Chairman



Jessica A. Eveland
Secretary

APPENDIX XXV



THE OHIO STATE UNIVERSITY

Board of Trustees

University Square South
15 East 15th Avenue, 5th Floor
Columbus, OH 43201

Phone (614) 292-6359
Fax (614) 292-5903
trustees.osu.edu

SUMMARY OF ACTIONS TAKEN

November 14, 2023 - Wexner Medical Center Board Meeting

Members Present:

Alan A. Stockmeister
John W. Zeiger
Gary R. Heminger
Tomislav B. Mitevski
Juan Jose Perez

Taylor A. Schwein
Stephen D. Steinour
Cindy Hilsheimer
Amy Chronis
Hiroyuki Fujita (ex officio)

Peter J. Mohler (ex officio)
Melissa L. Gilliam (ex officio)
Michael Papadakis (ex officio)
John J. Warner (ex officio)

Members Present via Zoom: N/A

Members Absent:

Leslie H. Wexner
Robert H. Schottenstein
W.G. "Jerry" Jurgensen

PUBLIC SESSION

The Wexner Medical Center Board convened for its 48th meeting on Tuesday, November 14, 2023, at Longaberger Alumni House on Ohio State's Columbus campus. Board Secretary Jessica A. Eveland called the meeting to order at 12:59 p.m.

Item for Action

1. **Approval of Minutes:** No changes were requested to the August 15, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.

Items for Discussion

2. **Chief Executive Officer's Report:** Before beginning the formal part of the agenda, Dr. John J. Warner, EVP at Ohio State and CEO of the Wexner Medical Center, invited Amy Pompeii, president-elect of Ohio State University Nurses Association (OSUNA) to address the Board. She brought attention to the following concerns on behalf of OSUWMC nurses:
 - Promote reinstatement of chief nurse executive
 - Chronic understaffing, increased workplace violence and physical safety concerns
 - Feeling undervalued and unsupported
 - Emergency room wait times
 - Resources needed to meet patient care demands

Dr. Warner expressed his appreciation to Ms. Pompeii and the other members of the OSUNA for attending the meeting and sharing their observations with the Board. Dr. Warner continued with the chief executive officer's report highlighting happenings and recognitions in and around the medical center beginning with the celebration of Veterans Day and a call out to thank the hundreds of veterans and active service members at OSUWMC and across Ohio State. He also pointed out the Military Medicine Program at OSUWMC. This program is a collaborative group of expert surgeons, military specialists and rehabilitation experts, many of whom are combat veterans themselves, who



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want to contribute to a better quality of life for our wounded warriors by addressing their physical and mental health care needs in weeks and months as opposed to what many veterans experience in years. Another OSUWMC program for veterans is STRIVE (Suicide and Trauma Reduction Initiative for Veterans). It is the only research institute in the U.S. that focuses on developing, refining, and treating in the areas of suicide, trauma and gun-related violent risk reduction. STRIVE moved its globally recognized programs and operations to The Ohio State University in 2020.

The Parkinson's Foundation designated The Ohio State University Wexner Medical Center as a Parkinson's Comprehensive Care Center. This designation recognizes 10 medical centers nationwide that excel in utilizing a specialized, multidisciplinary team approach to provide the highest level of patient-centered care demonstrating leadership in professional training and conducting impactful patient education and community outreach. Ohio State's Wexner Medical Center is the only hospital in Ohio to receive this designation.

In September, WMC was among the first in the nation to administer a new targeted gene therapy for patients with a specific form of ALS. The new gene therapy is a result of increased understanding of the genetics of ALS, which has allowed us to pinpoint a specific target to treat and, now with gene therapy, to actually hit that target. It is a 15-minute outpatient procedure, and it does not require surgery. This is another important step in advancing treatment options for patients with this severe form of ALS.

Ohio State's Gene Therapy Institute announced a collaboration with Andelyn Biosciences, a pioneer in patient focused cell and gene therapy development and contract manufacturing organization. It is an affiliate of Nationwide Children's Hospital. We are working together with them on the development and clinical manufacturing of novel gene therapies. This collaboration was established to facilitate the pathway to bring Ohio State investigative gene therapies for a multitude of neurological disorders — from Parkinson's disease to ALS and Huntington's disease — all the way from concept to treating patients in clinical trials.

Dr. Warner also shared that neuroscience and psychology researchers were awarded \$7.7 million grant from the U.S. Department of Defense to develop a deeper understanding of cellular changes that occur after Traumatic Brain Injury (TBI). This award will fund four investigative projects over four years that will examine different mechanisms of certain specialized brain cells and how they may be involved in the onset and continuation of brain behaviors dysfunction after a patient suffers a TBI. This comprehensive collaborative project brings experts from across the university including members with expertise in neuroscience, psychology, animal behavior, electrophysiology, and biomedical informatics.

Many patients with TBI often receive care in our Dodd Rehabilitation Hospital that recently celebrated its 60th anniversary providing care to patients. Dodd is only one of 16 rehabilitation hospitals across the country and the only one in central Ohio considered to be a national leader for providing care for TBI patients. It was also rated No. 1 in the state of Ohio by *Newsweek Magazine*, for three years in a row.

OSUWMC received another \$3.6 million award from the National Institutes of Health allowing neurosurgical, neurology, and neuroscience researchers across the Wexner Medical Center and College of Medicine to treat diabetic neuropathy. There are now about 30 million patients across the US that experience some sort of neuropathy with many of those attributed to diabetes and the long-term effect of diabetes. Our new approach that this grant will support combines spinal cord simulation with a small fiber nerve activity called Detecting Early Neuropathy, patent pending.



Finally, Dr. Warner celebrated the incredible success of Pelotonia over this past year. In 2023, Pelotonia raised \$25 million for cancer research at The Ohio State University Comprehensive Cancer Center and The James, bringing their total contributions to now over \$284 million. The team at Pelotonia couldn't be more of an amazing partner to all of us at Ohio State. Dr. Warner extended a special thank you to Doug Ulman, Joe Apgar and to the entire Pelotonia team for all they do for us and the impact they are having on cancer care in our community.

3. Wexner Medical Center Financial Report: Mr. Vincent Tammaro provided a high-level report out of the medical center's financial performance through the first quarter of FY24. Overall, the health system's performance through September was very strong with excess of revenue over expense of approximately \$29 million compared with a budgeted excess of approximately \$21.5 million.

(See Attachment XXXVI for background information, page 868)

EXECUTIVE SESSION

It was moved by Mr. Stockmeister and seconded by Ms. Chronis that the Wexner Medical Center Board recess into executive session to discuss the sale or disposition of property, to consider business-sensitive trade secrets and quality matters required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll-call vote was taken, and the Board voted to go into executive session with the following members present and voting: Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Mr. Mitevski, Mr. Perez, Ms. Schwein, Mr. Steinour, Ms. Hilsheimer, Ms. Chronis, Dr. Fujita, Dr. Mohler, Dr. Gilliam, Mr. Papadakis and Dr. Warner.

The Wexner Medical Center Board entered into executive session at 1:23 p.m., then reconvened into public session at 2:56 p.m.

PUBLIC SESSION

Items for Action

4. Resolution No. 2024-37: Recommend for Approval to Enter Into/Increase Professional Services and Construction Contracts:

APPROVAL TO ENTER INTO PROFESSIONAL SERVICES CONTRACTS
RADONC ADVANCED IMAGING LINAC

APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES AND CONSTRUCTION CONTRACTS
2001 POLARIS PKWY – CELL THERAPY LAB
THE JAMES OUTPATIENT CARE – 4TH FLOOR ORTHO SARCOMA AND REHAB
WEXNER MEDICAL CENTER INPATIENT HOSPITAL
WMC OUTPATIENT CARE POWELL

APPROVAL TO ENTER INTO CONSTRUCTION CONTRACTS
EAST – FIRE SUPPRESSION

Synopsis: Authorization to enter into/increase professional services and construction contracts, as detailed in the attached materials, is proposed.

WHEREAS in accordance with the attached materials, the university desires to enter into professional services contracts for the following projects; and



	Prof. Serv. Approval Requested	Total Requested	
RadOnc Advanced Imaging Linac	\$0.9M	\$0.9M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts and enter into/increase construction contracts for the following projects; and

	Prof. Serv. Approval Requested	Construction Approval Requested	Total Requested	
2001 Polaris Pkwy – Cell Therapy Lab	\$0.1M	\$6.8M	\$6.9M	Auxiliary funds
The James Outpatient Care – 4 th Floor Ortho Sarcoma and Rehab	\$0.5M	\$7.5M	\$8.0M	Auxiliary funds
Wexner Medical Center Inpatient Hospital	\$1.8M	\$36.5M	\$38.3M	University debt, Auxiliary funds, Fundraising
WMC Outpatient Care Powell	\$1.8M	\$9.6M	\$10.6M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into construction contracts for the following projects; and

	Construction Approval Requested	Total Requested	
East – Fire Suppression	\$5.4M	\$5.4M	Auxiliary funds

NOW THEREFORE BE IT RESOLVED that the Wexner Medical Center Board hereby approves and proposes that the professional services and construction contracts for the projects listed above be recommended to the University Board of Trustees for approval.

BE IT FURTHER RESOLVED, that the President and/or Senior Vice President for Business and Finance be authorized to enter into/increase professional services and construction contracts for the projects listed above in accordance with established University and State of Ohio procedures, with all actions to be reported to the Board at the appropriate time.

(See Attachment XXXVII for background information, page 873)

5. Resolution No. 2024-38: Recommend for Approval for Disposition of Real Property:

Synopsis: Authorization to sell real property located at 7706 Olentangy River Road, Columbus, Franklin County, Ohio, is proposed.



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WHEREAS The Ohio State University seeks to sell approximately 0.74 acres of improved real property located at 7706 Olentangy River Road, Columbus, Ohio, identified as Franklin County parcel number 610-233931; and

WHEREAS the property no longer aligns with the Wexner Medical Center's ambulatory care strategy; and

WHEREAS the Wexner Medical Center plans to use the sale proceeds for future strategic initiatives:

NOW THEREFORE

BE IT RESOLVED, that the Wexner Medical Center Board hereby approves and proposes that the sale of said property be recommended to the University Board of Trustees for approval; and

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the sale of the property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or above appraisal value.

(See Attachment XXXVIII for background information, page 879)

6. Resolution No. 2024-39: Recommend for Approval Amendments to the Bylaws of The Ohio State University Wexner Medical Center Board:

Synopsis: Recommended approval of the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board* is proposed.

WHEREAS pursuant to 3335-1-09 (C) of the Administrative Code, the rules and regulations for the university may be adopted, amended or repealed by a majority vote of the University Board of Trustees at any regular meeting of the board; and

WHEREAS a periodic review of the board's bylaws is a governance best practice; and

WHEREAS the last revisions to the *Bylaws of The Ohio State University Wexner Medical Center Board* took place in August 2023:

NOW THEREFORE

BE IT RESOLVED, That the Wexner Medical Center Board hereby recommends approval by the University Board of Trustees of the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board*.

(See Attachment XXXIX for background information, page 881)

Action: Upon the motion of Mr. Zeiger, seconded by Mr. Heminger, the Wexner Medical Center Board recommended the foregoing resolutions for final approval by majority roll-call vote with the following members present and voting: Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Mr. Mitevski, Mr. Perez, Ms. Schwein, Mr. Steinour, Ms. Hilsheimer, Ms. Chronis, Dr. Fujita, Dr. Mohler, Dr. Gilliam, Mr. Papadakis and Dr. Warner.



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EXECUTIVE SESSION

It was moved by Mr. Stockmeister and seconded by Mr. Perez that the Wexner Medical Center Board recess into executive session to consider business-sensitive trade secrets and quality matters required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll-call vote was taken, and the Board voted to go into executive session with the following members present and voting: Mr. Stockmeister, Mr. Zeiger, Mr. Heminger, Mr. Mitevski, Mr. Perez, Ms. Schwein, Mr. Steinour, Ms. Hilsheimer, Ms. Chronis, Dr. Fujita, Dr. Mohler, Dr. Gilliam, Mr. Papadakis and Dr. Warner.

The Wexner Medical Center Board re-entered executive session at 3:01 p.m., and the meeting adjourned at 4:35 p.m.



Wexner Medical Center Board Financial Report Public Session

November 14, 2023

The Ohio State University Health System

Consolidated Statement of Operations
For the YTD ended: September 30, 2023
(in thousands)

	Actual	Budget	Act-Bud Variance	Budget % Var	Prior Year	PY % Var
OPERATING STATEMENT						
Total Operating Revenue	1,053,688	1,058,641	(4,953)	-0.5%	959,000	9.9%
Operating Expenses						
Salaries and Benefits	451,832	456,154	4,322	0.9%	417,424	-8.2%
Resident/Purchased Physician Services	55,078	54,618	(460)	-0.8%	48,083	-14.5%
Supplies/Pharmaceuticals/Other	407,646	409,938	2,292	0.6%	362,161	-12.6%
Depreciation	58,813	59,813	1,000	1.7%	54,631	-7.7%
Interest	10,715	10,715	-	0.0%	11,341	5.5%
T total Expense	984,084	991,238	7,154	0.7%	893,640	-10.1%
Gain (Loss) from Operations (pre MCI)	69,604	67,403	2,201	3.3%	65,360	6.5%
Medical Center Investments	(60,090)	(60,090)	-	0.0%	(57,704)	-4.1%
Income from Investments	12,009	6,736	5,273	78.3%	6,445	86.3%
Other Gains (Losses)	7,517	7,534	(17)	-0.2%	6,861	9.6%
Excess of Revenue over Expense	\$ 29,040	\$ 21,583	\$ 7,457	34.6%	\$ 20,962	38.5%
Non-Budgeted One-Time Recognitions	\$ 2,089	\$ -	\$ 2,089	0.0%	\$ -	---
Margin with Non-Budgeted One-Time Recognitions	\$ 31,129	\$ 21,583	\$ 9,546	44.2%	\$ 20,962	48.5%
Margin Percentage	3.0%	2.0%	0.9%	44.9%	2.2%	0.8%
EBIDA	\$ 100,657	\$ 92,111	\$ 8,546	9.3%	\$ 86,934	15.8%
EBIDA Margin Percentage	9.6%	8.7%	1.0%	9.8%	9.1%	0.5%

The Ohio State University Wexner Medical Center

Combined Statement of Operations

For the YTD ended: September 30, 2023

(in thousands)

	Actual	Budget	Act-Bud Variance	Budget % Var	Prior Year	PY % Var
OPERATING STATEMENT						
T total Revenue	\$ 1,427,133	\$ 1,432,577	\$ (5,444)	-0.4%	\$ 1,295,310	10.2%
Operating Expenses						
Salaries and Benefits	797,794	806,026	8,232	1.0%	731,195	-9.1%
Resident/Purchased Physician Services	55,078	54,618	(460)	-0.8%	48,083	-14.5%
Supplies/Pharmaceuticals/Other	478,672	480,459	1,787	0.4%	427,425	-12.0%
Depreciation	64,189	65,106	918	1.4%	59,364	-8.1%
Interest	10,766	10,763	(3)	0.0%	11,412	5.7%
T total Expense	1,406,499	1,416,972	10,473	0.7%	1,277,480	-10.1%
Gain (Loss) from Operations	\$ 20,634	\$ 15,605	\$ 5,029	32.2%	\$ 17,830	15.7%
Excess of Revenue over Expense	\$ 20,634	\$ 15,605	\$ 5,029	32.2%	\$ 17,830	15.7%
Non-Budgeted One-Time Recognitions	\$ 2,089	\$ -	\$ 2,089	0.0%	\$ -	0.0%
Margin with Non-Budgeted One-Time Recognitions	\$ 22,723	\$ 15,605	\$ 7,118	45.6%	\$ 17,830	27.4%
EBIDA	\$ 97,678	\$ 91,474	\$ 6,203	6.8%	\$ 88,607	10.2%
Financial Metrics						
Integrated Margin Percentage	1.6%	1.1%	0.5%	46.2%	1.4%	0.2%
EBIDA Margin Percentage	6.8%	6.4%	0.6%	7.2%	6.8%	0.0%
* This statement does not conform to Generally Accepted Accounting Principles. Different accounting methods are used in each of these entities and no eliminating entries are included.						

The Ohio State University Wexner Medical Center

Combined Balance Sheet

As of: September 30, 2023

(in thousands)

	Sep 2023	June 2023	Sep 2022	FY24-FY23 Change
Cash	\$ 1,341,752	\$ 1,392,047	\$ 1,242,442	\$ (50,295)
Net Patient Receivables	667,988	624,951	641,598	43,037
Other Current Assets	316,962	332,010	315,576	(15,048)
Assets Limited as to Use	1,150,707	990,687	1,421,310	160,020
Property, Plant & Equipment - Net	3,537,568	3,463,934	2,920,372	73,634
Other Assets	766,718	761,855	740,011	4,862
Total Assets	\$ 7,781,695	\$ 7,565,484	\$ 7,281,310	\$ 216,211
Current Liabilities	\$ 560,030	\$ 583,194	\$ 640,700	\$ (23,163)
Other Liabilities	644,117	668,681	539,211	(24,564)
Total Debt	1,499,102	1,219,817	1,281,034	279,285
Net Assets - Unrestricted	4,356,270	4,371,794	3,945,387	(15,524)
Net Assets - Restricted	722,175	721,999	874,977	177
Liabilities and Net Assets	\$ 7,781,695	\$ 7,565,484	\$ 7,281,310	\$ 216,211
Net Days in Accounts Receivable	54.2	51.9	57.0	(2.3)
Debt to Capital	22.8%	19.3%	21.0%	-3.5%

This Balance sheet is not intended to conform to Generally Accepted Accounting Principles. Different accounting methods are used in each of these entities and no eliminating entries are included.

Thank You

Wexnermedical.osu.edu

Project Data Sheet for Board of Trustees Approval

RadOnc Advanced Imaging Linac

OSU-220735 (REQ ID# JAM220053)

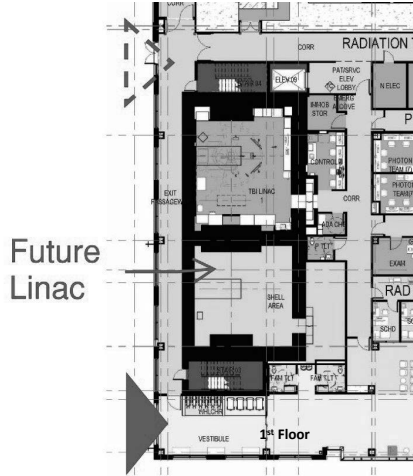
Project Location: James Outpatient Care, 2121 Kenny Road

- **Approval Requested and Amount**

Professional services	\$0.9M
Total requested	\$0.9M
- **Project Budget**

Professional services	\$0.9M
Construction w/contingency	TBD
Total project budget	TBD
- **Project Funding**
Auxiliary funds
- **Project Schedule**

BoT professional services approval	11/23
Design	12/23 - TBD
BoT construction approval	TBD
Construction	TBD
Facility opening	TBD
- **Project Delivery Method**
Construction Manager at Risk



- **Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.
- **Project Scope**
 - The project will install an advanced imaging linac and associated support spaces, including changing room, equipment room and control room which was previously shelled space.
- **Approval Requested**
 - Approval is requested to enter into professional services contracts.

project team	
University project manager:	Dollery, Mitchell
AE/design architect:	TBD
CM at Risk or Design Builder:	TBD

Project Data Sheet for Board of Trustees Approval

2001 Polaris Pkwy - Cell Therapy Lab

OSU-230401 (REQ ID# WMC240015)

Project Location: Polaris Pkwy, 2001 (836)

- **Approval Requested and Amount**

Professional services	\$0.1M
Construction w/contingency	\$6.8M
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Total requested	\$6.9M

- **Project Budget**

Professional services	\$0.1M
Construction w/contingency	\$6.8M
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Total project budget	\$6.9M

- **Project Funding**

Auxiliary funds

- **Project Schedule**

BoT professional services approval	11/23
Design	05/23 – 11/23
BoT construction approval	11/23
Construction	12/23 – 12/24
Facility opening	12/24

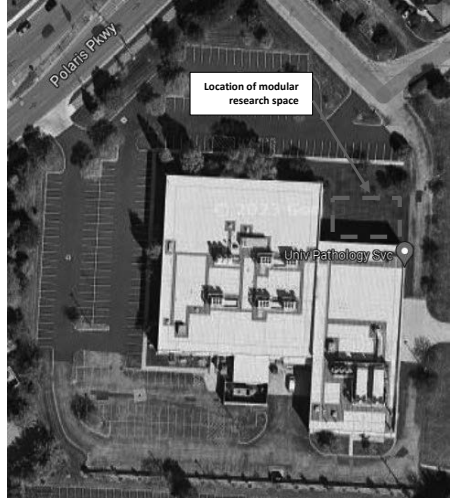
- **Project Delivery Method**

Design Build - Competitive GMP

- **Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.

- **Project Scope**
 - This project will deliver the infrastructure to accommodate new cell and gene therapy modular research space.
 - The project cost includes procurement of the modular units.

- **Approval Requested**
 - Approval is requested to enter into professional services and construction contracts.



-
- **project team**

University project manager:	Garrett, Ken
AE/design architect:	TBD
CM at Risk or Design Builder:	TBD

Project Data Sheet for Board of Trustees Approval

The James Outpatient Care - 4th Floor Ortho Sarcoma and Rehab Buildout

OSU-240225 (REQ ID# SHA220028)

Project Location: James Outpatient Care, 2121 Kenny Road

- | | |
|--------------------------------------|---------------|
| Approval Requested and Amount | |
| Professional services | \$0.5M |
| Construction w/contingency | \$7.5M |
| Total requested | \$8.0M |

- | | |
|-----------------------------|---------------|
| Project Budget | |
| Professional services | \$0.5M |
| Construction w/contingency | \$7.5M |
| Total project budget | \$8.0M |

- Project Funding**
 - Auxiliary funds

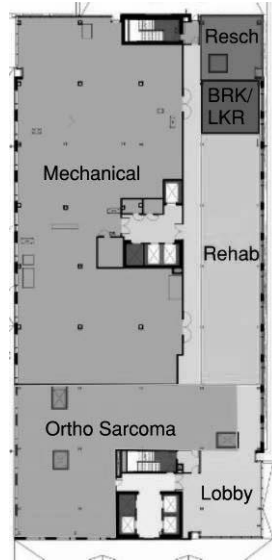
- | | |
|------------------------------------|---------------|
| Project Schedule | |
| BoT professional services approval | 11/23 |
| Design | 06/23 – 04/24 |
| BoT construction approval | 11/23 |
| Construction | 05/24 – 02/25 |
| Facility opening | 03/25 |

- Project Delivery Method**
 - Design Build

- Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.

- Project Scope**
 - The project will build out 4th floor shelled space for Ortho Sarcoma and Rehab clinic as well as research office space.
 - Ortho Sarcoma is relocating from main campus allowing for the expansion of the head and neck clinic.
 - This request also allows for the completion of the design that was initiated as a part of the overall James Outpatient Care project.

- Approval Requested**
 - Approval is requested to increase professional services and enter into construction contracts.



- | | |
|-------------------------------|-------------------|
| project team | |
| University project manager: | Dollery, Mitchell |
| AE/design architect: | Perkins and Will |
| CM at Risk or Design Builder: | TBD |

Project Data Sheet for Board of Trustees Approval

Wexner Medical Center Inpatient Hospital

OSU-180391 (REQ ID# WMC240013)

Project Location: James Cancer Hospital (375), Medical Center Tower (870), Parking Garage - Cannon Dr N and S (172), Ross Heart Hospital (353)

- Approval Requested and Amount**

Professional services	\$1.8M
Construction w/contingency	\$36.5M
<hr/>	
Total requested	\$38.3M

- Project Budget**

Professional services	\$168.8M
Construction w/contingency	\$1,774.2M
<hr/>	
Total project budget	\$1,943.0M

- Project Funding**
University debt, auxiliary funds, fundraising

- Project Schedule**

BoT professional services approval	02/18
Design	02/18 – 01/22
BoT construction approval	08/20
Construction	09/20 – 10/25
Facility opening	04/26

- Project Delivery Method**
Construction Manager at Risk

- Planning Framework**
 - o This project is included in the FY 2018, FY 2020, and FY 2023 Capital Investment Plans.
 - o \$27M of the proposed increase is included in the FY 2024 Capital Investment Plan. The plan will be amended to include the remaining \$11.3M.

- Project Scope**
 - o Requested increase is to complete the design and construction for the full build out of level 5 south combined endoscopy/bronchoscopy suite and level 1 administration and support spaces.
 - o The overall project will design and construct a new inpatient hospital tower with 820 private room beds and 51 bassinets. The project will include state-of-the-art diagnostic, treatment and inpatient service areas including imaging, operating rooms, critical care and progressive care beds and leading-edge digital technologies to advance patient care and teaching.

- Approval Requested**
 - o Approval is requested to increase professional services and construction contracts.
 - o Approval is requested to amend the FY 2024 Capital Investment Plan.



- project team**

University project manager:	Fallang, Ragan
AE/design architect:	HDR
CM at Risk or Design Builder:	Walsh-Turner JV

Project Data Sheet for Board of Trustees Approval

WMC Outpatient Care Powell

OSU-220880 (REQ ID# AMB220075)

Project Location: **7171 Sawmill Parkway, Powell

- **Approval Requested and Amount**

Professional services	\$1.0M
Construction w/contingency	\$9.6M
Total requested	\$10.6M

- **Project Budget**

Professional services	\$11.0M
Construction w/contingency	\$172.0M
Total project budget	\$183.0M

- **Project Funding**

Auxiliary funds

- **Project Schedule**

BoT professional services approval	05/22
Design	06/22 – 10/23
BoT approval	11/23
BoT construction approval	02/24
Construction	04/24 – 04/26
Facility opening	08/26

- **Project Delivery Method**

Construction Manager at Risk

- **Planning Framework**
 - This project is included in the FY 2023 Capital Investment Plan.
 - Consistent with the strategic plans of the university and Wexner Medical Center to provide medical services within community-based ambulatory facilities.

- **Project Scope**
 - The project will design and build a five-story medical office building and a two-story ambulatory health center which includes imaging, outpatient rehab/PT, endoscopy, and support services.
 - This request includes the purchase of long lead items for construction, such as electrical gear, generator, and steel.

- **Approval Requested**
 - Approval is requested to increase professional services and enter into construction contracts.



project team
 University project manager: Rice, George
 AE/design architect: DLR Group | Westlake Reed Leskosky
 CM at Risk or Design Builder: CK

Project Data Sheet for Board of Trustees Approval

East - Fire Suppression

OSU-220196 (REQ ID# EAS220007)

Project Location: East Hospital - Main (398)

- **Approval Requested and Amount**

Construction w/contingency	\$5.4M
<hr/> Total requested	<hr/> \$5.4M

- **Project Budget**

Professional services	\$0.8M
Construction w/contingency	\$5.4M
<hr/> Total project budget	<hr/> \$6.2M

- **Project Funding**

Auxiliary funds

- **Project Schedule**

BoT professional services approval	05/22
Design	06/22 – 05/24
BoT construction approval	11/23
Construction	06/24 – 01/28
Facility opening	02/28

- **Project Delivery Method**

Construction Manager at Risk

- **Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.

- **Project Scope**
 - This phased project will extend the fire suppression system to non-sprinklered areas of Ohio State East Hospital to meet the required 2028 code changes.

- **Approval Requested**
 - Approval is requested to enter into construction contracts.



-
- **project team**

University project manager:	Thomas, Mandy
AE/design architect:	Karpinski
CM at Risk or Design Builder:	TBD

ATTACHMENT XXXVIII

**APPROVAL FOR DISPOSITION OF REAL PROPERTY
7706 OLENTANGY RIVER ROAD
COLUMBUS, FRANKLIN COUNTY, OHIO
BOARD BACKGROUND**

Background

The Ohio State University's Wexner Medical Center (WMC) seeks to sell the Sullivan Center at 7706 Olentangy River Road, Columbus (Worthington). The improved real property of +/-0.74 acres located at 7706 Olentangy River Road, Franklin County, Columbus, Ohio. This property no longer meets the needs of the WMC's ambulatory care strategy, and therefore is deemed excess or surplus property.

Location and Description

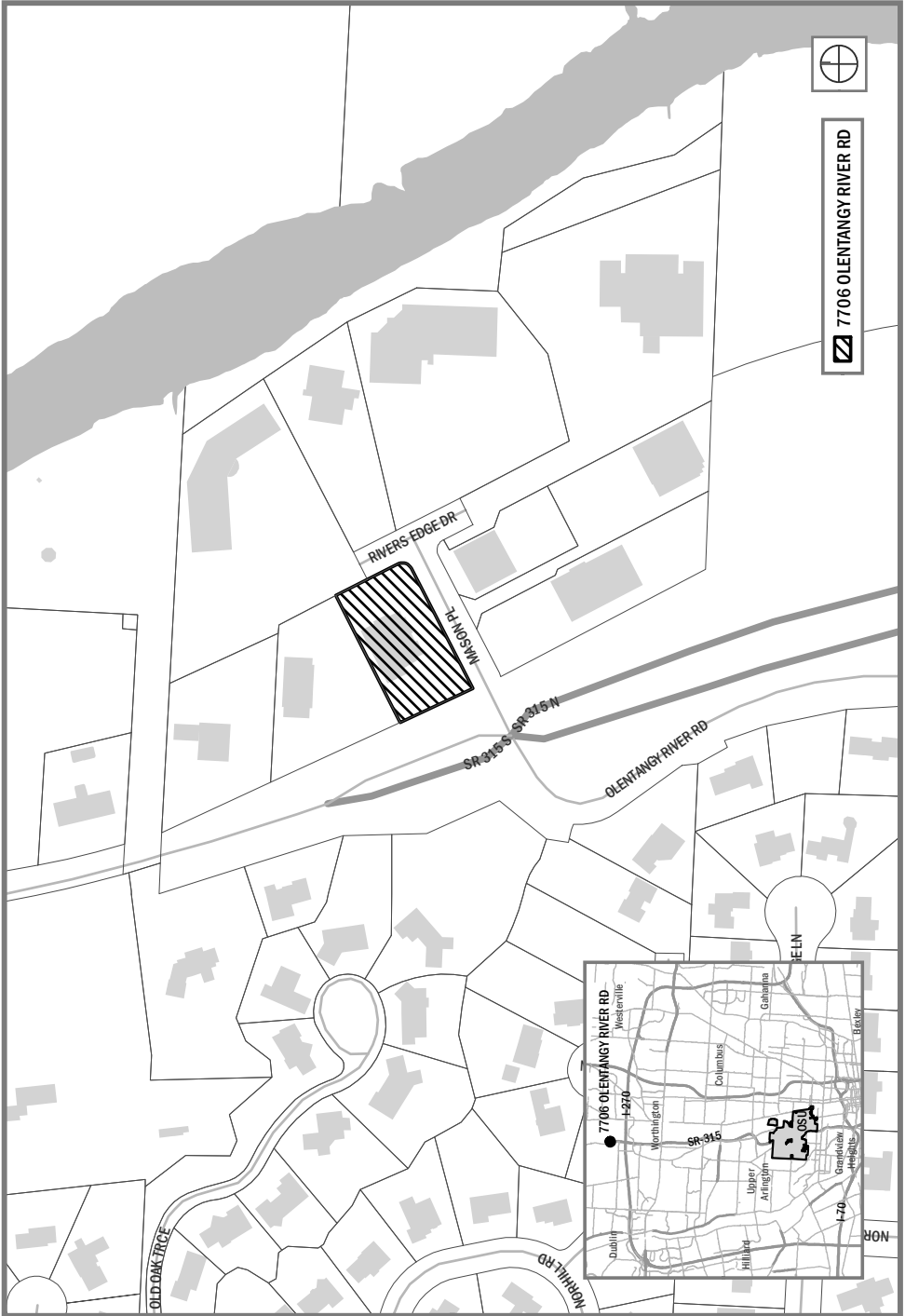
The subject property is located at 7706 Olentangy River Road, Columbus, Ohio 43235 and listed as Franklin County parcel number 610-233931. The site is improved with a single-story medical office building consisting of 4,756± square feet constructed in 1996 and renovated in 2003. The building includes numerous clinical exam rooms and an ambulatory surgery suite. The site is zoned CPD (Commercial Planned Development). Given the 1996 construction date, the building is in need of updates specifically the surgical suite.

Property History

The property is titled to State of Ohio. Disposition will require approval of the State Controlling Board.

Disposition of Property

Planning, Architecture and Real Estate (PARE), together with WMC recommends that the +/- 0.74 acres of improved real property be sold under terms and conditions that are deemed to be in the best interest of the university. The disposition price will be subject to standard adjustments for closing costs. The disposition of sale proceeds will be to WMC to support other strategic initiatives.



SALE OF 0.74 ACRES OF REAL PROPERTY
7706 OLENTANGY RIVER ROAD
PARCEL 610-233931
COLUMBUS, FRANKLIN COUNTY, OHIO 43235

Prepared By: The Ohio State University
Office of Planning, Architecture, and Real Estate
Issue Date: **November 15, 2023**
The Ohio State University Board of Trustees

ATTACHMENT XXXIX

OHIO STATE UNIVERSITY WEXNER MEDICAL CENTER BOARD BYLAWS

3335-97-02 Finance committee.

(A) Responsibilities. The finance committee shall, upon call of the chair of the committee, meet to review and evaluate the financial results, plans, and audits of the university Wexner medical center and its component entities for the purpose of assessing the overall financial risks and capacities of the university Wexner medical center and the congruity of the financial management, plans and objectives of the university Wexner medical center. The committee shall be responsible for: monitoring reviewing financial performance including achievement of financial goals and targets approved by the university Wexner medical center board and university board of trustees; reviewing and making recommendations regarding the of operating and capital budgets to the university Wexner medical center board and the university board of trustees; advising on the acquisition or sale of property; ~~construction, use, and allocation of physical space and facilities and technology;~~ advising on current and future strategic business opportunities, including, but not limited to, affiliations, partnerships, mergers, acquisitions, and other business ventures; and other responsibilities as assigned by the chair of the university Wexner medical center board.

(B) Composition. The finance committee shall be composed of no fewer than five voting members of the university Wexner medical center board, with at least three members being university trustees; the university chief financial officer; and such other members as determined by the chair of the university Wexner medical center board.

(C) Meetings. The committee shall meet at the call of the chair of the committee, ~~but not less than quarterly.~~ A majority of the voting members of the committee shall constitute a quorum. Meetings shall be conducted in accordance with the state laws of Ohio and open meetings laws.

APPENDIX XXVI



THE OHIO STATE UNIVERSITY

Board of Trustees

University Square South
15 East 15th Avenue
Columbus, OH 43201

Phone (614) 292-6359
Fax (614) 292-5903
trustees.osu.edu

SUMMARY OF ACTIONS TAKEN

November 15, 2023 – Talent, Compensation & Governance Committee Meeting

Members Present:

John W. Zeiger
Elizabeth P. Kessler
Alan A. Stockmeister

Gary R. Heminger
Lewis Von Thaeer
Jeff M.S. Kaplan

Tomislav B. Mitevski
Hiroyuki Fujita (*ex officio*)

Members Present via Zoom: N/A

Members Absent: N/A

PUBLIC SESSION

The Talent, Compensation & Governance Committee of The Ohio State University Board of Trustees convened on Wednesday, November 15, 2023, in person at Longaberger Alumni House on the Columbus campus. Committee Chair John Zeiger called the meeting to order 8:00 a.m.

EXECUTIVE SESSION

It was moved by Mr. Zeiger and seconded by Mr. Heminger that the committee recess into executive session to discuss business-sensitive trade secrets required to be kept confidential by federal and state statutes, to discuss personnel matters regarding the appointment, employment and compensation of public employees, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to move into executive session with the following members present and voting: Mr. Zeiger, Ms. Kessler, Mr. Stockmeister, Mr. Heminger, Mr. Von Thaeer, Mr. Kaplan and Mr. Mitevski.

The committee entered executive session at 8:01 a.m. and reconvened in public session at 10:49 a.m. The committee adjourned at 10:56 a.m.

PUBLIC SESSION

Items for Action

1. Approval of Minutes: No changes were requested to the August 16, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.
2. Resolution No. 2024-41, Personnel Actions:

BE IT RESOLVED, That the Board of Trustees hereby approves the personnel actions as recorded in the personnel budget records of the university since the August 17, 2023, meeting of the Board, including the following appointments and contract amendments:



THE OHIO STATE UNIVERSITY

Interim Appointment

Name: Karla Zadnik
Title: Interim Executive Vice President and Provost
Unit: Office of the President
Term: January 1, 2024

Name: Jeffrey Walline
Title: Interim Dean, College of Optometry
Unit: Office of Academic Affairs
Term: January 1, 2024

Appointment Extension

Name: Trevor Brown
Title: Dean, John Glenn College of Public Affairs
Unit: Office of Academic Affairs
Term: June 30, 2025

Retention Payment

Name: Jay Kasey
Title: Senior Vice President for Administration and Planning
Unit: Office of the President
Term: June 30, 2024

3. Resolution No. 2024-42, Ratification of Committee Appointments FY2024-2025:

BE IT RESOLVED, That the Board of Trustees hereby approves that the ratification of committee appointments for Fiscal Year 2024-2025 are as follows:

Academic Affairs & Student Life:

Jeff M.S. Kaplan, Chair
Elizabeth A. Harsh, Vice Chair
Elizabeth P. Kessler
Reginald A. Wilkinson
Michael Kiggin
Pierre Bigby
BRADLEY R. KASTAN
Joshua H.B. Kerner
Susan E. Cole (faculty member)
Hiroyuki Fujita (ex officio)

Finance & Investment:

Tomislav B. Mitevski, Chair
James D. Klingbeil, Vice Chair
John W. Zeiger
Gary R. Heminger
Lewis Von Thaeer
Michael Kiggin
Pierre Bigby
GEORGE A. SKESTOS
Taylor A. Schwein
Amy Chronis
Kent M. Stahl

Hiroyuki Fujita (ex officio)

Legal, Audit, Risk & Compliance:

Elizabeth P. Kessler, Chair
Michael Kiggin, Vice Chair
Alan A. Stockmeister
Jeff M.S. Kaplan
Elizabeth A. Harsh
Juan Jose Perez
BRADLEY R. KASTAN
Joshua H.B. Kerner
Amy Chronis
Hiroyuki Fujita (ex officio)

Master Planning & Facilities:

Alan A. Stockmeister, Chair
Reginald A. Wilkinson, Vice Chair
Elizabeth A. Harsh
Pierre Bigby
GEORGE A. SKESTOS
Joshua H.B. Kerner
James D. Klingbeil
Robert H. Schottenstein
Hiroyuki Fujita (ex officio)



THE OHIO STATE UNIVERSITY

Research, Innovation & Strategic

Partnerships:

Lewis Von Thaer, Chair
Reginald A. Wilkinson, Vice Chair
Juan Jose Perez

BRADLEY R. KASTAN

GEORGE A. SKESTOS

Taylor A. Schwein
Phillip Popovich (faculty member)
Hiroyuki Fujita (ex officio)

Talent, Compensation & Governance:

John W. Zeiger, Chair
Elizabeth P. Kessler, Vice Chair
Alan A. Stockmeister
Gary R. Heminger
Lewis Von Thaer
Jeff M.S. Kaplan
Tomislav B. Mitevski
Hiroyuki Fujita (ex officio)

Wexner Medical Center:

Leslie H. Wexner, Chair
Alan A. Stockmeister
John W. Zeiger
Gary R. Heminger
Tomislav B. Mitevski
Juan Jose Perez
Taylor A. Schwein
Stephen D. Steinour
Robert H. Schottenstein
Cindy Hilsheimer
Amy Chronis
Hiroyuki Fujita (ex officio, voting)
PETER J. MOHLER (EX OFFICIO, VOTING)
Melissa L. Gilliam (ex officio, voting)
Michael Papadakis (ex officio, voting)
John J. Warner (ex officio, voting)

4. Resolution No. 2024-43, Amendments to the Bylaws of The Ohio State University Wexner Medical Center Board:

Synopsis: Approval of the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board* is proposed.

WHEREAS pursuant to 3335-1-09 (C) of the Administrative Code, the rules and regulations for the university may be adopted, amended or repealed by a majority vote of the University Board of Trustees at any regular meeting of the board; and

WHEREAS a periodic review of the board's bylaws is a governance best practice; and WHEREAS the last revisions to the *Bylaws of The Ohio State University Wexner Medical Center Board* took place in February 2021; and

WHEREAS the Wexner Medical Center Board approved and recommended the attached amendments for approval by the University Board of Trustees on November 15, 2022:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the attached amendments to the *Bylaws of The Ohio State University Wexner Medical Center Board*.

(See Appendix XXXIII for background information, page 1093)

5. Resolution No. 2024-44, Appointment of Members of the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society:

Synopsis: Recommended appointment of the members of the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society is proposed.



THE OHIO STATE UNIVERSITY

WHEREAS pursuant to section 3335.39 of the Revised Code, the Ohio General Assembly created the Salmon P. Chase Center for Civics, Culture, and Society (Chase Center) at The Ohio State University; and

WHEREAS in accordance with this legislation, the Board of Trustees shall appoint by November 20, 2023 seven scholars with relevant expertise and experience to serve as members of the Academic Council for the Chase Center, subject to the advice and consent of the Ohio Senate; and

WHEREAS upon being appointed by the Board and confirmed by the Ohio Senate, three members of the Academic Council shall serve initial two-year terms and four shall serve four-year terms, with the members of the Academic Council selecting among themselves which members shall serve which terms; and

WHEREAS the Academic Council members shall be responsible for performing a nationwide search for the executive director of the Chase Center, and to recommend finalists for the position to the President of the university for selection and appointment, subject to final approval by the Board of Trustees; and

WHEREAS the Board of Trustees has conducted a thorough search for scholars for the Academic Council and has identified the following seven scholars with national reputations for excellence for appointment, subject to advice and consent of the Ohio Senate:

- Robert George – McCormick Professor of Jurisprudence, Professor of Politics, James Madison Program Director, Princeton University
- Vladimir Kogan – Professor of Political Science, Director of Undergraduate Studies, College of Arts and Sciences, The Ohio State University
- Lucas Morel – John K. Boardman, Jr. Professor of Politics and Head of the Politics Department, Washington and Lee University
- Colleen Sheehan – Professor, School of Civic and Economic Thought and Leadership, Arizona State University
- Bradley Smith – Josiah H. Blackmore II/Shirley M. Naully Professor of Law, Capital University Law School
- David Van Slyke – Dean, Maxwell School of Citizenship and Public Affairs, Syracuse University
- Jean Yarbrough – Gary M. Pendency Sr. Professor of Social Sciences, Bowdoin University

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby appoints the seven individuals identified above to the Academic Council for the Salmon P. Chase Center for Civics, Culture, and Society, subject to advice and consent of the Ohio Senate.

Action: Upon the motion of Mr. Zeiger, seconded by Mr. Mitevski, the forgoing resolutions were adopted by unanimous voice vote with the following members present and voting: Mr. Zeiger, Ms. Kessler, Mr. Stockmeister, Mr. Heminger, Mr. Von Thayer, Mr. Kaplan, Mr. Mitevski and Dr. Fujita.

The committee adjourned at 10:56 a.m.



SUMMARY OF ACTIONS TAKEN

November 15, 2023 – Legal, Audit, Risk & Compliance Committee Meeting

Voting Members Present:

Elizabeth P. Kessler
Alan A. Stockmeister
Jeff M.S. Kaplan

Elizabeth A. Harsh
Juan Jose Perez
Bradley R. Kastan

Joshua H.B. Kerner
Amy Chronis
Hiroyuki Fujita (ex officio)

Members Present via Zoom: N/A

Members Absent:

Michael F. Kiggin

PUBLIC SESSION

The Legal, Audit, Risk & Compliance Committee of The Ohio State University Board of Trustees convened on Wednesday, November 15, 2023, in person at Longaberger Alumni House on the Columbus campus. Committee Chair Elizabeth Kessler called the meeting to order at 12:03 p.m.

Items for Discussion:

1. **Committee Chair's Remarks:** Ms. Liza Kessler started the meeting by welcoming Trustee Brad Kastan to the committee.
2. **Audit Update:** Mr. Michael Papadakis, Ms. Kris Devine, Mr. Vincent Tammaro and Mr. David Gagnon, the university's external auditor from KPMG, presented an audit update to discuss the draft of the university's audited consolidated financial statements and audit results for the year ended on June 30, 2023 prior to its submission to the auditor of state.

(See Attachment XL for background information, page 888)

3. **Annual Affiliated Entities Report:** Senior Assistant Vice President and Senior Associate General Counsel Heidi McCabe shared the annual report on Ohio State's affiliated entities. Dean Cathann Kress, vice president for agriculture administration, and dean, College of Food, Agricultural, and Environmental Sciences, also joined to discuss and highlight one of our affiliated entities: 4-H affiliated camps.

(See Attachment XLI for background information, page 928)

Items for Action:

4. **Approval of Minutes:** No changes were requested to the August 16, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.



THE OHIO STATE UNIVERSITY

5. Resolution No. 2024-45: Approval to Submit the Audited Consolidated Financial Statements (Draft) to the Auditor of State:

Synopsis: Approval to submit the draft audited consolidated financial statements to the Auditor of State, is proposed.

WHEREAS The Ohio State University annually seeks an independent audit of the consolidated financial statements as a matter of strong financial oversight; and

WHEREAS the Auditor of State is required under Ohio law to audit each public office; and

WHEREAS the university is a public office and is required under Ohio law to file a financial report with the Auditor of State for each fiscal year: and

WHEREAS the university has produced consolidated financial statements for the 2022 and 2023 fiscal years, in accordance with accounting principles, generally accepted in the United States of America; and

WHEREAS the university engages an outside auditing firm, currently KPMG LLP, to audit its consolidated financial statements; and

WHEREAS the university management and KPMG have produced a final draft of the audited consolidated financial statements for the 2022 and 2023 fiscal years; and

WHEREAS the Auditor of State may accept the audited consolidated financial statements in lieu of the audit required by Ohio law; and

WHEREAS the audited consolidated financial statements will not be final until approved by the Auditor of State:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby accepts the draft audited consolidated financial statements for the 2022 and 2023 fiscal years; and

BE IT FURTHER RESOLVED, That the Board of Trustees hereby approves the submission of these consolidated financial statements to the Auditor of State for review and approval.

(See Appendix XXXIV for background information, page 1094)

Action: Upon the motion of Ms. Kessler, seconded by Mr. Kaplan, the foregoing resolutions were adopted by unanimous voice vote with the following members present and voting: Ms. Kessler, Mr. Stockmeister, Mr. Kaplan, Mrs. Harsh, Mr. Perez, Mr. Kastan, Mr. Kerner, Ms. Chronis, Dr. Fujita.

EXECUTIVE SESSION

It was moved by Ms. Kessler and seconded by Mrs. Harsh that the committee recess into executive session to consult with legal counsel regarding pending or imminent litigation, to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to discuss personnel matters regarding the appointment, employment and compensation of public employees.

A roll-call vote was taken, and the committee voted to move into executive session with the following members present and voting: Ms. Kessler, Mr. Stockmeister, Mr. Kaplan, Mrs. Harsh, Mr. Perez, Mr. Kastan, Mr. Kerner, Ms. Chronis, Dr. Fujita.

The committee entered executive session at 12:29 p.m., and the meeting adjourned at 2:05 p.m.

Annual University Audit Overview

Michael Papadakis, Senior Vice President and CFO

Kristine Devine, Vice President for Operations and Deputy CFO

Legal, Audit, Risk & Compliance Committee | November 15, 2023

Financial Performance Highlights

- The university's overall financial position remains strong, driven by the post-pandemic rebound. The FY23 financial results reflect a return to normal university operations and a full college experience for students.
- Operating revenues increased \$858M in FY23 compared to FY22, driven primarily by strong growth in healthcare revenues, higher grant and contract revenues, increased tuition and fees, and increases in all major auxiliary enterprises. Specific impacts include:
 - A \$570M increase in healthcare revenues, reflecting strong outpatient surgical activity, service mix, and practice expansion.
 - A \$104M increase in grants and contracts, primarily due to increases in private grants of \$59M, federal grants of \$40M, and state grants of \$8M, offset by decreases in local grants of \$3M.
 - A \$57M increase in student tuition & fees, due primarily to resident and non-resident rate increases and a rate increase for those undergraduate students not in the Ohio State Tuition Guarantee.
 - A \$31M increase in auxiliary revenues, primarily due to an additional home football game and one additional premium game, housing and dining rate increases for new first-year students, the return to normal operations for Business Advancement, and increased revenues from on-campus events.
- Net investment income also came back strong in FY23 with a \$515M income level based on a very strong final six months of the fiscal year for the LTIP and a rebound of solid returns for our short- and intermediate-term portfolios.
- The FY23 increase in net position was \$663M bringing the total to \$10.3B.
- In April 2023, the university completed a \$328M refunding of its Series 2013A bonds using variable rate refunding bonds (Series 2023A) that were swapped to a fixed rate of 1.23% through two interest rate swap agreements. By replacing the coupon of the Series 2013A bonds (~4.5%) with the swap's low fixed rate (1.23%), the university will save an estimated \$119M in debt service.
- The university's annual rating agency updates had positive results in FY23. Moody's and S&P affirmed both the university's credit rating and 'Stable' outlook. Fitch upgraded the university's credit rating to 'AA+/Stable Outlook' from 'AA/Positive Outlook'. This is the first rating upgrade of the university since Moody's upgrade to 'Aa1' in 2010 and the first by Fitch since it began rating the university in 2003.

Consolidated Balance Sheet (as of June 30, 2023)

Assets and Liabilities (\$ in millions)	2023	2022	2021
Cash and cash equivalents	\$ 1,240	\$ 480	\$ 1,214
Total investments	\$ 9,551	\$ 10,775	\$ 10,204
Capital assets, net	\$ 8,494	\$ 7,633	\$ 6,753
Pension and OPEB assets and deferred outflows	\$ 1,838	\$ 1,060	\$ 743
Other assets	\$ 1,690	\$ 1,524	\$ 1,457
Total Assets	\$ 22,813	\$ 21,472	\$ 20,371
Accounts payable and other current liabilities	\$ 1,326	\$ 1,654	\$ 1,687
Debt	\$ 3,715	\$ 3,818	\$ 3,128
Pension and OPEB liabilities and deferred inflows	\$ 4,998	\$ 3,958	\$ 4,313
Concessionaire and other liabilities	\$ 2,504	\$ 2,435	\$ 2,344
Total Liabilities	\$ 12,543	\$ 11,865	\$ 11,472
Net Position (\$ in millions)	2023	2022	2021
Ending net position (eliminate pension and OPEB)	\$ 13,002	\$ 12,221	\$ 12,240
Ending net position - pension and OPEB	\$ (2,732)	\$ (2,614)	\$ (3,341)
Total Net Position	\$ 10,270	\$ 9,607	\$ 8,899

Consolidated Income Statement (for the fiscal year ended June 30, 2023)

	2023	2022	2021
Total Revenue (\$ in millions)			
Tuition and Fees	\$ 1,060	\$ 1,003	\$ 870
Grants and Contracts	\$ 1,181	\$ 1,168	\$ 1,070
Sales and Services	\$ 596	\$ 540	\$ 355
Health System & OSUP Sales and Services	\$ 5,451	\$ 4,881	\$ 4,600
State Subsidies and Capital Appropriations	\$ 555	\$ 546	\$ 550
Gifts and Additions to Permanent Endowments	\$ 342	\$ 355	\$ 272
Other Revenues	\$ 154	\$ 80	\$ 76
Total Revenues (w/o investments)	\$ 9,339	\$ 8,573	\$ 7,793
Investment income	\$ 515	\$ (301)	\$ 1,861
Total Revenues (w/ investments)	\$ 9,854	\$ 8,272	\$ 9,654
Total Expenses (\$ in millions)			
University Education and General Expenses	\$ 3,044	\$ 2,605	\$ 2,295
Auxiliary Sales and Services	\$ 410	\$ 351	\$ 206
Health System & OSUP	\$ 4,985	\$ 3,905	\$ 3,326
Depreciation	\$ 580	\$ 538	\$ 479
Interest Expense on Plant Debt	\$ 172	\$ 165	\$ 133
Total Expenses (w/ pension and OPEB)	\$ 9,191	\$ 7,564	\$ 6,439
Pension and OPEB Expense	\$ 110	\$ (720)	\$ (1,166)
Total Expenses (w/o pension and OPEB)	\$ 9,081	\$ 8,284	\$ 7,605
Change in Net Position	\$ 663	\$ 708	\$ 3,215

Consolidated Cash Flow Statement (for the fiscal year ended June 30, 2023)

Cash Flow From: (\$ in millions)	2023	2022	2021
Receipts from Tuition and Grants	\$ 1,899	\$ 1,752	\$ 1,583
Receipts from Sales and Services	\$ 5,911	\$ 5,264	\$ 4,827
Payments to or on Behalf of Employees, including benefits	\$ (5,119)	\$ (4,544)	\$ (4,089)
Payments to Suppliers	\$ (3,093)	\$ (2,864)	\$ (2,423)
Other receipts/(payments)	\$ 65	\$ (115)	\$ (160)
Total Operating Activities	\$ (337)	\$ (507)	\$ (262)
State Share of Instruction and appropriations	\$ 509	\$ 493	\$ 486
CARES Assistance and other non-exchange grants	\$ 160	\$ 302	\$ 223
Gift receipts and additions to permanent endowments	\$ 279	\$ 284	\$ 157
Payments for purchase or construction of capital assets	\$ (1,097)	\$ (1,093)	\$ (958)
Proceeds from capital debt and leases	\$ 21	\$ 769	\$ 2
Principal and interest payments on capital debt and leases	\$ (350)	\$ (271)	\$ (220)
Other receipts	\$ 44	\$ 79	\$ 188
Total Financing Activities	\$ (434)	\$ 563	\$ (122)
Net purchases, proceeds, and maturities from investments	\$ 1,314	\$ (928)	\$ (1,205)
Investment income	\$ 217	\$ 138	\$ 371
Total Investing Activities	\$ 1,531	\$ (790)	\$ (834)
Net change in cash	\$ 760	\$ (734)	\$ (1,218)
Beginning Cash and Cash Equivalent Balance	\$ 480	\$ 1,214	\$ 2,432
Ending Cash Balance	\$ 1,240	\$ 480	\$ 1,214

Fiscal Year 2023 Wrap Up

Significant Accounting Standard Changes Implemented in Fiscal Year 2023

The university implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB 96 extends the right-of-use accounting concepts introduced in GASB Statement No. 87 to subscription-based information technology arrangements, or SBITAs. Under GASB 96, governments are required to identify arrangements that qualify as SBITAs and recognize a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The effects of adopting Statement No. 96 retroactively to the university's financial statements for the year ended June 30, 2022 were as follows:

Balance Sheet (\$ in millions)		Change in FY22 to the Total University
Total assets	\$	50
Total liabilities	\$	41
Total net position	\$	9
Income Statement (\$ in millions)		Total University
Total operating expense	\$	(10)
Interest expense	\$	(1)
Increase in net position	\$	9
Statement of Cash Flows (\$ in millions)		Total University
Net cash provided by operating activities	\$	30
Net cash used by capital financing activities	\$	(30)

Fiscal Year 2023 Wrap Up

Significant Transactions Recorded after the Finance & Investment Committee meeting on August 17th

Through the normal course of the fiscal year-end close, we finalize the following activities in August and September:

- The consolidation of the final numbers for the Wexner Medical Center and the component units.
- The recording of fiscal 2023 impacts of lease considerations under GASB 87.
- The recording of the SBITAs under GASB 96 as referenced on the previous page.
- The true-up of accounts payable and accrued liabilities based on actual subsequent disbursement activities.
- The recording of the energy concessionaire payable.
- Reconciliation and reclassification of net position.

Fiscal Year 2023 Wrap Up Significant Transactions Recorded

Through the normal course of financial statement review and data analysis prior year errors can be detected:

- The Office of Student Life was incorrectly recording student insurance premiums as a University expense, thus overstating both expense and deposit liabilities in prior fiscal years. The university posted a correcting entry in FY23 to properly reflect the student health deposit liability. This correction resulted in a reduction of the deposit liability and expense by \$48M.

Through discussions with KPMG, the university recorded the following entries:

- Reclassification of \$27M in net position classifications from restricted-expendable to unrestricted.
- Correction of a prior year lease measurement error for OSUP as a result of the adoption of GASB 87 of \$5M.

Significant Transactions Not Recorded

Through the normal course of the fiscal year-end close, we make determinations, primarily based on materiality and significance to the financial statements and its users, whether to record certain entries in the general ledger.

We determined that the following entries were not significant to the financial statements and did not record them:

- 4th quarter adjustment of \$45M for the recording of unrealized investment income. Not recording this adjustment is common practice and allows us to ensure our accounting, gift, and investment records are aligned.
- Adjustment to record a decrease in accounts receivable of \$28M due to the delay in the timing of the Office of Sponsored Programs reconciliation and recording of grant close outs.



Future Financial Reporting Impacts

Stmt #	Title	Description	Effective
99	Omnibus 2022	An extension of the use of LIBOR, clarifies provisions related to the new Statements for leases, public-private partnerships and subscription-based IT arrangements, and the classification and reporting of derivative instruments.	Derivative positions FY 24
100	<i>Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62</i>	Requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period.	FY 24
101	<i>Compensated Absences</i>	Requires that liabilities for compensated absences be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.	FY 25



The Ohio State University

**Report to the Legal, Audit, Risk, and Compliance
Committee of the Board of Trustees
Audit results and required communications for
the year ended June 30, 2023**

November 15, 2023

Delivering a better audit experience drives us

With KPMG, you can expect an experience that's better for your team, your organization, and the capital markets. An experience that's built for a world that demands agility and integrity.

We aim to deliver an exceptional client experience by focusing on:



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Experience



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We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

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Standardization

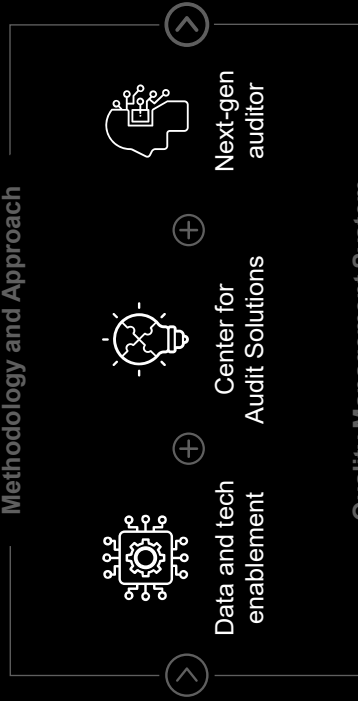


Automation



Centralization

Methodology and Approach



Quality Management System



Enhanced audit quality



Increased efficiency



Exceptional experiences



Expanding the use of audit technology



Analytics

- Account Analysis
- Compare Engine
- Data Visualization
- Journal Entry Analysis
- Journal Entry Insights
- Matching Engine
- Operating Expense Solution
- Planning Analytics
- Revenue Data Analysis



Automation

- Automated Industry Routines
- Chain Fusion
- Confirmation
- Data Extraction Scripts
- DataSnipper
- IT Automation
- KPMG Automated Funds Toolkit
- Smart Classes



Collaboration

- DocuSign™
- KPMG Clara for Clients
- Audit Reports Tool



Workflow

- KPMG Clara Workflow



Audit Results

Date: November 15, 2023
 To: The Legal, Audit, Risk, and Compliance Committee of the Board of Trustees
 From: David Gagnon, Lead Engagement Partner
 Subject: External Audit – Fiscal 2023 Results

Purpose

To communicate to the Committee, in accordance with our professional standards, the results of KPMG’s external audits of the University’s financial statements and certain of its component units, which are prepared in accordance with U.S. generally accepted accounting principles (GAAP) as of and for the fiscal year ended June 30, 2023. We have substantially completed our audits as of the date of this presentation.

Committee Action

No action needed.

Executive Summary

- We have substantially completed our audit of the University’s financial statements. We expect to issue unmodified opinions on the financial statements of the University and its significant component units in the scope of our engagement. Our report on internal control and compliance and other matters required by *Government Auditing Standards* is also unmodified.
- No significant unusual transactions were identified during our audit.
- Key areas of focus in our audit of the University included:
 - Evaluation of and response to significant risks, including:
 - Risk of management override of controls (a presumed risk in all audits)
 - Valuation of net patient care receivables
 - Significant management estimates in the following areas were assessed:
 - Marketable securities
 - Alternative investments
 - Pension and other post-employment benefit plans
- The University adopted several new accounting standards in 2023, including GASB Nos. 94 and 96. The University’s summary of significant accounting and reporting policies has been updated, as appropriate. As the adoptions did not result in material changes to the financial statements, our report has not been modified.
- Certain corrected and uncorrected misstatements were noted (see pages 15 and 16).
- Although we are not required under professional standards to test or report on the University’s internal control over financial reporting, no reportable control findings were noted.
- Other required communications are included on pages 8 and 9 of these materials.



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Audit Results: Overview

<p>Outstanding matters</p> <p>Signed management representation letters, down-to-date procedures (including subsequent events, as applicable), and finalization of file documentation.</p>	<p>Uncorrected Misstatements</p> <p>Four uncorrected misstatements were noted. See page 16.</p>
<p>Corrected Misstatements</p> <p>One corrected misstatement was noted. See page 15.</p>	<p>Appendix</p> <ul style="list-style-type: none">• Draft management representation letter• 2023 Audit Committee agenda• Audit Committee Institute Lead Partner Survey• U.S. Audit Quality, Transparency, and Impact reports

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Required communications to those charged with governance

Prepared on: October 25, 2023

Presented on: November 15, 2023

Audit results, required communications, and other matters

Matter to communicate		Response
Significant unusual transactions	X	
Corrected audit misstatements	✓	Page 15
Uncorrected audit misstatements	✓	Page 16
Financial statement presentation and disclosure omissions	X	
Internal control over financial reporting	X	
Auditors' reports	X	
Changes to our risk assessment and planned audit strategy	X	
Significant risks and accounting estimates	✓	Pages 10 - 14
Group audit engagement considerations	X	
Going concern	X	

Matters to communicate		Response
Other information	X	
Subsequent events	X	
Noncompliance with laws and regulations	X	
Significant difficulties encountered during the audit	X	
Significant findings or issues discussed, or the subject of correspondence with management	X	
Management's consultation with other accountants	X	
Difficult or contentious matters for which the auditor consulted	X	
Disagreements with management	X	
Other significant matters	X	

✓ = Matters to report X = No matters to report



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Audit results, required communications, and other matters (continued)

Matters to communicate

Significant accounting policies and practices

The significant accounting policies used by the University are described in note 1 to the basic financial statements. The University's policies were updated to reflect the adoptions of GASB Nos. 94 and 96, as appropriate.

Related parties

Disclosures about the University's related parties, including component units and the State of Ohio, are included in note 1 and various other notes to the basic financial statements.

Illegal acts or fraud

No actual or suspected fraud involving management, employees with significant roles in internal control, or where fraud results in a material misstatement in the financial statements, were identified during the audit.

Written communications

Our engagement letter was previously provided under separate cover. Management's representation letter is included on pages 22 - 27.

Independence

In connection with our audits, KPMG and relevant KPMG professionals have complied with ethical requirements regarding independence, as that term is defined by the professional standards, and we are independent under applicable professional standards.

Inquires

See page 19



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Significant risks

Risk of management override of internal controls	Susceptibility to:	
	Error	Fraud
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.		Yes
Professional standards require us to perform procedures sufficiently responsive to address the risk of override. Such procedures included:		
— Inquiries of management and governance		
— Assessing the effectiveness of entity-level controls		
— Considering potential fraud risks affecting financial reporting		
— Understanding and evaluating the journal entry process and the completeness of journal entry activity		
— Identifying and testing high-risk journal entries		
— Considering the results of other audit procedures performed		
Findings		
No reportable matters were noted.		



Significant risks (continued)

Valuation of net patient care receivables (healthcare entities)	Susceptibility to:	
	Error	Fraud
Management's estimate of the valuation of net patient care receivables involves significant judgment and a number of significant assumptions.	Yes	
Audit findings		
Management's process used to develop the estimate		
<ul style="list-style-type: none"> Management's estimate of allowances used to value patient care receivables is based on analysis of open accounts receivable, average historical collection experience, and other relevant factors to arrive at an overall assessment of collectible net accounts receivable. We note that management at OSU Health System uses a third-party analytics tool to facilitate its analysis. Net patient care receivables recorded in the University's statement of financial position aggregated to \$552 million and were comprised of \$464 million at OSU Health System and \$88 million at OSU Physicians as of June 30, 2023. 		
Significant assumptions used that have a high degree of subjectivity		
<ul style="list-style-type: none"> In order to project net realizable value, the following significant assumptions are involved: <ul style="list-style-type: none"> Contractual allowances for billed and unbilled services Charity care allowance estimation based on historical experience Evaluation of historical collections experience and related data 		
Indicators of possible management bias		
<ul style="list-style-type: none"> No indicators of possible management bias 		
Conclusion		
<ul style="list-style-type: none"> Based on the procedures performed, KPMG did not identify any indicators of possible management bias. Further, methodologies used for this estimate were consistently applied for the items tested. Management's estimate is fairly stated in relation to the basic financial statements as a whole. 		

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Significant accounting estimates

Valuation of marketable securities	<ul style="list-style-type: none">Valuation of marketable securities: Included in the University's financial statements are certain marketable securities presented at fair value based on quoted market prices. Such securities are reported within temporary investments, unexpended bond proceeds, the long-term investment pool, other long-term investments, and other noncurrent assets on the statement of net position.
Audit findings	
Management's process used to develop the estimates	<ul style="list-style-type: none">Management's estimate of the fair value of marketable investment securities held directly by the University, e.g., equity and fixed income securities, is determined based on quoted market prices in active markets or significant other observable inputs.
Significant assumptions used	<ul style="list-style-type: none">Pricing sources and methodologies used
Indicators of possible management bias	<ul style="list-style-type: none">No indicators of possible management bias
Conclusions	<ul style="list-style-type: none">Based on the procedures performed, KPMG did not identify any indicators of possible management bias. Further, methodologies used for this estimate were consistently applied for the items tested. Management's estimate of the fair value of such assets is fairly stated in relation to the basic financial statements as a whole.

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Significant accounting estimates (continued)

Valuation of alternative investments	<ul style="list-style-type: none"> • Valuation of alternative investments: Included in the University's financial statements are certain alternative investments, such as private equity, real assets, and absolute return funds, for which quoted market prices may not be available. Such investments are reported within the long-term investment pool and other long-term investments on the statement of net position, generally using the funds' net asset values (NAVs) as a practical expedient to estimate fair value.
Audit findings	<p>Management's process used to develop the estimates</p> <ul style="list-style-type: none"> • Management's estimate of the fair value of investments in commingled funds, which may include private equity, real asset, absolute return, and other strategies, is generally determined based on NAVs provided by the funds' managers. Such NAVs represent the University's proportionate interests in these funds' holdings. NAV may be used as a practical expedient to estimate the fair value of an investment if certain eligibility criteria under GAAP are met. Additionally, the University's NAV measurement date (June 30) is generally different than the calendar year-end date used by a majority of the funds for their financial statement audits. <p>Significant assumptions used</p> <ul style="list-style-type: none"> • Ability to meet eligibility criteria to use NAV as a practical expedient for specific investments • Accuracy and reliability of the NAVs used as of the University's measurement date, which is different than the funds' audit date <p>Indicators of possible management bias</p> <ul style="list-style-type: none"> • No indicators of possible management bias
Conclusions	<ul style="list-style-type: none"> • Based on the procedures performed, KPMG did not identify any indicators of possible management bias. Further, methodologies used for this estimate were consistently applied for the items tested. Management's estimate of the fair value of such assets is fairly stated in relation to the basic financial statements as a whole.

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Significant accounting estimates (continued)

Pension and other post-employment benefit plans

- Management's estimates of amounts recorded for its pension and other post-employment benefit plans are based on a variety of actuarial assumptions related to participant mortality, as well as interest rates, historical experience, and provisions of the related benefit programs. While these determinations are made by the State of Ohio in conjunction with its specialists, the University must reflect the information in its financial statements in accordance with GAAP.

Audit findings

Management's process used to develop the estimates

- Management's estimates of amounts recorded for its pension plan and other post-employment health benefit plans are based on schedules prepared by the State of Ohio pension systems (STRS and OPERS), which allocate the net pension and OPEB liabilities/assets to the various plan employers. These allocation schedules are derived from each plan's actuarial valuation. The actuarial valuations for each plan include a variety of assumptions, which are determined and reviewed on a regular basis by the State's pension systems and their external actuaries.

Significant assumptions used that have a high degree of subjectivity

- Discount rate
- Mortality
- Retirement rates
- Expected long-term rate of return on plan assets
- Health care cost trend rate
- Per capita claims cost
- Participation rate

Indicators of possible management bias

- No indicators of possible management bias (estimates recorded are from the State)

Conclusions

- Based on the procedures performed, KPMG did not identify any indicators of possible management bias. Further, methodologies used for this estimate were consistently applied for the items tested. Management's estimates are fairly stated in relation to the basic financial statements as a whole.



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Corrected audit misstatements

We identified the following audit misstatement relative to the University, which is not material to the financial statements but above our reporting threshold.

Corrected misstatement	(\$ in thousands)	
	Debit	Credit
Description of misstatement To reclassify accumulated endowment distributions reported in restricted expendable net position to unrestricted net position for funds that do not have external restrictions: Net position – restricted expendable Net position – unrestricted	26,512	26,512

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Uncorrected audit misstatements

We identified the following uncorrected misstatements relative to the University, which are not material to the financial statements but above our reporting threshold.		
Uncorrected misstatements	(\$ in thousands)	
Description of misstatement	Debit	Credit
To record increase in net asset value (NAV) as of June 30, 2023 for alternative investments initially recorded using March 31, 2023 NAVs on a lagged basis (including reversal of comparable prior year entry):		
Long-term investments		30,085
Net investment income	44,397	14,312
Opening net position		
To correct out-of-period adjustment recorded during the year ended June 30, 2023 related to prior-year student health insurance deposits:		
Institutional support expense	48,172	48,172
Net position – unrestricted		
To record an allowance for grant receivables attributable to uncollectible amounts:		
Grant revenue		28,123
Allowance for grants receivable	28,123	
As to OSUP, a discretely presented component unit, to correct current-year rereasurement amounts that were incorrectly rereasured as of the GASB 87 adoption date:		
Right of use asset		4,672
Other expense	4,672	

Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.



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Status of audit deliverables

University and related audits	Components	Status (as of October 25)	Deliverables
Primary Institution – financial statements	The Ohio State University (OSU)	Substantially complete	
	OSU Wexner Medical Center Health System (OSU Health System)	Completed	Auditors' reports on the financial statements
	OSU Foundation	Completed	
Discretely Presented Component Units – financial statements	OSU Physicians	Completed	Reports on internal control and compliance and other matters in accordance with <i>Government Auditing Standards</i>
	Campus Partners for Community Urban Redevelopment and Subsidiaries (Campus Partners)	Substantially complete	
	Transportation Research Center, Inc.	Completed	
Single Audit	OSU and certain related entities	In process – see status on page 18	Title 2 U.S. Code of Federal Regulations Part 200, <i>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)</i>

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Single Audit Status

The Single Audit in accordance with the Uniform Guidance (UG) is required annually by federal regulation and is focused on compliance and internal control over compliance for programs that are federally funded. Major programs are selected for audit are based on quantitative and qualitative risk considerations prescribed by federal regulations. While certain major program testing has commenced, risk assessments are still in progress. Below is a summary of recently audited major programs and planned 2023 major programs:

FY21 Major programs – audited	FY22 Major programs – audited	FY23 Major programs – planned
R&D	R&D	R&D
SFA	SFA	SFA
HEERF	HEERF	PRF*
Coronavirus Relief Fund (CRF)	Medicaid Cluster	Head Start
Provider Relief Fund (PRF)	Provider Relief Fund (PRF)	Smith Lever
HRSA COVID-19 Uninsured Program	Shuttered Venue Operators Grant Program	
Cooperative Extension Cluster	Protecting and Improving Health Globally	
Supplemental Nutritional Assistance Program Cluster		
Highway Planning and Construction Cluster		
Disaster Grants – Public Assistance		

* Identified as higher risk in 2023 OMB Compliance Supplement

Final major program determination will depend upon management's completion of the schedule of expenditures of federal awards, program risk assessment procedures, and requirements in the 2023 Compliance Supplement.

Compliance test work over direct and material compliance requirements is planned based upon reliance on internal control over compliance. While we may test and report on internal control over compliance, we do not express an opinion on the effectiveness of internal control over compliance.



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Inquiries

Are those charged with governance aware of:

- Matters relevant to the audit, including, but not limited to, violations or possible violations of laws or regulations?
- Any significant communications with regulators?
- Any developments in financial reporting, laws, accounting standards, corporate governance, and other related matters, and the effect of such developments on, for example, the overall presentation, structure, and content of the financial statements, including the following:
 - The relevance, reliability, comparability, and understandability of the information presented in the financial statements
 - Whether all required information has been included in the financial statements, and whether such information has been appropriately classified, aggregated or disaggregated, and presented?

Do those charged with governance have knowledge of:

- Fraud, alleged fraud, or suspected fraud affecting the University?
 - If so, have the instances been appropriately addressed and how have they been addressed?

Additional inquiries:

- What are those charged with governance's views about fraud risks in the University?
- Who is the appropriate person in the governance structure for communication of audit matters during the audit?
- How are responsibilities allocated between management and those charged with governance?
- What are the University's objectives and strategies and related business risks that may result in material misstatements?
- Are there any areas that warrant particular attention during the audit and additional procedures to be undertaken?
- What are those charged with governance's attitudes, awareness, and actions concerning (a) the University's internal controls and their importance in the entity, including oversight of effectiveness of internal controls, and (b) detection of or possibility of fraud?
- Have there been any actions taken based on previous communications with the auditor?
- Has the University entered into any significant unusual transactions?
- Whether the entity is in compliance with other laws and regulations that have a material effect on the financial statements?
- What are the other document(s) that comprise the annual report, and what is the planned manner and timing of issuance of such documents?
- Have any subsequent events occurred that might affect the financial statements?



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Thank you

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For additional information and audit committee resources, including National Audit Committee Peer Exchange series, a Quarterly webcast, and suggested publications, visit the KPMG Audit Committee Institute (ACI) at www.kpmg.com/ACI

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Appendix

Management representation letter
2023 Audit Committee agenda
Audit Committee Institute Lead Partner Survey
U.S. Audit Quality, Transparency, and Impact
reports

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Page 29

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Appendix I – Rep Letter

November 15, 2023

KPMG LLP
191 West Nationwide Boulevard
Columbus, Ohio 43215

To whom it may concern:

We are providing this letter in connection with your audits of the financial statements of the business-type activities, the aggregate discretely presented component units, and the related notes to the financial statements of The Ohio State University (the University) as of and for the years ended June 30, 2023 and 2022, for the purpose of expressing opinions as to whether these financial statements present fairly, in all material respects, the respective financial position, changes in financial positions, and, where applicable, cash flows thereof in conformity with U.S. generally accepted accounting principles (U.S. GAAP). We are also providing this letter to confirm our understanding that the purpose of your testing of transactions and records relating to the University's federal programs, in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), was to obtain reasonable assurance that the University had complied, in all material respects, with the requirements of federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Certain representations in this letter are described as being limited to matters that are material items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of November 15, 2023:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 28, 2023, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We have made available to you:
 - a. All records, documentation, and information that is relevant to the preparation and fair presentation of the financial statements;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. All minutes of the meetings of the University's Board of Trustees and its committees, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries; and
 - d. Unrestricted access and the full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.
3. Except as disclosed to you in writing, there have been no communications from regulatory agencies, governmental representatives, employees or others concerning investigations or allegations of non-compliance with laws and regulations in any jurisdiction, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
4. We have disclosed to you, in writing, all known instances of non-compliance or suspected non-compliance with laws and regulations, whose effects should be considered when preparing financial statements.
5. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
6. We have disclosed to you all side agreements or other arrangements (either written or oral).
7. All events subsequent to the date of the statement of net position and through the date of this letter for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with paragraphs 96 – 113 of Governmental Accounting Standards Board (GASB) Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
9. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
10. The effects of the uncorrected financial statement misstatements summarized in the accompanying schedules are immaterial, both individually and in the aggregate, to the financial statements for each respective opinion unit.



11. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud, for adopting sound accounting policies, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the financial statements, whether due to error or fraud. We understand that the term "fraud" is defined as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use or deception that results in a misstatement in financial statements that are the subject of an audit.
12. We have disclosed to you all deficiencies in the design or operation of internal control over financial reporting of which we are aware, which could adversely affect the University's ability to initiate, authorize, record, process, or report financial data. We have separately disclosed to you all such deficiencies that we believe to be significant deficiencies or material weaknesses in internal control over financial reporting, as those terms are defined in AU-C Section 255.07, *Communicating Internal Control Related Matters Identified in an Audit*.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud affecting the University involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the University's financial statements communicated by employees, former employees, analysts, regulators, or others.
16. We have no knowledge of any officer or Trustee of the University, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.
17. The methods, data, and significant assumptions used by us in making accounting estimates, the related disclosures are appropriate to achieve our objective of fair measurement, disclosure that is made in accordance with U.S. GAAP and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity, where relevant to the fair value measurement and/or disclosure.
18. We have disclosed to you the identity of all our related parties and all the related party relationships and transactions of which we are aware.
19. The following have been properly recorded or disclosed in the financial statements:
 - a. Related party relationships and transactions, of which we are aware, in accordance with U.S. GAAP, including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties.
 The term "related party" refers to government's related organizations, joint ventures, and jointly governed organizations, as defined in GASB Statement No. 14, *The Financial Reporting Entity*, as amended, elected and appointed officials of the government, its management, members of the immediate families of elected or appointed officials of the government and its management, and other parties with which the government may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party also is a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.
 We have provided to you support for any assertion that a transaction with a related party was conducted on terms equivalent to those prevailing in an arm's-length transaction.
 - b. Guarantees, whether written or oral, under which the University is contingently liable.
 - c. The existence of and transactions with joint ventures and other related organizations.
20. Except as disclosed in the financial statements, the University has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
21. The University has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
22. The University's reporting entity includes all entities that are component units of the University.
23. We have disclosed to you all accounting policies and practices we have adopted that, if applied to significant items or transactions, would not be in accordance with U.S. GAAP. We have evaluated the impact of the application of each such policy and practice, both individually and in the aggregate, on the University's current period financial statements,

- and the expected impact of each such policy and practice on future periods' financial reporting. We believe the effect of these policies and practices on the financial statements is not material. Furthermore, we do not believe the impact of the application of these policies and practices will be material to the financial statements in future periods.
24. To the best of our knowledge and belief, we have provided you with a complete and accurate listing of our affiliates as defined by the AICPA Code of Professional Conduct interpretation ET 1.224.020, *State and Local Government Client Affiliates*.
 25. We acknowledge our responsibility for the presentation of the required supplementary information (RSI) which includes management's discussion and analysis, RSI on GASB 68 Pension Liabilities and GASB 75 Net OPEB Liabilities and related Notes to such RSI, in accordance with the applicable criteria and prescribed guidelines established by the *Governmental Accounting Standards Board* and:
 - a. Believe the RSI, including its form and content, is fairly presented in accordance with the applicable criteria and prescribed guidelines.
 - b. The methods of measurement or presentation of the RSI have not changed from those used in the prior period.
 - c. The significant assumptions or interpretations underlying the measurement or presentation of the RSI are reasonable and appropriate.
 26. We acknowledge our responsibility for the presentation of the supplementary information (SI) on the Long-Term Investment Pool in accordance with the applicable criteria and:
 - a. Believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.
 - b. The methods of measurement or presentation of the SI have not changed from those used in the prior period.
 - c. The significant assumptions or interpretations underlying the measurement or presentation of the SI are reasonable and appropriate in the circumstances.
 27. We agree with the findings of specialists in evaluating self-insurance reserves and have adequately considered the qualifications of the specialists and the entity that employs the specialists in determining the amounts and disclosures used in the basic financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
 28. The basis for our proportion of the collective pension and other postemployment benefit plan amounts is appropriate and consistent with the manner in which future contributions to the plan are expected to be made.
 29. We have received opinions of counsel upon each issuance of tax-exempt bonds that the interest on such bonds is exempt from federal income taxes under section 103 of the Internal Revenue Code of 1986, as amended. There have been no changes in the use of property financed with the proceeds of tax-exempt bonds, or any other occurrences, subsequent to the issuance of such opinions, that would jeopardize the tax-exempt status of the bonds. Provision has been made, where material, for the amount of any required arbitrage rebate.
 30. There have been no circumstances that have resulted in communications from the University's external legal counsel to the University reporting evidence of a material violation of securities law or breach of fiduciary duty, or similar violation by the University or any agent thereof.
 31. Relative to the University's participation in U.S. Department of Education Title IV programs, there have been no triggering events, as described in 34 CFR 608.171, that have occurred during or subsequent to the period covered by the auditors' report.
 32. The University has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, and deferred inflows of resources.
 33. The University has classified net position resulting from donor-restricted contributions as nonexpendable or expendable based on our assessment of the donor's intention, as specified in original donor correspondence where available. Where not available, we used other corroborating evidential matter including minutes of the Board, accounting records, and financial statements. To the extent that we were unable to review original donor correspondence to determine the amount of the original gift and donor additions, our determination of such amount was based on our best estimate considering the relevant facts and circumstances. In addition, we have classified appreciation and income related to such contributions in accordance with relevant donor or statutory restrictions.
 34. We are planning to issue other information in an Annual Report that includes the audited financial statements. The information is currently not available but the final version will be provided to you when available, and prior to its issuance.
 35. In accordance with *Government Auditing Standards*, we have identified to you all previous audit, attestation engagements, and other studies that relate to the objectives of this audit, including whether related recommendations have been implemented.
 36. KPMG LLP assisted management in drafting the financial statements and notes, limited to providing word processing and reproduction assistance. In accordance with *Government*

Appendix – Rep Letter

- Auditing Standards*, we confirm that we have reviewed, approved, and accept responsibility for the financial statements and notes.
37. We confirm having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of November 15, 2023, the following representations made to you during your single audit: We are responsible for the design, implementation, and maintenance of effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
38. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of the University's federal programs.
39. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
40. We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of any fraud or suspected fraud affecting the entity's federal programs involving:
- Management, including management involved in the administration of federal programs.
 - Employees who have significant roles in internal control over the administration of federal programs.
 - Others where the fraud could have a material effect on compliance with federal statutes, regulations, and the terms and conditions of federal awards related to its federal programs.
41. We are responsible for the presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance and:
- The SEFA, including its form and content, is fairly presented in accordance with the requirements of the Uniform Guidance.
 - The SEFA includes all expenditures made during the year ended June 30, 2023 for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, cooperative agreements, interest subsidies, insurance, non-cash assistance (such as free rent, food commodities, donated property or donated surplus property), direct appropriations, and other assistance.
- The methods of measurement or presentation of the SEFA have not changed from those used in the prior period.
 - The significant assumptions or interpretations underlying the measurement or presentation of the SEFA are reasonable and appropriate in the circumstances.
 - We will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the entity of the SEFA and the auditors' report thereon.
- Additionally, we confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of November 15, 2023, the following representations made to you during your single audit:
- The University is responsible for complying, and has complied, with the requirements of the Uniform Guidance.
 - We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
 - The University has designed, implemented, and maintained effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.
 - We have communicated to you all significant deficiencies and material weaknesses in the design or operation of internal control over compliance that we have identified, which could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of federal statutes, regulations, and the terms and conditions of federal awards. Under standards established by the American Institute of Certified Public Accountants, a deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct on a timely basis, noncompliance with a type of compliance requirement of a federal program. A "material weakness" is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis. A "significant deficiency" is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.
 - The University has complied with requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its major federal programs.

Appendix – Rep Letter

47. The University has charged costs to federal awards in accordance with the applicable cost principles.
48. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the financial statements have been prepared.
49. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
50. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
51. We have issued management decisions on a timely basis (within six months of acceptance of the audit report by the FAC) for audit findings that relate to federal awards made to subrecipients. Additionally, management has followed up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient by the University.
52. We have considered the results of subrecipient audits and have made any necessary adjustments to the University's accounting records.
53. We have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.
54. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
55. We have made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, for major federal programs.
56. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to major federal programs.
57. We have identified and disclosed to you all questioned costs and any known noncompliance with the requirements of federal awards.
58. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the compliance requirements over federal programs, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
59. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
60. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
61. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.
62. We have advised you of all contracts or other agreements with service organizations.
63. We have disclosed to you all communications from the University's service organizations relating to noncompliance at the service organizations.
64. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control over major federal programs, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
65. We have disclosed to you all known noncompliance relating to major federal programs occurring subsequent to the period covered by the auditors' report.
66. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance over major federal programs during the reporting period.

Very truly yours,

The Ohio State University

November 15, 2023
Page 11 of 11

Peter Mohler
Acting President

Michael Papadakis
Senior Vice President and Chief Financial Officer

Kristine Devine
Vice President of Operations and Deputy Chief Financial Officer

Lisa Plaga
Controller

2023 Audit Committee agenda

Eight issues for audit committees to keep in mind as they carry out their 2023 agendas



Stay focused on financial reporting and related internal control risks—job number one.



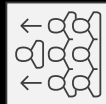
Make sure internal audit is focused on the company's key risks—beyond financial reporting and compliance—and is a valuable resource for the audit committee.



Clarify the role of the audit committee in overseeing the company's climate and other ESG risks—particularly the scope and quality of ESG/sustainability reports and disclosures.



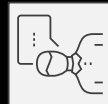
Help sharpen the company's focus on ethics, compliance, and culture.



Maintain a sharp focus on leadership and talent in the finance organization.



Stay apprised of global tax developments and risks and understand that tax has become an important element of ESG.



Reinforce audit quality and set clear expectations for frequent, candid, and open communications with the external auditor.



Take a close look at the audit committee's composition and skill sets.

KPMG Audit Committee Institute. On the 2023 audit committee agenda

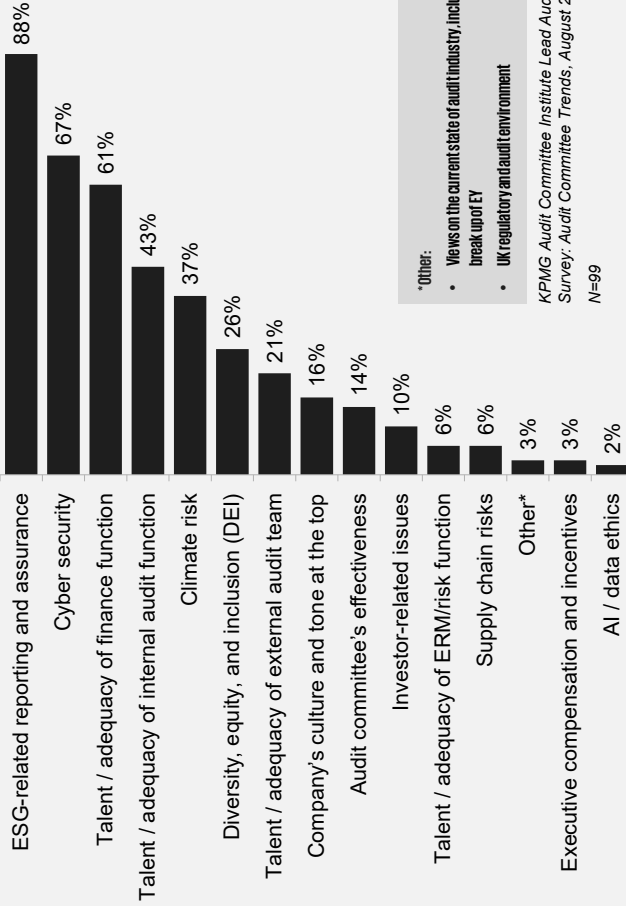


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Audit Committee Institute Lead Partner Survey

In this survey, KPMG Lead Audit Engagement Partners were asked the following question:

Beyond the required (SEC, PCAOB) communications between the auditor and audit committee, what issues has your audit committee(s) asked for your perspective on – presumably reflecting the committee’s increased focus and/or concern? (select all that apply)



*Other:

- Views on the current state of audit industry, including potential break-up of EY
- UK regulatory and audit environment

KPMG Audit Committee Institute Lead Audit Partner Survey: Audit Committee Trends, August 2022
N=99

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U.S. Audit Quality, Transparency, and Impact reports



- Interactive dashboard highlights key quality metrics
- Details KPMG's investment in our audit approach, people, technology, quality management system and the future of audit

Audit Quality Report



- Provides more granular detail on our commitment to continually enhance audit quality
- Outlines KPMG LLP's structure, governance and approach to audit quality
- Discusses how the firm aligns with the requirements and intent of applicable professional standards

Transparency Report



- Provides annual update on our progress on meeting goals aligned to People, Planet, Prosperity, and Governance
- Our goals reflect a materiality assessment and our aspiration to be an employer of choice

KPMG Impact Plan

In addition to this report, we are providing you with our [Transparency Report Supplement](https://audit.kpmg.us/auditquality): Assisting audit committees in meeting NYSE rules on auditor communications Reports and supplements available at: audit.kpmg.us/auditquality





kpmg.com/socialmedia

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

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CFAES

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WE SUSTAIN LIFE

Annual Affiliated Entities Report: 4-H Affiliated Camps

**Vice President and Dean Cathann Kress and
Interim Associate Dean David Civittolo**



THE OHIO STATE UNIVERSITY
COLLEGE OF FOOD, AGRICULTURAL,
AND ENVIRONMENTAL SCIENCES

College of Food, Agricultural, and Environmental Sciences

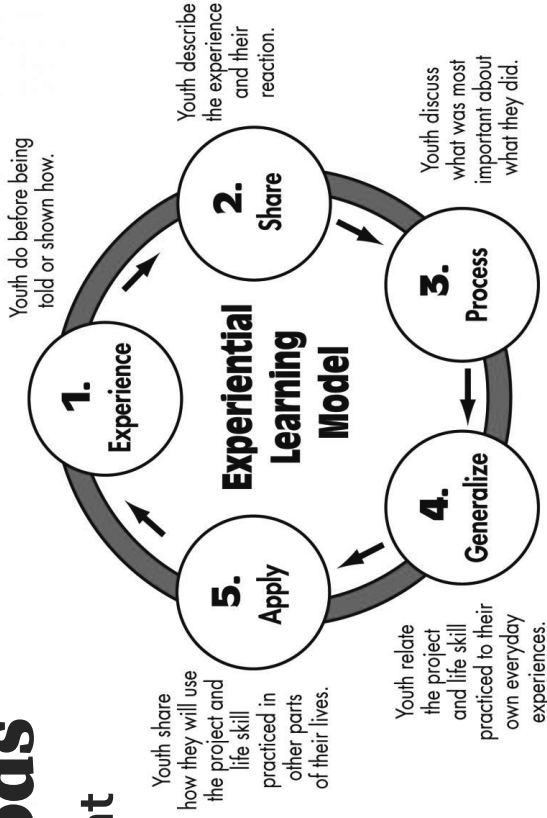
- One college with three campuses
- 10 Academic units including SENR, Ohio State ATI, and Ohio State Extension



4-H Delivery Methods

Clubs and camps are important to programming

- Community Clubs
- Cloverbud Clubs
- SPIN (Special Interest) Clubs
- Camping Programming
 - Residential and Day Camps
- School Programming
 - In-School and After School
- Collegiate 4-H at Ohio State

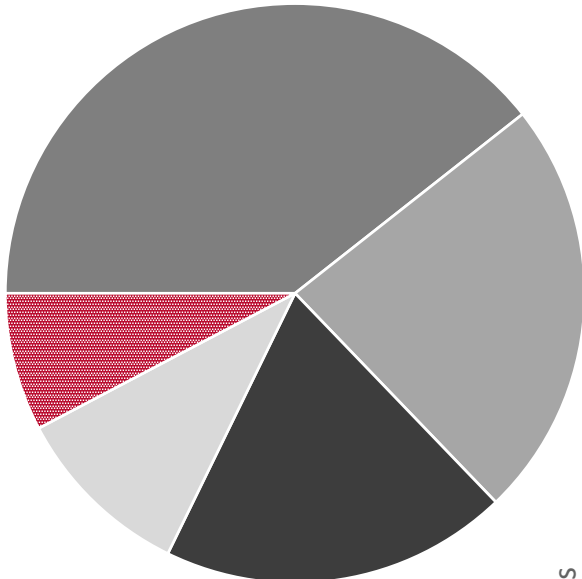


Pfeiffer, J.W., & Jones, J.E., "Reference Guide to Handbooks and Annuals"
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2022 Ohio 4-H Participation

131,102

Youth participated in 4-H clubs, camps, schools, and afterschool programs

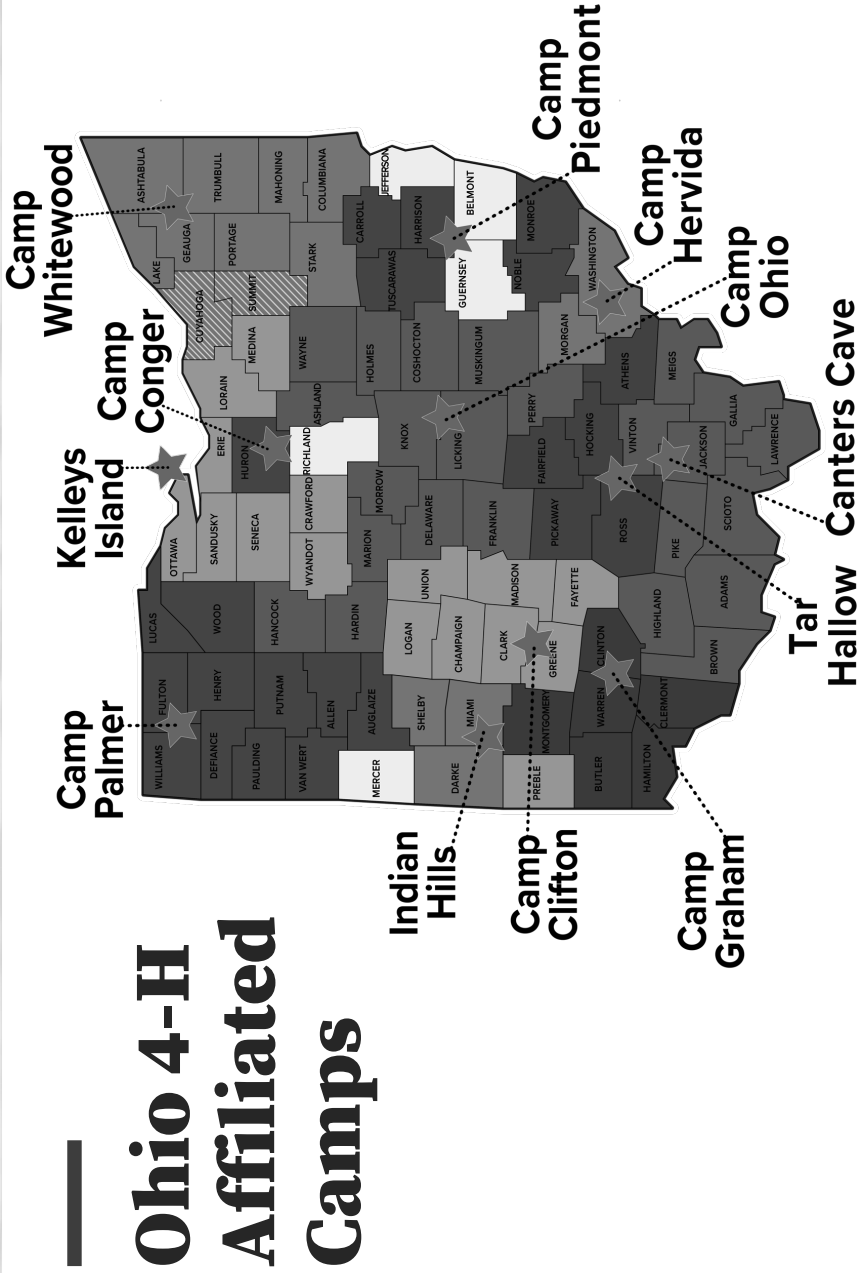


4-Her Demographics

- Towns/Rural non-farm
 - Farms
 - Towns/Cities/Suburbs
 - Cities
- THE OHIO STATE UNIVERSITY COLLEGE OF FOOD, AGRICULTURAL, AND ENVIRONMENTAL SCIENCES

Mitigating Risk

- Insurance
- Training for employees and volunteers
- Activities and Programs with Youth Participants Policy
- Strive to follow ACA standards
- Annual site visits
- State Camping Specialist meets regularly with Camp Facility Manager
- Employees serve on affiliate boards of directors



Thank You





SUMMARY OF ACTIONS TAKEN

November 15, 2023 – Academic Affairs and Student Life Committee Meeting

Members Present:

Jeff M.S. Kaplan
Elizabeth A. Harsh
Elizabeth P. Kessler

Reginald A. Wilkinson
Pierre Bigby
Bradley R. Kastan

Joshua H.B. Kerner
Susan E. Cole
Hiroyuki Fujita (ex officio)

Members Present via Zoom: Michael F. Kiggin

Members Absent: N/A

PUBLIC SESSION

The Academic Affairs and Student Life Committee of The Ohio State University Board of Trustees convened on Wednesday, November 15, 2023, in person at the Longaberger Alumni House on the Columbus campus and virtually over Zoom. Committee Chair Jeff Kaplan called the meeting to order at 2:28 p.m.

Items for Discussion

1. **Committee Chair's Remarks:** Mr. Jeff Kaplan started the meeting by welcoming Trustee Brad Kastan as the newest member to the committee. Mr. Kaplan also recognized Provost Melissa Gilliam and thanked her for her contributions to Ohio State, specifically the academic mission. The committee gave a round of applause in appreciation of Dr. Gilliam's efforts as she departs to become president of Boston University. Mr. Kaplan also recognized Dr. Karla Zadnik, who will succeed Dr. Gilliam as interim executive vice president and provost.
2. **Provost's Report:** Dr. Melissa Gilliam kicked off the committee's public session with her Provost's Report, discussing the strategic collaboration across Ohio State in advancing academic excellence while providing updates on the Strategic Hiring Initiative for Faculty Talent (SHIFT), student enrollment, equitable technology, civil discourse and the Kirwan Institute's 20th anniversary symposium.

(See Attachment XLII for background information, page 943)

3. **Senior Vice President for Student Life's Report:** Dr. Melissa Shivers, accompanied by Dr. Anne McDaniel, associate vice president for strategy, impact and academic partnerships in the Office of Student Life, provided an update on the student employment experience program, which sets and communicates expectations for student employee growth and development, and prepares managers of students to be active participants in this process.

(See Attachment XLIII for background information, page 957)

Items for Action

4. **Approval of Minutes:** No changes were requested to the August 16, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.



THE OHIO STATE UNIVERSITY

5. Resolution No. 2024-46, Amendments to the Code of Student Conduct:

Synopsis: Approval of amendments to the *Code of Student Conduct* is proposed.

WHEREAS the University Senate, pursuant to rule 3335-5-48.4 (B)(8) of the Administrative Code, is authorized to recommend to the Board of Trustees the adoption of amendments to the Code of Student Conduct as proposed by the Council on Student Affairs and approved by the University Senate; and

WHEREAS according to the Code of Student Conduct and the Council on Student Affairs operating procedures, the Council is required to review the Code of Student Conduct every five years and present revision proposals to the University Senate and the Board of Trustees; and

WHEREAS the Code of Student Conduct Review Committee included representation from Undergraduate Student Government, Council on Graduate Students, Inter-Professional Council, Committee on Academic Misconduct, and the offices of Student Life, Legal Affairs and Institutional Equity; and WHEREAS the proposed changes to the Code of Student Conduct were approved by the University Senate on October 26, 2023:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the attached amendments to the *Code of Student Conduct* be adopted as recommended by the University Senate.

(See Appendix XXXV for background information, page 1213)

6. Resolution No. 2024-47, Faculty Personnel Actions:

BE IT RESOLVED, That the Board of Trustees hereby approves the faculty personnel actions as recorded in the personnel budget records of the university since the August 17, 2023, meeting of the board, including the following appointments, appointments/reappointments of chairpersons, faculty professional leaves and emeritus titles:

Appointments

Name: XUN AI
Title: Professor (Fred A. Hitchcock Professorship in Environmental Physiology)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: NINA KRAGULJAC
Title: Professor (Dr. Lee E. Shackelford Professorship in Psychiatry and Behavioral Health)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: WHITNEY LUKE
Title: Professor and Chair (Dr. Ernest W. Johnson Endowed Chair)
College: Medicine
Term: July 1, 2023, through June 30, 2027



THE OHIO STATE UNIVERSITY

Name: ALAN LUO
Title: Professor (Donald D. Glower Chair in Engineering)
College: Engineering
Term: August 15, 2023, through June 30, 2028

Name: SAMILIA OBENG-GYASI
Title: Associate Professor (Endowed Surgical Professorship in Health Equity)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: EUGENE OLTZ
Title: Professor and Chair (Novartis Pharmaceuticals Corporation Chair for Clinical Research)
College: Medicine
Term: August 1, 2023, through June 30, 2027

Name: KAYA SAHIN*
Title: Vice Provost for International Affairs and Global Strategies
College: Office of Academic Affairs
Term: November 1, 2023, through June 30, 2029

Name: CLAUDIA TURRO
Title: Professor and Chair (Dr. Melvin L. Morris Endowed Professorship in Inorganic Chemistry)
College: Arts and Sciences
Term: August 15, 2023, through August 14, 2028

Name: DIANE VON AH
Title: Professor (Mildred E. Newton Professorship)
College: Nursing
Term: September 1, 2023, through August 31, 2028

Name: DANIEL WOZNIAK
Title: Professor (The Samuel Saslaw Professorship in Infectious Diseases)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Name: ELIZABETH YU
Title: Associate Professor-Clinical (Dr. Benjamin R. and Helen Slack Wittberger Memorial Chair in Orthopaedic Surgery)
College: Medicine
Term: November 1, 2023, through June 30, 2027

Reappointments

Name: AHMAD AL-JALLAD
Title: Professor (M.S. Sofia Chair in Arabic Studies)
College: Arts and Sciences
Term: August 16, 2023, through June 30, 2028

Name: SKYLER CRANMER
Title: Professor (Carter Phillips and Sue Henry Professorship in Political Science)
College: Arts and Sciences
Term: August 15, 2023, through June 30, 2028



THE OHIO STATE UNIVERSITY

Name: MICHAEL EARLY
Title: Professor-Clinical (Vision Service Plan (VSP) Chair for the Advancement of Professional Practice)
College: Optometry
Term: September 1, 2023, through June 30, 2025

Name: JARED GARDNER
Title: Professor (Joseph V. Denney Designated Professorship in English)
College: Arts and Sciences
Term: August 16, 2023, through August 15, 2028

Name: BENJAMIN SEGAL
Title: Professor and Chair (Stanley D. and Joan H. Ross Chair in Neuromodulation)
College: Medicine
Term: July 1, 2023, through June 30, 2027

Name: ALEXANDER WENDT
Title: Professor (Ralph D. Mershon Professorship in National Security Studies)
College: Arts and Sciences
Term: July 1, 2023, through June 30, 2027

*New Hire

Appointments/Reappointments of Chairpersons

DAVID CIVITTOLO, Interim Associate Dean and Interim Director, OSU Extension, September 1, 2023, through June 30, 2024

SOLEDAD FERNANDEZ**, Director, Center for Biostatistics, July 18, 2023, through June 30, 2028

JULIE JOHNSON*, Director, Center for Clinical and Translational Science, October 9, 2023, through June 30, 2028

WHITNEY LUKE, Chair, Department of Physical Medicine and Rehabilitation, July 1, 2023, through June 30, 2027

ANTOINETTE MIRANDA**, Chair, Department of Teaching and Learning, July 1, 2023, through June 30, 2025

EUGENE OLTZ**, Chair, Department of Microbial Infection and Immunity, August 1, 2023, through June 30, 2027

BENJAMIN SEGAL**, Chair, Department of Neurology, July 1, 2023, through June 30, 2027

JAMES STRANGE**, Chair, Department of Entomology, October 1, 2023, through June 30, 2027

**Reappointment

*New Hire

Faculty Professional Leaves

SARAH ANDERSON, Professor, College of Public Health, FPL for Fall 2024, and Spring 2025

ASHLEY FELIX, Associate Professor, College of Public Health, FPL for Fall 2024, and Spring 2025



THE OHIO STATE UNIVERSITY

DAVID FRANCIS, Professor, Department of Horticulture and Crop Science, FPL for Spring 2024

STEPHANIE LIU, Associate Professor, Department of Human Sciences, FPL for Fall 2024

DANIELA MITEVA, Associate Professor, Agricultural, Environmental and Development Economics, FPL for Fall 2023

CAROLINE WAGNER, Professor, John Glenn College of Public Affairs, FPL for Fall 2023
Faculty Professional Leave Changes/Cancellations

CINDY ANDERSON, Professor, College of Nursing, Change of FPL from Fall 2023 to Spring 2024

PHILIP GRANDINETTI, Professor, Department of Chemistry and Biochemistry, Change of FPL from Fall 2023 to Fall 2023 and Spring 2024

C K SHUM, Professor, School of Earth Sciences, Change of FPL from Fall 2023 and Spring 2024 to Spring 2024 only

MAURICE STEVENS, Professor, Department of Comparative Studies, FPL cancellation for Spring 2023

CHRISTOPHER WOLTERS, Professor, Department of Educational Studies, Change of FPL from Spring 2024 to Fall 2024

Emeritus Titles

GERENE BAULDORFF, College of Nursing, with the title of Professor-Clinical Emeritus, effective January 1, 2024

JACKIE BLOUNT, Department of Educational Studies, with the title of Professor-Emeritus, effective January 1, 2024

ROBERT BOYD, Department of Neuroscience, with the title of Professor-Clinical Emeritus, effective June 1, 2021

MARCEL CASAVANT, Department of Pediatrics, with the title of Professor-Clinical Emeritus, effective July 6, 2023

DOUGLAS DOOHAN, Department of Horticulture and Crop Science, with the title of Professor-Emeritus, effective August 1, 2023

KRISTEN GREMILLION, Department of Anthropology, with the title of Professor-Emeritus, effective January 1, 2024

JAMES GRIFFITH, Department of English, with the title of Associated Faculty Emeritus, effective June 1, 2018

DAVID LINDSEY, Department of Surgery, with the title of Associate Professor-Clinical Emeritus, effective September 1, 2023

STUART LISHAN, Department of English, Marion, with the title of Professor-Emeritus, effective June 1, 2024

LAWRENCE NEEDLEMAN, Department of Psychiatry and Behavioral Health, with the title of Associate Professor-Clinical Emeritus, effective September 1, 2023



THE OHIO STATE UNIVERSITY

DAVID STEIN, Department of Educational Studies, with the title of Associate Professor-Emeritus, effective January 1, 2024

GALAL WALKER, Department of East Asian Languages and Literatures, with the title of Professor-Emeritus, effective January 1, 2024

2023/2024 Promotion, Tenure and Reappointment Results

COLLEGE OF ARTS AND SCIENCES

PROFESSOR WITH TENURE

Smyth, Joshua, Psychology, August 1, 2023

ASSOCIATE PROFESSOR WITH TENURE

Abito, Jose Miguel (Mike), Economics, August 15, 2023

Aranke, Sampada, History of Art, August 15, 2023

Huang, Haifeng, Political Science, August 15, 2023

Morgan, Zachary, Comparative Studies, August 15, 2023

Wilson, Gloria, Arts Administration, Education and Policy, August 15, 2023

Zadrozny, Joseph, Chemistry and Biochemistry, January 1, 2024

**COLLEGE OF ARTS AND SCIENCES
CLINICAL**

REAPPOINTMENT

Kraft, Nicole, School of Communication, September 1, 2023

**COLLEGE OF ARTS AND SCIENCES
RESEARCH**

REAPPOINTMENT

McKoon, Gail, Psychology, September 1, 2024

Shoots-Reinhard, Brittany, Psychology, September 1, 2024

COLLEGE OF DENTISTRY

ASSOCIATE PROFESSOR WITH TENURE

Zandona, Andrea, August 15, 2023

Duangthip, Duangporn (Tammy), November 1, 2023

COLLEGE OF ENGINEERING

PROFESSOR WITH TENURE

Carberry, Adam, Engineering Education, August 1, 2023

Getman Rachel, Chemical and Biomolecular Engineering, August 15, 2023

Little, Jesse, Mechanical and Aerospace Engineering, August 15, 2023

**COLLEGE OF ENGINEERING
CLINICAL**

REAPPOINTMENT

Beach, Elvin, Materials Science and Engineering, September 1, 2024

Brown, Jonathan, Materials Science and Engineering, September 1, 2024

Burton, Kimberly, Knowlton School of Architecture, August 15, 2024

Jhemi, Ali, Mechanical and Aerospace Engineering, August 15, 2024

Kennedy, Kristina, Engineering Education, July 1, 2024

Kimchi, Menachem, Materials Science and Engineering, August 15, 2024

Marzette, Russel, Mechanical and Aerospace Engineering, August 15, 2024

Morris, Jeremy, Computer Science and Engineering, August 15, 2024

Phillips, David, Materials Science and Engineering, August 15, 2024

Ramnath, Rajiv, Computer Science and Engineering, August 15, 2024



THE OHIO STATE UNIVERSITY

Ritchie, Brian, Mechanical and Aerospace Engineering, August 15, 2024
Ryslik, Gregory, Computer Science and Engineering, August 15, 2024
Sinha, Vaibhav, Mechanical and Aerospace Engineering, August 15, 2023

**COLLEGE OF ENGINEERING
RESEARCH**

REAPPOINTMENT

Alexandrov, Boian, Materials Science and Engineering, June 1, 2024
Chen, Chi-Chih, Electrical and Computer Engineering, August 15, 2024
Sayre, Jay, Materials Science and Engineering, September 1, 2022
Seidt, Jeremy, Mechanical and Aerospace Engineering, September 1, 2024
Tawfik, Eslam, Electrical and Computer Engineering, August 1, 2024
Taylor, Christopher, Materials Science and Engineering, November 1, 2024

COLLEGE OF FOOD, AGRICULTURAL AND ENVIRONMENTAL SCIENCES

ASSOCIATE PROFESSOR WITHOUT TENURE

Hollingsworth, Alex, Food, Environmental, and Development Economics, August 15, 2023

COLLEGE OF MEDICINE

PROFESSOR WITH TENURE

Gallagher, Patrick, Pediatrics, August 1, 2023
Johnson, Julie, Internal Medicine, October 9, 2023
Kraguljac, Nina, Psychiatry and Behavioral Health, September 22, 2023
Parwani, Anil, Pathology, September 1, 2023
Wang, Shu-Hua, Internal Medicine, October 1, 2023

COLLEGE OF NURSING

ASSOCIATE PROFESSOR WITH TENURE

Lorenz, Rebecca, October 1, 2023

COLLEGE OF PHARMACY

PROFESSOR WITH TENURE

Kroetz, Deanna, September 1, 2023

**COLLEGE OF PUBLIC HEALTH
CLINICAL**

REAPPOINTMENT

Kaye, Gail, November 1, 2023

COLLEGE OF SOCIAL WORK

ASSOCIATE PROFESSOR WITH TENURE

Krings, Amy, August 15, 2023

FISHER COLLGE OF BUSINESS

ASSOCIATE PROFESSOR WITH TENURE

Gee, Kurt, Accounting and Management Information Systems, August 15, 2023
Wu, Yufeng, Finance, August 15, 2023

7. **Resolution No. 2024-48, Degree and Certificates:**

Synopsis: Approval of Degrees and Certificates for autumn term 2023 is proposed.

WHEREAS pursuant to paragraph (E) of rule 3335-1-06 of the Administrative Code, the Board has authority for the issuance of degrees and certificates; and



THE OHIO STATE UNIVERSITY

WHEREAS the faculties of the colleges and schools shall transmit, in accordance with rule 3335-9-29 of the Administrative Code, for approval by the Board of Trustees, the names of persons who have completed degree and certificate requirements:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the degrees and certificates to be conferred on December 17, 2023, to those persons who have completed the requirements for their respective degrees and certificates and are recommended by the colleges and schools.

Action: Upon the motion of Mr. Kaplan, seconded by Mrs. Harsh, the committee adopted the foregoing resolutions by voice vote with the following members present and voting: Mr. Kaplan, Mrs. Harsh, Ms. Kessler, Dr. Wilkinson, Mr. Kiggin, Mr. Bigby, Mr. Kastan, Mr. Kerner, Dr. Cole and Dr. Fujita.

EXECUTIVE SESSION

It was moved by Mr. Kaplan, and seconded by Mr. Bigby, that the committee recess into executive session to discuss business-sensitive trade secrets required to be kept confidential by federal and state statutes, to consult with legal counsel regarding pending or imminent litigation, and to discuss personnel matters involving the appointment, employment and compensation of public officials, which are required to be kept confidential under Ohio law.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Kaplan, Mrs. Harsh, Ms. Kessler, Dr. Wilkinson, Mr. Bigby, Mr. Kastan, Mr. Kerner, Dr. Cole and Dr. Fujita. Mr. Kiggin was not available for the vote.

The committee entered executive session at 2:58 p.m., and the meeting adjourned at 4:35 p.m.

Provost's Report

November 2023

Melissa Gilliam

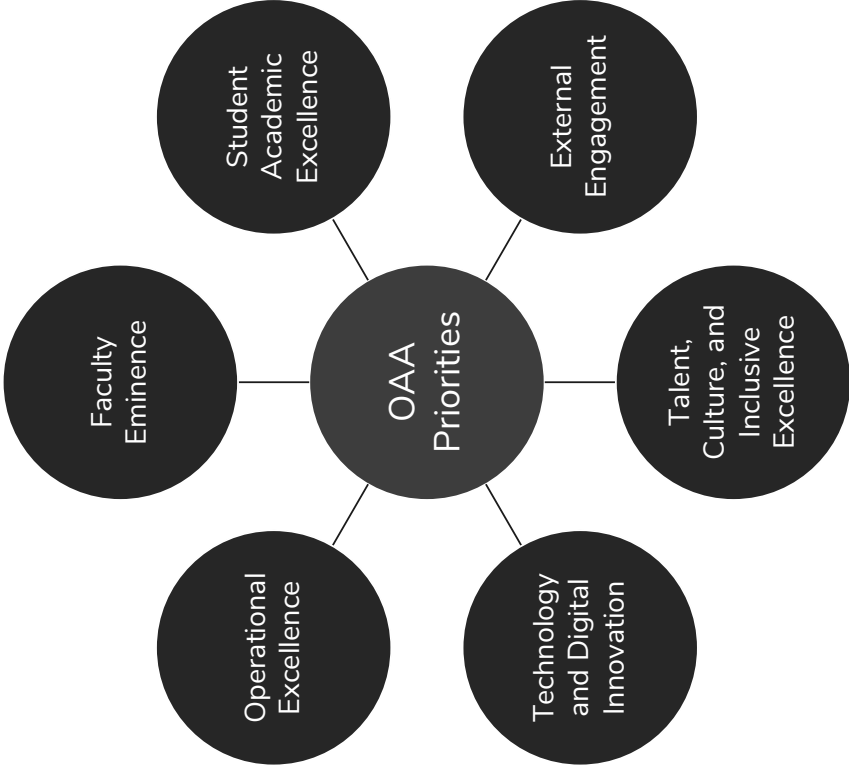
Executive Vice President and Provost

THE OHIO STATE UNIVERSITY



Academic Plan

Where we will focus to achieve eminence and excellence.



Building on Our Shared Vision Academic Vision for Ohio State



Welcoming new faculty

Rooms

Restrooms

Three gender neutral restrooms (1056ST, 1036T, and 2070T)

Lactation Room

- Second floor, near the bathrooms next to the central staircase
- Inside Suzanne Schlarer room on 3rd floor, see event staff at registration for access

Break Room

Third floor, Interfaith Prayer Room



JACKIE HAS A WHITE BADGE THAT SAYS EVENTS STAFF. IF YOU HAVE ANY QUESTIONS ABOUT WHERE YOU NEED TO GO, ANYBODY WEARING THAT

Technology and Digital Innovation

We will become a more data-driven organization by providing a robust digital infrastructure to support our mission and vision.

Talent, Culture and Inclusive Excellence

We will create a more inclusive environment for our faculty and staff by providing a variety of programs and services to support our diverse workforce.

Student Academic Excellence

We will create an unparalleled learning experience for our students by providing a world-class education that prepares them for the future.



Strategic Hiring Initiative for Faculty Talent



2023 Enrollment Highlights

- Columbus campus **first-year retention rate** increased to **94.2%**
- Total **regional campus and ATI enrollment** grew
- New first-year students increased:
 - Regional campuses and ATI: **14.7% increase**
 - Columbus campus: **0.2% increase**
- Average student debt at graduation **decreased** for the sixth consecutive year

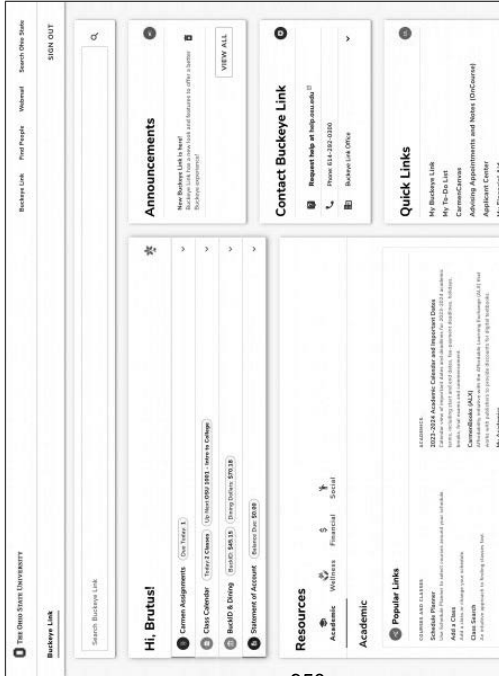


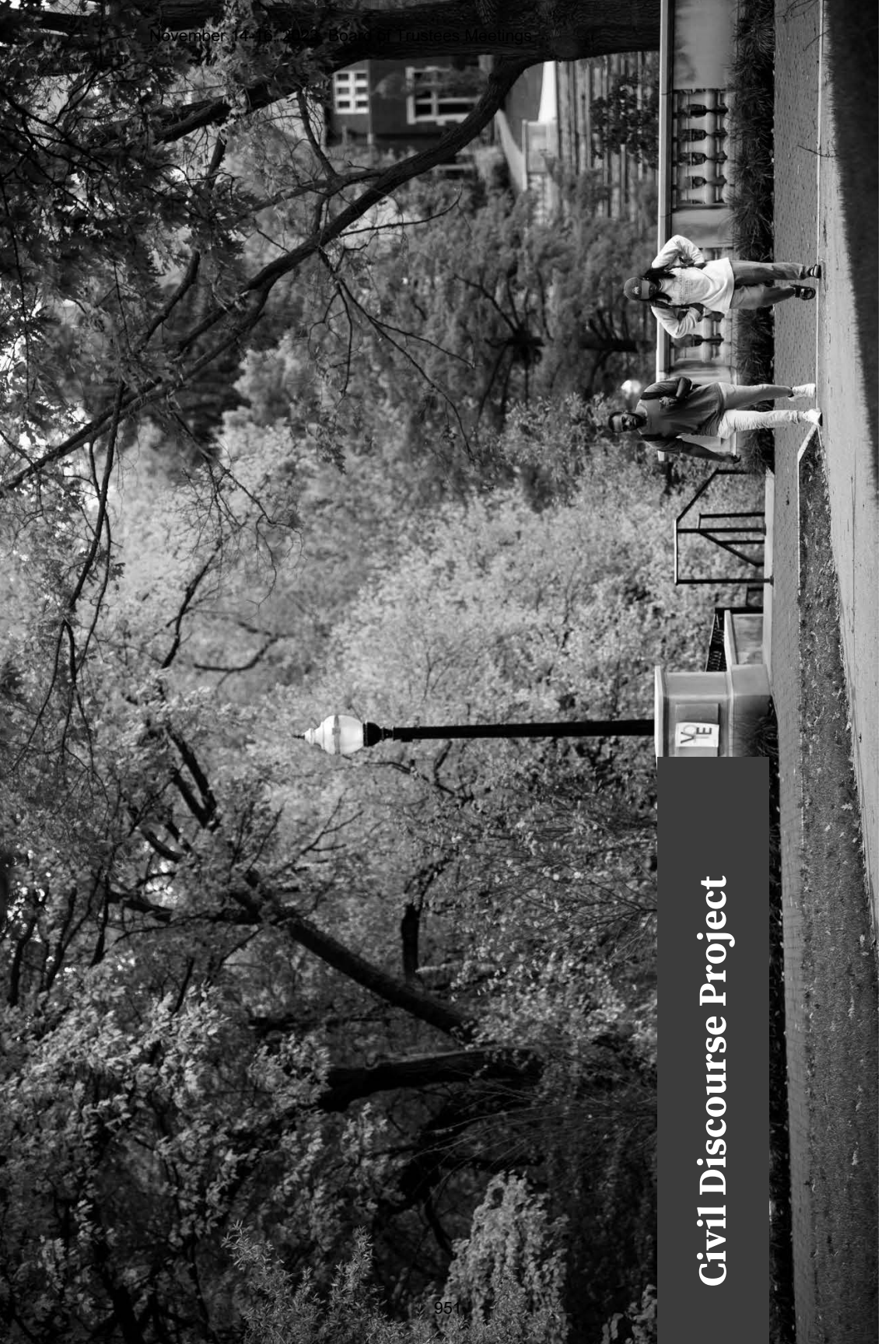


Student Technology Loan Program

Buckeye Link

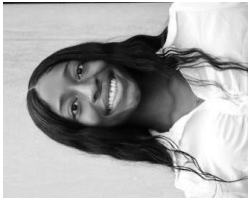
New interface offers students personalized experience





Civil Discourse Project

2024 Civil Discourse Fellows



Kayla Anderson



Muheeb Hijazeen



Nora Igelnik



Mohamed Manaa



Sophia Markley



Tyler Monk



Sarah Spencer



Lillian Wang

Kirwan Institute's 20th Anniversary



Welcome, Deanna Kroetz



- Dean of the College of Pharmacy, effective Sept. 1
- Joined from University of California, San Francisco (UCSF), where she served as professor and chair, Department of Bioengineering and Therapeutic Sciences in the Schools of Pharmacy and Medicine

Welcome, Kaya Şahin



- Vice provost for global strategies and international affairs, effective Nov. 1
- Will lead continuing efforts to develop and implement an evolving global strategy in collaboration with students, faculty, and staff
- Previously served as executive associate dean of Indiana University's Hamilton Lugar School of Global and International Studies



Thank you!



Engage. Learn. Thrive.

Centering Student Learning: The Student Employment Experience Program



Dr. Melissa S. Shivers
Senior Vice President for Student Life

Dr. Anne McDaniel
Associate Vice President for Strategy,
Impact and Academic Partnerships





Student Employment

By the numbers

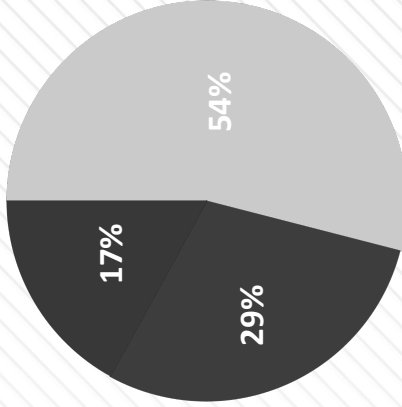
- Over 15,000 students employed across the university
 - 4,600 student employees in the Office of Student Life

Among students who work:

- 70% of students report they work to earn spending money
- 67% of students report working to pay for essential needs
- 37% of students report working for professional development purposes

(Student Life Survey, 2022)

STUDENT EMPLOYMENT,
SPRING 2022 SEMESTER



- work during the academic year
- work only during the summer
- do not work



Student Employment Experience (SEE)

Employment

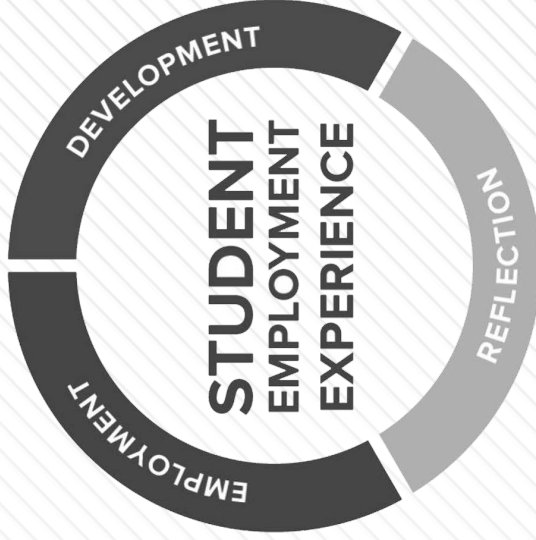
Students learn on-the-job skills and identify transferable skills

Development

Professional development opportunities for supervisors and students

Reflection

Guided Reflection on Work (GROW®) to facilitate discussions and make connections between work, academics and future careers



GROW® is used with permission from the University of Iowa.



Impact of SEE

SEE participants are:

2.5x

more likely to report that their supervisor helps them make connections between their work and life as a student

1.8x

more likely to report that they think about how their employment can benefit them in other areas of life

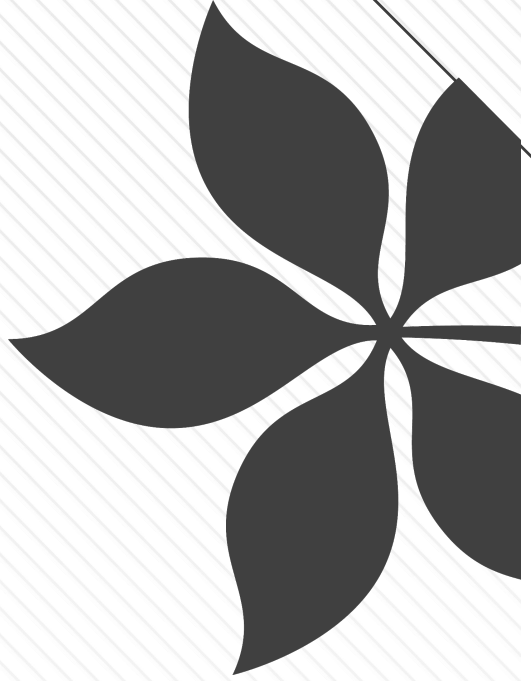
1.8x

more likely to have an above-average sense of belonging to Ohio State

1.6x

more likely to report that they were mentored by an employer





Questions?



SUMMARY OF ACTIONS TAKEN

November 16, 2023 – Master Planning & Facilities Committee Meeting

Members Present:

Alan A. Stockmeister
Reginald A. Wilkinson
Elizabeth A. Harsh

Pierre Bigby
George A. Skestos
Joshua H.B. Kerner

James D. Klingbeil
Hiroyuki Fujita (ex officio)

Members Present via Zoom: N/A

Members Absent:

Robert H. Schottenstein

PUBLIC SESSION

The Master Planning & Facilities Committee of The Ohio State University Board of Trustees convened on Thursday, November 16, 2023, in person at the Longaberger Alumni House on the Columbus campus and virtually over Zoom. Committee Chair Alan A. Stockmeister called the meeting to order at 8:00 a.m.

Items for Discussion

1. **Committee Chair's Remarks:** Mr. Alan Stockmeister started the meeting by welcoming Trustee George Skestos to the committee.
2. **Physical Environment Scorecard:** Mr. Jay Kasey, senior vice president, Office of Administration and Planning, presented the Physical Environment Scorecard, which tracks metrics related to campus operations and safety.

(See Attachment XLIV for background information, page 971)

3. **Major Project Updates:** Mark Conselyea, vice president, Facilities Operations and Development provided the standard report on all projects over \$20M. The projects on this update that are being watched closely are the Interdisciplinary Health Sciences project for schedule, the Newark Founders Hall project for budget, the CHP project and the Campbell Hall project for both schedule and budget.

(See Attachment XLV for background information, page 972)

4. **Facilities Operations & Development (FOD) Annual Report:** Mr. Mark Conselyea shared the FOD annual report. This report is required by Board policy and summarized the capital project activity over the last fiscal year, provided data on active projects and expenditures, and information on other key FOD initiatives.

(See Attachment XLVI for background information, page 985)



5. Sustainability Goals Update: Mr. Jay Kasey presented an update on the six Resource Stewardship goals. The annual report details the key metrics that support each goal, progress toward goal attainment and action items planned for the next fiscal year. The Ohio State Energy Partners Scorecard was not reviewed as a group.

(See Attachment XLVII for background information, page 997)

Items for Action

6. Approval of Minutes: No changes were requested to the August 17, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.
7. Resolution No. 2024-49: Approval of Ohio State Energy Partners Fiscal Year 2024 Utility System Capital Improvements Plan:

Utility System Life-Cycle Renovation, Repair and Replacement Projects
Utility System Expansion and Extension Projects
Energy Conservation Measure Projects

Synopsis: Approval of the Ohio State Energy Partners LLC (“OSEP”) utility system capital improvements plan (“OSEP CIP”) for fiscal year 2024; authorization for OSEP to make such capital improvements pursuant to the terms of the First Amended and Restated Long-Term Lease and Concession Agreement for The Ohio State University Utility System dated July 20, 2018, and as amended (the “Agreement”).

WHEREAS the Agreement requires OSEP to annually submit an OSEP CIP for approval; and

WHEREAS the OSEP CIP includes the requested approval of these utility system capital improvement projects for the fiscal year beginning July 1, 2023; and

WHEREAS OSEP has provided detailed descriptions of the proposed capital improvement projects, including the construction schedules, supporting technical data, and analysis, pursuant to Section 4.3(c) of the Agreement; and

WHEREAS these utility system capital improvement projects will be delivered pursuant to the terms of the Agreement, including the schedules as detailed in the project approval requests; and

WHEREAS these capital expenditures for the approved OSEP CIP utility system projects will be added to the utility fee pursuant to the Agreement and any associated university directives; and

WHEREAS the university has reviewed and considered the financial, technical, and operational aspects of the OSEP CIP and its alignment with university plans and sustainability goals; and

WHEREAS the Master Planning & Facilities Committee has reviewed the OSEP CIP for alignment with all applicable campus plans and guidelines; and

WHEREAS the Finance & Investment Committee has reviewed the OSEP CIP for alignment with the Capital Investment Plan and other applicable financial plans:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the fiscal year 2024 OSEP CIP; and



THE OHIO STATE UNIVERSITY

BE IT FURTHER RESOLVED, That the Board of Trustees authorizes OSEP to proceed with these fiscal year 2024 capital improvements to the Utility System as outlined in the attached materials.

(See Appendix XXXVII for background information, page 1279)

8. Resolution No. 2024-50: Approval to Enter Into/Increase Professional Services and Construction Contracts:

APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES CONTRACTS
 FY24 COLLEGE FACILITY MASTER PLANS
 RADONC ADVANCED IMAGING LINAC

APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES AND CONSTRUCTION CONTRACTS
 2001 POLARIS PKWY – CELL THERAPY LAB
 THE JAMES OUTPATIENT CARE – 4TH FLOOR ORTHO SARCOMA AND REHAB
 TUNNEL REHABILITATION PHASE I
 WEXNER MEDICAL CENTER INPATIENT HOSPITAL
 WMC OUTPATIENT CARE POWELL

APPROVAL TO ENTER INTO CONSTRUCTION CONTRACTS
 BATTERY CELL RESEARCH & DEMONSTRATION CENTER
 EAST – FIRE SUPPRESSION

Synopsis: Authorization to enter into/increase professional services and construction contracts, as detailed in the attached materials, is proposed.

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts for the following projects; and

	Prof. Serv. Approval Requested	Total Requested	
FY 24 College Facility Master Plans	\$1.0M	\$1.0M	University funds
RadOnc Advanced Imaging Linac	\$0.9M	\$0.9M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts and enter into/increase construction contracts for the following projects; and

	Prof. Serv. Approval Requested	Construction Approval Requested	Total Requested	
2001 Polaris Pkwy – Cell Therapy Lab	\$0.1M	\$6.8M	\$6.9M	Auxiliary funds
The James Outpatient Care – 4 th Floor Ortho	\$0.5M	\$7.5M	\$8.0M	Auxiliary funds



THE OHIO STATE UNIVERSITY

Sarcoma and Rehab

Tunnel Rehabilitation Phase I	\$1.6M	\$3.7M	\$5.3M	University debt, Partner funds (OSEP/ENGIE)
Wexner Medical Center Inpatient Hospital	\$1.8M	\$36.5M	\$38.3M	University debt, Auxiliary funds, Fundraising
WMC Outpatient Care Powell	\$1.0M	\$9.6M	\$10.6M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into construction contracts for the following projects; and

	Construction Approval Requested	Total Requested	
Battery Cell Research & Demonstration Center	\$19.7M	\$19.7M	Partner funds, Grand funds
East – Fire Suppression	\$5.4M	\$5.4M	Auxiliary funds

WHEREAS the Master Planning and Facilities Committee has reviewed the projects listed above for alignment with all applicable campus plans and guidelines; and

WHEREAS the Finance Committee has reviewed the projects listed above for alignment with the Capital Investment Plan and other applicable financial plans.

NOW THEREFORE

BE IT RESOLVED, that the Board of Trustees hereby approves that the fiscal year 2024 Capital Investment Plan be amended to include additional funding for the Wexner Medical Center Inpatient Hospital and the Battery Cell Research and Demonstration Center projects; and

BE IT RESOLVED, that the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance be authorized to enter into/increase professional services and construction contracts for the projects listed above in accordance with established university and State of Ohio procedures, with all actions to be reported to the board at the appropriate time.

(See Appendix XXXVIII for background information, page 1283)

9. Resolution No. 2024-51: Approval for Disposition of Real Property:

Synopsis: Authorization to sell real property located at 7706 Olentangy River Road, Columbus, Franklin County, Ohio, is proposed.

WHEREAS The Ohio State University seeks to sell approximately 0.74 acres of improved real property located at 7706 Olentangy River Road, Columbus, Ohio, identified as Franklin County parcel number 610-233931; and



THE OHIO STATE UNIVERSITY

WHEREAS the property no longer aligns with the Wexner Medical Center's ambulatory care strategy; and

WHEREAS the Wexner Medical Center plans to use the sale proceeds for future strategic initiatives;

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the sale of the property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or above appraisal value.

(See Appendix XXXIX for background information, page 1293)

10. **Resolution No. 2024-52: Approval for Acquisition of Real Property:**

Synopsis: Authorization to purchase real property located at 1795 Oil City Road, Wooster Township, Wayne County, Wooster, Ohio, is proposed.

WHEREAS The Ohio State University seeks to purchase approximately 3 acres of improved real property located at 1795 Oil City Road near Wooster, Ohio, identified as Wayne County parcel number 56-02341.000 and which is adjacent to the Wooster Campus; and

WHEREAS the university has been leasing the site for use as a farm machinery service, repair, and maintenance facility, for storage of agricultural seed and fertilizer, and as a home base for field operation staff; and

WHEREAS the College of Food, Agricultural and Environmental Sciences had identified this site as needed for long term strategic purposes and the landlord is willing to sell the property:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the purchase of the aforementioned property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or below the appraised value.

(See Appendix XL for background information, page 1295)

11. **Resolution No. 2024-53: Approval for Ground Lease of Real Property:**

Synopsis: Authorization to ground lease real property located along West Dublin Granville Road, Columbus, Franklin County, Ohio, is proposed.

WHEREAS The State of Ohio and The Ohio State University were selected through a competitive process as the preferred site for the Voyager Space, Starlab, ground-based Terrestrial Analog Facility; and

WHEREAS In furtherance of the project, and in accordance with the selection process, The Ohio State University seeks to ground lease approximately 10 acres of unimproved real property located along West Dublin Granville Road, Columbus, Ohio, identified as a portion of Franklin County, parcel number 610-159038 as further identified on the attached map and titled to The Board of Trustees of The Ohio State University; and



THE OHIO STATE UNIVERSITY

WHEREAS the university has determined the location to be suitable for development of commercial research facilities; and

WHEREAS the ground lessee will develop and construct a commercial research facility and may develop related facilities on the premises.

NOW THEREFORE

BE IT RESOLVED, That the President and/or Senior Vice Presidents for Business and Finance and Administration and Planning be authorized to take any action required to effect the leasing of approximately 10 acres of unimproved real property to Voyager Space Science Park, LLC for development of an aerospace research facility and related facilities, for a term of 40 years with two, ten-year renewals, an abatement of rent for 25 years, and a five-year right of first refusal to lease up to 70 acres of adjacent land, along with such additional terms and conditions that are deemed to be in the best interest of the university.

(See Appendix XLI for background information, page 1297)

12. Resolution No. 2024-53: Approval to Enter Into a Joint Use Agreement:

BETWEEN THE OHIO STATE UNIVERSITY
AND HIGHLAND YOUTH GARDEN

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Highland Youth Garden (HYG), an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$50,000 in the 2023-2024 State Capital Bill that was specifically designated for use by HYG; and

WHEREAS the HYG will utilize the funds to partially fund design and construction of capital improvements to the Highland Youth Garden to expand their facility; and

WHEREAS HYG commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the HYG facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by HYG only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of HYG space will promote the university's mission to be a leader in innovative agriculture, food security, youth development; and

WHEREAS before the state capital appropriation may be released to HYG, the Ohio Department of Higher Education requires that a JUA between the university and the HYG be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take



THE OHIO STATE UNIVERSITY

any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLII for background information, page 1299)

13. Resolution No. 2024-55: Approval to Enter Into a Joint Use Agreement:

BETWEEN THE OHIO STATE UNIVERSITY
AND KITCHEN OF LIFE

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Kitchen of Life (KOL) an Ohio non-profit organization, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$450,000 in the 2023-2024 State Capital Bill that was specifically designated for use by KOL; and

WHEREAS the Kitchen of Life will utilize the funds to fund capital improvements to their existing facility located in Bexley, Ohio; and

WHEREAS KOL commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the KOL facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by KOL only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of KOL space will promote the university's mission to transform the health of our communities through inclusive and innovative education; and

WHEREAS before the state capital appropriation may be released to KOL, the Ohio Department of Higher Education requires that a JUA between the university and the KOL be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLIII for background information, page 1300)

14. Resolution No. 2024-56: Approval for Acquisition of Real Property:

BETWEEN THE OHIO STATE UNIVERSITY
AND PICKAWAY COUNTY COMMUNITY FOUNDATION

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with the Pickaway County Community Foundation (PCCF), an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.



THE OHIO STATE UNIVERSITY

WHEREAS The Ohio State University was allocated \$200,000 in the 2023-2024 State Capital Bill that was specifically designated for use by PCCF; and

WHEREAS the PCCF will utilize the funds to partially fund design and construction of capital improvements to build the Pickaway County Community Foundation's Childrens Museum known as the Inspiration Station; and

WHEREAS PCCF commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the PCCF facilities for the term of the agreement; and

WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by PCCF only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of PCCF space will promote the university's mission to improve health, wellness, and opportunity in Ohio through accessibility, innovation, and clinical excellence through our statewide network of facilities, personnel, and partnerships; and

WHEREAS before the state capital appropriation may be released to RMHC, the Ohio Department of Higher Education requires that a JUA between the university and the RMHC be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLIV for background information, page 1301)

15. Resolution No. 2024-57: Approval to Enter Into a Joint Use Agreement:

BETWEEN THE OHIO STATE UNIVERSITY
AND ZORA'S HOUSE

Synopsis: Authorization to enter into a Joint Use Agreement (JUA) with Zora's House, an Ohio non-profit agency, to document the value and permit the release of funds appropriated in the State Capital Bill to expand the existing facility.

WHEREAS The Ohio State University was allocated \$600,000 in the 2023-2024 State Capital Bill that was specifically designated for use by Zora's House; and

WHEREAS Zora's House will utilize the funds for design and construction of a new, 10,000 square foot community hub for programs, events, and co-working in Columbus, Ohio.

WHEREAS Zora's House commits to making the facilities available for the university's use; and

WHEREAS the terms and conditions for this university use shall be more favorable than the terms and conditions of use by any other entity to a degree that reasonably reflects the magnitude of the university's investment in the facility for the term of the agreement; and



WHEREAS except for the funds used to cover the university's reasonable administrative costs related to the project, the funds provided under this JUA shall be used by Zora's House only for capital improvements or purchases and shall not be used for operating expenses; and

WHEREAS the university's use of Zora's House space will promote the university's mission to be actively engaged in our communities, to mentor and develop the next generation of students, and to promote wellness and belonging within our faculty, staff, and student populations; and

WHEREAS before the state capital appropriation may be released to Zora's House, the Ohio Department of Higher Education requires that a JUA between the university and Zora's House be signed to document the value of the appropriation to Ohio State and to ensure the benefits to the university will continue for a minimum period of 20 years:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance and/or Administration and Planning be authorized to take any action required to effect this Joint Use Agreement containing terms and conditions deemed to be in the best interest of the university.

(See Appendix XLV for background information, page 1302)

Action: Upon the motion of Mr. Stockmeister, seconded by Mr. Klingbeil, the committee adopted the foregoing resolutions by majority voice vote with the following members present and voting: Mr. Stockmeister, Dr. Wilkinson, Mrs. Harsh, Mr. Bigby, Mr. Skestos, Mr. Kerner, Mr. Klingbeil, Dr. Fujita.

EXECUTIVE SESSION

It was moved by Mr. Stockmeister and seconded by Mr. Skestos, that the committee recess into executive session to discuss the purchase of property, to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Stockmeister, Dr. Wilkinson, Mrs. Harsh, Mr. Bigby, Mr. Skestos, Mr. Kerner, Mr. Klingbeil, Dr. Fujita.

The committee entered executive session at 8:41 a.m. The committee adjourned at 9:34 a.m.

ATTACHMENT XLIV

Nov 2023 Board Meeting
FY24 YTD | Through September 2023



PHYSICAL ENVIRONMENT	FY24 Year-To-Date				Actual vs Target	FY24 Annual Target (Budget)	Comments
	Actual Prior Year Same Period (FY23 YTD)	Actual	Target (Budget)	Target %/Var			
A. FINANCIAL							
1. A&P Total Uses (General & Earnings Funds)	\$54,149,344	\$51,981,637	\$54,010,748	-3.8%	▲	\$194,569,427	
B. OPERATIONAL							
1. % Projects Completed On Time >\$200K	100.0%	100.0%	90.0%	11.1%	▲	90.0%	16 of 16 Projects completed On-Time.
2. % Projects Completed On Budget >\$200K	100.0%	100.0%	90.0%	11.1%	▲	90.0%	16 of 16 Projects completed On-Budget.
3. Capital Investment Program Spend*	\$292.9	\$245.0	\$263.8	-7.1%	▲	\$1,097.8	In Millions
4. Facility Condition Index**	0.11	0.12	0.08	50.0%	□	0.08	Completed building assessments on 47 Schedules 30, 2023. 234 buildings assessed, 21.7 million GSF. Non-representative sample, target ranges still under review.
5. CABS Riders	617,155	679,380	648,000	4.8%	▲	2,770,000	Year-over-year increase in total ridership. Year-to-date ridership exceeds projected numbers.
6. WMC Parking Garage Peak Time Occupancy %**	81.0%	79.7%	80.0%	-0.4%	▲	80.0%	YTD (September) Occup: Transient = 76.3%, Permit = 80.7%, Mixed = 82.3%. CampusPac uses loop counters to track counts. In high demand we see counts over 100%.
7. Cost of Daily Temporary Parking Space Closures	\$44,644	\$19,923	\$19,923	0.0%	▲	TBD	Temporarily budget equal to actual. Key contributors YTD: Assorted Roof Replacements, Dood Parking Garage, DHC (Engle) Projects, Converse Half-Dot Replacement, 19th Ave. S. Riverbank/M&T-tower, and North Lot.
8. WOSU Broadcast Audience (Viewers, Listeners)	557,567	687,933	557,567	23.4%	▲	682,383	Classical 101 listeners up 20% compared to OTRF22, and prior year did not include Broad Band Ohly (BBO), but is now counted as TV impressions which made up close to 25% of households in Columbus market.
9. WOSU Digital Audience (Unique Visitors, Video Views, Digital Audio)	1,381,528	2,165,875	1,381,528	56.8%	▲	7,227,241	Unique visitors and video views up 74.8% compared to last year's actual (which is now target); website news stories were featured on NPR homepage.
C. SAFETY							
1. EHS Recordable Accident Rate (CYTD)	0.90	0.75	1.60	-53.1%	▲	1.60	2023 Calendar YTD
2. Major On-Campus Crimes	42	64	62	3.2%	▲	173	Newly added category includes eScooters and eBikes with motor vehicle thefts in September to match federal reporting which increased the count by 20
3. Avg Response Time to In-Progress Calls for Svc	4:49	4:14	5:00	-15.3%	▲	5:00	Staying consistently below target
4. Traffic Accidents Injury	7	7	5	40.0%	▲	26	Up slightly, but no patterns
5. Traffic Accidents Non-Injury	32	29	32	-9.4%	▲	114	Slightly below target
6. Off-Campus Crime Statistics	430	295	453	-34.9%	▲	1,873	Mitigation efforts have been effective in reducing this number

* For B3, Capital Investment Program Spend, Green = "Target %Variance" of + or - 10%, with an additional Yellow range extending 10% above and 20% below the Green range.

** For B4, Facility Condition Index, Green: <= 0.08; Yellow: >= 0.09, <= 0.15; Target %Variance = Actual - Target.

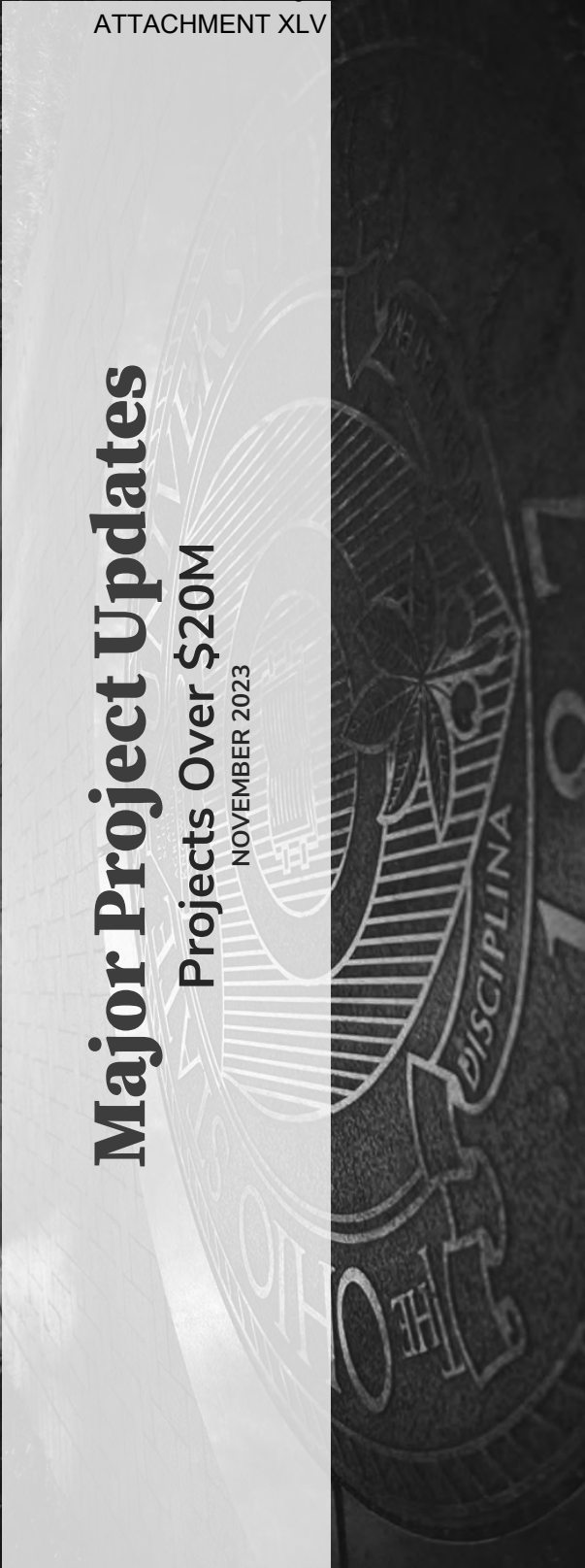
*** For B6&7, Parking Garage Peak Time Occupancy %, the target is 80% + or - 5% pts, with an additional 5% pt. Yellow range in both directions. Peak time measured on weekdays between 12:30 and 1:30 p.m.

- Meets or surpasses Target
- Within 10% of Target
- Does not meet Target by >10%
- Data Pending
- 4-Mo Target %Var improved from Prior 4-Mo
- Within +/- 2.5% of Prior 4-Mo Target %Var
- 4-Mo Target %Var decline from Prior 4-Mo

Major Project Updates

Projects Over \$20M

NOVEMBER 2023



Project Status Report - Current Projects Over \$20M

PROJECT NAME	CONSTRUCTION COMPLETION DATE	APPROVALS		BUDGET	ON TIME	ON BUDGET
		DES	CON			
Energy Advancement and Innovation Center	COMPLETE	✓	✓	\$49.2 M		
Interdisciplinary Health Sciences Center	1/24	✓	✓	\$157.3 M		
Newark – Founders Hall Enhancements	4/24	✓	✓	\$26.4 M		
Martha Morehouse Facility Improvements	7/24	✓	✓	\$42.2 M		
Celeste Lab Renovation	8/24	✓	✓	\$50.5 M		
Combined Heat & Power Plant/District Heating & Cooling Loop	9/24	✓	✓	\$289.9 M		
Cannon Drive Relocation - Phase 2	12/24	✓	✓	\$68.1 M		
Campbell Hall Renovation	7/25	✓	✓	\$61.2 M		
Waterman Multi-Species Animal Learning Center (MALC)	7/25	✓	✓	\$52.0 M		
Biomedical and Materials Engineering Complex Phase 2	9/25	✓	✓	\$90.0 M		
Wexner Medical Center Inpatient Hospital	10/25	✓	✓	\$1,904.2 M		
TOTAL – PROJECTS				\$2,791.0 M		

On Track

Watching Closely

Not on Track



Energy Advancement and Innovation Center



ENERGY ADVANCEMENT AND INNOVATION CENTER

Construct an approximately 66,000 square foot facility centered around diverse collaborations to propel the next generation of convergent energy research and technology incubation. The facility will prioritize passive and active strategies to reduce energy usage and will include the installation of a direct current (DC) microgrid with photovoltaics/solar panels on the roof.

PROJECT FUNDING: Partner funds; university funds

PROJECT UPDATE: Solar panel installation and wiring is complete. Overall building punch list and site work is being completed.

CURRENT BUDGET	
Construction w/ Cont	\$39.8 M
Total Project	\$49.2M

CONSULTANTS	
Architect of Record	Moody Nolan
CM at Risk	Whiting Turner/CK

PROJECT SCHEDULE	
BoT Approval	2/19
Construction	COMPLETE
Facility Opening	COMPLETE



Interdisciplinary Health Sciences Center



INTERDISCIPLINARY HEALTH SCIENCES CENTER

Multiphase renovation of 120,000 square feet and addition of 100,000 square feet to create a collaborative campus for inter-professional education throughout the health sciences, including the College of Medicine, Optometry, Nursing, and the School of Health and Rehabilitation Sciences. Program spaces include classrooms, anatomy labs, research labs, administrative and building support.

PROJECT FUNDING: Auxiliary funds; university funds; state funds; fundraising

PROJECT UPDATE: Hamilton Hall - Finishes are being completed. A phased opening is being planned with the upper floors two, three, and four being completed on December 22, and the balance of the spaces to be complete February 2024.

CURRENT BUDGET		CONSULTANTS	
Construction w/ Cont	\$139.2 M	Architect of Record	Acock Assoc
Total Project	\$157.3 M	CM at Risk	Gilbane

PROJECT SCHEDULE	
BoT Approval	11/17
Construction	11/19-1/24
Facility Opening	2/24

On Budget
 On Time

Newark Founders Hall Enhancements



NEWARK FOUNDERS HALL ENHANCEMENTS

The project will renovate approximately 90,000 square feet for Ohio State and Central Ohio Technical College. This project will address building mechanical systems, electrical, building envelope, exterior façade and improve energy savings. The renovation will include updated faculty offices, classrooms and student collaboration areas.

PROJECT FUNDING: University funds; state funds; fundraising, partner funds – COTC

PROJECT UPDATE: Exterior facade work is complete. Steel trusses and skylights are complete. Framing is ongoing at ground floor. Drywall installation is ongoing at first and second floors.

CURRENT BUDGET	
Construction w/ Cont	\$23.1 M
Total Project	\$26.4 M

CONSULTANTS	
Architect of Record	TCI
CM at Risk	ROBERTSON

PROJECT SCHEDULE	
BoT Approval	11/22
Construction	1/23-4/24
Facility Opening	7/24

On Budget
On Time

Martha Morehouse Facility Improvements



MARTHA MOREHOUSE FACILITY IMPROVEMENTS

Renovate 14 department areas in 5 phases. Phase 1 will renovate the auditorium, update the existing elevators and one additional elevator. Phases 2-5 will construct an 8,500 square foot addition to the north and west, expanding registration, laboratory spaces, and waiting area; renovate 105,000 square feet of existing space including pulmonary rehabilitation, urgent care, OSU/WMC perioperative assessment center; comprehensive weight management, food service, and patient drop-off/pick-up canopy.

PROJECT FUNDING: Auxiliary funds

PROJECT UPDATE: The final phase 5 inclusive of Pulmonary Function space, Lung Center and Rehab Clinic, continues with demolition. Layout of stud framing and above ceiling rough-in has begun. Exterior asphalt and skybridge ceiling repairs are being completed.

CURRENT BUDGET	
Construction w/ Cont	\$38.7 M
Total Project	\$42.2 M

PROJECT SCHEDULE	
Bot Approval	8/19
Construction	9/20-7/24
Facility Opening - Phased	8/24

CONSULTANTS	
Architect of Record	BDTAID
CM at Risk	Elford

■ On Budget
 ■ On Time

Celeste Lab Renovation



CELESTE LAB RENOVATION

Upgrade the building mechanical, electrical and plumbing systems; renovate approximately 18,500 square feet of chemistry labs and support spaces; improve the exterior envelope.

PROJECT FUNDING: University funds; state funds; fundraising

PROJECT UPDATE: Second floor east labs and chemical storage updates are complete. Third-floor restrooms and the second and third floor west labs to begin early December 2023. The scope also includes renovations of the second and third floor office suites.

CURRENT BUDGET	
Construction w/ Cont	\$41.9 M
Total Project	\$50.5 M

CONSULTANTS	
Architect of Record	BHDP
CM at Risk	Eiford

PROJECT SCHEDULE	
BoT Approval	8/18
Construction	7/20-8/24
Facility Opening	8/24



CHP/DHC



COMBINED HEAT AND POWER PLANT/ DISTRICT HEATING AND COOLING LOOP – CHP/ DHC

105 MW combined heat and power (CHP) plant, with a heating capacity of 285 klb/hr of superheated steam. The CHP plant will also contain an 8,000-ton cooling facility with future build-out potential to 13,000-ton. Installation of heating hot water (HHW) and chilled water (CW) on the midwest and west campuses to support existing and new campus buildings. Rehabilitation of John Herrick Drive bridge to support new utilities which connect the CHP to main campus.

PROJECT FUNDING: Utility fee

PROJECT UPDATE: Contractor work at CHP Plant increasing. MasTec continues inventory of equipment and material; subcontracts and schedule development. Distribution system installation at midwest campus in process and on target for completion. CHP bypass plant in operation and providing chilled water and heating hot water to the Pelotonia Research Center and James Outpatient Care facilities. University and ENGIE are working to ensure the reliability and resiliency of by-pass plant.

CURRENT BUDGET	
Total Project	\$289.9 M
PROJECT SCHEDULE	
BoT Approval	8/19
Construction	9/24
Facility Opening	TBD

CONSULTANTS	
Operator's Engineer	HDR
Design-Builder (CHP)	MasTec
CMR (DHC/Bridge)	Whiting Turner/CK
A/E (DHC)	RMF Engineering
A/E (Bridge)	EMH&T

On Budget

On Time

Cannon Drive Relocation – Phase 2



CANNON DRIVE RELOCATION – PHASE 2

Rebuild Cannon Drive between John Herrick Drive and Woody Hayes Drive at its current elevation and construct a certified ODNR flood protection levee.

Work also includes a new signalized intersection at Woody Hayes Drive and the continued expansion of the river park.

PROJECT FUNDING: University debt; auxiliary funds; partner funds

PROJECT UPDATE: Siphon construction is 95% complete. Herrick Drive intersection opened October 5th. Drake Union demolition began in early November.

CURRENT BUDGET	
Construction w/ Cont	\$55.5 M
Total Project	\$68.1 M

CONSULTANTS	
Architect/Engineer	EMH&T
CM at Risk	Ige//Ruhlin (JV)

PROJECT SCHEDULE	
BoT Approval	8/17
Construction	8/22–12/24
Facility Opening	1/25



Campbell Hall Renovation



Campbell Hall Renovation

This project will renovate 115,000 SF in Campbell Hall. The interior renovation will enable the College of Education and Human Ecology’s longtime goal of centralizing teaching, research, and administrative functions along Neil Avenue. The project will address all deferred maintenance including new MEP systems, roofing, building envelope, and windows.

PROJECT FUNDING: State funds, fundraising & local funds

PROJECT UPDATE: The construction manager, Holder Construction was released by the university. Selection of a new CM is being finalized. The abatement and demolition activities, which were already in progress, will continue on schedule. Scope, schedule and budget are under review.

CURRENT BUDGET	
Construction w/ Cont	\$48M
Total Project	\$61.2M

CONSULTANTS	
Architect of Record	Schooley Caldwell
CM at Risk	

PROJECT SCHEDULE	
BoT Approval	5/23
Construction	07/23-07/25
Facility Opening	08/25 (phased)

On Budget
On Time

Waterman Multi-Species Animal Learning Center (MALC)



MULTI-SPECIES LEARNING CENTER

Construction of a new 100,000 SF facility to support the College of Food, Agricultural, and Environmental Sciences (CFAES) strategy for Waterman by providing access to animals, educational spaces, technology, equipment, and amenities. Program spaces include animal barns, a multi-purpose indoor arena, teaching, meeting and event spaces.

PROJECT FUNDING: university funds, state funds, fundraising

PROJECT UPDATE: Design development is nearing completion with a target date of mid-November for final construction documents and guaranteed maximum pricing.

CURRENT BUDGET	
Construction w/ Cont	\$47.0 M
Total Project	\$52.0 M

CONSULTANTS	
Architect of Record	WELLOGY
CM at Risk	CK CONSTRUCTION

PROJECT SCHEDULE	
BoT Approval	08/23
Construction	01/24-07/25
Facility Opening	08/25



Biomedical and Materials Engineering Complex Phase 2



Biomedical and Materials Engineering Complex Phase 2

This project will demolish Watts Hall (35,504 square feet) and renovate MacQuigg Laboratory (76,345 square feet) and include an addition to MacQuigg. It will provide improved building services and create a dynamic and energy efficient facility. The project will provide facilities for first year engineering, biomedical engineering and materials engineering.

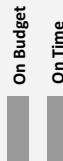
PROJECT FUNDING: State funds, Fundraising, University funds

PROJECT UPDATE: Demolition contractor mobilized in August. GMP2 contract has been signed by CM and has been submitted to Controlling Board for review during the October 30 meeting.

CURRENT BUDGET	
Construction w/ Cont	\$70.3 M
Total Project	\$90.0 M

CONSULTANTS	
Architect/Engineer	DLR Group
CM at Risk	Walsh Construction

PROJECT SCHEDULE	
BoT Approval	05/23
Construction	08/23–09/25
Facility Opening	10/25



Wexner Medical Center Inpatient Hospital



WEXNER MEDICAL CENTER INPATIENT HOSPITAL

New 1.9M square foot inpatient hospital tower with up to 820 beds in private room settings replacing and expanding on the 440 beds in Rhodes Hall and Doan Hall including an additional 84 James beds. Facilities include state-of-the-art diagnostic, treatment and inpatient service areas including emergency department, imaging, operating rooms, 60 neonatal intensive care unit bassinets, critical care and medical/surgical beds, and leading-edge digital technologies to advance patient care, teaching and research.

PROJECT FUNDING: University debt; fundraising; auxiliary funds

PROJECT UPDATE: Curtainwall was "topped out", detailing work on-going. Permanent power is being turned on. Funding increase will be requested for "Unshelling" L1 Senior Leadership Administration Suite and L5 Endo/Bronch.

CURRENT BUDGET		CONSULTANTS	
Construction w/ Cont	\$1,711.1 M	Architect of Record	HDR
Total Project	\$1,904.2 M	CM at Risk	Walsh-Turner (JV)

PROJECT SCHEDULE	
BoT Approval	2/18
Construction	9/20-10/25
Facility Opening	Q1/Q2 2026

■ On Budget

■ On Time

Facilities Operations and Development

Board of Trustees - November 2023

Board Approved Projects Completed in FY23

PROJECT	COMPLETION	BUDGET	ON TIME	ON BUDGET
Atwell – ADL Simulation Lab	7/10/22	\$4.5M		
Controlled Environment Agriculture Research Complex	10/4/22	\$34.9M		
Lacrosse Stadium	1/19/23	\$24.1M		
Wooster – Boiler #3 Replacement	3/21/23	\$9M		
West Campus Infrastructure Phase 1	5/30/23	\$22.5M		
Newton – Renovation and Addition	5/31/23	\$31.6M		
TOTAL		\$126.6M		

On Track
 Watching Closely
 Not on Track

Projects Approved by the Board of Trustees – FY23

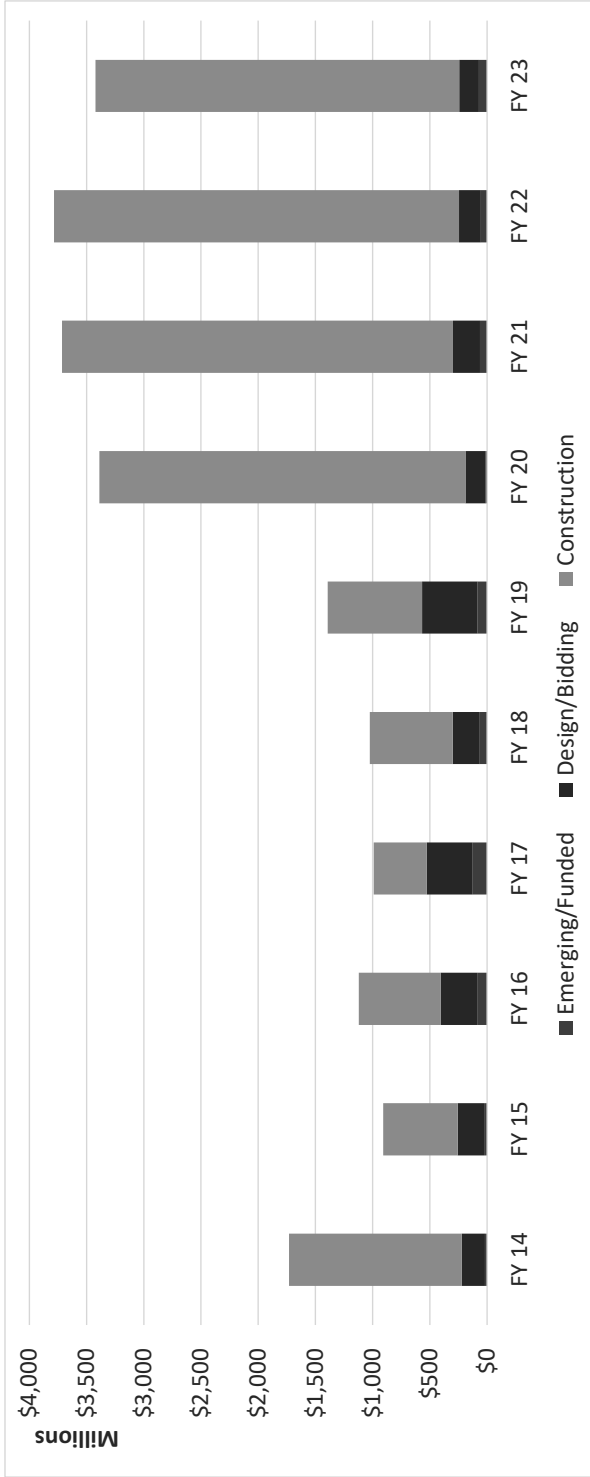
PROJECT NAME	APPROVAL REC'D FY23		TOTAL PROJECT COST	PROJECT NAME	TOTAL PROJECT COST	AMOUNT APPROVED	APPROVAL REC'D FY23		AMOUNT APPROVED	TOTAL PROJECT COST
	DES	CON					DES	CON		
Bus Testing Facility	✓		TBD	Wexner Medical Center Inpatient Hospital	TBD	\$1.5M	✓		\$85.0M	\$1,904.7M
Doan – Roof Replacement	✓		TBD	Cannon Drive Relocation - Phase 2	TBD	\$1.1M	✓		\$11.3M	\$68.1M
Ohio State East Hospital – T1 Emergency Generator	✓		TBD	Doan - Roof Replacement	TBD	\$0.6M	✓		\$3.3M	TBD
Emergency Response Radio System	✓		TBD	Ice Rink Replacement	TBD	\$1.4M	✓		\$2.7M	TBD
Celeste Lab Renovation	✓	✓	\$49.7M	Energy Advancement and Innovation Center	\$49.7M	\$18.6M	✓	✓	\$1.2M	\$48.9M
Martha Morehouse Tower HVAC Infrastructure and Interior Upgrades	✓	✓	TBD	Riffe – 2nd Floor Classrooms	TBD	\$1.5M	✓	✓	\$5.4M	\$5.4M
Wexner Medical Center Inpatient Hospital	✓	✓	\$1,819.7M	Roof Renewal FY23-24	\$1,819.7M	\$6.1M	✓	✓	\$4.8M	\$4.8M
Interdisciplinary Health Sciences Center	✓	✓	\$157.0M	Healthy Community Center Renovation	\$157.0M	\$1.1M	✓	✓	\$4.7M	\$5.1M
19th Ave and Cocksins Vault Tunnel Repairs	✓	✓	\$4.4M	Martha Morehouse Tower HVAC Infrastructure	\$4.4M	\$4.4M	✓	✓	\$13.4M	\$17.4M
Blackwell Pavilion	✓	✓	\$7.0M	The James Outpatient Care	\$7.0M	\$3.0M	✓	✓	\$7.0M	\$356.5M
Campbell Hall Renovation	✓	✓	TBD	East Hospital - 4th Floor OR Upgrades	TBD	\$8.2M	✓	✓	\$22.3M	\$22.3M
East Hospital Dock Expansion	✓	✓	\$8.1M	Waterman - Multispecies Animal Learning Center	\$8.1M	\$2.6M	✓	✓	\$0.9M	TBD
Equine Performance Evaluation Arena	✓	✓	\$10.9M	Biomedical and Materials Engineering Complex Phase 2	\$10.9M	\$1.8M	✓	✓	\$76.4M	\$90.0M
Newark - Founders Hall Enhancements	✓	✓	\$23.6M	Campbell Hall Renovation	\$23.6M	\$23.6M	✓	✓	\$49.0M	\$61.2M

TOTAL AMOUNT APPROVED: \$362.9M

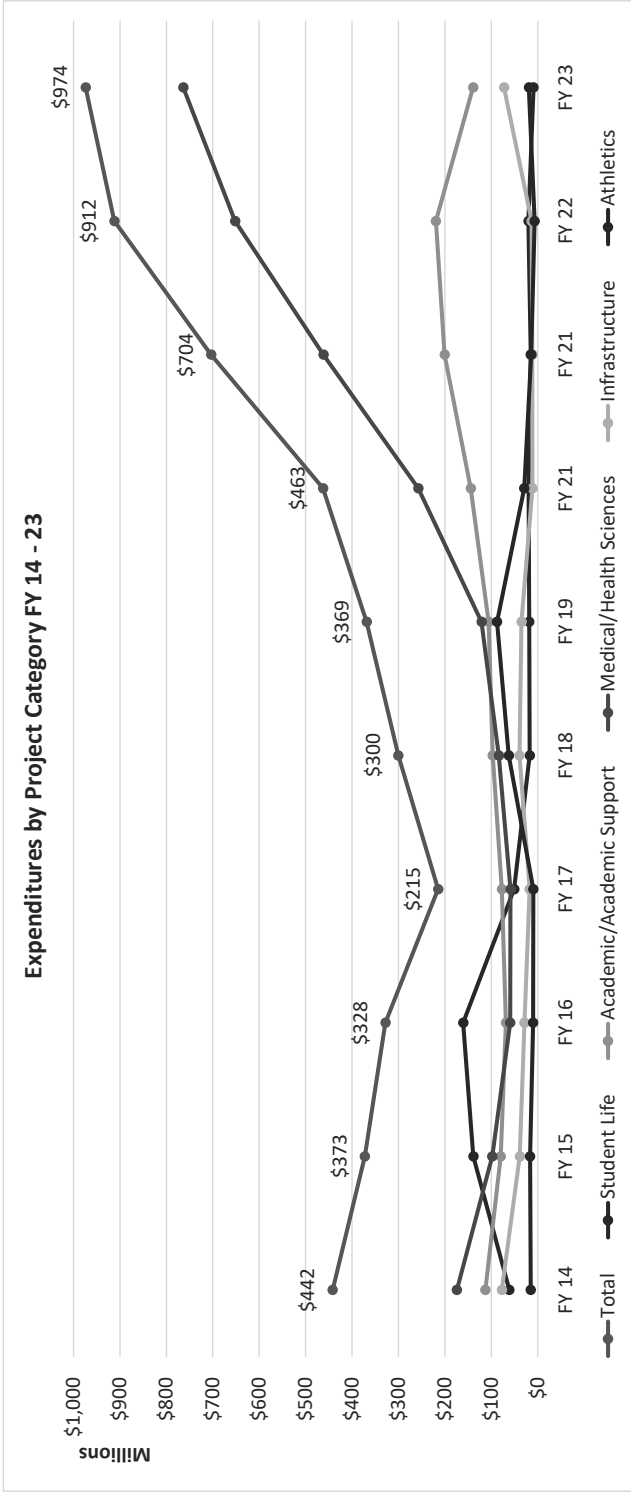
Active Projects as of the End of the Fiscal Year

	FY22		FY23	
	# OF PROJECTS	TOTAL BUDGET	# OF PROJECTS	TOTAL BUDGET
Emerging/Funded	211	\$54.3M	201	\$72.4M
Design/Bidding	144	\$190.7M	185	\$171.1M
Construction	336	\$3.5B	414	\$3.2B
TOTAL	691	\$3.7B	800	\$3.4B

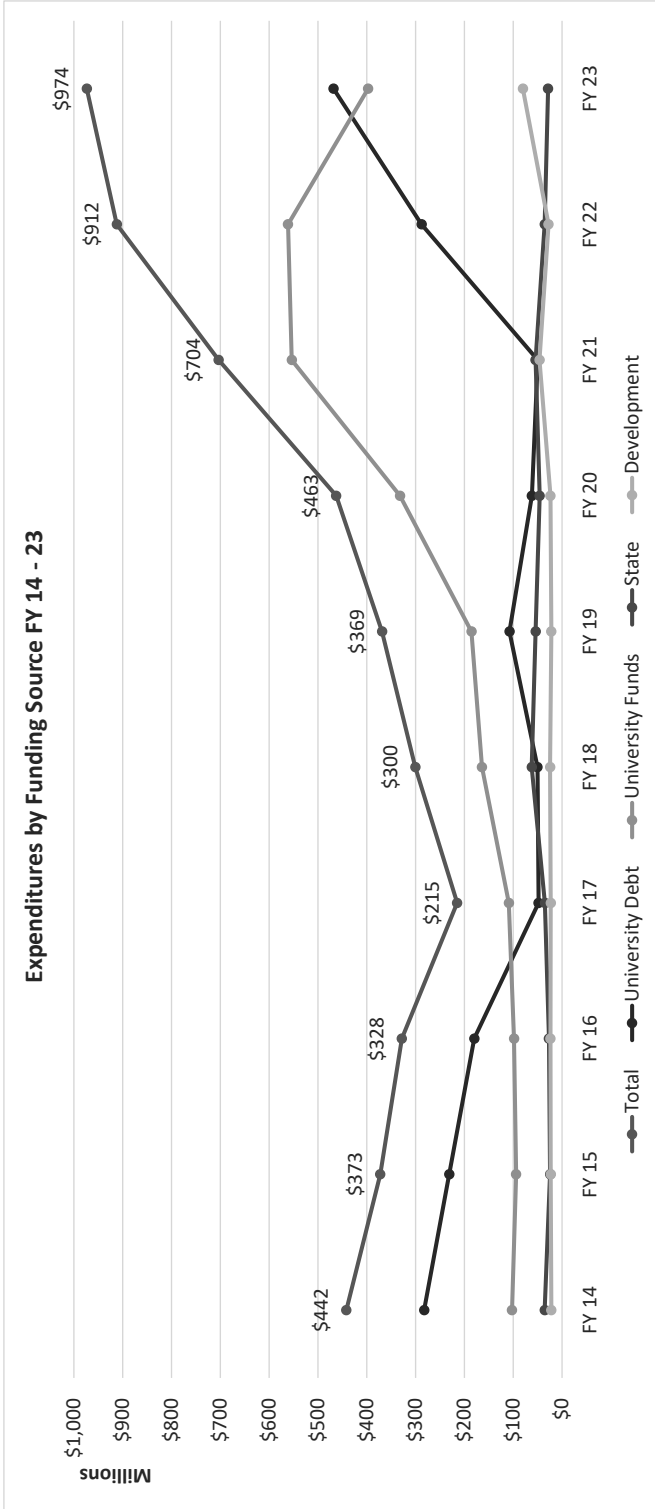
Total Budget for Active Projects: FY14 to FY23



Total Expenditures by District: FY14 to FY23



Total Expenditures by Funding Source: FY14 to FY23



Initiatives and Accomplishments



Stakeholder Insights

Employee Engagement

Safety

Deferred Maintenance

Disaster Response / Recovery

Initiatives and Accomplishments

Stakeholder Insights

Employee Engagement

Safety

Deferred Maintenance

Disaster Response / Recovery



Initiatives and Accomplishments

Stakeholder Insights

Employee Engagement

Safety

Deferred Maintenance

Disaster Response / Recovery



Initiatives and Accomplishments

Stakeholder Insights

Employee Engagement

Safety

Deferred Maintenance

Disaster Response / Recovery



Initiatives and Accomplishments

Stakeholder Insights

Employee Engagement

Safety

Deferred Maintenance

Disaster Response / Recovery



FY2023

OHIO STATE SUSTAINABILITY GOALS

Strategic Vision

Ohio State is recognized as a world leader in developing durable solutions to the pressing challenges of sustainability and in evolving a culture of sustainability through collaborative teaching, pioneering research, comprehensive outreach, and innovative operations, practices and policies.



TEACHING AND LEARNING

31,000+

Data points collected to inform the Sustainability Education and Workforce Development Visioning Paper.

153

Living Lab projects posted on Sustainability in Action digital database.

1,349

Hours of SUSTAINS Learning Community student service and professional development.



RESEARCH AND INNOVATION

\$481M

Requested funding awards by sustainability affiliated faculty members.

12

Exploratory Research Groups supported to grow early-stage interdisciplinary collaborations and scholarly learning communities.

\$31.4M

Large-scale external research grant funding awarded to advance transportation-related battery, energy storage, and vehicle transition rates.



OUTREACH AND ENGAGEMENT

60

Expert participants from private and public sectors at sustainable aviation forum hosted at OSU Airport.

34

WestFest partners, including seven community organizations, providing interactive programming for 300+ attendees to spark children's interest in science and sustainability.

1

Interdisciplinary water research digital hub created for Ohio State and beyond.



RESOURCE STEWARDSHIP

31%

Reduction in carbon footprint from FY15

12.7%

Reduction in energy used per square foot since FY15

257M

Gallon decrease in water usage from FY15

3,000+

Trees planted on the Columbus campus since FY18

18.3%

University fleet running on CNG, electric or hybrid

41.2%

Campus waste diverted from the landfill



Comprehensive, University-Wide Goal Statements

1. Deliver a sustainability curriculum throughout the university
2. Teach sustainability in innovative ways in and out of the classroom
3. Reward sustainability scholarship and engagement
4. Encourage new sustainability knowledge and solutions
5. Foster sustainability culture on and off campus
6. Encourage local and global sustainability partnerships
7. Implement world-leading, university-wide goals to reduce resource consumption
 - a. Achieve carbon neutrality by 2050 per Presidents' Climate Leadership Commitment
 - b. Increase the energy efficiency of the university by 25% per building sq. ft. by 2025
 - c. Reduce potable water consumption by 10% per capita every 5 years – reset every 5 years
 - d. Increase Ecosystem Services Index score to 85% by 2025
 - e. Reduce carbon footprint of university fleet per thousand miles traveled by 25% by 2025
 - f. Achieve Zero Waste by 2025 by diverting 90% of waste away from landfills
 - g. Increase production and purchase of locally and sustainably sourced food to 40% by 2025
 - h. Develop university-wide standards for targeted environmentally preferred products and fully implement preferable products and services by 2025

Operational Resource Stewardship Scorecard

Ohio State Sustainability Goal	Metric Definition	Baseline		FY23 Performance		Long-Term Overall Target	Highlights
		FY16 Actual (Baseline)	FY22 Actual	FY23 Actual	FY23 Target		
7a. Achieve Carbon Neutrality by 2050 per President's Climate Leadership Commitment	Metric: Tons of Carbon Dioxide Equivalent Per Year (MTCO2e/yr)	615,051	428,392	426,854	419,000	FY50 = 0 MTCO2e/yr	Highlights: 31% decrease in emissions from 2015 baseline. Most of the grid. Would have reached goal if AEP REC did not lapse. Next Actions: Strategic Infrastructure Optimization Plan; publish life cycle cost analysis requirements in Building Design Standards; explore feasibility of regional campus energy reduction programs.
7b. Increase the Energy Efficiency of the University by 25% per Building Sq. Ft. by 2025	Energy Use Intensity = 1000 British Thermal Units/ Conditioned Gross Square Foot / Year (kBtu/GSF/yr)	203.29	179.20	177.50	170.30	FY25 = 192.5 kBtu/GSF/yr	Highlights: FY23 achieved a growth of over 800,000 GSF (including a building) for the University. Strategic Infrastructure Optimization Plan transition to LED lights at WMC and Student Life facilities. Next Actions: ECM program continuation with Ohio State Energy Partners; return building ventilation and setback to pre-pandemic levels; explore feasibility of solar energy; regional campus energy efficiency.
7c. Reduce Potable Water Consumption by 10% Per Capita Every 5 Years- resurvey 3 years	Calculated as Gallons Per Weighed Campus User. (GWCWU) (Average of FY16, 18, and 20)	16,658 (3-yr avg)	14,084	15,995	15,392	FY25 = 14,992 GWCWU	Highlights: 257 million gallon decrease from FY15 (1.419 million gal.) to FY22. Significant decrease in water consumption due to weather, scientific events and winter weather event contributed to increased usage. Next Actions: Explore feasibility of Water Reduction Facility; conduct building-level water audits & leak detection surveys.
7d. Increase Ecosystem Services Index Score to 85% by 2025 (Metric for Columbus Campus only)	Ecosystem Services Improvement (ESI) Index- Based on metrics for 1 individual Ecosystem Initiatives equated to a 0-100% scale	28.7%	30.7%	31.5%	31.7%	FY25 = 85% ESI Index Score	Highlights: Completion of enhancements of Green Hall, Earth Day Park, Nicolo Community Garden, and Westcott Center for the Arts Plaza. Next Actions: Explore S.O. opportunities with the University; pursue additional pilot projects to enhance existing urban meadow sites.
7e. Reduce Carbon Footprint of University Fleet Per Thousand Miles Traveled by 25% by 2025	Metric: Tons of Carbon Dioxide Per Year / Thousand Miles Traveled Per Year (MTCO2e/yr/1,000 Miles)	1,279 (FY16)	1,557	1,403	1,377	FY25 = 1,023 MTCO2e/yr	Highlights: Includes FY charging parks, 18.3% of fleet (FY16/20) is powered by CNG, electric, or hybrid electric; \$2.25 million Mitreco university fuel cost savings. Next Actions: Electric charging infrastructure; alternative fuel/electric vehicle adoption; fuel efficiency standards.
7f. Achieve Zero Waste by 2025 by Diverting 30% of Waste Away from Landfills	Percentage of Materials Diverted from the Landfill (Diversion Rate)	29.2%	40.0%	41.2%	45.0%	FY25 = 90.0% Diversion Rate	Highlights: Organic expansion; FY23 waste characterization study, and launched pilot reusable dining container program. Next Actions: Expand compost program; improve bulk waste procedures; increase recycling; improve waste audit; and integrate zero waste principles into FOU organizational structure.

= Exceeds Target
 = Some Progress
 = No Progress

OHIO STATE SUSTAINABILITY GOALS:
 Teaching and Learning- Sustainability Curriculum through a Variety of Formats and Strategies
 Research and Innovation- Sustainability Scholarship, Increase Reputation as a Sustainability Research Leader
 Outreach and Engagement- Long-Term Partnerships that Encourage Sustainability-Oriented Practices and Environmental Welfare
 Resource Stewardship- Implement Sustainable World-Leading Operational Goals



Ohio State Energy Partners Contract Scorecard

FY23 Year End - Through June 2023

Meets or Surpasses Target
 Does not Meet Target

		Current Year			Actual vs Target	Comments
Actual	Target	Target %/yr	Actual Prior Yr	Actual vs Target		
A. Financial						
\$ 65,533,199	NA	NA	\$ 62,707,087			
\$ 2,565	NA	NA	\$ 2,466			
\$ 46,750,774	NA	NA	\$ 27,526,101			Expenses add to the Variable Fee in the fiscal year after the expenditure
\$ 11,875,033	NA	NA	\$ 7,237,571			ECMs: Energy Conservation Measures
B. Operational						
25,552	N/A	N/A	25,429			25,551,866 = Total Building Gross Sq Ft
175,349	176,861	-0.9%	178,173			Target expressed as an annual rolling 3-year average EUI
1.39	1.41	-1.4%	1.38			The lower the ratio, the higher the efficiency
0.790	0.808	-2.2%	0.786			The lower the ratio, the higher the efficiency
C. Customer Satisfaction						
99.995%	99.996%	0.00%	100%			This is the first KPI miss by OSEP. It did not result in a KPI Compensation charge:
100%	99.960%	0.03%	100%			- If the Reliability % is slightly below the target one year, there is no KPI Compensation charge; if the target is missed multiple years in a row, compensation charges may begin or increase
99.990%	99.950%	0.04%	100%			
99.970%	99.900%	0.07%	100%			
4	7	-43%	0			- If the Reliability % is missed by a large enough amount, KPI charges can ensue immediately
0	3	-100%	0			
4	10	-60.0%	2			- Similar logic applies to Downtime Events
3	8	-62.5%	0			
D. Academic Collaboration						
\$ 810,000	\$ 810,000	0.0%	\$ 810,000			Projected lifetime allocation - \$40.5 million
10	10	0.0%	10			Required to offer an average of 10 internship positions per year

9/18/23



Board of Trustees

University Square South
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Columbus, OH 43201

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SUMMARY OF ACTIONS TAKEN

November 16, 2023 – Finance & Investment Committee Meeting

Voting Members Present:

Tomislav B. Mitevski
James D. Klingbeil
John W. Zeiger
Gary R. Heminger

Lewis Von Thayer
Michael Kiggin
Pierre Bigby
George A. Skestos

Taylor A. Schwein
Amy Chronis
Hiroyuki Fujita (ex officio)

Member Present via Zoom:

Kent M. Stahl

Members Absent: N/A

PUBLIC SESSION

The Finance & Investment Committee of The Ohio State University Board of Trustees convened on Thursday, November 16, 2023, in person at the Longaberger Alumni House on the Columbus campus and virtually over Zoom. Committee Chair Tomislav Mitevski called the meeting to order at 9:56 a.m.

The meeting was interrupted by protestors and recessed at 10:15 a.m. The committee reconvened in public session at 10:33 a.m.

Items for Discussion

1. **Committee Chair's Remarks:**
Mr. Tom Mitevski began the meeting by welcoming Trustee George Skestos to the committee.
2. **University Financial Scorecards:**
Michael Papadakis, Kris Devine and Vinny Tammaro reviewed the financial scorecards for the consolidated enterprise, university and OSUWMC for the first quarter of the fiscal year and highlighted areas for continued monitoring as we progress toward the midpoint of the fiscal year.

(See Attachment XLVIII for background information, page 1013)

3. **Affordability and Efficiency Report to the Ohio Department of Higher Education:**
Chief Financial Officer Michael Papadakis shared a historical review of the annual report, its original charge by the taskforce established by the governor in 2015, and the substantial efficiencies realized by the university to support strategic affordability initiatives.

(See Attachment XLIX for background information, page 1016)



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4. Advancement Update:

Michael Eicher, senior vice president for advancement, provided fundraising progress on the *Time and Change* campaign, summarized the results of FY 2023 fundraising and shared FY 2024 fundraising progress to date. The Foundation Report includes the establishment of endowments totaling \$5.4M. Seven naming resolutions will be presented on the consent agenda.

(See Attachment L for background information, page 1022)

Items for Action

5. Approval of Minutes: No changes were requested to the August 17, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.

6. Resolution No. 2023-58: Approval of FY23 Progress Report on Ohio Task Force on Affordability and Efficiency in Higher Education Recommendations:

Synopsis: Approval of Ohio State's FY23 progress report on the Ohio Task Force on Affordability and Efficiency recommendations, which will be submitted to the Chancellor of Higher Education, is proposed.

WHEREAS Governor John R. Kasich established the Ohio Task Force on Affordability and Efficiency in Higher Education in 2015 to recommend solutions for state colleges and universities to enhance affordability and efficiency; and

WHEREAS The Ohio State University supported the goals and work of this task force; and

WHEREAS the task force delivered its recommendations in the report "Action Steps to Reduce College Costs" on October 1, 2015; and

WHEREAS House Bill 49 (Section 381.550) requires the Board of Trustees of each state college and university to approve an efficiency report based on the task force recommendations each fiscal year and submit it to the Chancellor of Higher Education; and

WHEREAS consultations have taken place within the university to review and apply the recommendations to Ohio State's circumstances; and

WHEREAS Ohio State's strategic goal focused on operational excellence and resource stewardship is in strong alignment with task force recommendations:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves the university's FY23 progress report in response to the task force recommendations, as detailed in the attached document; and

BE IT FURTHER RESOLVED, That the attached document be delivered to the Chancellor of the Ohio Department of Higher Education.

(See Appendix XLVI for background information, page 1303)

7. Resolution No. 2024-59: Approval for the Discontinuation of Transcript Withholding for Unpaid Balances:

Synopsis: Approval for the discontinuation of transcript withholding for students and former students for unpaid balances is proposed.



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WHEREAS consistent with state law, Ohio State manages the collection of debt and other unpaid balances owed to the university by students, faculty, staff, and other third parties until it is referred to the Ohio Attorney General's office for collection; and

WHEREAS in support of the state's workforce goals and promotion of gainful employment for all students and former students, Ohio State, upon request and authorization from the student, provides transcripts to a student's prospective employer where the transcript is a prerequisite to employment irrespective of whether the student has an unpaid balance with the university; and

WHEREAS in circumstances other than those described above, the university may place a hold on transcripts of students and former students who have unpaid balances with the University Bursar until the debt is resolved; and

WHEREAS the university has considered the factors outlined in Ohio Revised Code Section 3345.027, which include: the extent to which this practice promotes the state's post-secondary education attainment and workforce goals; the rate of collection on overdue balances resulting from the historical practice of transcript withholding; and, the extent to which ending the practice of transcript withholding will help students who have disenrolled from the state institution complete their education, whether at the same institution or another state institution; and

WHEREAS following this consideration, the university recommends discontinuing its practice of transcript withholding for students and former students for unpaid balances:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees approves the discontinuation of the practice of transcript withholding for students and former students for unpaid balances; and

BE IT FURTHER RESOLVED, That a copy of this resolution shall be forwarded to the Chancellor of the Ohio Department of Higher Education pursuant to Ohio Revised Code Section 3345.027(C)(1).

(See Appendix XLVII for background information, page 1334)

8. Resolution No. 2024-60: Authorization to Approve Athletic Ticket Prices and Golf Course Membership Dues:

Synopsis: Approval of football ticket prices for fiscal year 2024, football ticket price ranges for fiscal years 2025 and 2026, and golf course membership dues for calendar year 2024 at the recommended levels is requested.

WHEREAS The Ohio State University Department of Athletics has a long history of self-sustainability in supporting 36 world-class athletics programs and providing needed revenues back to the university for scholarships and academic programs; and

WHEREAS each year the Athletic Council reviews projections for the coming year's budget and recommends ticket prices and golf course membership dues; and

WHEREAS the Athletic Council has approved football ticket prices, ticket ranges, and golf course membership dues as shown on the attached document; and

WHEREAS the Athletic Council's recommendations have been reviewed and are recommended by the appropriate University administration:



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NOW THEREFORE BE IT RESOLVED that the recommended football ticket prices for fiscal year 2024, football ticket price ranges for fiscal years 2025 and 2026, and golf course membership dues for calendar year 2024, be approved.

(See Appendix XLVIII for background information, page 1335)

9. Resolution No. 2024-61: Ratification of Cost Allocation Agreement:

Synopsis: Ratification of that certain Cost Allocation Agreement regarding the combined heat and power plant, is proposed.

WHEREAS the University, Ohio State Energy Partners LLC and ENGIE Buckeye Operations LLC entered into a Cost Allocation Agreement dated October 2, 2023 (the "Agreement") to among other things facilitate the completion of the combined heat and power plant by September 30, 2024, including by allocating costs, providing for new construction milestones and associated remedies, augmenting information sharing among the parties, and establishing an oversight committee consisting of representatives from each of the parties; and

WHEREAS it is proposed that the Board hereby approve and ratify the University's entering into the Agreement and any actions taken or to be taken thereunder.

NOW THEREFORE

BE IT RESOLVED, That the Board hereby approves that it is in the best interests of the University to enter into the Cost Allocation Agreement and to perform the obligations arising under, or in connection with, the Cost Allocation Agreement; and

BE IT FURTHER RESOLVED, That the Board hereby approves and ratifies the University (1) entering into the Cost Allocation Agreement, and (2) the taking of such actions thereunder as the President and Senior Vice President for Business and Finance ("**Authorized Officers**"), or either of them, deems necessary, advisable or appropriate to perform obligations under the Agreement, such Authorized Officer's taking of such action to be conclusive evidence of such approval and determination of the necessity, advisability or appropriateness thereof; and

BE IT FURTHER RESOLVED, That all actions previously taken by any Authorized Officer or employee of the University, by or on behalf of the University in connection with the Agreement, including executing the same, be, and each of the same hereby is, adopted, ratified, confirmed and approved in all respects; and

BE IT FURTHER RESOLVED, That it is found and determined that all formal actions of this Board concerning and relating to the adoption of this resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code; and

BE IT FURTHER RESOLVED, That this resolution shall take effect and be in force immediately upon its adoption.

(See Attachment XLIX for background information, page 1339)

10. Resolution No. 2024-62: Approval of the University Foundation Report:

Synopsis: Approval of the University Foundation Report as of September 30, 2023, is proposed.

WHEREAS monies are solicited and received on behalf of the university from alumni, industry, and various individuals in support of research, instructional activities, and service; and



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WHEREAS such gifts are received through The Ohio State University Foundation; and

WHEREAS this report includes: (i) the establishment of two (2) endowed professorships: the Philip Barbour Hardyman Professorship in Surgery, the Endowed Surgical Professorship in Health Equity; three (3) scholarships as part of the Scarlet and Gray Advantage Endowed Matching Gift Program; and twelve (12) additional named endowed funds; (ii) the revision of five (5) named endowed funds:

NOW THEREFORE

BE IT RESOLVED, that the Board of Trustees hereby approves The Ohio State University Foundation Report as of September 30, 2023.

(See Attachment L for background information, page 1340)

11. Resolution No. 2024-63 Naming of The G. Gilbert Cloyd Student Commons:

Synopsis: Approval for the naming of the student commons in Galvin Hall at The Ohio State University at Lima, located at 4240 Campus Drive in Lima, Ohio, is proposed.

WHEREAS The recently renovated lower level of Galvin Hall at The Ohio State University Lima Campus provides spaces for students to connect and learn, furthering the Lima Campus goal of providing access to the resources and strength of The Ohio State University and developing leaders within western Ohio; and

WHEREAS Dr. George Gilbert "Gil" Cloyd has demonstrated exemplary dedication and service to The Ohio State University, most notably serving as chair of The Ohio State University Foundation Board from 2019-2023, as well as serving on The Ohio State Board of Trustees from 2007 to 2015; and

WHEREAS Dr. Cloyd has been inducted to The Ohio State University at Lima Alumni Hall of Fame, recognized with the College of Veterinary Medicine Alumni Society Recognition Award and Distinguished Alumni Award, by the Foundation Board with the Gerlach Award and received the university's Distinguished Service Award; and

WHEREAS Dr. Cloyd is a member of the Oval Society and his loyal service and transformative philanthropy will impact and inspire the university and its Lima Campus for generations; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned space be named The G. Gilbert Cloyd Student Commons.

12. Resolution No. 2024-64: Naming of Internal Spaces – Interdisciplinary Health Sciences Center:

Synopsis: Approval for the naming of internal spaces in the Interdisciplinary Health Sciences Center, located at 1645 Neil Avenue, is proposed.

WHEREAS the Interdisciplinary Health Sciences Center provides upgraded and flexible facilities to create a collaborative campus for interprofessional education throughout the College of Medicine and the Health Science colleges; and



THE OHIO STATE UNIVERSITY

WHEREAS through immersive interdisciplinary opportunities and next-generation educational technologies, future physicians and health science professionals will enrich their knowledge, experience and professional connections, so they may effectively lead wherever they establish their practice; and

WHEREAS the donors below have provided significant contributions to the College of Medicine and the Interdisciplinary Health Sciences Center; and

- Drs. Caroline Whitacre and Michael Para
- Drs. Anne and Robert Klamar
- Larry and Lisa Copeland
- Medical Class of 1970
- Dr. R. Eugene and Mrs. Catherine Arthur
- Medical Class of 1971
- Medical Class of 1973 (4-year program)
- Medical Class of 1972
- Dr. Gary Bitonte
- Dr. John L. Melvin and Dr. Carol Melvin Pate
- Dr. Milo and Mrs. Susan Hilty
- Medical Class of 1990
- Dr. Joel and Mrs. Brenda Goodnough
- Drs. Bethany and Ashish Panchal
- Medical Class of 1977
- Mr. Laurence and Dr. Linda Stone
- Medical Class of 1985
- Medical Class of 1960
- Dr. Dina Rooney
- Medical Class of 1997
- Medical Class of 2000
- Medical Class of 1996
- Dr. Howard Lee and Dr. Jean Lew
- Medical Class of 1975
- Medical Class of 1966
- Medical Class of 1989
- Dr. R. M. Deamer
- Dr. Eric Okum
- Medical Class of 1992
- Medical Class of 2002
- Dr. Donna Caniano
- Dr. Kelly Copeland Hall
- Dr. Eric Altheu
- Medical Class of 2015
- Dr. Jeffrey and Mrs. Stephanie Caterino
- Dr. Patrick T. and Mrs. Susan R. Moore
- Dr. Roger and Mrs. Marilyn Friedman
- Medical Class of 2007
- Medical Class of 1986
- Drs. Kevin and KaSheena Hollis
- Dr. Demicha and Mr. Chay Rankin

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE



THE OHIO STATE UNIVERSITY

BE IT RESOLVED, that in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- Drs. Caroline Whitacre and Michael Para Administrative Suite (330)
 - Anne E. Klamar, MD, and Robert C. Klamar, MD, Administrative Suite (405)
 - Generous gift from Lisa and Larry Copeland (010)
 - Generous gift from the Medical Class of 1970 (012)
 - Dr. R. Eugene Arthur and Catherine Arthur Conference Room (329)
 - Generous gift from the Medical Class of 1971 (132)
 - Generous gift from the Medical Class of 1973 (4-year program) (232)
 - Generous gift from the Medical Class of 1972 (234)
 - A. Gary Bitonte, MD, FACS Dean's Conference Room (Room 300C)
 - Generous gift from John Lewis Melvin and Carol Melvin Pate (005)
 - Generous gift from Milo Hilty, MD, Pediatric ID & Mrs. Susan Hilty (125)
 - Generous gift from the Medical Class of 1990 (135)
 - Brenda R. & Joel E. Goodnough, '79 MD, Res, Conference Room and Library (440B)
 - Generous gift from Dr. Ashish & Dr. Bethany Panchal, Class of 2005 (225)
 - Generous gift from the Medical Class of 1977 (235)
 - Generous gift from Mr. Laurence B. Stone and Dr. Linda C. Stone (305B)
 - Generous gift from the Medical Class of 1985 (320L)
 - Generous gift from the Medical Class of 1960 (320A)
 - Generous gift from Dina K. Rooney '89 MD in memory of Dr. Bertha Bouroncle (015B)
 - Generous gift from the Medical Class of 1997 (002C)
 - Generous gift from the Medical Class of 2000 (014)
 - Generous gift from the Medical Class of 1996 (015A)
 - Howard H. Lee, '87 MD, Res and Jean S. Lew, DDS Study Room (016)
 - Generous gift from the Medical Class of 1975 (018)
 - Generous gift from the Medical Class of 1966 (025K)
 - Generous gift from the Medical Class of 1989 in memory of our classmates (025L)
 - Generous gift from R. M. Deamer '67 MD, in memory of Zena Deamer & G. H. Griffith (405D)
 - Generous gift from Dr. Eric Okum (015C)
 - Generous gift from the Medical Class of 1992 (015E)
 - Generous gift from the MD Class of 2002 (015G)
 - Donna A. Caniano, MD Study Room (015Q)
 - Generous gift from Dr. Eric Altneu & Dr. Kelly Copeland Hall (015R)
 - Generous gift from the College of Medicine Class of 2015 (340A)
 - Generous gift from Dr. Jeffrey and Mrs. Stephanie Caterino (420Q)
 - Dr. James Hutchinson Williams Interview Room (425)
 - Generous gift from Dr. Roger A. & Mrs. Marilyn B. Friedman (340B)
 - Generous gift from the Medical Class of 2007 (350C)
 - Generous gift from the Medical Class of 1986 (350A)
 - Generous gift from Kevin D. Hollis MD, MBA & KaSheena Hollis, DMD and Demicha Rankin, MD & Chay Rankin MBA (428B)a
13. Resolution No. 2024-65: Naming of Internal Spaces – The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute:

Synopsis: Approval for the naming of the internal spaces in The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute, located at 460 West Tenth Avenue on the Wexner Medical Center campus, is proposed.

WHEREAS The Inpatient Tower expansion of the Wexner Medical Center's campus is the largest project in Ohio State's history; and



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WHEREAS the Benhase Respite Area, Lisa H. Ricker Respite Area, and Kathy & Alec Wightman Respite Area in The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute no longer exist because of the construction of the Inpatient Tower; and

WHEREAS Donna and Daniel Benhase, Jon Ricker, and Kathy and Alec Wightman have provided significant contributions to the building fund for the James Cancer Hospital and Solove Research Institute; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of Donna and Daniel Benhase's, Jon Ricker's, and Kathy and Alex Wightman's philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned spaces be named the following:

- Benhase Family Respite Area (X1820C)
- Lisa H. Ricker Respite Area (X1920C)
- Kathy & Alec Wightman Respite Area (X2020C)

14. Resolution No. 2024-66: Naming of Internal Space – The James Outpatient Care:

Synopsis: Approval for the naming of an internal space in The Ohio State University Wexner Medical Center James Outpatient Care facility, to be located at 2121 Kenny Road, is proposed.

WHEREAS The James Outpatient Care facility will provide convenient access to state-of-the-art health services for The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (OSUCCC – James) patients; and

WHEREAS the facility will include a variety of services supporting the OSUCCC – James program; and

WHEREAS Sandra and David Filbert have provided significant contributions to the OSUCCC – James and the James Outpatient Care facility; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal space be named the following:

- Generous gift from Sandra and David Filbert (6246)

15. Resolution No. 2024-67: Naming of Internal Spaces – Galvin Hall:

Synopsis: Approval for the naming of internal spaces in Galvin Hall at The Ohio State University at Lima, located at 4240 Campus Drive in Lima, Ohio, is proposed.



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WHEREAS The Ohio State University at Lima serves to build the future of western Ohio by developing leaders and providing access to the resources and strength of The Ohio State University; and

WHEREAS the recently renovated Galvin Hall provides spaces to further the mission of Lima campus by allowing students areas to connect and learn; and

WHEREAS the donors listed below have provided significant contributions to support the Lima Campus and renovation of Galvin Hall; and

- Ann Schneidhorst
- Brenda and Earl Recker
- Devon Phelps

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- The Rudolph "Rudy" Schneidhorst, DVM Conference Room
- Dr. Earl, Brenda, Craig & Kevin Recker Catering Kitchen
- The Phelps Family Huddle Room

16. Resolution No. 2024-68: Naming of Internal Space – Veterinary Medical Center:

Synopsis: Approval for the naming of Exam Room 5 in the Veterinary Medical Center, located at 601 Vernon L. Sharp Street, is proposed.

WHEREAS The Veterinary Medical Center serves the citizens of the State of Ohio through the support of the clinical education of veterinary students, post graduate veterinarians and others, and promotes animal well-being through the operation of a state-of-the-art center; and

WHEREAS since 1885, the College of Veterinary Medicine has had a comprehensive referral veterinary medical center that admits more than 35,000 animal patients each year, representing a wide range of species including companion, farm, equine and service animals; and

WHEREAS Alpha Psi Veterinary Fraternity has provided significant contributions to the Veterinary Medical Center's Enhancement and Expansion; and

WHEREAS the naming has been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of Alpha Psi Veterinary Fraternity's philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the aforementioned.



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17. Resolution No. 2024-69: Naming of Internal Spaces – The James Outpatient Care:

Synopsis: Approval for the naming of internal spaces in The James Outpatient Care, located at 2121 Kenny Road, is proposed.

WHEREAS The James Outpatient Care provides convenient access to state-of-the-art health services for The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (OSUCCC – James) patients; and

WHEREAS the Clinical Treatment Unit and Pediatric Oncology Suite have moved from OSUCCC – James to The James Outpatient Care; and

WHEREAS the donors listed below have provided significant contributions to the OSUCCC – James facility; and

- Up on the Roof
- Rita D. & Richard A. Isaly Sr.
- Marjorie Otten Smith & Robert Burns Smith

WHEREAS the namings have been reviewed according to the approval process outlined in the Naming of University Spaces and Entities policy:

NOW THEREFORE

BE IT RESOLVED, That in acknowledgement of the aforementioned donors' philanthropic support, the Board of Trustees hereby approves, in accordance with paragraph (D) of rule 3335-1-08 of the Ohio Administrative Code, that for the life of the physical facility the internal spaces be named the following:

- Up on the Roof Clinical Treatment Unit (X702L)
- Rita D. Isaly & Richard A. Isaly Sr. Pediatric Radiation Oncology Visitor Lounge (1405)
- Marjorie Otten Smith & Robert Burns Smith Pediatric Patient Room (1215)

18. Resolution No. 2024-50: Approval to Enter Into/Increase Professional Services and Construction Contracts:

APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES CONTRACTS
 FY24 COLLEGE FACILITY MASTER PLANS
 RADONC ADVANCED IMAGING LINAC

APPROVAL TO ENTER INTO/INCREASE PROFESSIONAL SERVICES AND CONSTRUCTION CONTRACTS
 2001 POLARIS PKWY – CELL THERAPY LAB
 THE JAMES OUTPATIENT CARE – 4TH FLOOR ORTHO SARCOMA AND REHAB
 TUNNEL REHABILITATION PHASE I
 WEXNER MEDICAL CENTER INPATIENT HOSPITAL
 WMC OUTPATIENT CARE POWELL

APPROVAL TO ENTER INTO CONSTRUCTION CONTRACTS
 BATTERY CELL RESEARCH & DEMONSTRATION CENTER
 EAST – FIRE SUPPRESSION

Synopsis: Authorization to enter into/increase professional services and construction contracts, as detailed in the attached materials, is proposed.

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts for the following projects; and



THE OHIO STATE UNIVERSITY

	Prof. Serv. Approval Requested	Total Requested	
FY 24 College Facility Master Plans	\$1.0M	\$1.0M	University funds
RadOnc Advanced Imaging Linac	\$0.9M	\$0.9M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into/increase professional services contracts and enter into/increase construction contracts for the following projects; and

	Prof. Serv. Approval Requested	Construction Approval Requested	Total Requested	
2001 Polaris Pkwy – Cell Therapy Lab	\$0.1M	\$6.8M	\$6.9M	Auxiliary funds
The James Outpatient Care – 4 th Floor Ortho Sarcoma and Rehab	\$0.5M	\$7.5M	\$8.0M	Auxiliary funds
Tunnel Rehabilitation Phase I	\$1.6M	\$3.7M	\$5.3M	University debt, Partner funds (OSEP/ENGIE)
Wexner Medical Center Inpatient Hospital	\$1.8M	\$36.5M	\$38.3M	University debt, Auxiliary funds, Fundraising
WMC Outpatient Care Powell	\$1.0M	\$9.6M	\$10.6M	Auxiliary funds

WHEREAS in accordance with the attached materials, the University desires to enter into construction contracts for the following projects; and

	Construction Approval Requested	Total Requested	
Battery Cell Research & Demonstration Center	\$19.7M	\$19.7M	Partner funds, Grand funds
East – Fire Suppression	\$7.5M	\$8.0M	Auxiliary funds

WHEREAS the Master Planning and Facilities Committee has reviewed the projects listed above for alignment with all applicable campus plans and guidelines; and



THE OHIO STATE UNIVERSITY

WHEREAS the Finance Committee has reviewed the projects listed above for alignment with the Capital Investment Plan and other applicable financial plans.

NOW THEREFORE

BE IT RESOLVED, that the Board of Trustees hereby approves that the fiscal year 2024 Capital Investment Plan be amended to include additional funding for the Wexner Medical Center Inpatient Hospital and the Battery Cell Research and Demonstration Center projects; and

BE IT RESOLVED, that the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance be authorized to enter into/increase professional services and construction contracts for the projects listed above in accordance with established university and State of Ohio procedures, with all actions to be reported to the board at the appropriate time.

(See Appendix XXXVIII for background information, page 1283)

19. Resolution No. 2024-52: Approval for Acquisition of Real Property:

Synopsis: Authorization to purchase real property located at 1795 Oil City Road, Wooster Township, Wayne County, Wooster, Ohio, is proposed.

WHEREAS The Ohio State University seeks to purchase approximately 3 acres of improved real property located at 1795 Oil City Road near Wooster, Ohio, identified as Wayne County parcel number 56-02341.000 and which is adjacent to the Wooster Campus; and

WHEREAS the university has been leasing the site for use as a farm machinery service, repair, and maintenance facility, for storage of agricultural seed and fertilizer, and as a home base for field operation staff; and

WHEREAS the College of Food, Agricultural and Environmental Sciences had identified this site as needed for long term strategic purposes and the landlord is willing to sell the property:

NOW THEREFORE

BE IT RESOLVED, That the Board of Trustees hereby approves that the President and/or Senior Vice President for Business and Finance shall be authorized to take any action required to effect the purchase of the aforementioned property upon terms and conditions deemed to be in the best interest of the university and at a sale price at or below the appraised value.

(See Appendix XL for background information, page 1295)

Action: Upon the motion of Mr. Mitevski, seconded by Mr. Zeiger, the committee adopted the foregoing motions by voice vote with the following members present and voting: Mr. Mitevski, Mr. Klingbeil, Mr. Zeiger, Mr. Heminger, Mr. Von Thaer, Mr. Kiggin, Mr. Bigby, Mr. Skestos, Ms. Schwein, Ms. Chronis, Dr. Fujita. Mr. Stahl was not available for the vote; he re-joined the committee at 11:05 am.

Written Reports

In the public session materials, there were three written reports shared for the committee to review:

- a. FY24 Interim Financial Report (See Attachment LI for background information, page 1032)
- b. Detailed Foundation Report (See Attachment LII for background information, page 1038)
- c. Major Project Updates (See Attachment LIII for background information, page 1061)



THE OHIO STATE UNIVERSITY

EXECUTIVE SESSION

It was moved by Mr. Mitevski, and seconded by Mr. Von Thaeer, that the committee recess into executive session to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes, and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Mitevski, Mr. Klingbeil, Mr. Zeiger, Mr. Heminger, Mr. Von Thaeer, Mr. Kiggin, Mr. Bigby, Mr. Skestos, Ms. Schwein, Ms. Chronis, Dr. Fujita. Mr. Stahl was not available for the vote; he re-joined the committee at 11:05 am.

The committee entered executive session at 10:42 a.m. The committee adjourned at 12:20 p.m.



CONSOLIDATED FINANCIAL SCORECARD

Enterprise Operating Activity	FY24 YTD Actual	FY24 YTD Plan	Status
1. Sources	\$2.3B	\$2.3B	100.4%
2. Uses	\$2.2B	\$2.2B	99.6%
3. Sources less Uses	\$108.6M	\$89.7M	121.0%

Capital Projects / Financing	FY24 YTD Actual	FY24 YTD Plan	Status
1. Capital Spend Activity - All sources	\$239M	\$229M	104%
2. Net Capital Spend Activity - Cash	\$129M	\$119M	108%
3. Debt Service & Financing Activity <i>(Includes principal repayment and affiliate loan activity)</i>	\$10M	\$5M	200%

Liquidity	FY24 YTD Actual	Target	Status
1. Operating Liquidity - Days Cash on Hand	115	Policy > 90 Days	Stable
2. Total Enterprise Liquidity - Days Cash on Hand	207	> 180 Days	Stable

Investment Performance

Operating Funds	FY24 YTD Actual	Benchmark	Status
FYTD Performance	1.06%	0.95%	+0.11%
3-Year Performance	0.87%	0.45%	+0.42%

Long Term Investment Pool

	FY24 YTD Actual	Benchmark	Status
FYTD Performance	-0.91%	0.07%	-0.98%
3-Year Performance	9.14%	5.47%	+3.67

Institutional Financial Metrics

	FY24 YTD Actual	Target	Status
1. Credit Rating	Aa1 / AA / AA+	Aa1 / AA / AA+	Stable
2. Debt Service to Operating Expenses (OpEx)	2.3%	< 4.0%	Stable
3. Debt Service Coverage (EBIDA/DS) <i>(FY23 - Estimate)</i>	3.6x	≥ 3.0x	Stable
4. Cash & Investments to OpEx	1.22x	FYE 23 Unaudited 1.22x	Stable



UNIVERSITY FINANCIAL SCORECARD

University Operating Activity	FY24 YTD Actual	FY24 YTD Plan	Status
1. Sources	\$1.0B	\$1.0B	102%
2. Uses	\$1.0B	\$1.0B	99%
3. Sources less Uses	\$21.9M	-\$.8M	2777%

Revenue Drivers	FY24 YTD Actual	FY24 YTD Plan	Status
1. Enrollment - summer, autumn	86,325	86,559	99.7%
2. Credit Hours - summer, autumn	1,022,714	1,024,775	99.8%
3. Tuition and Fees, gross	\$258.4M	\$255.9M	101%
4. Total Grants and Contracts (Exchange & Non-Exchange)	\$276.5M	\$263.6M	105%
5. State Operating Support	\$107.1M	\$105.4M	102%
6. LTIP Distributions	\$92.4M	\$92.5M	100%
7. Fundraising – Current Use Cash Receipts	\$25.1M	\$30.6M	82%
8. Net Contribution from Auxiliary Enterprises (Operating)	-\$4.3K	-\$13.3K	167%

Performance Metrics	FY24 YTD Actual	FY24 YTD Plan	Status
1. New first year student retention	94.2%	93.4%	100.9%
2. Four year graduation rate	71.1%	72.3%	98.3%
3. Six year graduation rate	87.7%	88.1%	99.5%



MEDICAL CENTER FINANCIAL SCORECARD

Medical Center Operating Activity		FY24 YTD Actual	FY24 YTD Plan	Status
1. Sources		\$1065.7B	\$1065.4B	100.0%
2. Uses		\$971.3B	\$978.5B	99.3%
3. Sources less Uses, Operating		\$94.4M	\$86.9M	108.6%
4. Income Statement: Excess of Revenue over Expense		\$31.1M	\$21.6M	144.3%
5. OSUP Sources less Uses		\$.8M	\$3.6M	22.8%

Revenue Drivers		FY24 YTD Actual	FY24 YTD Plan	Status
1. Patient Discharges		14,664	16,047	91%
2. Total Surgeries		13,976	14,277	98%
3. Outpatient Visits		401,557	400,299	100%
4. ED Visits		31,325	31,460	100%

Performance / Activity Metrics		FY24 YTD Actual	FY24 YTD Plan	Status
1. Operating EBIDA Margin		9.6%	8.7%	110%
2. Liquidity Days Cash on Hand		148.1 Days	143.7 Days	Stable
3. Debt Service Coverage		5.6x	5.3x	Stable

Affordability & Efficiency – Report to Ohio Department of Higher Education

Michael Papadakis, Senior Vice President and CFO

Finance & Investment Committee | November 16, 2023

Ohio Task Force on Affordability & Efficiency

THE CHARGE

- Former Governor Kasich's Executive Order 2015-01K established a new task force to review and recommend ways in which all state-sponsored institutions of higher education can impact affordability based on three key needs:
 1. Increase efficiencies via expense management and generate new resources
 2. Protect and enhance the quality of education
 3. And decrease costs to students and their families
- The Governor assembled a task force of eight members consisting of corporate leaders and legislative leaders and led by Ohio State as the university had efficiency initiatives already underway since 2012.
- Statewide collaboration was coordinated between an
 - Advisory Panel (Intra-University Council and Ohio Association of Community Colleges) and
 - Institutional Councils (Representatives from each college and university)

Ohio Task Force on Affordability & Efficiency

INITIAL RECOMMENDATIONS

- Institutions set 5-year goals for savings and revenue generation.
- Assets and operations review to outsource, dispose or find private partners.
- Administrative cost reforms to streamline and reduce costs.
- Joint procurement and requirement of employees to use new/expanded vendor contracts.
- Textbook affordability initiatives and consortiums.
- Duplicative/low-enrollment programs consolidated or retired.
- Time to degree initiatives to complete in 4 years to avoid costs and reduce debt.
- Use of savings to be used to directly reduce student costs.
- Annual reports approved by the Board of Trustees Finance & Investment Committee.

Ohio State Historical Report Summary

- **2016:** Since FY12, the university produced cumulative savings of \$190M by utilizing the university's buying power to drive both savings and quality enhancements. In FY16, the university saved \$50M through strategic procurement.
- **2017:** Administrative efficiencies funded \$60M in President's Affordability Grants and the comprehensive energy management partnership provided \$1.165B in resources to further support the academic mission and student financial aid.
- **2018:** Elimination of 278 student course fees, and piloted digital textbook program that reduced student textbook costs by 75% saving students \$1.9M a year. Established joint oversight board between co-located regional campuses producing \$5.4M in efficiencies.
- **2019:** \$155.4M of efficiencies and the ongoing commitment to strategic procurement initiatives saved \$64M in FY19.
- **2020:** Transitioned 12,000 courses online and processed 46,000 student housing and dining refunds in response to COVID-19. In the same year, generated \$220M in operational efficiencies.
- **2021:** Strategic procurement savings of \$46.3M in FY21. Financial controls implemented, including a hiring pause, a reduction in travel and business-essential-only spending, created \$194.8M in university efficiency savings, \$103.7M in medical center savings and \$44.7M in capital efficiencies, totaling \$343M in FY21.
- **2022:** Through partnerships and adopting open educational resources (OER) to reduce textbook costs, the university saved students \$18M. Regional Campuses reported \$4.9M in total savings for sharing expenses in personnel and academic services.

Ohio State 2023 Report Summary

- **Facilities Planning:** New to the report request this year was a facilities planning section. Analysis completed during the *Framework 3.0* master plan considered space utilization, enrollment data, growth/retraction scenarios, instructional use, online learning, facility conditions and flexible work arrangements with a focus on efficient use of space resulting in cost savings and/or cost avoidance.
- **Regional Campuses:** Co-located technical colleges' sharing expenses for personnel, public safety and academic support services saving in total \$4.9M.
- **Textbook Affordability:** Through partnerships between Ohio State colleges and faculty implement open educational resources (OER) to reduce textbook costs.
 - This partnership, in place since 2016, coupled with the *CarmenBooks* Inclusive Access program has saved students \$44.7M.
- **Policy Reforms:** The Board of Trustees of each state institution of higher education shall consider and adopt resolutions determining whether to end the practice of transcript withholding. Ohio State's resolution is on the November 16 consent agenda.
- **Future Goals:** The State of Ohio can further support the strength, resiliency and reputational excellence in Ohio's post-secondary education system by:
 - Continuing strong investments in education through State Share of Instruction (SSI), the Ohio College Opportunity Grant (OCOG), and the Capital Budget.
 - Continue to invest in innovation and targeted workforce needs like veterinary medicine and dentistry.
 - Enhance online learning infrastructure and prioritize mental health services and resources to ensure successful completion.

REGIONAL CAMPUS	FY23 BUDGET	SAVINGS
Lima	\$13M	\$1.9M
Mansfield	\$13M	\$1.0M
Marion	\$16M	\$0.9M
Newark	\$33M	\$1.1M



Operational Excellence Scorecard

Operational Efficiency Enterprise Progress to Goal: \$80M

Efficiency Savings	FY24 Target	FY24 YTD	Progress to Goal	Status
University	\$35M	\$10.4M	29.7%	
OSUWMC	\$30M	\$28.0M	93%	
Capital Efficiencies	\$15M	\$14.2M	95%	

ATTACHMENT L



ADVANCEMENT SCORECARD

DATA THROUGH September 30, 2023		FY24 GOAL	FY24 TO 9/30	FY23 TO 9/30	3 FY AVERAGE TO 9/30	YTD TARGET				
A FISCAL YEAR MEASURES										
1. GIFTS AND PLEDGES		\$625M		\$154.7M		\$144.1M		\$135.9M		105.3%
2. CASH		\$500M		\$121.3M		\$97.2M		\$88.5M		125.3%
3. TOTAL DONORS		230,000		111,912		118,035		102,474		105.6%
A. RENEWED DONORS		136,000		69,484		71,236		61,373		100.9%
B. ACQUIRED AND REACQUIRED DONORS		94,000		42,428		46,799		41,102		111.3%
B EVENTS										
1. CONSTITUENT ATTENDANCE ACROSS EVENTS		50,000		6,022		5,764		4,229		-
2. AVERAGE NET PROMOTER SCORE		73.0		85.1		71		75.6		-

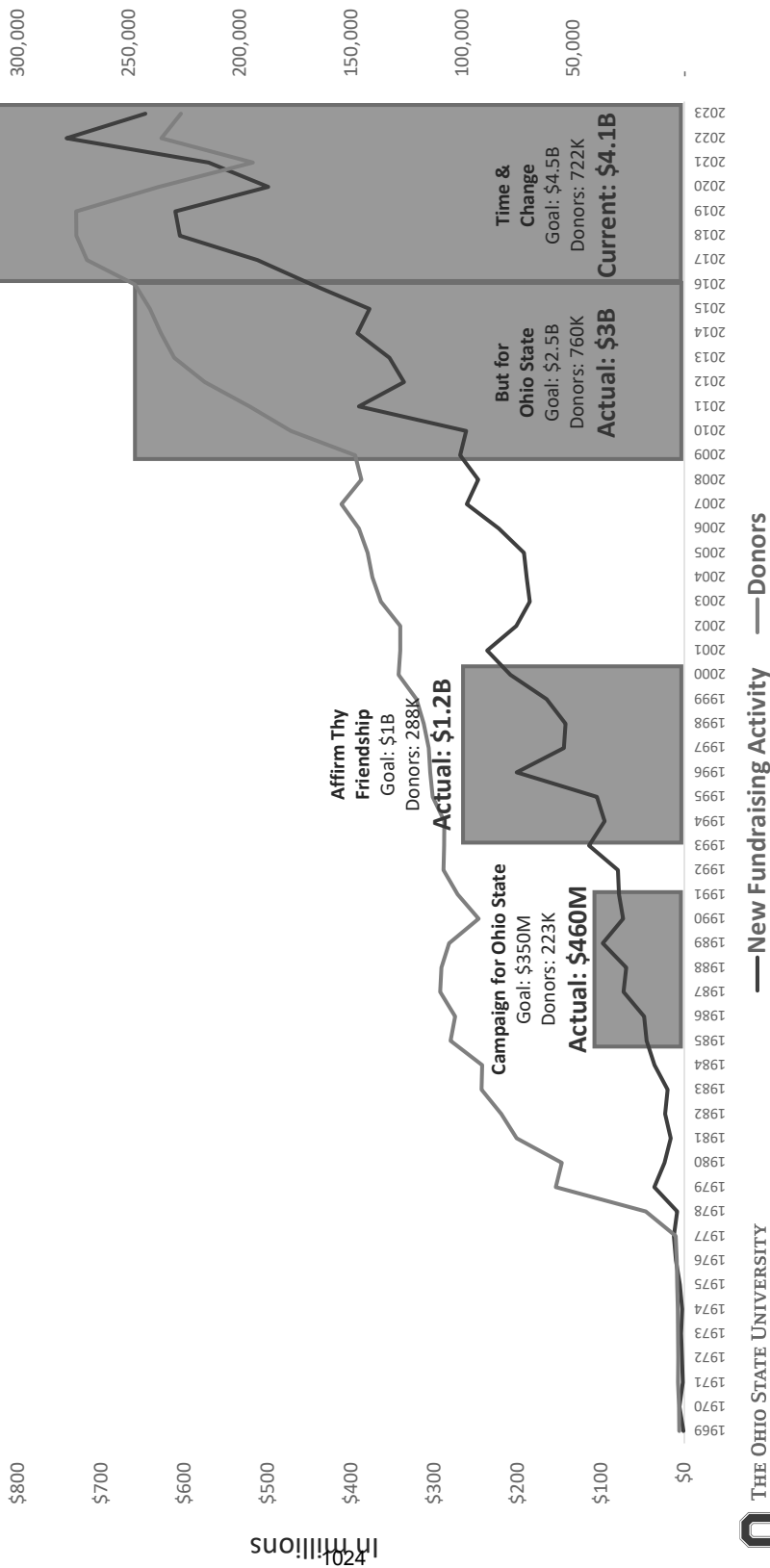
Time & Change: The Ohio State Campaign

As of September 30, 2023

Mr. Michael C. Eicher
Senior Vice President for Advancement
President, The Ohio State University Foundation

Campaigns at Ohio State

November 14-16, 2023, Board of Trustees Meetings



Campaign Timeline

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
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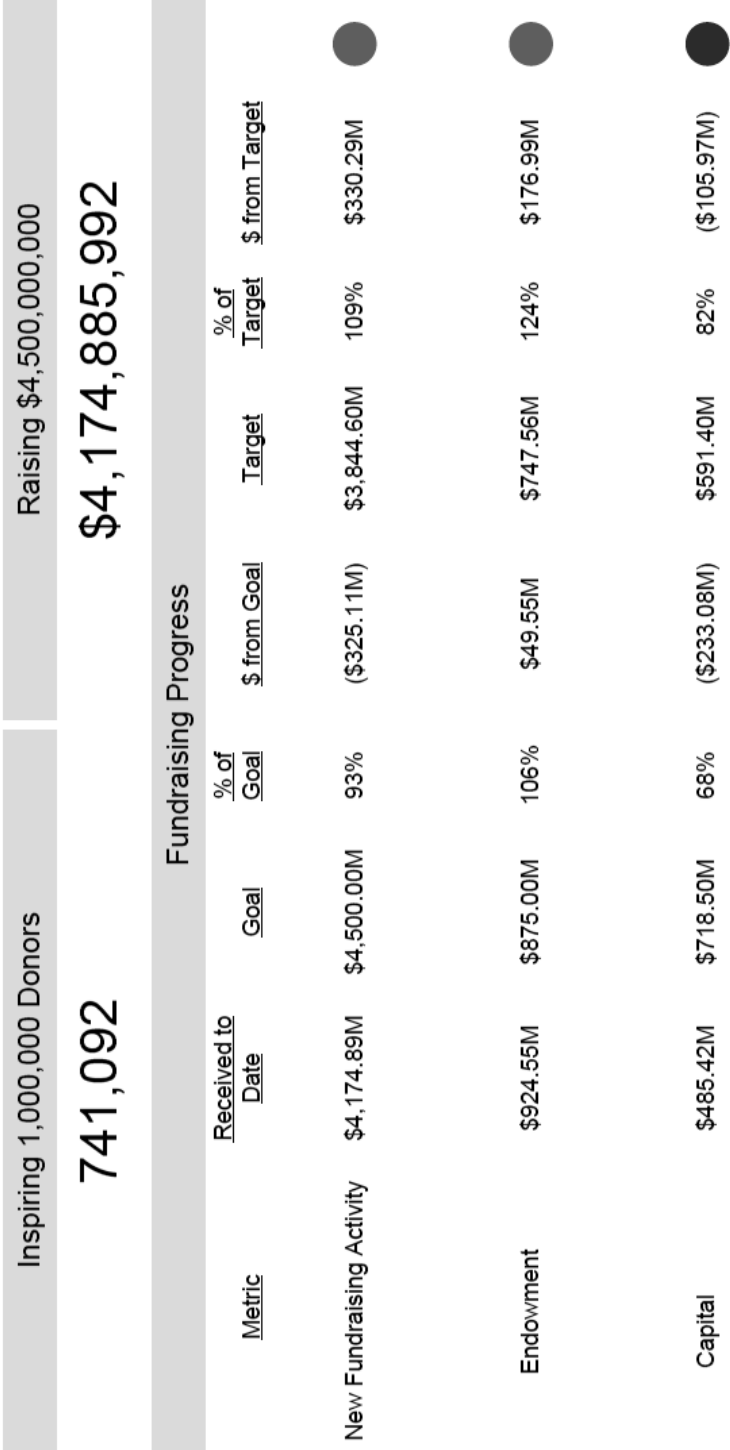
Quiet/Planning Phase

Public Phase



















Start Date: October 1, 2016

Public Launch: October 3, 2019

Campaign: Overall Progress



Unit Campaign Progress: Activity

Group	Unit Modified	Goal	Received to Date	Target	% of Goal Achieved	\$ from Target	
Colleges	Arts and Sciences (College of)	\$400.00M	\$400.55M	\$341.74M		\$58.81M	
	Business (Fisher College of)	\$200.00M	\$156.94M	\$170.87M		(\$13.93M)	
	Education and Human Ecology (College of)	\$60.00M	\$73.51M	\$51.26M		\$22.25M	
	Engineering (College of)	\$450.00M	\$552.60M	\$384.46M		\$168.14M	
	Food, Agricultural and Enviro Sciences (C..)	\$225.00M	\$260.54M	\$192.23M		\$68.31M	
	Law (Michael E. Moritz College of)	\$50.00M	\$45.14M	\$42.72M		\$2.42M	
	Public Affairs (John Glenn College of)	\$20.00M	\$12.74M	\$17.09M		(\$4.35M)	
	Social Work (College of)	\$15.00M	\$25.09M	\$12.82M		\$12.27M	
	OSU Lima	\$5.50M	\$3.80M	\$4.70M		(\$0.90M)	
	OSU Mansfield	\$6.90M	\$5.14M	\$5.90M		(\$0.76M)	
	OSU Marion	\$7.40M	\$7.36M	\$6.32M		\$1.03M	
	OSU Newark	\$20.20M	\$19.25M	\$17.26M		\$1.99M	
	Athletics	\$400.00M	\$409.45M	\$341.74M		\$67.71M	
	Libraries	\$45.00M	\$36.10M	\$38.45M		(\$2.34M)	
Academic Support Units	Scholarship and Student Support	\$225.00M	\$208.27M	\$192.23M		\$16.04M	
	Student Life	\$25.00M	\$24.61M	\$21.36M		\$3.25M	
	Wexner Center for the Arts	\$25.00M	\$23.15M	\$21.36M		\$1.80M	
	WOSU Public Media	\$70.00M	\$75.87M	\$58.80M		\$16.07M	
	Wexner Medical Center	\$1,600.00M	\$1,191.14M	\$1,366.97M		(\$175.83M)	
	Health Sciences	\$60.00M	\$34.23M	\$51.26M		(\$17.03M)	
	Colleges	Nursing (College of)	\$40.00M	\$47.52M	\$34.17M		\$13.34M
	Optometry (College of)	\$15.00M	\$13.08M	\$12.82M		\$0.26M	
	Pharmacy (College of)	\$40.00M	\$47.89M	\$34.17M		\$13.71M	
	Public Health (College of)	\$20.00M	\$37.01M	\$17.09M		\$19.93M	
	Veterinary Medicine (College of)	\$175.00M	\$215.52M	\$149.51M		\$66.01M	
					0%	50%	100%
							\$ from Target
							(\$100M)
						\$ from Target	
						\$100M	

Target Percentage to Date: 85%

Looking Back: But For Ohio State Comparisons

	BFOS (reported)	T&C (to date)	T&C Goal
NFA	\$3.01B	\$4.175B	\$4.5B
Endowment	\$566M	\$925M	\$875M
Capital	\$255M	\$485M	\$720M
Donors	760K	741K	1M
Principal Gifts	45	99	85
Research	\$1.02B	\$1.61B	n/a
Student Support	\$528M	\$755M	n/a
Scholarships, Undergrad	n/a	\$464M	n/a
Timeframe (months)	93 + advance counting	84	96

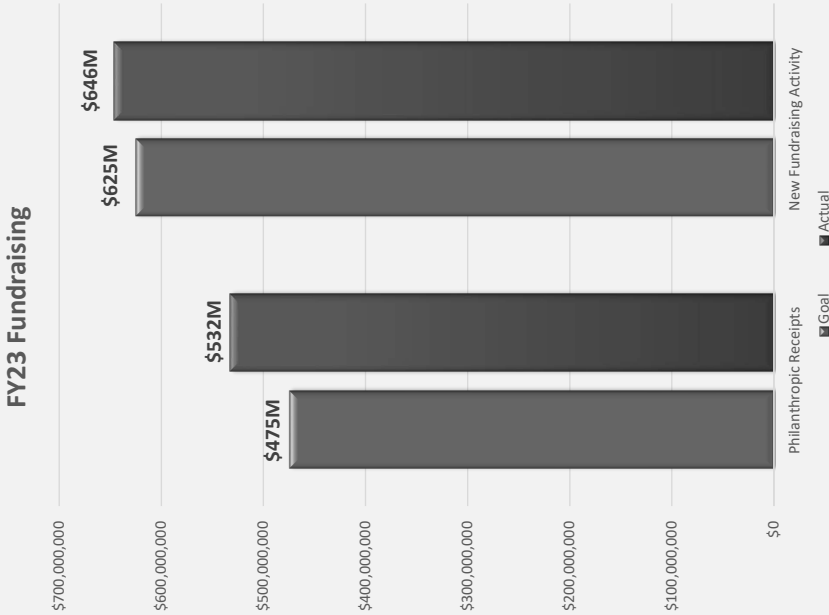
As of 9/30/2023 For internal use only. Do not distribute.

FY23 Fundraising Summary

July 1, 2022 - June 30, 2023

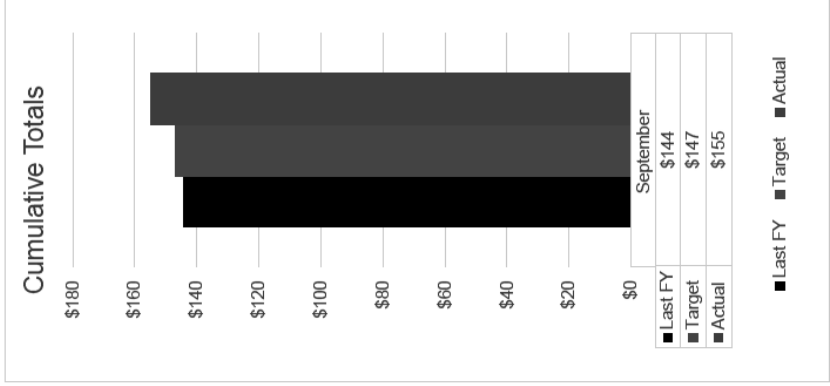
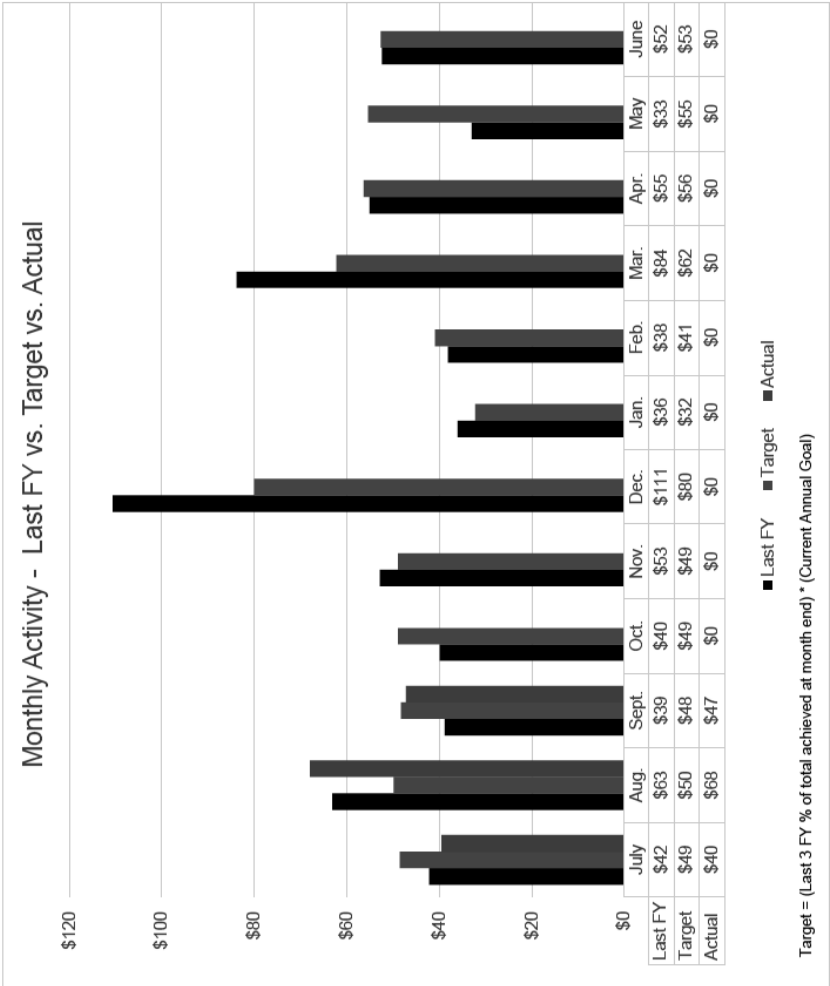
FY23 Fundraising Accomplishments

- Second best year for NFA
- 6 colleges and units had record years for NFA
- Highest year on record for philanthropic receipts
- Record count of principal gifts at 18



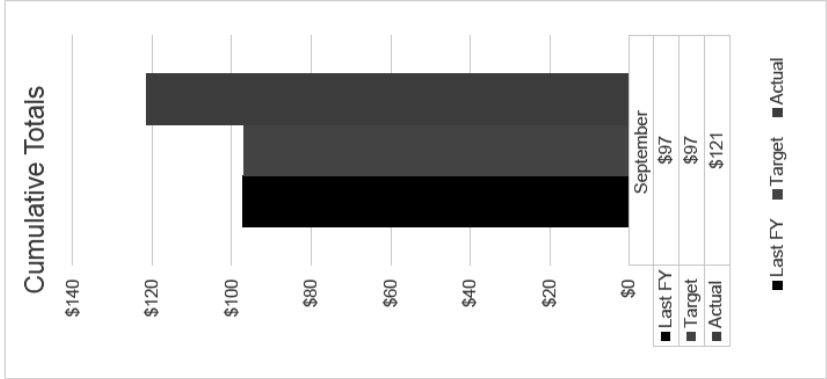
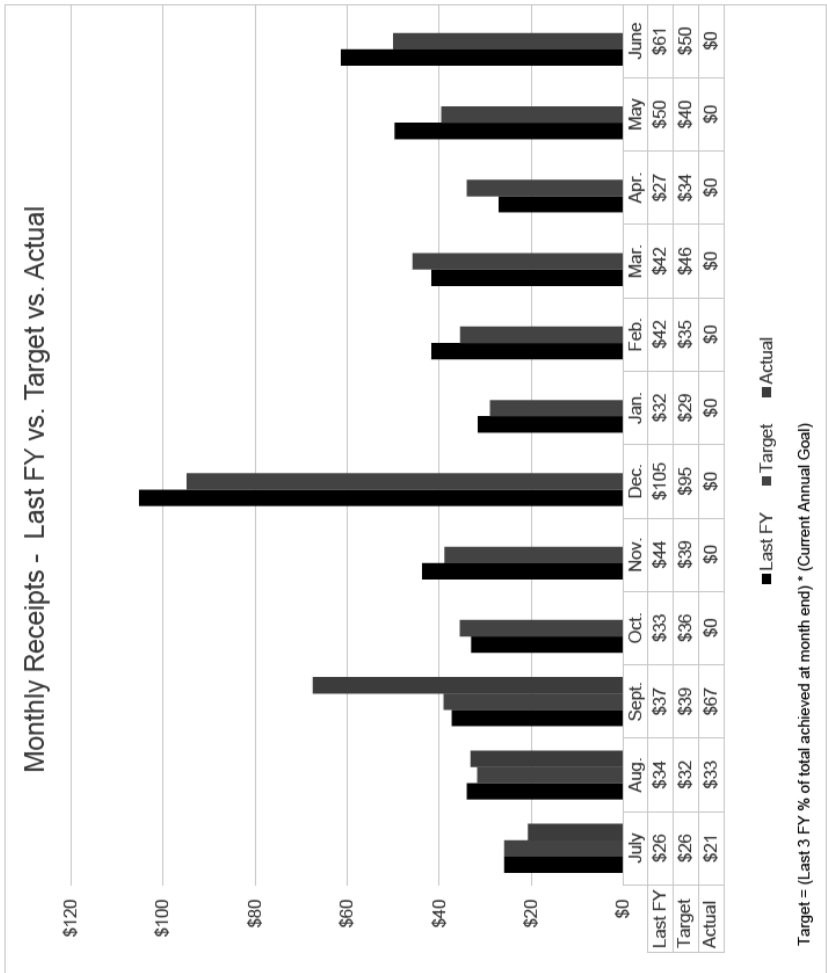
FY24 New Fundraising Activity to Date

July 1 – September 30, 2023



FY24 Receipts to Date

July 1 – September 30, 2023



November 14-16, 2023, Board of Trustees Meetings
ATTACHMENT LI

THE OHIO STATE UNIVERSITY

TOPIC: Fiscal Year 2024 Interim Financial Report – September 30, 2023

CONTEXT: The purpose of this report is to provide an update of financial results for the three months ending September 30, 2023.

FINANCIAL SUMMARY

The university's overall financial position remains strong. Operating revenues increased \$168 million in the first quarter of fiscal year 2024 compared to the first quarter of fiscal year 2023, driven primarily by strong growth in healthcare revenues, increases in auxiliary enterprises, higher grant and contract revenues, and increased tuition and fees. Specific impacts include:

- A \$120 million increase in healthcare revenues, reflecting strong growth in both oncology and non-oncology infusions and practice expansion.
- A \$30 million increase in auxiliary revenues, primarily due to more stadium shows for Schottenstein Center in the first quarter of fiscal year 2024 compared to the first quarter of fiscal year 2023.
- A \$19 million increase in grants and contracts, primarily due to increases in private grants of \$9 million, federal grants of \$8 million, state grants of \$1 million, and local grants of \$1 million.
- A \$11 million increase in student tuition, due primarily to resident and non-resident rate increases and a rate increase to those undergraduate students not in the Ohio State Tuition Guarantee.

The year-to-date decrease in net position was \$159 million, which is \$163 million less than the prior year's decrease in net position of \$322 million. The change relates primarily to year-to-date net investment losses, which declined from \$219 million loss in the first quarter of fiscal year 2023 to \$32 million loss in the first quarter of fiscal year 2024. Additional details on university revenues, expenses, cash and investments, debt, and cash flows are provided below.

Revenues

Student tuition and fees, net - increased \$11 million or 5.2%, to \$212 million for the first quarter of fiscal year 2024 compared to the first quarter of fiscal year 2023, due primarily to an increase in gross tuition and other student fees of \$15 million, offset by an increase in scholarship allowances of \$4 million. The increase in gross tuition revenue is primarily driven by the increase in instructional and non-resident surcharge. While overall university Autumn enrollments declined by 0.6%, rate increases for the incoming (undergraduate) tuition guarantee cohort and graduate students, combined with an increasing share of non-resident students continue to help offset the declining revenues caused by declining enrollment.

Grants and contracts – increased \$19 million in the first quarter of fiscal year 2024 compared to the first quarter of fiscal year 2023 due primarily to increases in private grants and contracts of \$9 million, federal grants and contracts of \$8 million, state grants and contracts of \$1 million, and local grants and contracts of \$1 million. The increases from federal grants and contracts are primarily due to increases from the Department of Defense, National Institutes of Health, and the Department of Agriculture.

Gifts – increased \$6 million over the prior year due primarily to increases in current use gifts of \$6 million.

Sales and services of auxiliary enterprises - increased \$30 million over the prior year due primarily to a \$44 million increase in Schottenstein Center revenue due to more events in fiscal year 2024. This increase was partially offset by a \$15 million decrease in Athletics revenue, mainly attributable to two fewer home football games in September.

Sales and services of the OSU Health System and OSU Physicians, Inc - increased \$120 million to \$1,407 million. The Health System experienced growth in both oncology and non-oncology infusions contributing to the strong margin. OSU Physicians revenues increased \$19 million due primarily to practice expansion and integration of the departments from the Health System to OSU Physicians.

Other operating revenues – decreased \$11 million primarily due to decreases in one time royalty revenues generated in 2022.

Expenses

University – expenses increased \$50 million to \$915 million in the first quarter of fiscal year 2024. Salaries increased \$26 million, or 7%, primarily due to a 3% increase in faculty and staff salary guidelines and additional investments in human capital related to strategic investments in academic excellence and research, and to address market wage pressures. Benefits increased \$13 million, primarily due to increases in salary guidelines and composite benefit rates as well as strategic hiring. Supplies and services increased \$7 million, or 3%, primarily due to inflation. Depreciation increased \$4 million compared to prior year primarily due to new assets being placed in service. Other University expense changes include a \$2 million increase in graduate fee authorizations, a \$1 million increase in student aid, and a \$3 million decrease in interest expense.

OSU Health System and OSU Physicians – expenses, including depreciation and interest expenses, increased \$104 million to \$1,355 million in the first quarter of fiscal year 2024. The Health System continues to focus on throughput, workforce retention, and recruiting. While not immune to the challenges that continue to face the healthcare industry, the Health System's expense management was strong and below budget in the first quarter of fiscal year 2024.

Auxiliary – expenses increased \$28 million to \$140 million in the first quarter of fiscal year 2024, primarily due to increases in Schottenstein Center of \$27 million and Athletics of \$2 million.

Cash and Investments

For the quarter ending September 30, 2023, total university cash and investments increased \$167 million to \$10,958 million compared to June 30, 2023, primarily due to increases in unexpended bond proceeds of \$192 million, temporary investments of \$79 million, cash and cash equivalents of \$29 million, and other long-term investments of \$7 million, offset by decreases in Long-Term Investment Pool of \$140 million. Additional details for the Long-Term Investment Pool and temporary investments are provided below.

Long-Term Investment Pool and Temporary Investments

For the quarter ending September 30, 2023, the fair value of the university's Long-Term Investment Pool decreased by \$140 million to \$7,244 million. Changes in total valuation compared to the prior year are summarized below:

	2024	2023
Market Value at July 1	\$ 7,383,676	\$ 6,960,782
Net Principal Additions	8,864	104,971
Change in Market Value	(96,368)	(217,443)
Income Earned	50,180	41,750
Distributions	(75,910)	(71,335)
Expenses	(26,853)	(24,586)
Market Value at September 30	\$ 7,243,589	\$ 6,794,139

Net principal additions include new endowment gifts (\$11.7 million), reinvestment of unused endowment distributions (\$3.5 million), and net transfers of quasi-endowment funds (-\$7.3 million). Change in fair value includes realized gains (losses) on the sale of investment assets and unrealized gains (losses) associated with assets held in the pool on September 30, 2023. Income earned includes interest and dividends and is used primarily to help fund distributions. Expenses include investment management expenses (\$19.9 million), University Development related expenses (\$6.0 million), and other administrative-related expenses (\$0.2 million).

LTIP Investment Returns

For the quarter ending September 30, 2023, the LTIP earned a return, net of investment fees, of -0.91%. The comparable quarter ending September 30, 2022 saw a net investment return of -2.76%.

Temporary Investments

For the quarter ending September 30, 2023, the Tier 1 Investments (weighted average duration is < 1 year) earned a return of 1.41%, outperforming the blended benchmark of ICE Bofa 6m US Treasury Bill benchmark and Bank of America ML 91-day T-Bill (1.31%) by 0.10%. Tier 2 Investments (weighted average duration is < 5 years) earned 0.69%, outperforming the blended benchmark of ICE Bofa US Corp & Govt 1-3 Years, BBG US Govt/Credit 1-5 Years, and BBG US Ag Gvt/Cr Intrmd (0.57%) by 0.12%.

For the comparable quarter ending September 30, 2022, the Tier 1 Investments earned a return of 0.48%. Tier 2 Investments returned -1.21% for the same time-period.

Other Assets and Liabilities

Accounts receivable increased \$143 million, primarily reflecting a combination of increases in Health System patient care receivables and tuition receivables. Prepaid expenses increased \$158 million, primarily due to scholarships and fee authorizations for graduate associates, which are recognized as expense over the course of the semester. Unexpended bond proceeds increased \$192 million, reflecting new bond issuance offset by expenditures for capital projects. Deposits and advance payments for goods and services were up \$427 million, primarily reflecting tuition and fee receipts for fall semester. These amounts will be recognized as tuition revenue over the course of the semester.

Debt

In September, the university closed on four bond issues, Series 2023B, Series 2023C, Series 2023D-1 and Series 2023D-2. The proceeds of the \$266 million of tax-exempt fixed rate General Receipts Bonds, Series 2023B, will be used to fund construction of the Wexner Medical Center's new Inpatient Hospital. The proceeds of the \$112 million of tax-exempt fixed rate General Receipts Refunding Bonds, Series 2023C, were used to refund portions of the Series 2016A bonds and to pay for costs of issuance. The proceeds of the \$125 million of tax-exempt Variable Rate Demand General Receipts Refunding bonds, Series 2023D-1, and the \$150 million of tax-exempt Variable Rate Demand General Receipts Refunding bonds, Series 2023D-2, were used to refund the Series 2010E bonds and Series 2014B bonds, respectively, and to pay for costs of issuance.

Cash Flows

University cash and cash equivalents increased \$29 million in the first quarter of fiscal year 2024 compared to June 30, 2023. Net cash used in operating activities was \$66 million, compared to net cash used by operating activities of \$112 million in the first quarter of the prior year. The decrease in cash usage relates primarily to increases in receipts from sales and services, partially offset by payments made to employees and vendors. Net cash provided by noncapital financing activities was \$201 million in the first quarter of fiscal year 2024, compared to \$212 million for the prior year. The decrease is due primarily to decreases in state line-item appropriations due to year over year timing of receipts. Net cash provided by capital financing activities was \$66 million in the first

quarter of fiscal year 2024 due primarily to proceeds from bond issuance. Net cash used by investing activities was \$171 million, primarily due to purchases of investment.

THE OHIO STATE UNIVERSITY
CONSOLIDATED STATEMENTS OF NET POSITION - UNAUDITED
September 30, 2023 and June 30, 2023
(In thousands)

	As of September		As of June		Increase/(Decrease)	
	2023		2023		Dollars	%
ASSETS:						
Current Assets:						
Cash and cash equivalents	\$	1,268,921	\$	1,239,560	\$	29,361 2.4%
Temporary investments		1,804,013		1,725,226		78,787 4.6%
Accounts receivable, net		1,053,652		910,506		143,146 15.7%
Notes receivable - current portion, net		6,387		6,387		- 0.0%
Pledges receivable - current portion, net		73,297		73,297		- 0.0%
Accrued interest receivable		23,295		22,065		1,230 5.6%
Inventories, prepaid expenses, and other assets		361,121		193,515		167,606 86.6%
Total Current Assets		<u>4,590,686</u>		<u>4,170,556</u>		<u>420,130</u> 10.1%
Noncurrent Assets:						
Unexpended bond proceeds		402,174		210,358		191,816 91.2%
Notes receivable, net		29,032		30,330		(1,298) -4.3%
Pledges receivable, net		136,110		136,110		- 0.0%
Net other post-employment benefit asset		128,942		128,942		- 0.0%
Long-term investment pool		7,243,589		7,383,676		(140,087) -1.9%
Other long-term investments		239,218		231,885		7,333 3.2%
Leases receivable, net		49,129		49,129		- 0.0%
Other noncurrent assets		268,713		268,713		- 0.0%
Capital assets, net		8,573,710		8,493,717		79,993 0.9%
Total Noncurrent Assets		<u>17,070,617</u>		<u>16,932,860</u>		<u>137,757</u> 0.8%
Total Assets		<u>21,661,303</u>		<u>21,103,416</u>		<u>557,887</u> 2.6%
Deferred Outflows:						
Pension		1,474,386		1,474,386		- 0.0%
Other post-employment benefits		213,518		213,518		- 0.0%
Other deferred outflows		20,963		21,271		(308) -1.4%
Total Assets and Deferred Outflows	\$	<u>23,370,170</u>	\$	<u>22,812,591</u>	\$	<u>557,579</u> 2.4%
LIABILITIES AND NET POSITION:						
Current Liabilities:						
Accounts payable and accrued expenses	\$	801,901	\$	783,124	\$	18,777 2.4%
Deposits and advance payments for goods and services		876,980		449,707		427,273 95.0%
Current portion of bonds, notes and leases payable		121,951		121,951		- 0.0%
Long-term bonds payable, subject to remarketing		603,820		603,820		- 0.0%
Other current liabilities		78,785		92,197		(13,412) -14.5%
Total Current Liabilities		<u>2,483,437</u>		<u>2,050,799</u>		<u>432,638</u> 21.1%
Noncurrent Liabilities:						
Bonds, notes and leases payable		3,265,832		2,989,009		276,823 9.3%
Concessionaire payable		425,815		431,608		(5,793) -1.3%
Net pension liability		4,214,821		4,214,821		- 0.0%
Net other post-employment benefit liability		92,020		92,020		- 0.0%
Compensated absences		216,167		213,689		2,478 1.2%
Self-insurance accruals		83,432		84,980		(1,548) -1.8%
Amounts due to third-party payors - Health System		74,697		74,697		- 0.0%
Irrevocable split-interest agreements		33,370		33,008		362 1.1%
Refundable advances for Federal Perkins loans		20,821		20,821		- 0.0%
Advance from concessionaire		952,917		958,816		(5,899) -0.6%
Other noncurrent liabilities		307,493		308,943		(1,450) -0.5%
Total Noncurrent Liabilities		<u>9,687,385</u>		<u>9,422,412</u>		<u>264,973</u> 2.8%
Total Liabilities		<u>12,170,822</u>		<u>11,473,211</u>		<u>697,611</u> 6.1%
Deferred Inflows:						
Parking service concession arrangement		375,613		378,021		(2,408) -0.6%
Pension		109,418		109,418		- 0.0%
Other post-employment benefits		133,209		133,209		- 0.0%
Other deferred inflows		470,315		448,875		21,440 4.8%
Total Deferred Inflows		<u>1,088,555</u>		<u>1,069,523</u>		<u>19,032</u> 1.8%
Total Net Position		<u>10,110,793</u>		<u>10,269,857</u>		<u>(159,064)</u> -1.5%
Total Liabilities, Deferred Inflows, and Net Position	\$	<u>23,370,170</u>	\$	<u>22,812,591</u>	\$	<u>557,579</u> 2.4%

November 14-16, 2023, Board of Trustees Meetings

THE OHIO STATE UNIVERSITY
CONSOLIDATED STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - UNAUDITED
For the Three Months Ended September 30, 2023 and September 30, 2022
(in thousands)

	September		Increase/(Decrease)	
	2023	2022	Dollars	%
Operating Revenues:				
Student tuition and fees, net	\$ 212,391	\$ 201,813	\$ 10,578	5.2%
Federal grants and contracts	119,722	111,461	8,261	7.4%
State grants and contracts	20,551	19,363	1,188	6.1%
Local grants and contracts	7,617	6,765	852	12.6%
Private grants and contracts	94,811	85,701	9,110	10.6%
Sales and services of educational departments	55,248	56,173	(925)	-1.6%
Sales and services of auxiliary enterprises	131,455	101,326	30,129	29.7%
Sales and services of the OSU Health System, net	1,148,563	1,047,768	100,795	9.6%
Sales and services of OSU Physicians, Inc., net	258,178	239,463	18,715	7.8%
Other operating revenues	14,629	25,489	(10,860)	-42.6%
Total Operating Revenues	2,063,165	1,895,322	167,843	8.9%
Operating Expenses:				
Educational and General:				
Instruction and departmental research	302,599	282,729	19,870	7.0%
Separately budgeted research	163,884	151,036	12,848	8.5%
Public service	54,748	52,337	2,411	4.6%
Academic support	83,452	70,025	13,427	19.2%
Student services	29,643	26,920	2,723	10.1%
Institutional support	105,609	112,772	(7,163)	-6.4%
Operation and maintenance of plant	43,018	39,009	4,009	10.3%
Scholarships and fellowships	28,706	27,688	1,018	3.7%
Auxiliary enterprises	140,428	112,115	28,313	25.3%
OSU Health System	1,033,894	955,226	78,668	8.2%
OSU Physicians, Inc.	250,298	228,802	21,496	9.4%
Depreciation	134,748	126,508	8,240	6.5%
Total Operating Expenses	2,371,027	2,185,167	185,860	8.5%
Operating Loss	(307,862)	(289,845)	(18,017)	-6.2%
Non-operating Revenues (Expenses):				
State share of instruction and line-item appropriations	107,058	127,235	(20,177)	-15.9%
Federal subsidies for Build America Bonds interest	2,830	2,863	(33)	-1.2%
Federal non-exchange grants	39,379	35,264	4,115	11.7%
Federal COVID-19 assistance programs	6,484	9,259	(2,775)	-30.0%
State non-exchange grants	3,678	3,445	233	6.8%
Gifts	29,556	23,926	5,630	23.5%
Net investment income (loss)	(32,326)	(218,691)	186,365	85.2%
Interest expense	(39,203)	(42,734)	3,531	8.3%
Other non-operating revenues (expenses)	(4,017)	(2,809)	(1,208)	-43.0%
Net Non-operating Revenues (Expenses)	113,439	(62,242)	175,681	282.3%
Income (loss) before changes in net position	(194,423)	(352,087)	157,664	44.8%
Changes in Net Position				
State capital appropriations	15,049	10,658	4,391	41.2%
Private capital gifts	8,571	8,807	(236)	-2.7%
Additions to permanent endowments	11,739	10,856	883	8.1%
Total Changes in Net Position	35,359	30,321	5,038	16.6%
Increase (decrease) in Net Position	(159,064)	(321,766)	\$ 162,702	50.6%
Net Position - Beginning of Year	10,269,857	9,591,695		
Net Position - End of Period	\$ 10,110,793	\$ 9,269,929		

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS - UNAUDITED
For the Three Months Ended September 30, 2023 and September 30, 2022
(in thousands)

	September 2023	September 2022	Increase/(Decrease)	
			Dollars	%
Cash Flows from Operating Activities:				
Tuition and fee receipts	\$ 383,331	\$ 379,422	\$ 3,909	1.0%
Grant and contract receipts	238,438	236,438	2,000	0.8%
Receipts for sales and services	1,543,486	1,331,711	211,775	15.9%
Payments to or on behalf of employees	(1,067,867)	(985,223)	(82,644)	-8.4%
University employee benefit payments	(246,901)	(275,460)	28,559	10.4%
Payments to vendors for supplies and services	(902,587)	(814,958)	(87,629)	-10.8%
Payments to students and fellows	(24,868)	(23,843)	(1,025)	-4.3%
Student loans issued	(526)	(1,023)	497	48.6%
Student loans collected	7,803	6,604	1,199	18.2%
Student loan interest and fees collected	415	359	56	15.6%
Other receipts (payments)	2,976	34,370	(31,394)	-91.3%
Net cash provided (used) by operating activities	<u>(66,300)</u>	<u>(111,603)</u>	<u>45,303</u>	<u>40.6%</u>
Cash Flows from Noncapital Financing Activities:				
State share of instruction and line-item appropriations	107,058	127,235	(20,177)	-15.9%
Non-exchange grant receipts	43,057	38,709	4,348	11.2%
Federal COVID-19 assistance programs	6,484	9,259	(2,775)	-30.0%
Gift receipts for current use	29,556	23,926	5,630	23.5%
Additions to permanent endowments	11,739	10,856	883	8.1%
Drawdowns of federal direct loan proceeds	137,150	132,040	5,110	3.9%
Disbursements of federal direct loans to students	(135,259)	(128,587)	(6,672)	-5.2%
Repayment of loans from related organization	-	(1,011)	1,011	100.0%
Amounts received for annuity and life income funds	894	517	377	72.9%
Amounts paid to annuitants and life beneficiaries	(532)	(1,644)	1,112	67.6%
Agency funds receipts	6,454	6,616	(162)	-2.4%
Agency funds disbursements	(5,279)	(5,588)	309	5.5%
Other receipts	85	-	85	100.0%
Net cash provided by noncapital financing activities	<u>201,407</u>	<u>212,328</u>	<u>(10,921)</u>	<u>-5.1%</u>
Cash Flows from Capital Financing Activities:				
Proceeds from capital debt and leases	301,736	-	301,736	100.0%
Gift receipts for capital projects	8,571	8,807	(236)	-2.7%
Payments for purchase or construction of capital assets	(226,695)	(214,294)	(12,401)	-5.8%
Principal payments on capital debt and leases	(5,793)	(4,688)	(1,105)	-23.6%
Interest payments on capital debt and leases	(12,160)	(7,893)	(4,267)	-54.1%
Net cash provided (used) by capital financing activities	<u>65,659</u>	<u>(218,068)</u>	<u>283,727</u>	<u>130.1%</u>
Cash Flows from Investing Activities:				
Purchases of investments	(1,183,150)	(2,976,553)	1,793,403	60.3%
Proceeds from sales and maturities of investments	953,724	3,257,965	(2,304,241)	-70.7%
Investment income	58,021	28,364	29,657	104.6%
Net cash provided (used) by investing activities	<u>(171,405)</u>	<u>309,776</u>	<u>(481,181)</u>	<u>-155.3%</u>
Net Increase (Decrease) in Cash	29,361	192,433	\$ (163,072)	-84.7%
Cash and Cash Equivalents - Beginning of Year	<u>1,239,560</u>	<u>479,601</u>		
Cash and Cash Equivalents - End of Period	<u>\$ 1,268,921</u>	<u>\$ 672,034</u>		

ATTACHMENT LII

Steps for Sarcoma Endowment Fund

The Board of Trustees of The Ohio State University shall establish the Steps for Sarcoma Endowment Fund effective November 16, 2023, as a quasi-endowment with a fund transfer by The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove (OSUCCC – James) of gifts from donors and proceeds from Steps for Sarcoma, an annual event created in 2010 which fundraises for sarcoma research at the OSUCCC – James.

The annual distribution from this fund shall be used to benefit medical research on sarcoma diseases. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the OSUCCC – James.

The highest ranking official in the OSUCCC – James or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with the University's Gift Acceptance Policy, Fund Transfers – Unrestricted to Endowment Policy, Investment Policy, and all other applicable University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the OSUCCC – James that the quasi-endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University may modify the purpose of this fund, in consultation with the donors named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University may modify the purpose of this fund. The University shall consult the highest ranking official in the OSUCCC – James or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees, in accordance with the policies of the University.

Journalism Major Program Fund

The Board of Trustees of The Ohio State University shall establish the Journalism Major Program Fund effective November 16, 2023, as a quasi-endowment, with a fund transfer by College of Arts and Sciences of a gift from the estate of Eileen C. Billie (BA 1968, MA 1970).

The annual distribution from this fund shall be used for the journalism major program in the College of Arts and Sciences, School of Communication. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the college.

The highest ranking official in the College of Arts and Sciences or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with the University's Gift Acceptance Policy, Fund Transfers – Unrestricted to Endowment Policy, Investment Policy, and all other applicable University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the College of Arts and Sciences that the quasi-endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University may modify the purpose of this fund. The University shall consult the highest ranking official in the college or his/her designee to identify a similar purpose consistent with the original intent of the unit. Modifications to endowed funds shall be approved by the University's Board of Trustees, in accordance with the policies of the University.

Ruth Ella Moore, PHD, Scholarship Fund

The Board of Trustees of The Ohio State University shall establish the Ruth Ella Moore, PHD, Scholarship Fund effective November 16, 2023, with gifts from friends, family, and colleagues of Dr. Ruth Ella Moore, the first African American Woman to graduate with a PhD from The Ohio State University, and the first to graduate with a PhD in the natural sciences in the country.

The annual distribution from this fund provides one or more scholarships to students who are enrolled in the College of Public Health. Preference shall be given to candidates who are first-generation or trailblazing in their educational pursuits. The donors desire that when awarding this scholarship special consideration be given for students who have overcome substantial educational or economic obstacles. If no students meet the selection criteria, the scholarship(s) will be open to all students who are enrolled in the college and demonstrate a commitment to diversity and inclusion. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the College of Public Health or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University may modify the purpose of this fund, in consultation with the donors named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University may modify the purpose of this fund. The University shall consult the highest ranking official in the College of Public Health or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees, in accordance with the policies of the University.

The Robert J. O'Leary Endowed Fund

The Board of Trustees of The Ohio State University established The Robert J. O'Leary Endowed Lecture Series Fund on December 14, 1984, with a fund transfer by the College of Social Work of an unrestricted gift from the estate of Robert J. O'Leary, MA, Social Administration, 1931. Effective November 16, 2023, the fund name and description shall be revised.

The annual distribution shall be used at the discretion of the highest ranking authority in the College of Social Work or his/her designee. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the college.

The highest ranking official in the College of Social Work or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the College of Social Work that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University may modify the purpose of this fund, in consultation with the unit named above. If the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University may modify the purpose of this fund. The University shall consult the highest ranking official in the college or his/her designee to identify a similar purpose consistent with the original intent of the unit. Modifications to endowed funds shall be approved by the University's Board of Trustees, in accordance with the policies of the University.

The Mabel Sarbaugh Undergraduate Honors Scholarship in Human Ecology

The Mabel Sarbaugh Undergraduate Honors Scholarship in Home Economics was established December 6, 1985, by the Board of Trustees of The Ohio State University with a gift to The Ohio State University Development Fund from Mabel M. Sarbaugh, Columbus, Ohio. The name and description were revised May 2, 1997. Effective November 16, 2023, the fund name and description shall be revised.

All gifts are to be invested in the University's Permanent Endowment Fund, under the rules and regulations adopted by the Board of Trustees of The Ohio State University, with the right to invest and reinvest as occasion dictates.

The annual distribution will be used to support undergraduate honors scholarships for junior or senior students studying human ecology in the College of Education and Human Ecology (formerly the College of Education and the College of Human Ecology) who have demonstrated leadership. If no students meet the selection criteria, the scholarship(s) will be open to all students who are enrolled in the College of Education and Human Ecology who are studying human ecology. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the College of Education and Human Ecology, in consultation with Student Financial Aid.

Should the Human Ecology Undergraduate Honors Program cease to exist, the annual distribution shall go to the Human Ecology Programs Fund for use as prescribed by that fund.

Should the need for this fund cease to exist or so diminish as to provide unused annual distribution, then the income may be used for any purpose whatsoever as determined by the Board of Trustees, with preference being given to the recommendation of the highest ranking official in the College of Education and Human Ecology or his/her designee in order to carry out the desire of the donor.

The Mabel M. Sarbaugh 4-H Scholarship Endowment Fund

The Mabel M. Sarbaugh 4-H Scholarship Endowment Fund was established June 6, 1996, by the Board of Trustees of The Ohio State University with gifts to The Ohio State University Development Fund from the estate of Mabel M. Sarbaugh, Columbus, Ohio, friends and colleagues. Effective November 16, 2023, the fund description shall be revised.

All gifts are to be invested in the University's Permanent Endowment Fund, under the rules and regulations adopted by the Board of Trustees of The Ohio State University, with the right to invest and reinvest as occasion dictates.

The annual distribution shall provide scholarship support to students who are or were 4-H members during their senior year in high school. Applicants must be committed to a profession in human ecology and planning to enroll as a freshman for the autumn semester of the current year at The Ohio State University, Columbus campus, or any of its regional campuses. Recipients must maintain a minimum grade point average required for admission to the College of Education and Human Ecology. If no students meet the selection criteria, the scholarship(s) will be open to all students who are members of 4-H. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the College of Food, Agricultural, and Environmental Sciences, in consultation with Student Financial Aid.

It is the desire of the donors that this fund should benefit the University in perpetuity. If the need for this fund should cease to exist or so diminish as to provide unused distribution, then another use shall be designated by the Board of Trustees with strong preference being given to the recommendation of the highest ranking officials in the College of Food, Agricultural, and Environmental Sciences and Ohio State University Extension or their designees, in order to carry out the desire of the donors.

Friends of Integrated Systems Engineering Fund

The Board of Trustees of The Ohio State University established the Integrated Systems Engineering Department Fund effective August 17, 2023, with gifts from members of the Department of Integrated Systems Engineering Advisory Board. Effective November 16, 2023, the fund name shall be revised.

The annual distribution from this fund supports the key priorities and strategic initiatives of the Department of Integrated Systems Engineering as recommended by the highest ranking official of the department, in consultation with department leadership. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the College of Engineering.

The highest ranking official in the College of Engineering or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University may modify the purpose of this fund, in consultation with the donors named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University may modify the purpose of this fund. The University shall consult the highest ranking official in the College of Engineering or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees, in accordance with the policies of the University.

Philip Barbour Hardymon Professorship in Surgery

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Philip Barbour Hardymon Professorship in Surgery effective November 16, 2023, with gifts from the Dawson Fund.

The Philip Barbour Hardymon Professorship in Surgery was established in 2023, in memory of Dr. Hardymon, a thoracic surgeon, whose contributions throughout his career enriched the lives of those he worked with, his students and the patients he served. Given in honor of Dr. Timothy M. Pawlik, surgeon-in-chief of The Ohio State University Wexner Medical Center, for his leadership and commitment to his patients.

The annual distribution from this fund supports a surgical oncology or thoracic surgery professorship position in the Department of Surgery. If the position is vacant, the annual distribution will be reinvested in the endowment principal. The highest ranking official in the College of Medicine or his/her designee may recommend new appointments and/or reappointments every four years. The position holder shall be appointed and reviewed in accordance with the then current guidelines and procedures for faculty appointment. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the college.

If the gifted principal balance reaches \$3,500,000 by December 31, 2028, the fund name and purpose will be revised and the annual distribution shall support a chair position in the Department of Surgery. If the position is vacant, the annual distribution will be reinvested in the endowment principal. The highest ranking official in the College of Medicine or his/her designee may recommend new appointments and/or reappointments every four years. The position holder shall be appointed and reviewed in accordance with the then current guidelines and procedures for faculty appointment. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the college.

Unused annual distribution shall be reinvested in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Medicine or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Endowed Surgical Professorship in Health Equity

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Endowed Surgical Professorship in Health Equity effective November 16, 2023, with gifts from OSU Physicians Inc.

The annual distribution from this fund supports a distinguished surgeon engaging in research, education, and clinical efforts that address the disparities in health care that adversely impact equitable care and health outcomes of marginalized groups. Candidates must demonstrate excellence in understanding and addressing health equity. Prior to full funding, if the position is vacant, or if full funding is not reached, the annual distribution may be used to support faculty in the College of Medicine. The position holder shall be appointed and reviewed in accordance with the then current guidelines and procedures for faculty appointment. Expenditures shall be approved in accordance with the then current guidelines and procedures established by the college.

The highest ranking official in the College of Medicine or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Medicine or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Everett L. and Helen L. Rogers Graduate Study Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Everett L. and Helen L. Rogers Graduate Study Scholarship Fund effective November 16, 2023, with a gift from the estate of Marilyn R. Becker (BSBA 1954) in memory of her parents Everett L. Rogers and Helen L. Rogers.

The annual distribution from this fund provides one or more scholarships to graduate students who are enrolled in the Max M. Fisher College of Business. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the Max M. Fisher College of Business or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the Max M. Fisher College of Business or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

The Marjorie Kreilick Endowed Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish The Marjorie Kreilick Endowed Scholarship Fund effective November 16, 2023, with an estate gift from Marjorie Kreilick (BA 1946, MA 1947).

The annual distribution from this fund provides renewable tuition-only scholarship support for undergraduate students who are graduates of Oak Harbor High School in Ohio, or its successor who are enrolled in the College of Arts and Sciences. Candidates may be recommended by the principal of Oak Harbor High School, or its successor. Recipients shall be selected by the executive dean of the College of Arts and Sciences, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

Unused annual distribution shall be reinvested in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Arts and Sciences or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Sidi Grünstein Gluck and Peter Gluck Endowed Scholarship Fund in Art Education

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Sidi Grünstein Gluck and Peter Gluck Endowed Scholarship Fund in Art Education effective November 16, 2023, with an estate gift from Peter Gluck and Sidi Grünstein Gluck (BS 1963, MA 1968, MFA 1971).

The annual distribution from this fund provides scholarships to students enrolled in the College of Arts and Sciences who are studying art education in the Department of Arts Administration, Education and Policy. Recipients will be selected by the chair of the department or his/her designee, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the College of Arts and Sciences or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Arts and Sciences or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Ohio Turfgrass Foundation Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Ohio Turfgrass Foundation Scholarship Fund effective November 16, 2023, with gifts from the Ohio Turfgrass Foundation and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program.

The annual distribution from this fund provides one or more scholarships to undergraduate students who are enrolled in the College of Food, Agricultural, and Environmental Sciences and are studying turfgrass science in the Department of Horticulture and Crop Science or turfgrass management at Agricultural Technical Institute with preference to supporting two students annually, one at the Columbus Campus and one at ATI. The donor desires to support high performing candidates who demonstrate academic merit. If no students meet the selection criteria, the scholarship(s) will be open to all students who are enrolled in the college. It is the donor's desire to award up to 50% of tuition and fees for recipients at the Columbus campus and/or at ATI. Scholarships may be awarded in varying amounts based on student enrollment, available funding, and other factors. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the College of Food, Agricultural, and Environmental Sciences or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Food, Agricultural, and Environmental Sciences or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Clare and Elvira Rohrer Endowed Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Clare and Elvira Rohrer Endowed Scholarship Fund effective November 16, 2023, with an estate gift from Clare E. Rohrer (BS 1947).

The annual distribution from this fund supplements the grant-in-aid costs of undergraduate student-athletes. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the Department of Athletics, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the Department of Athletics or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the Department of Athletics or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Dr. Carol Lee Clinton Emergency Medicine Career Accelerator Endowed Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Dr. Carol Lee Clinton Emergency Medicine Career Accelerator Endowed Fund effective November 16, 2023, with gifts from Dr. Carol Lee Clinton (BS 1986, MD 1990).

The annual distribution from this fund supports the Department of Emergency Medicine at the discretion of the highest ranking official in the department or her/his designee. Expenditures may include but are not limited to research, education, community outreach, and diversity, equity, and inclusion initiatives for early to mid-level career faculty. Expenditures may be recommended by the highest ranking official in the department of her/his designee and shall be approved in accordance with the then current guidelines and procedures established by The Ohio State University Wexner Medical Center.

The highest ranking official in The Ohio State University Wexner Medical Center or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in The Ohio State University Wexner Medical Center or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

David S. Cobb Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the David S. Cobb Scholarship Fund effective November 16, 2023, with a gift from Phillip E. Cobb (BS 1965).

The annual distribution from this fund supplements the grant-in-aid costs of undergraduate student-athletes participating on the men's lacrosse team who are from the greater Dallas - Fort Worth area in Texas. If there are no men's lacrosse student-athletes from the greater Dallas - Fort Worth area in Texas, the scholarship(s) will be open to all men's lacrosse student-athletes or women's lacrosse student-athletes. If no students meet the selection criteria, the scholarship(s) will be open to all student-athletes. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the Department of Athletics, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the Department of Athletics or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the Department of Athletics or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

The Isler Family Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish The Isler Family Scholarship Fund effective November 16, 2023, with gifts from Michael John Isler (BS 1990, MBA 1996) and Heather Arntz Isler (BS 1991).

The annual distribution from this fund provides one or more scholarships to undergraduate students who are enrolled in the Max M. Fisher College of Business and demonstrate financial need. Candidates must be from Northern Ohio, be involved in an extracurricular or leadership activities, and have a minimum 3.3 cumulative grade point average. If no students meet the selection criteria, the scholarship(s) will be open to all undergraduate students who are enrolled in the college and demonstrate financial need. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the Max M. Fisher College of Business or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donors named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the Max M. Fisher College of Business or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

The Carol and Tom Graham Endowment Fund in Gynecologic Oncology

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish The Carol and Tom Graham Endowment Fund in Gynecologic Oncology effective November 16, 2023, with gifts from Thomas L. Graham given in loving memory of Carol Graham.

The annual distribution from this fund supports medical research, education, technology, facilities, and priority initiatives for the prevention, treatment, and cure of ovarian cancer in the Division of Gynecologic Oncology. Expenditures shall be approved in accordance with the then current guidelines and procedures established by The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove Research Institute (OSUCCC-James).

The highest ranking official(s) of OSUCCC-James or his/her/their designee(s) has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the official(s) of OSUCCC-James or his/her/their designee(s) or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

The Malcolm Jenkins Visionary Impact Scholarship (MJVIS) Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish The Malcolm Jenkins Visionary Impact Scholarship (MJVIS) Fund effective November 16, 2023, with gifts from The Malcolm Jenkins Foundation and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program.

The Malcolm Jenkins Foundation aims to be a world-class organization that is positioned as a leader in having positive, and lasting impact in the lives of youth. The Malcolm Jenkins Foundation wishes to inspire students to become visionary leaders, catalyzing impactful change within the OSU community and society as a whole.

The annual distribution from this fund provides one or more scholarships to rising second-year undergraduate students who meet one or more of the following criteria: are a first-generation college student; demonstrate financial need, or have overcome substantial educational or economic obstacles. Candidates must be in good academic standing and submit a personal essay illustrating their vision for making transformative contributions to the OSU community and society at large. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in Student Financial Aid or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in Student Financial Aid or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

John B. Roth, MD '70 Pediatric Prize Fund in Medicine

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the John B. Roth, MD '70 Pediatric Prize Fund in Medicine effective November 16, 2023, with gifts from Dr. John B. Roth (MD 1970).

The annual distribution from this fund provides one or more prizes to be given to graduating fourth-year medical students who have demonstrated outstanding performance in pediatrics and are pursuing a residency in pediatrics. It is the donor's desire to provide as significant financial support as possible to one eligible recipient. Any remaining distribution shall be used to provide as significant financial support as possible to additional eligible recipients. Recipients, the number of recipients, and amount of each prize shall be determined in accordance with the then current guidelines and procedures established by the College of Medicine, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the College of Medicine or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donor that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donor named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Medicine or his/her designee to identify a similar purpose consistent with the original intent of the donor. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

Dennis Trapp Endowed Chemistry Scholarship Fund

The Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, shall establish the Dennis Trapp (BS 1963) Endowed Chemistry Scholarship Fund effective November 16, 2023, with gifts from James Molley and Cheryl Molley, and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program.

The annual distribution from this fund provides one or more scholarships to undergraduate students who are enrolled in the College of Arts and Sciences and are studying a major in the Department of Chemistry and Biochemistry. First preference shall be given to candidates who graduated from Hamilton Township High School in Ohio. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid.

The University may modify any criteria used to select scholarship recipients should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

The highest ranking official in the College of Arts and Sciences or his/her designee has the discretion to hold all or a portion of the unused distribution in the distribution fund to be used in subsequent years, and/or reinvest all or a portion of the unused distribution in the endowment principal.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should the University units referenced in this endowment restructure in the future, the terms of the endowment shall apply to their successors in interest. The University and the Foundation may modify the purpose of this fund, in consultation with the donors named above. In accordance with Ohio Revised Code, if the purpose of the fund becomes unlawful, impracticable, impossible to achieve, or wasteful, the University and Foundation may modify the purpose of this fund. The University and the Foundation shall consult the highest ranking official in the College of Arts and Sciences or his/her designee to identify a similar purpose consistent with the original intent of the donors. Modifications to endowed funds shall be approved by the University's Board of Trustees and the Foundation's Board of Directors, in accordance with the policies of the University and Foundation.

James F. and Patricia C. Dietz Engineering Scholarships Fund

The James F. and Patricia C. Dietz Engineering Scholarships Fund was established April 8, 2011, by the Board of Trustees of The Ohio State University, in accordance with the guidelines approved by the Board of Directors of The Ohio State University Foundation, with a gift from James F. (BChE 1969, MS 1970) and Patricia C. Dietz. The fund was revised on January 30, 2015. Effective November 16, 2023, the fund description shall be revised.

The annual distribution from this fund shall provide scholarship support. It is the donors' desire to provide one scholarship equivalent to 20% of Ohio State's Engineering tuition and fees for in-state students to an incoming first-year undergraduate student who graduated from Botkins High School (or its successor) in Shelby County, Ohio, plans to attend the Columbus campus or regional campus and major in engineering, architecture, landscape architecture, or city and regional planning. If multiple students are eligible from Botkins High School (or its successor), the preference will be given to those with demonstrated financial need. If no Botkins High School (or its successor) students are available, consideration will be given to students from Shelby County, Ohio with preference given to those with demonstrated financial need. The scholarship is renewable for students who remain enrolled in engineering, architecture, landscape architecture or city and regional planning at The Ohio State University and in good academic standing (not on academic probation or not maintaining full-time status), not to exceed four years total.

It is the donors' desire to provide three or more scholarships equivalent to 50% of the cost of in -state tuition and fees to undergraduate students from any state who are of sophomore standing or higher majoring in chemical and biomolecular engineering at The Ohio State University with consideration being given to students with demonstrated financial need. Scholarship awards will be renewable for students who remain enrolled at The Ohio State University in chemical and biomolecular engineering and in good academic standing (not on academic probation or not maintaining full-time status), not to exceed three years total. The donors' intention is to fund at least one sophomore student, one junior student, and one senior student each year whenever possible.

The College of Engineering will develop brochures regarding application for this scholarship and distribute these brochures to Botkins High School (or its successor) in Shelby County, Ohio. Candidates may be recommended by the highest ranking official in the William G. Lowrie Department of Chemical and Biomolecular Engineering or his/her designee. Scholarship recipients, the number of recipients, and amount of each scholarship shall be determined in accordance with the then current guidelines and procedures for scholarship administration established by the college, in consultation with Student Financial Aid. Scholarships may be awarded in varying amounts based on student enrollment, available funding, and other factors.

The University may modify any selection criteria should the criteria be found, in whole or in part, to be contrary to federal or state law or University policy.

In any given year that the endowment distribution is not fully used for its intended purpose, the unused portion should be held in the distribution account to be used in subsequent years and only for the purposes of the endowment, or reinvested in the endowment principal at the discretion of the dean of the College of Engineering.

The investment and management of and expenditures from all endowment funds shall be in accordance with University policies and procedures, as approved by the Board of Trustees. As authorized by the Board of Trustees, a fee may be assessed against the endowment portfolio for the University's costs of development and fund management.

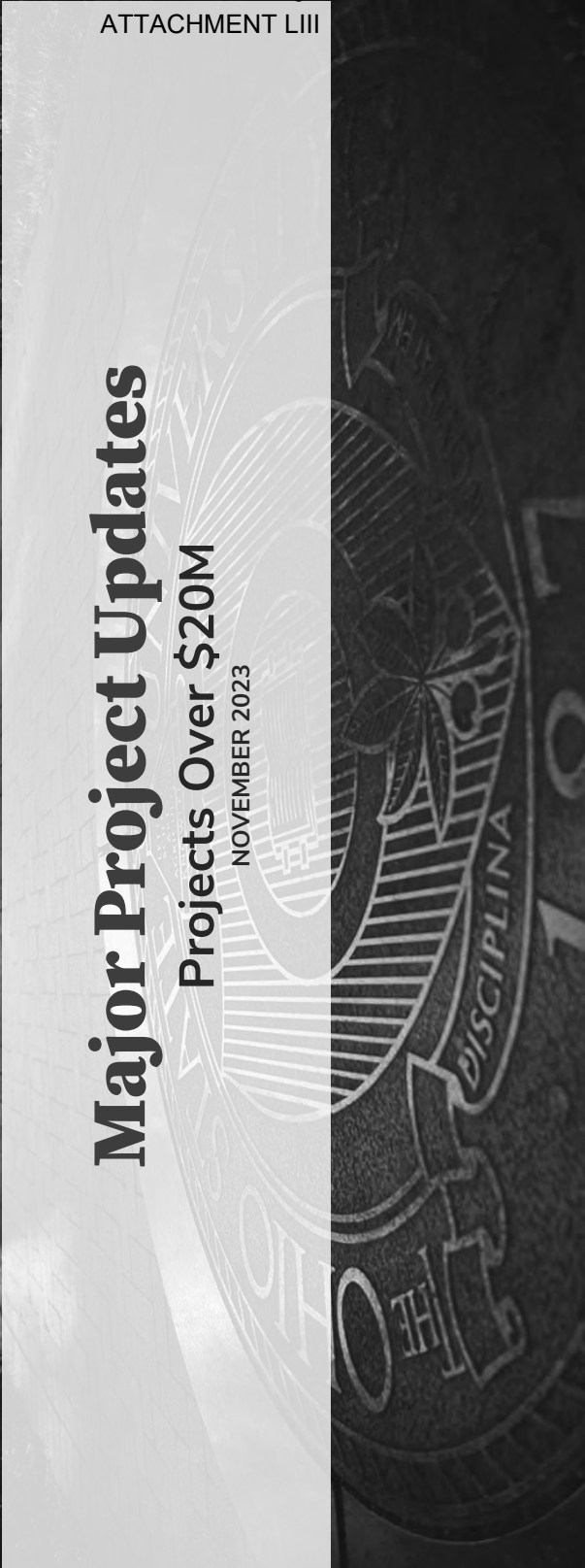
It is the desire of the donors that the endowment established herein should benefit the University in perpetuity. Should unforeseen circumstances arise in the future so that the need for this endowment ceases to exist, then another use, as nearly aligned with the original intent of the contribution as good conscience and need dictate, shall be designated by the Foundation's Board of Directors and the

University's Board of Trustees. In making this alternate designation, the Boards shall seek advice from the donors or their children (Anita Kae Frey or Douglas Alan Dietz), if possible, and from the dean of the College of Engineering.

Major Project Updates

Projects Over \$20M

NOVEMBER 2023



Project Status Report - Current Projects Over \$20M

PROJECT NAME	CONSTRUCTION COMPLETION DATE	APPROVALS		BUDGET	ON TIME	ON BUDGET
		DES	CON			
Energy Advancement and Innovation Center	COMPLETE	✓	✓	\$49.2 M		
Interdisciplinary Health Sciences Center	1/24	✓	✓	\$157.3 M		
Newark – Founders Hall Enhancements	4/24	✓	✓	\$26.4 M		
Martha Morehouse Facility Improvements	7/24	✓	✓	\$42.2 M		
Celeste Lab Renovation	8/24	✓	✓	\$50.5 M		
Combined Heat & Power Plant/District Heating & Cooling Loop	9/24	✓	✓	\$289.9 M		
Cannon Drive Relocation - Phase 2	12/24	✓	✓	\$68.1 M		
Campbell Hall Renovation	7/25	✓	✓	\$61.2 M		
Waterman Multi-Species Animal Learning Center (MALC)	7/25	✓	✓	\$52.0 M		
Biomedical and Materials Engineering Complex Phase 2	9/25	✓	✓	\$90.0 M		
Wexner Medical Center Inpatient Hospital	10/25	✓	✓	\$1,904.2 M		
TOTAL – PROJECTS				\$2,791.0 M		

On Track

Watching Closely

Not on Track



Interdisciplinary Health Sciences Center



INTERDISCIPLINARY HEALTH SCIENCES CENTER

Multiphase renovation of 120,000 square feet and addition of 100,000 square feet to create a collaborative campus for inter-professional education throughout the health sciences, including the College of Medicine, Optometry, Nursing, and the School of Health and Rehabilitation Sciences. Program spaces include classrooms, anatomy labs, research labs, administrative and building support.

PROJECT FUNDING: Auxiliary funds; university funds; state funds; fundraising
PROJECT UPDATE: Hamilton Hall - Finishes are being completed. A phased opening is being planned with the upper floors two, three, and four being completed on December 22, and the balance of the spaces to be complete February 2024.

CURRENT BUDGET		CONSULTANTS	
Construction w/ Cont	\$139.2 M	Architect of Record	Acock Assoc
Total Project	\$157.3 M	CM at Risk	Gilbane

PROJECT SCHEDULE	
BoT Approval	11/17
Construction	11/19-1/24
Facility Opening	2/24



Newark Founders Hall Enhancements



NEWARK FOUNDERS HALL ENHANCEMENTS

The project will renovate approximately 90,000 square feet for Ohio State and Central Ohio Technical College. This project will address building mechanical systems, electrical, building envelope, exterior façade and improve energy savings. The renovation will include updated faculty offices, classrooms and student collaboration areas.

PROJECT FUNDING: University funds; state funds; fundraising, partner funds – COTC

PROJECT UPDATE: Exterior facade work is complete. Steel trusses and skylights are complete. Framing is ongoing at ground floor. Drywall installation is ongoing at first and second floors.

CURRENT BUDGET	
Construction w/ Cont	\$23.1 M
Total Project	\$26.4 M

CONSULTANTS	
Architect of Record	TCI
CM at Risk	ROBERTSON

PROJECT SCHEDULE	
BoT Approval	11/22
Construction	1/23-4/24
Facility Opening	7/24

On Budget
On Time

CHP/DHC



COMBINED HEAT AND POWER PLANT/ DISTRICT HEATING AND COOLING LOOP – CHP/ DHC

105 MW combined heat and power (CHP) plant, with a heating capacity of 285 klb/hr of superheated steam. The CHP plant will also contain an 8,000-ton cooling facility with future build-out potential to 13,000-ton. Installation of heating hot water (HHW) and chilled water (CW) on the midwest and west campuses to support existing and new campus buildings. Rehabilitation of John Herrick Drive bridge to support new utilities which connect the CHP to main campus.

PROJECT FUNDING: Utility fee

PROJECT UPDATE: Contractor work at CHP Plant increasing. MasTec continues inventory of equipment and material; subcontracts and schedule development. Distribution system installation at midwest campus in process and on target for completion. CHP bypass plant in operation and providing chilled water and heating hot water to the Pelotonia Research Center and James Outpatient Care facilities. University and ENGIE are working to ensure the reliability and resiliency of by-pass plant.

CURRENT BUDGET	
Total Project	\$289.9 M
PROJECT SCHEDULE	
BoT Approval	8/19
Construction	9/24
Facility Opening	TBD

CONSULTANTS	
Operator's Engineer	HDR
Design-Builder (CHP)	MasTec
CMR (DHC/Bridge)	Whiting Turner/CK
A/E (DHC)	RMF Engineering
A/E (Bridge)	EMH&T

On Budget

On Time

Campbell Hall Renovation



Campbell Hall Renovation

This project will renovate 115,000 SF in Campbell Hall. The interior renovation will enable the College of Education and Human Ecology's longtime goal of centralizing teaching, research, and administrative functions along Neil Avenue. The project will address all deferred maintenance including new MEP systems, roofing, building envelope, and windows.

PROJECT FUNDING: State funds, fundraising & local funds

PROJECT UPDATE: The construction manager, Holder Construction was released by the university. Selection of a new CM is being finalized. The abatement and demolition activities, which were already in progress, will continue on schedule. Scope, schedule and budget are under review.

CURRENT BUDGET	
Construction w/ Cont	\$48M
Total Project	\$61.2M

CONSULTANTS	
Architect of Record	Schooley Caldwell
CM at Risk	

PROJECT SCHEDULE	
BoT Approval	5/23
Construction	07/23-07/25
Facility Opening	08/25 (phased)

On Budget
On Time



SUMMARY OF ACTIONS TAKEN

November 16, 2023 – Research, Innovation & Strategic Partnerships Committee

Members Present:

Lewis Von Thaer
Reginald A. Wilkinson
Juan Jose Perez

Bradley R. Kastan
George A. Skestos
Taylor A. Schwein

Phillip Popovich
Hiroyuki Fujita (ex officio)

Members Present via Zoom: N/A

Members Absent: N/A

The Research, Innovation & Strategic Partnerships Committee of The Ohio State University Board of Trustees convened on Thursday, November 16, 2023, in person at the Longaberger Alumni House on the Columbus campus. Committee Chair Lewis Von Thaer called the meeting to order at 1:00 p.m.

PUBLIC SESSION

Items for Discussion

1. **Committee Chair's Remarks:** Mr. Von Thaer kicked off the meeting by welcoming Trustees Brad Kastan and George Skestos to the committee.
2. **Quarterly Highlights for Research, Innovation and Knowledge:** Dr. Peter Mohler highlighted a first at Ohio State; Dr. Pierre Agostini, professor emeritus of physics, was announced in October as one of three Nobel prize winners in physics. Ohio State is supporting Professor Agostini and an Oio State delegation for the December 10 Nobel Ceremony. National and international media interest also continues, and we are actively engaged in promoting this accomplishment as this is a huge moment for Ohio State, our community, the state of Ohio and the field of physics.

Dr. Mohler also shared a few more significant accomplishments in research and innovation. The National Institutes of Health recently renewed its grant to support the Center for Clinical and Translational Science with a seven-year, \$37.9 million Clinical and Translational Science award which supports collaborative research by Ohio State, Ohio State Wexner Medical Center and Nationwide Children's Hospital. Dr. Julie Johnson, from the University of Florida and graduate of Ohio State, has been recruited to be director of the Center for Clinical and Translational Science.

Ohio State continues to be recognized for research excellence in artificial intelligence. Tonya Berger-Wolf, director of the Translational Data Analytics Institute was awarded funding from the National Science Foundation to launch the AI and Biodiversity Change Global Climate Center at Ohio State. The center brings together ecologists and computer scientists from six universities in the United States and Canada, with partners in the UK, Europe and Australia to develop new AI-enabled, data-supported approaches.

Ohio State also announced the creation of a new battery cell research and development center with support from Honda, Schaeffler Americas, JobsOhio and Ohio's Congressional delegation. Slated to open in April 2025, the lab will accelerate the domestic development of battery cell materials and manufacturing technologies while providing an experiential learning setting for advanced battery technology workforce development. With \$22 million in commitments to date, this



THE OHIO STATE UNIVERSITY

project will include the renovation of a 25,000 square-foot facility in Ohio State's innovation district into a dedicated battery cell research, production and education support space.

(See Attachment LIV for background information, page number 1069)

3. Advancing University Technology Commercialization Efforts: Dr. Mohler introduced Mr. Kevin Taylor, senior associate vice president for technology commercialization, who shared an update on advancing the university's technology and commercialization efforts, which included an overview of Fiscal Year 2022 results and additional process improvements the team is undertaking. Dr. Tom Darrah, professor in the School of Earth Science, provided an overview of his work with the technology commercialization team and his research, which led him to co-found Koloma, a hydrogen/clean energy startup. Koloma was recently highlighted in *Forbes* following its exit from stealth mode.

(See Attachment LV for background information, page number 1073)

Item for Action

4. Approval of Minutes: No changes were requested to the August 17, 2023, meeting minutes; therefore, a formal vote was not required, and the minutes were considered approved.

EXECUTIVE SESSION

It was moved by Mr. Von Thaeer, and seconded by Mr. Skestos that the committee recess into executive session to consider business-sensitive trade secrets required to be kept confidential by federal and state statutes and to consult with legal counsel regarding pending or imminent litigation.

A roll-call vote was taken, and the committee voted to go into executive session with the following members present and voting: Mr. Von Thaeer, Dr. Wilkinson, Mr. Perez, Mr. Kastan, Mr. Skestos, Ms. Schwein, Dr. Popovich, Dr. Fujita.

The committee entered executive session at 1:19 p.m., and the meeting adjourned at 2:15 p.m.

Research, Innovation and Knowledge – Quarterly Highlights

November 2023



Oct 03, 2023

Ohio State's Agostini wins Nobel Prize in Physics

Emeritus professor one of 3 who were awarded this year

[No Title]



Jeff Grabmeier
Ohio State News
grabmeier.1@osu.edu

Pierre Agostini, professor emeritus of physics at The Ohio State University, has been awarded the 2023 Nobel Prize in Physics with two of his colleagues.

The Royal Swedish Academy of Sciences recognized the scholars "for experimental methods that generate attosecond pulses of light for the study of electron dynamics in matter."

Ohio State receives \$37.9M NIH renewal grant, appoints new leader for translational research

NIH recently renewed its grant with Ohio State for a seven-year, \$37.9 million Clinical and Translation Science Award.

This will fund the center's work to turn scientific discoveries into clinical therapies that improve human health.

The grant supports collaborative research by Ohio State, Ohio State Wexner Medical Center and Nationwide Children's Hospital. This is the fourth cycle of NIH funding since 2008.



Julie Johnson, PharmD
Director, Center for Clinical and Translational Science

NSF funds new center using artificial intelligence

The National Science Foundation partnered with its sister organization in Canada to provide nearly \$9 million in funding to launch the AI and Biodiversity Change (ABC) Global Climate Center at Ohio State.

The center brings together ecologists and computer scientists from six universities in the United States and Canada, with partners in the UK, Europe and Australia. Together they will develop new AI-enabled, data-supported approaches.



Tanya Berger-Wolf
Director, Translational Data Analytics Institute

Advancing University Technology Commercialization Efforts

Kevin Taylor, Senior Associate Vice President, Technology
Commercialization, Office of Innovation and Economic Development

Tom Darrah, Professor, School of Earth Sciences

Ohio State innovation: Strategic path to excellence

Alignment across university	Increase outreach and engagement with colleges and researchers
Alignment with external stakeholders	Drive transparency with and meet the needs of community stakeholders
Speed and rigor in dealmaking	Focus on high-impact deals, improve deal speed and increase quality
Improved customer experience	Deliver all services with transparency, speed and efficiency
Development of the ecosystem	Partner across ecosystem to drive innovations into the market
Operations and compliance	Ensure culture of excellence and compliance across all operations

Relationship-building and alignment with faculty

Technology commercialization team NPS results

+72  **+74**  **+90**
FY22 FY23 FY24 Q1



The technology commercialization team uses a Net Promoter Score (NPS) to gauge customer satisfaction. A score higher than +30 indicates an organization has far more satisfied customers than unhappy ones.

Improvements powered strong results for past FY



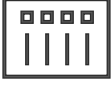
70

Deals



10

New
Startups



363

Invention
Disclosures



\$18.8M

Revenue

19% growth from
previous year

A new
Ohio State record!

Strong performance, focus on continuous improvement remains

November 14-16, 2023, Board of Trustees Meetings

Active Improvement Areas

- Ohio State Innovation Foundation (OSIF) governance
- Deal speed
- Technology de-risking
- New initiative launches
- Strategic partnerships and new ventures

High Performing Areas

- Customer satisfaction
- Researcher engagement
- Patent prosecution
- Operations

Focused approach in health sciences – FY24 Q1 Data

+81%  **6**

increase in technology summaries
finalized and published¹

new therapeutics deals in pipeline²
(sourced from marketing efforts in FY24 Q1)



Current Health Sciences Pipeline³

	Interest & Viability	Use & Business Case	Terms Negotiation	Finalizing Agreement
Therapeutics & Drug Delivery	15	9	7	3
Medical Devices	10	4	1	1
Diagnostics	3	1	3	0
Digital Health	5	2	1	1

¹ 6/30/2023: 285 tech summaries across entire TCO portfolio published at oled.osu.edu

10/02/2023: 516 tech summaries across entire TCO portfolio published at oled.osu.edu

² as of October 3, 2023

³ as of October 26, 2023

World-class expertise added to OSIF Board of Directors

Katharine Ku

Wilson Sonsini Law Firm
Chief Licensing Advisor

Kathy Ku was executive director of Stanford's Office of Technology Licensing for nearly 30 years and has been involved in university-industry relations for 40 years. She is now serving as a member of OSIF's Board of Directors.





Tom Darrah
Professor
School of Earth Sciences

Board of Trustees Public Session

Thursday, November 16, 2023





Welcome

Serving as acting president of Ohio State has been an honor



Academics, innovation and research

Congratulations Emeritus Professor
Pierre Agostini for winning this year's
Nobel Prize in Physics



Academics, innovation and research

On Monday we announced the launch of the Battery Cell Research and Development Center

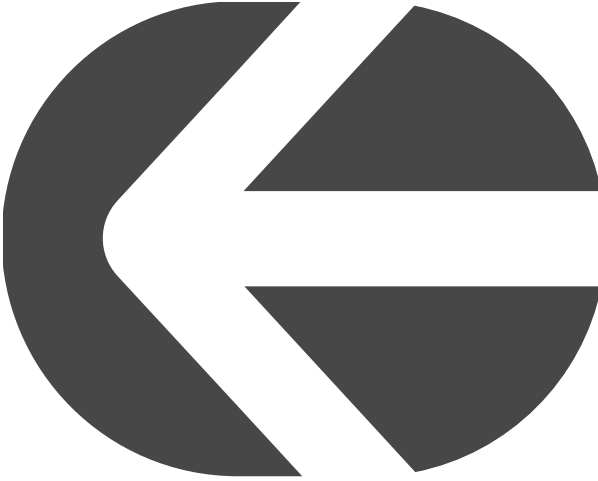
- \$22 million in funding commitments
- Translate fundamental research into manufacturing and future technological opportunities
- Opportunities for experiential learning



Academics, innovation and research

Startup Midwest, hosted by the university's new Center for Software Innovation

- 300+ tech entrepreneurs and others
- Special guests from top companies and high-ranking state officials



Financial stewardship and efficient operations



OPERATING REVENUES Q1

Up \$168 million compared to the same time last fiscal year



AFFORDABILITY

Students have saved \$44.7 million in textbook costs since 2016

Recognizing Provost Gilliam

Congratulations to Dr. Gilliam for her new role as the president of Boston University





Thank You

Karla Zadnik
Interim Executive Vice President
and Provost

Congratulations on your Retirement

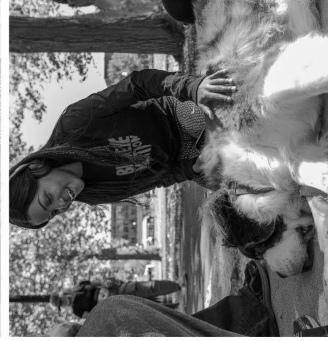
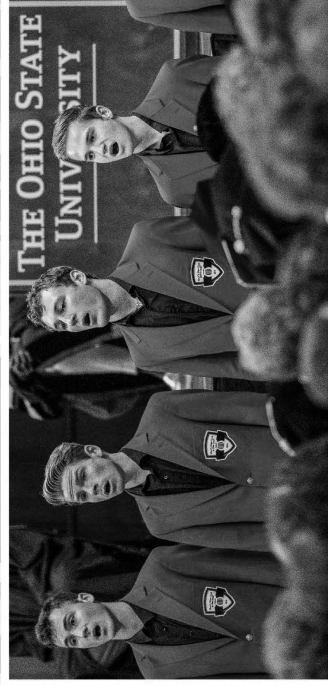
Jay Kasey
Senior Vice President for
Administration and Planning



Presidential transition

Welcome President Ted Carter





OHIO STATE UNIVERSITY WEXNER MEDICAL CENTER BOARD BYLAWS

3335-97-02 Finance committee.

(A) Responsibilities. The finance committee shall, upon call of the chair of the committee, meet to review and evaluate the financial results, plans, and audits of the university Wexner medical center and its component entities for the purpose of assessing the overall financial risks and capacities of the university Wexner medical center and the congruity of the financial management, plans and objectives of the university Wexner medical center. The committee shall be responsible for: monitoring reviewing financial performance including achievement of financial goals and targets approved by the university Wexner medical center board and university board of trustees; reviewing and making recommendations regarding the ~~of~~ operating and capital budgets to the university Wexner medical center board and the university board of trustees; advising on the acquisition or sale of property; ~~construction, use, and allocation of physical space and facilities and technology;~~ advising on current and future strategic business opportunities, including, but not limited to, affiliations, partnerships, mergers, acquisitions, and other business ventures; and other responsibilities as assigned by the chair of the university Wexner medical center board.

(B) Composition. The finance committee shall be composed of no fewer than five voting members of the university Wexner medical center board, with at least three members being university trustees; the university chief financial officer; and such other members as determined by the chair of the university Wexner medical center board.

(C) Meetings. The committee shall meet at the call of the chair of the committee, ~~but not less than quarterly.~~ A majority of the voting members of the committee shall constitute a quorum. Meetings shall be conducted in accordance with the state laws of Ohio and open meetings laws.

The Ohio State University

(A Component Unit of the State of Ohio)

Consolidated Financial Statements

As of and for the Years Ended June 30, 2023 and 2022

And Reports of Independent Auditors

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Independent Auditors' Report

The Board of Trustees
The Ohio State University:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of The Ohio State University (the University), a component unit of the State of Ohio, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the University, as of June 30, 2023 and 2022, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the University, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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 auditors' report that includes our opinions. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 University'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 University's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

U.S. generally accepted accounting principles require that the accompanying management's discussion and analysis, schedule of the University's proportionate shares of STRS-Ohio and OPERS net pension liabilities, schedule of the University pension contributions to STRS-Ohio and OPERS, and schedule of the University' proportionate shares of STRS-Ohio and OPERS net OPEB liabilities be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express

an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements for the years ended June 30, 2023 and 2022. The supplementary information on the long-term investment pool for the year ended June 30, 2023 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or any form of assurance thereon.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2023, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

[(signed) KPMG LLP]

Columbus, Ohio
November 15, 2023

Management's Discussion and Analysis (Unaudited)

The following Management's Discussion and Analysis, or MD&A, provides an overview of the financial position and activities of The Ohio State University (the "university") for the year ended June 30, 2023, with comparative information for the years ended June 30, 2022 and June 30, 2021. We encourage you to read this MD&A section in conjunction with the audited financial statements and footnotes appearing in this report.

About The Ohio State University

The Ohio State University is the State of Ohio's flagship research institution and one of the largest universities in the United States of America, with over 65,000 students, 8,100 faculty members and 27,000 staff members. Founded in 1870 under the Morrill Land Grant Act, the university – which was originally known as the Ohio Agricultural and Mechanical College – has grown over the years into a comprehensive public institution of higher learning, with over 200 undergraduate majors, 172 master's degree programs, 106 doctoral programs and nine professional degree programs.

The university is governed by a board of trustees who are responsible for oversight of academic programs, budgets, general administration, and employment of faculty and staff. The university's 15 colleges, four regional campuses, the Wexner Medical Center and various academic support units operate largely on a decentralized basis. The Board approves annual budgets for university operations, but these budgets are managed at the college and department level.

The Ohio State University Wexner Medical Center ("the Medical Center") is one of the largest and most diverse academic medical centers in the country and the only academic medical center in central Ohio. As a part of the Wexner Medical Center, the Health System operates under the governance of The Ohio State University Board of Trustees and is comprised of seven hospitals and a network of ambulatory care locations. The Health System provides a full spectrum of services from primary to quaternary specialized care. Key clinical care locations and facilities of the Health System include:

- **University Hospital:** the Wexner Medical Center's flagship hospital is a leader in multiple specialties including organ and tissue transplantation, women and infants, digestive diseases, bariatric surgery and minimally invasive surgery. In addition to having a Level I Trauma Center as designated by the American College of Surgeons, University Hospital is also home to a Level III Neonatal Intensive Care Unit, central Ohio's only adult burn center and the only adult solid organ transplant program in central Ohio.
- **Arthur G. James Cancer Hospital and Solove Research Institute ("The James"):** the only free-standing cancer hospital in central Ohio and the first in the Midwest, the Arthur G. James Cancer Hospital and Richard J. Solove Research Institute is an international leader in cancer prevention, detection and treatment. The James is one of only 53 comprehensive cancer centers designated by the National Cancer Institute (NCI) and one of only a few institutions nationally funded by the NCI to conduct both phase I and phase II clinical trials on novel anticancer agents sponsored by the NCI.
- **Richard M. Ross Heart Hospital ("The Ross"):** is dedicated to advancing the field of cardiovascular medicine and surgery. The Ross Heart Hospital offers comprehensive heart and vascular care spanning every specialty from open heart surgery to electrophysiology, vascular surgery, advanced heart failure care and emergency cardiac care. The Ross is one of the nation's few free-standing facilities devoted entirely to the research of diseases affecting the heart, lungs and blood vessels.

Management's Discussion & Analysis (Unaudited) - continued

- **Harding Hospital:** offers counseling services along with the most comprehensive inpatient and outpatient mental health and behavioral health services in central Ohio. Programs are available for adolescents, adults and older adults with complex psychiatric disorders. Ohio State Harding Hospital's team includes psychiatrists, psychologists, social workers, registered nurses, occupational therapists, recreational therapists, chaplains and licensed counselors.
- **East Hospital:** blends academic medicine with a community-based setting. East Hospital offers renowned services in orthopedic care, emergency services, cancer care, addiction services, ear, nose and throat care, heart care, radiology and imaging services, rehabilitation and wound healing. Additionally, patients have access to central Ohio's leading alcohol and drug addiction recovery services, digestive disease treatment, a full range of diagnostic services, a sleep disorders center and outpatient oncology services.
- **Dodd Hall:** home to Ohio State's nationally recognized and accredited rehabilitation inpatient program, specializing in stroke, brain and spinal cord rehabilitation. The program was the first in Ohio and is dedicated to physical medicine and rehabilitation research, training and treatment.
- **Brain and Spine Hospital:** a leader in brain and spine treatment and research with dedicated units for stroke care, neurotrauma and traumatic brain injuries, spinal cord injuries and spine surgery, epilepsy, chronic pain, acute rehabilitation, neurosurgery and sleep medicine. Ohio State is one of the first medical centers in the country to combine five neuroscience-related specialties into a single, integrated program and is designed to rapidly unlock the mysteries of the brain and to pioneer therapies and technology on every neurological front.
- **Ambulatory Services:** offering primary care and many specialized health services in numerous convenient locations throughout Ohio. Primary care, sports medicine, orthopedics, mammography, imaging, wound care and other specialties are provided with the compassionate and nationally ranked expert care that is synonymous with The Ohio State University Wexner Medical Center.

In an effort to unify all faculty practices to create a fully integrated, high-performing practice plan (HP3), the faculty practices operated by the Health System moved to OSU Physicians (OSUP) in July 2022. The Health System practices included Anesthesiology, Maternal Fetal Medicine, Neurosurgery, Orthopedics, Sports Medicine, Family and Community Medicine.

The Health System provided services to approximately 60,700 inpatients and 1,773,000 outpatients during fiscal year 2023 and 58,300 inpatients and 2,255,000 outpatients during fiscal year 2022. The reduction to outpatients in 2023 is a result of the Health System physician practices moving to OSUP as a part of HP3.

The following financial statements reflect all assets, liabilities, deferred inflows/outflows and net position (equity) of the university, the Ohio State University Wexner Medical Center, the Ohio Agricultural Research and Development Center (OARDC) and the Ohio Technology Consortium (OH-TECH), which is an umbrella organization that includes the Ohio Academic Resources Network (OARnet), the Ohio Supercomputer Center and the Ohio Library and Information Network (OhioLINK). These entities constitute the "primary government" for financial reporting purposes. In addition, the financial statements include consolidated financial results for a number of "component units", which are legally separate entities that meet the financial accountability criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, and

Management's Discussion & Analysis (Unaudited) - continued

Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*.

The following component units are considered to “exclusively benefit” the university and are shown in a blended presentation with the primary government:

- The OSU Foundation (a fundraising foundation operating exclusively for the benefit of the university)
- OSU Health Plan (a non-profit organization that administers university health care benefits)
- Oval Limited (captive insurer that provides medical malpractice coverage to university hospitals and physicians)
- Pelotonia (a fundraising organization operating exclusively for the benefit of the university)

The GASB has indicated that, under the amended blending standards, the “exclusive benefit” criterion for blending is not met when a component unit provides services to parties external to the primary government. As a result, the university presents the following component units in a discrete presentation:

- OSU Physicians, Inc. (the practice group for physician faculty members of the Colleges of Medicine and Public Health)
- Campus Partners for Community Urban Redevelopment (a non-profit organization participating in the redevelopment of neighborhoods adjacent to the main Columbus campus)
- Transportation Research Center, Inc. (an automotive research and testing facility in East Liberty, Ohio)
- Dental Faculty Practice Association (the practice group for faculty members of the College of Dentistry)
- Science and Technology Campus Corporation (a non-profit organization established to further development of the university's Science and Technology Campus)

Condensed financial information for both blended and discretely presented component units is provided in the Notes to the Financial Statements. The university is considered a component unit of the State of Ohio and is included in the State of Ohio's Annual Comprehensive Financial Report.

About the Financial Statements

The university presents its financial statements in a “business type activity” format, in accordance with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – an amendment of GASB Statement No. 34*. In addition to this MD&A section, the financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Net Position, a Statement of Cash Flows and Notes to the Financial Statements. Separate columns are presented for the primary institution (which includes the primary government and the blended component units), discretely presented component units and the total university. Unless otherwise specified, the amounts presented in this MD&A are for the primary institution.

The **Statement of Net Position** is the university's balance sheet. It reflects the total assets, deferred outflows, liabilities, deferred inflows and net position (equity) of the university as of June 30, 2023, with comparative information as of June 30, 2022. Liabilities due within one year, and assets

Management's Discussion & Analysis (Unaudited) - continued

available to pay those liabilities, are classified as current. Other assets and liabilities are classified as non-current. Investment assets are carried at fair value or at Net Asset Value (NAV), as applicable.

Capital assets, which include the university's land, buildings, improvements, and equipment, are shown net of accumulated depreciation. Net position is grouped in the following categories:

- Net investment in capital assets
- Restricted – nonexpendable
- Restricted – expendable
- Unrestricted

In addition to assets, liabilities and net position, the university's balance sheet includes deferred outflows of resources and deferred inflows of resources. Deferred outflows are similar to assets and will be recognized as expense in future periods. Deferred inflows are similar to liabilities and will be recognized as revenue (or reductions of expense) in future periods.

The **Statement of Revenues, Expenses and Changes in Net Position** is the university's income statement. It details how net position has increased (or decreased) during the year ended June 30, 2023, with comparative information for the year ended June 30, 2022. Tuition revenue is shown net of scholarship allowances, patient care revenue is shown net of contractual allowances, charity care and bad debt expense, depreciation is provided for capital assets, and there are required subtotals for net operating income (loss) and net income (loss) before capital contributions and additions to permanent endowments.

It should be noted that the required subtotal for net operating income or loss generally will reflect a "loss" for state-supported colleges and universities. This is primarily due to the way operating and non-operating items are defined under GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*. Operating expenses include virtually all university expenses, except for interest on long-term debt and certain investment management expenses. Operating revenues, however, *exclude* certain significant revenue streams that the university and other public institutions have traditionally relied upon to fund current operations, including state instructional support, current-use gifts and investment income.

The **Statement of Cash Flows** details how cash has increased (or decreased) during the year ended June 30, 2023, with comparative information for the year ended June 30, 2022. It breaks out the sources and uses of university cash into the following categories:

- Operating activities
- Noncapital financing activities
- Capital financing activities
- Investing activities

Cash flows associated with the university's expendable net position appear in the operating and noncapital financing categories. Capital financing activities include payments for capital assets, proceeds from long-term debt and debt repayments. Purchases and sales of investments are reflected as investing activities.

Management's Discussion & Analysis (Unaudited) - continued

The **Notes to the Financial Statements**, which follow the financial statements, provide additional details on the numbers in the financial statements. Behind the notes is a section that provides required supplementary information related to pensions and other post-employment benefits and other information on the university's Long-Term Investment Pool.

Financial Highlights and Key Trends

The COVID-19 outbreak has altered the behavior of businesses and people in a manner that has had and is expected to continue to have effects on global and local economies, including the State of Ohio. The university's response to the COVID-19 pandemic evolved over time based on available data, public health authority guidance, the rate of infection and since vaccines were introduced, vaccination rates. The university has fully transitioned back to primarily in-person student instruction, in-person meetings and events, full capacity seating in on-campus dining areas and sporting events and unrestricted group activities at campus recreation centers.

The university's overall financial position remains strong, driven by the post-pandemic rebound. Financial results for 2023 reflect a return to normal university operations and a full college experience for our students. Total net position increased \$683 million, to \$10.01 billion at June 30, 2023. Operating revenues increased \$543 million, to \$7.14 billion, driven primarily by strong outpatient surgical activity and service mix at the Health System, increases in university grant and contract and tuition revenues, and increases in all major auxiliary enterprises. Operating expenses increased \$1.26 billion, to \$7.88 billion, primarily due to a combination of increases in non-cash pension and other post-employment benefit (OPEB) expenses and, for the Health System, rising costs related to labor shortages, inflationary pressure, and throughput challenges. Net investment income increased \$798 million, reflecting higher investment returns from the university's Long-Term Investment Pool (LTIP).

Demand for an Ohio State education and outcomes for students also remain strong. Total enrollment for Autumn 2022 was 65,795, down 1,977 students compared to Autumn 2021. The decrease relates primarily to undergraduate enrollments, which were down 983 students for the Columbus Campus and 829 students for the regional campuses. 93% of the freshmen enrolled in Autumn 2021 returned to OSU in Autumn 2022. 72% of students graduated within four years, and 88% graduated within six years.

In 2023, the university implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 extends the right-of-use accounting concepts introduced in GASB Statement No. 87, *Leases* to subscription-based information technology arrangements, or SBITAs. Under GASB 96, governments are required to identify arrangements that qualify as SBITAs and recognize a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The accompanying financial statements and MD&A information for the year ended June 30, 2022 have been restated to reflect the new accounting standard. MD&A information for the year ended June 30, 2021 has not been restated.

The following sections provide additional details on the university's 2023 financial results and a look ahead at significant economic conditions that are expected to affect the university in the future.

Management's Discussion & Analysis (Unaudited) - continued

Statement of Net Position

Summary Statement of Net Position <i>(in thousands)</i>			
	2023	2022	2021
Cash and temporary investments	\$ 2,720,003	\$ 2,850,835	\$ 3,371,175
Receivables, inventories, prepaids and other current assets	1,009,105	1,157,143	1,035,040
Total current assets	3,729,108	4,007,978	4,406,215
Unexpended bond proceeds	210,358	679,040	276,243
Noncurrent notes and pledges receivable, net	165,640	134,643	134,207
Net other post-employment benefit asset	128,942	441,127	275,182
Long-term investment pool	7,383,676	6,960,782	7,041,973
Other long-term investments	231,885	301,855	348,227
Other noncurrent assets	193,759	197,526	169,251
Capital assets, net of accumulated depreciation	7,981,204	7,241,381	6,408,423
Total noncurrent assets	16,295,464	15,956,354	14,653,506
Total assets	20,024,572	19,964,332	19,059,721
Deferred outflows	1,709,175	618,414	467,600
Total assets and deferred outflows	\$ 21,733,747	\$ 20,582,746	\$ 19,527,321
Accounts payable and accrued expenses	\$ 697,512	\$ 757,606	\$ 774,841
Medicare advance payment program	-	79,601	254,854
Deposits and advance payments for goods and services	442,713	447,404	371,040
Current portion of bonds, notes and lease obligations	720,885	401,629	359,963
Other current liabilities	(48,823)	184,394	90,028
Total current liabilities	1,812,287	1,870,634	1,850,726
Noncurrent portion of bonds, notes and lease obligations	2,946,617	3,379,010	2,736,441
Net pension liability	4,214,821	1,497,793	2,679,333
Net other post-employment benefit liability	92,020	15,661	22,683
Advance from concessionaire	958,816	963,663	980,953
Other noncurrent liabilities	795,866	831,855	760,142
Total noncurrent liabilities	9,008,140	6,687,982	7,179,551
Total liabilities	10,820,427	8,558,616	9,030,277
Deferred inflows	902,049	2,695,441	1,865,366
Net investment in capital assets	3,997,995	3,687,131	3,473,109
Restricted:			
Nonexpendable	1,942,078	1,870,686	1,789,304
Expendable	1,667,347	1,560,810	2,030,928
Unrestricted	2,403,851	2,210,062	1,338,337
Total net position	10,011,271	9,328,689	8,631,678
Total liabilities, deferred inflows and net position	\$ 21,733,747	\$ 20,582,746	\$ 19,527,321

During the year ended June 30, 2023, **cash and temporary investment** balances decreased \$131 million, to \$2.72 billion, primarily reflecting capital expenditures. **Unexpended bond proceeds** decreased \$469 million, to \$210 million at June 30, 2023, reflecting expenditures of the proceeds from the Series 2021A bonds for construction of the new inpatient hospital. The Statement of Cash Flows, which is discussed in more detail below, provides additional information on sources and uses of university cash.

Management's Discussion & Analysis (Unaudited) - continued

Accounts receivable, inventories, prepaids and other current assets decreased \$148 million, to \$1.01 billion at June 30, 2023. Current assets held as part of the university's securities lending program decreased \$202 million. The decrease in securities lending assets was partially offset by a \$44 million increase in inventories and prepaid expenses and a \$24 million increase in accounts receivable.

The fair value of the university's **long-term investment pool** (LTIP) increased \$423 million, to \$7.38 billion at June 30, 2023. The increase is primarily due to a \$370 million increase in the fair value of LTIP assets, \$257 million of principal additions and \$183 million of interest and dividend income, which were partially offset by \$289 million of distributions and \$98 million of expenses. The long-term investment pool operates like a mutual fund, in that each named fund is assigned a number of shares in the pool. It includes the gifted endowment funds of the university, gifted endowment funds of the OSU Foundation, and unrestricted funds that have been internally designated to function as endowments. The pool is invested in a diversified portfolio of equity and fixed-income securities, partnerships and hedge funds that is intended to provide the long-term growth necessary to preserve the value of these funds, adjusted for inflation, while making distributions to support the university's mission.

Other long-term investments are non-unitized investments that relate primarily to gift arrangements between donors and the OSU Foundation and long-term investments of operating funds. These investments decreased \$70 million, to \$232 million, at June 30, 2023, primarily due to unrealized losses in private equity funds.

Capital assets, which include the university's land, buildings, improvements, equipment and library books, net of depreciation, grew \$740 million, to \$7.98 billion at June 30, 2023. The university depreciates its capital assets on a straight-line basis, using estimated useful lives ranging from 5 years (for computer equipment and software) to 100 years (for certain building components such as foundations).

Additions to university capital assets totaled \$1.28 billion in 2023. The Health System accounted for \$797 million of the total and includes expenditures for facilities, infrastructure improvement, land, and equipment purchases. The remaining \$502 million of university capital additions include \$110 million of equipment and library books, \$99 million related to Comprehensive Energy Management Plan (CEMP) facility improvements and \$293 million related to improvements and renovations of various academic buildings, athletic facilities, student life facilities and other infrastructure.

Major Health System projects underway during 2023 include:

- Health System Outpatient Care West Campus – James Outpatient Care opened in July 2023 in its new 385,000 square foot cancer focused facility on West Campus. The \$356 million facility includes outpatient operating rooms, interventional radiology rooms, an extended recovery unit, a pre-anesthesia center, a diagnostic imaging center, pharmacy, hematology clinic, genitourinary (GU) clinic, infusion and medical office and support spaces. The outpatient facility also includes the region's first proton therapy facility, which is slated to open in October 2023.
- New Inpatient Hospital – Construction continues on a 1.9 million square foot, 24-story inpatient hospital east of Cannon Drive. Scheduled to open in early 2026, the \$1.79 billion hospital is the largest single facilities project ever undertaken at The Ohio State University.

Management's Discussion & Analysis (Unaudited) - continued

Major academic facility projects underway during 2023 include:

- Interdisciplinary Research Facility – The Pelotonia Research Center opened in June 2023 and offers an innovative and modern environment to serve multiple disciplines. The \$228 million project was one of the first buildings at Carmenton and houses approximately 305,000 new square feet. The facility will serve multiple research disciplines, including biomedical, life sciences, engineering and environmental sciences, among others. In addition, two floors are dedicated to The Ohio State University Comprehensive Cancer Center including its new Pelotonia Institute for Immuno-Oncology.
- Arts District – This \$165.3 million project included both renovation and expansion to the School of Music building and construction of a new Department of Theatre, Film, and Media Arts building. The Timashev Family Music Building was completed in March 2022 with classes and programming available in Autumn 2022, with theatre completing in Spring 2023 with classes and programming in Autumn 2023. The project also included work to enhance roadway and pedestrian access.
- The Interdisciplinary Health Sciences Center – Currently in progress, this project will renovate existing facilities and construct a new building for interprofessional education through the health sciences including the college of Medicine and Optometry. The final phase of the project is slated for completion in March 2024.
- The Energy Advancement and Innovation Center – Construction is nearing completion on a new facility that will be a hub for Ohio State faculty members, students, alumni, researchers, local entrepreneurs and industry experts to work together on the next generation of smart energy systems, renewable energy and green mobility solutions. The \$48 million project is slated for opening in November 2023.

The university's estimated future capital commitments, based on contracts and purchase orders, total approximately \$1.04 billion at June 30, 2023.

The Health System received \$275 million in 2020 under the **Medicare Accelerated and Advance Payment Program**. These amounts are considered short-term loans, and repayments began in 2021. The amounts were fully repaid in 2023. **Other current liabilities** decreased \$233 million, primarily reflecting the \$202 million decrease in securities lending assets and liabilities.

On April 10, 2017, the university entered into a 50-year agreement to lease the university's utility system to Ohio State Energy Partners (OSEP) and grant it the exclusive right to operate the utility system and provide utility services to the Columbus campus. On July 6, 2017, the university received an upfront payment of \$1.09 billion. The upfront payment is reported as an **advance from concessionaire** and is being amortized as a reduction to operating expense (Operation and Maintenance of Plant) on a straight-line basis over the term of the agreement.

Under the agreement, OSEP operates, maintains and makes capital investments in the utility system and charges the university a Utility Fee, which includes fixed, variable and operating and maintenance (O&M) components. OSEP capital investments in the utility system are recognized as capital assets and a related **long-term payable to the concessionaire**. The fixed and O&M components of the Utility Fee are recognized as operating expense. The variable component of the Utility Fee is recognized as a reduction in the long-term payable to the concessionaire and interest

Management's Discussion & Analysis (Unaudited) - continued

expense. The university paid \$66 million and \$62 million in total fixed and O&M utility fees for the years ended June 30, 2023 and 2022, respectively. The total amounts payable to the concessionaire increased \$80 million, to \$455 million at June 30, 2023. The \$23 million current portion of this liability is included in other current liabilities on the Statement of Net Position.

University debt, in the form of **bonds, notes and lease obligations**, decreased \$113 million, to \$3.67 billion at June 30, 2023, primarily reflecting repayment activity. In 2020, the university entered into forward-starting interest-rate swap agreements to advance refund its Series 2013A bonds. In April 2023, the university issued \$329 million in Series 2023A-1 and 2023A-2 variable rate bonds to complete the refunding of the Series 2013A bonds, recognizing a net accounting gain of \$22 million. The net accounting gain is recorded as a deferred inflow of resources and will be amortized over the remaining term of the debt. The swap agreements, which were effective June 2023, are considered effective hedges. The fair value of the swap agreements – which are reported as a noncurrent asset and offsetting deferred inflow of resources – was \$56 million and \$50 million at June 30, 2023 and 2022, respectively.

The university's plant debt includes variable rate demand bonds that mature at various dates through 2044. GASB Interpretation 1, *Demand Bonds Issued by State and Local Governmental Entities*, provides guidance on the statement of net position classification of these bonds. Under GASB Interpretation 1, outstanding principal balances on variable rate demand bonds may be classified as noncurrent liabilities if the issuer has entered into a "take-out agreement" to convert bonds "put" but not resold into some other form of long-term obligation. In the absence of such an agreement, the total outstanding principal balances for these bonds are required to be classified as current liabilities.

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as current liabilities. These obligations totaled \$604 million and \$275 million at June 30, 2023 and 2022, respectively.

Subsequent to June 30, 2023, the university closed on four bond issues, Series 2023B, Series 2023C, Series 2023D-1 and Series 2023D-2. The university issued \$266 million of tax-exempt fixed rate General Receipts Bonds, Series 2023B, on September 26, 2023. The proceeds will be used to fund construction of the Wexner Medical Center's new Inpatient Hospital. On the same date, the university issued \$112 million of tax-exempt fixed rate General Receipts Refunding Bonds, Series 2023C. The proceeds of the 2023C Bonds were used to pay the purchase price of portions of certain maturities of the outstanding General Receipts Bonds, Series 2016A that were accepted for purchase and to pay the cost of issuance of the 2023C Bonds. On September 28, 2023, the university issued \$125 million of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-1, and \$150 million of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-2. The proceeds of the Series 2023D-1 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2010E, and to pay the cost of issuance of the 2023D-1 Bonds. The proceeds of the Series 2023D-2 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2014B, and to pay the cost of issuance of the 2023D-2 Bonds.

GASB Statement No. 68 requires governmental employers participating in defined benefit pension plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. These liabilities are referred to as net pension liabilities. A related accounting standard, GASB Statement

Management's Discussion & Analysis (Unaudited) - continued

No. 75, requires employers participating in other post-employment benefit (OPEB) plans to recognize liabilities for plans whose actuarial liabilities exceed the plan's net assets. OPEB benefits consist primarily of post-retirement healthcare. The university participates in two multi-employer cost-sharing retirement systems, OPERS and STRS-Ohio, and is required to record a liability for its proportionate share of the net pension and OPEB liabilities of the retirement systems.

In 2023, the university's share of OPERS and STRS-Ohio **net pension liabilities** increased \$2.72 billion million, to \$4.22 billion at June 30, 2023. OPERS and STRS-Ohio net pension liabilities increased \$2.25 billion and \$468 million, respectively, reflecting negative investment returns for both retirement systems. OPERS realized a -12.03% return on defined benefit plan investments for calendar year 2022. STRS-Ohio realized a -3.73% return for the fiscal year ended June 30, 2022.

Deferred outflows related to pensions increased \$890 million, to \$1.47 billion at June 30, 2023, and deferred inflows related to pensions decreased \$1.57 billion, to \$109 million at June 30, 2023. The changes in pension deferrals relate primarily to OPERS and STRS-Ohio projected vs actual investment returns. These deferrals will be recognized as pension expense in future periods.

In 2023, the university's proportionate share of **net OPEB liabilities** for OPERS swung from a net OPEB asset of \$336 million to a net OPEB liability of \$68 million at June 30, 2023, reflecting a combination of negative investment returns and a reduction in the discount rate used to calculate the total OPEB liability. OPERS realized a -15.51% return on its health care investments for calendar year 2022. The university's proportionate share of STRS-Ohio net OPEB assets increased \$24 million to \$129 million at June 30, 2023, primarily reflecting changes in actuarial assumptions from the most recent 2016-2021 experience study.

Deferred outflows related to OPEB increased \$202 million, to \$214 million at June 30, 2023, and deferred inflows related to OPEB decreased \$324 million, to \$133 million at June 30, 2023. The changes in OPEB deferrals relate primarily to OPERS projected vs actual investment returns. These deferrals will be recognized as OPEB expense in future periods.

Total pension and OPEB expense includes employer contributions and (non-cash) expense accruals associated with the recognition of net pension and OPEB liabilities and deferrals. Total employer contributions were up \$34 million, to \$443 million in 2023. Pension and OPEB expense accruals went from a net credit of \$720 million in 2022 to a net debit of \$110 million in 2023.

It should be noted that, in Ohio, employer contributions to the state's cost-sharing multi-employer retirement systems are established by statute. These contributions, which are payable to the retirement systems one month in arrears, constitute the full legal claim on the university for pension and OPEB funding. Although the liabilities recognized under GASB 68 and GASB 75 meet the GASB's definition of a liability in its conceptual framework for accounting standards, they do not represent legal claims on the university's resources, and there are no cash flows associated with the recognition of net pension and OPEB liabilities, deferrals and related expense.

Deferred inflows primarily consist of changes to OPEB assets and pension liabilities as explained in the previous paragraphs, the unamortized proceeds of the parking service concession arrangement and deferred inflows related to leases. Total deferred inflows decreased \$1.79 billion, primarily due to decreases in deferred inflows for pensions (down \$1.57 billion) and deferred inflows for OPEB (down \$324 million). The parking deferred inflows, which totaled \$378 million and \$388 million at June 30, 2023 and June 30, 2022, respectively, are being amortized to operating revenue

Management's Discussion & Analysis (Unaudited) - continued

on a straight-line basis over the 50-year life of the agreement. Deferred inflows for leases totaled \$178 million and \$92 million at June 30, 2023 and 2022, respectively, and are being amortized to lease revenue on a straight-line basis over the terms of the leases. The remaining balance of deferred inflows relates to deferred gains on debt-related transactions and deferrals for irrevocable split-interest agreements.

Prior-Year Highlights: *In 2022*, the university's share of OPERS and STRS-Ohio net pension liabilities decreased \$1.18 billion million, to \$1.50 billion at June 30, 2022. OPERS and STRS-Ohio net pension liabilities decreased \$644 million and \$537 million, respectively, reflecting strong investment returns for both retirement systems. Capital assets grew \$786 million, to \$7.19 billion at June 30, 2022. On September 30, 2021, the University closed on \$600,000 in tax-exempt fixed rate General Receipts Bonds - Series 2021A. The \$715 million of net proceeds from the bond issue are being used to fund construction of the Wexner Medical Center's new Inpatient Hospital, scheduled to open in 2026. *In 2021*, the university's share of OPERS and STRS-Ohio net OPEB liabilities swung from a \$1.36 billion net liability to a \$275 million net asset at June 30, 2021, primarily due to changes in OPERS benefit terms. The fair value of the LTIP increased \$1.75 billion, to \$7.04 billion at June 30, 2021, primarily due to a \$1.69 billion increase in the fair value of LTIP assets, \$137 million of interest and dividend income and \$251 million of net principal additions.

Statement of Revenues, Expenses and Changes in Net Position

Summary of Revenues, Expenses and Changes in Net Position <i>(in thousands)</i>			
	2023	2022	2021
Operating Revenues:			
Tuition and fees, net	\$ 1,060,454	\$ 1,003,060	\$ 869,740
Grants and contracts	917,371	814,074	784,021
Auxiliary enterprises sales and services, net	394,835	364,308	175,961
OSU Health System sales and services, net	4,444,419	4,178,956	3,952,605
Departmental sales and other operating revenues	320,856	234,078	207,858
Total operating revenues	<u>7,137,935</u>	<u>6,594,476</u>	<u>5,990,185</u>
Operating Expenses:			
Educational and general	2,960,543	2,536,453	2,238,671
Auxiliary enterprises	410,383	351,168	205,928
OSU Health System	3,964,394	3,223,874	2,728,378
Depreciation	545,971	513,600	460,478
Total operating expenses	<u>7,881,291</u>	<u>6,625,095</u>	<u>5,633,456</u>
Net operating income (loss)	(743,356)	(30,619)	356,728
Non-operating revenues (expenses):			
State share of instruction and line-item appropriations	508,704	493,248	486,115
Gifts - current use	211,735	233,381	129,723
Net investment income	505,970	(292,335)	1,859,173
Federal COVID-19 assistance programs	70,792	168,967	150,037
Grants, interest expense and other non-operating	(46,973)	(49,835)	8,270
Net non-operating revenue	<u>1,250,228</u>	<u>553,426</u>	<u>2,633,318</u>
Income before other changes in net position	506,872	522,807	2,990,046
State capital appropriations	46,714	52,886	63,988
Private capital gifts	58,407	44,112	78,942
Additions to permanent endowments	70,589	77,206	63,157
Capital contributions and other changes in net position	-	-	6,923
Total changes in net position	<u>175,710</u>	<u>174,204</u>	<u>213,010</u>
Increase in net position	682,582	697,011	3,203,056
Net position - beginning of year	9,328,689	8,631,678	5,424,494
Cumulative effect of accounting change	-	-	4,128
Net position - end of year	<u>\$ 10,011,271</u>	<u>\$ 9,328,689</u>	<u>\$ 8,631,678</u>

Management's Discussion & Analysis (Unaudited) - continued

Net **tuition and fees** increased \$57 million, to \$1.06 billion in 2023, due primarily to an increase in gross tuition and other student fees of \$38 million and a decrease in scholarship allowances of \$19 million. While overall university enrollments declined by 1%, between fiscal year 2022 and fiscal year 2023, rate increases effective Autumn 2022 for the incoming (undergraduate) tuition guarantee cohort and graduate students, combined with an increasing share of non-resident students increased tuition \$35 million. Scholarship allowances decreased \$19 million primarily due to decreases in HEERF financial aid to students.

Operating **grant and contract revenues** increased \$103 million, to \$917 million, primarily reflecting an \$86 million increase in grants managed by the Office of Sponsored Programs. Federal grants increased \$38 million, led by increases in funding from the National Institutes of Health (up \$23 million) and the Department of Defense (up \$9 million). Private grants increased \$52 million. Colleges seeing significant increases in private grant revenue include Medicine, Engineering and Arts & Sciences.

Total **auxiliary revenues** increased \$31 million, to \$395 million, primarily due to an additional home football game and one additional premium game, housing and dining rate increases for new first-year students, the return to normal operations for Business Advancement, and increased revenues from on-campus events. **Auxiliary expenses** increased \$59 million, to \$410 million. Excluding pension and OPEB, auxiliary expenses increased \$23 million, due primarily to increased number of events and labor and supply costs. **Departmental sales and other operating revenues** increased \$87 million, to \$321 million, primarily reflecting increases in royalties and lease income.

Educational and General Expenses (in thousands)			
	2023	2022	2021
Instruction and departmental research	\$ 1,254,266	\$ 1,027,196	\$ 957,504
Separately budgeted research	601,981	502,475	436,886
Public service	145,356	147,900	139,565
Academic support	313,148	235,370	190,097
Student services	119,404	86,345	52,086
Institutional support	228,262	245,780	220,675
Operation and maintenance of plant	174,562	127,294	95,672
Scholarships and fellowships	123,564	164,093	146,187
Total	<u>\$ 2,960,543</u>	<u>\$ 2,536,453</u>	<u>\$ 2,238,671</u>

Educational and general expenses increased \$424 million to \$2.96 billion in 2023, primarily due to a \$364 million increase in pension and OPEB expense allocated across the appropriate E&G expense lines. Excluding pension and OPEB accruals, E&G expenses increased \$60 million, primarily reflecting increases in salaries and related benefit expenses. The university provided a 3% increase in faculty and staff salary guidelines and made additional investments in human capital related to research growth, faculty investment, staffing support returning to normal operations, and equity adjustments due to the current competitive workforce marketplace.

Health System operating revenues increased \$265 million, to \$4.44 billion in 2023, reflecting strong outpatient surgical activity and service mix. The Health System also experienced growth in oncology and non-oncology infusion volume and increased nuclear medicine treatments. Operating expenses (excluding depreciation, interest and transfers) increased \$741 million to \$3.96 billion, primarily due to a \$430 million increase in expenses associated with pension and OPEB accruals. Excluding

Management's Discussion & Analysis (Unaudited) - continued

pension and OPEB, Health System operating expenses increased \$311 million. An in-depth look at the Health System, as presented in their stand-alone financial statements, is provided below.

In total, the Health System operates nearly 1,500 inpatient beds and serves as a major tertiary and quaternary referral center for Ohio and the Midwest. The Medical Center delivers superior patient care, quality outcomes, and patient safety and has been recognized by US News and World Report for 31 consecutive years as one of "America's Best Hospitals" and has been consistently ranked first in Central Ohio. US News and World Report further recognized the Health System as a national leader in ten specialties including: Cancer, Cardiology & Heart Surgery, Diabetes & Endocrinology, Ear, Nose & Throat, Gastroenterology and GI Surgery, Gynecology, Neurology and Neurosurgery, Pulmonary and Lung Surgery, Rehabilitation, and Urology. The Medical Center is rated as high performing in 15 out of 21 common procedures and conditions.

In 2023, Forbes ranked The Ohio State University Wexner Medical Center as one of America's Best Employers for Diversity. This recognition means Americans who were surveyed see the medical center as a top employer for diversity, equity, and inclusion. The Medical Center has been recognized by Forbes list of America's Best Large Employers as one of the nation's Top 100 Great Hospitals for its history of innovation, top-notch patient care and leadership in clinical advancement which is backed by forward-thinking research. Hospitals on the list are also considered a vital part of the community.

The Health System is also proud to be the first in central Ohio to have a hospital achieve Magnet Recognition, one of the highest honors awarded for nursing excellence. The Ross Heart Hospital, University Hospital, Dodd Hall, the Brain and Spine Hospital, and The James are all designated Magnet hospitals.

The Medical Center has more "Top Doctors" than any other central Ohio hospital according to the August 2023 Columbus Monthly Health magazine in conjunction with Castle Connolly. Wexner Medical Center physicians were selected by Castle Connolly because they are among the very best in their specialties.

The healthcare industry continued to face challenges and while the Health System was not immune to these headwinds, the organization worked hard to overcome them. In 2023, Health System inpatient volumes ended the year higher than prior year by 4.1% in terms of patient admissions and by 3.1% for inpatient surgeries and length of stay improved by 4.5%. Outpatient surgeries were 12.3% ahead of prior year and imaging services increased 14.5% as the organization added capacity with the Health System's two newest ambulatory facilities in New Albany and Dublin. Oncology and non-oncology infusions experienced a 10.8% increase in outpatient volume in 2023 contributing to the positive results from operations for the system.

Approximately 84.6% of total operating revenues are from patient care activities. Total operating revenues grew \$245.1 million or 6.2% over the prior fiscal year. Inpatient surgical volume increased 3.1% while outpatient surgical volume increased 12.3% compared to 2022. The Health System's oncology and non-oncology infusion sites grew 10.8%. Outpatient Care Dublin recorded approximately 83,300 new visits in 2023. Operating revenues also included a \$24.6 million increase for the Specialty Retail Pharmacy from 2022 to 2023.

Other Operating Revenues include revenue from reference labs, cafeteria operations, rental agreements, and other non-patient services. In addition, the integration of HP3 created a leased

Management's Discussion & Analysis (Unaudited) - continued

staffing arrangement for salaries and benefits of Health System employees supporting the transitioned practices. OSUP reimbursed the Health System for these employee salaries and benefits which were recorded in Other Operating Revenues under the Health System. HP3 Revenue totaled \$75.5 million in 2023. Due to the increasing complexity and significantly growing number of specialty oral and self-administered pharmaceuticals available for cancer and non-cancer patients, the Health System operates a Specialty Retail Pharmacy dedicated to improving patient care by easing the challenges of managing medications. The Specialty Retail Pharmacy contributed \$273.7 million to Health System operating revenues in 2023 and \$249.1 million in 2022.

Other Operating Revenues also includes a portion of the revenue shared with Nationwide Children's Hospital for the management of the Neonatal Intensive Care Unit (NICU) located at the Health System. The goal of this managed unit is to standardize the care and quality outcomes of all the neonatal patients in Central Ohio. The NICU contributed \$17.5 million of operating revenues in 2023 and \$17.3 million in 2022. In 2019, the Health System enrolled in the Care Innovation and Community Improvement Program (CICIP). CICIP was developed to increase alignment of quality improvement strategies and goals between the State, Managed Care Organizations (MCO), and both public and nonprofit hospital agencies. The Health System recognized \$84.5 million in Other Operating Revenues related to CICIP in 2023 compared to \$89.1 million in 2022.

Operating expenses increased \$704.9 million or 21.2% from 2022 to 2023 as the healthcare industry continued to face rising costs related to labor shortages, inflationary pressure, and throughput challenges. The increase in operating expenses is primarily attributed to increases in medical supplies as well as salaries and benefits. Total pension and OPEB benefit recognized in 2023 by the Health System including employer contributions totaled \$217.3 million. Total pension and OPEB benefit included \$162.6 million of employer contributions, \$123.1 million pension expense related to GASB 68 accruals, and \$68.4 million OPEB benefit related to GASB 75 accruals.

Salaries and benefits grew \$75.2 million or 4.5% from 2022 to 2023 and includes significant costs for premium and incentive pay reflecting labor shortages and the challenging environment around hiring nursing and clinical care positions. Supplies and drugs increased \$128.4 million or 10.7%. The increase in supplies was a result of the growth in surgeries and outpatient procedural volumes as well as inflationary impacts felt across the Health System. The growth in drugs is due to increased volumes in chemotherapy at The James as well as increased volumes at Health System non-oncology infusion sites. Additionally, drug costs increased at the Specialty Retail Pharmacy as a result of higher volumes in 2023. Purchased services grew \$75.1 million or 15.9% in 2023 reflecting increased maintenance costs associated with information technology and clinical care systems. Additionally, the Health System transferred \$47.2 million to OSUP for Anesthesia practice support related to the HP3 transition.

Consolidated revenues for **OSU Physicians, Inc.** (OSUP), the University's central practice group for physician faculty members of the College of Medicine and Public Health, increased \$305 million, to \$1.01 billion in 2023, Consolidated OSUP operating expenses increased \$339 million, to \$1.02 billion. The increases in OSUP revenue and expense are due primarily to practice expansion and integration of the departments from the Health System to OSUP. OSUP balances are included in the Discretely Presented Component Units columns of the university's financial statements.

Total state operating support increased \$15 million, to \$509 million in 2023. Total **state share of instruction** (SSI) for 2023 was \$417 million, a 3% increase over final 2022 distributions. **State line-**

Management's Discussion & Analysis (Unaudited) - continued

item appropriations were stable, increasing \$2 million in 2023, to \$91 million. **State capital appropriations** decreased \$6 million, to \$47 million.

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. Revenues from **federal COVID-19 assistance programs** decreased \$98 million, to \$71 million in 2023, primarily reflecting decreases in HEERF institutional grants (down \$64 million) and HEERF grants to students (down \$60 million), which were partially offset by a \$25 million increase in Provider Relief Funds. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statement of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

Total **gifts** to the university decreased \$14 million, to \$341 million in 2023. Several colleges and support units received gifts in excess of \$1 million in 2023, including the Office of the President, the College of Food, Agricultural and Environmental Sciences, University Hospitals, the James Cancer Hospital and Research Institute, the Comprehensive Cancer Center, the College of Medicine, the College of Public Health, the College of Nursing, the College of Dentistry, the College of Pharmacy, Health Sciences, the College of Arts and Sciences, the College of Engineering, Fisher College of Business, Moritz College of Law, the College of Education and Human Ecology, WOSU, the College of Veterinary Medicine, the Department of Athletics, the Marion and Newark regional campuses, the Enterprise for Research, Innovation and Knowledge, and General University Scholarships. Support came from more than 226,000 alumni and friends.

University investments yielded \$506 million in **net investment income** in 2023, compared with a \$292 million net investment loss in 2022. For 2023, the LTIP returned +6.86% compared to +0.98% in 2022.

The LTIP outperformed its preliminary policy benchmark of +4.64% for 2023. During that period, Public Equity returned 15.51% (compared to the benchmark of 16.53%), Real Assets returned +8.07% (compared to the preliminary benchmark of +2.00%), Hedge Funds and Opportunistic Credit returned +6.60% (compared to the preliminary benchmark of +3.58%), Cash and High-Grade Bonds returned +0.06% (compared to the benchmark of -0.94%), Legacy Investments returned -0.75% (benchmark is return of actual underlying funds) and Private Equity returned -0.91% (compared to the benchmark of -7.44%).

Prior-Year Highlights: *In 2022*, total net position increased \$688 million, to \$9.32 billion at June 30, 2022. Total operating revenues increased \$604 million, to \$6.59 billion, reflecting strong growth in Health System patient volumes and the return of athletic events and in-person classes for students. Operating expenses increased \$1.00 billion, to \$6.63 billion, primarily due to an increase in non-cash pension and other post-employment benefit (OPEB) expenses, the return to in-person instruction, increased occupancy in student housing and dining, and at the Health System, increases in outpatient volumes, patient acuity and labor costs. *In 2021*, total net position increased \$3.20 billion, to \$8.63 billion at June 30, 2021, driven primarily by strong investment performance, continued positive momentum at the Health System, significant efficiency measures across the university and reductions in university net pension and other post-employment benefit liabilities. University investments yielded \$1.86 billion of net investment income in 2021, compared with \$231 million in 2020. The LTIP returned +29.2% compared to +1.1% in 2020. Total pension and OPEB expense recognized by the university decreased \$1.58 billion, to a negative (credit) of \$770 million in 2021.

Management's Discussion & Analysis (Unaudited) - continued**Statement of Cash Flows**

University Cash Flows Summary <i>(in thousands)</i>	2023	2022	2021
Net cash flows used in operating activities	\$ (345,391)	\$ (504,391)	\$ (388,187)
Net cash flows from noncapital financing activities	943,984	1,060,459	889,559
Receipts for capital projects	31,420	56,061	145,499
Proceeds from capital debt	-	739,775	-
Payments for purchase or construction of capital assets	(1,072,766)	(1,055,311)	(891,524)
Principal and interest payments on capital debt and leases, net of federal Build America Bond interest subsidies	(311,098)	(247,347)	(198,820)
Net cash flows provided (used) in investing activities	1,590,813	(699,755)	(849,008)
Net increase (decrease) in cash and cash equivalents	<u>\$ 836,962</u>	<u>\$ (650,509)</u>	<u>\$ (1,292,481)</u>

University cash and cash equivalents increased \$837 million in 2023. Net cash used in operating activities was \$345 million, compared to \$504 million in 2022, primarily reflecting increases in sales and service, tuition, grant and contract and other operating receipts, which were partially offset by increases in payments for salaries, benefits and supplies and services. Net cash flows from noncapital financing activities decreased \$116 million, to \$944 million, reflecting decreases in receipts from federal COVID-19 assistance programs and decreases in gift receipts. Payments for purchase or construction of capital assets increased \$17 million, to \$1.07 billion, reflecting continued high levels of capital expenditures for Health System and other university projects. Cash provided by investing activities was \$1.59 million, primarily reflecting net sales of temporary investments.

Strategic Context

The fiscal year 2024 Financial Plan demonstrates Ohio State's firm footing. Due to strong investment performance, continued positive momentum at the Health System, a post-pandemic rebound and significant progress in achieving operational efficiencies, the university outperformed prior fiscal years in 2023. Looking ahead, the university's fiscal stability, strength and resiliency position us to further our continued commitment to enhancing academic excellence, advancing research and innovation, service to the state of Ohio, making Ohio State a workplace of choice, and financial and operational stewardship.

Academics

The university's Academic Plan, launched in November 2022, defines six areas of focus for transforming academic life at Ohio State: faculty eminence; student academic excellence; external engagement; inclusive excellence; technology and digital innovation and online learning; and operational effectiveness. Many of the plan's objectives are being advanced through investment in such initiatives as the new Office of Faculty Affairs and the Office of Strategic Enrollment Management, as well as the Office of Institutional Research and Planning. Additional programs provide strategic investments in elevating the impact of an Ohio State education. Ohio State's Good-to-Great Grants Program, for example, provides funding to tenure-initiating departments, schools or

Management's Discussion & Analysis (Unaudited) - continued

colleges committed to collaborations across disciplines, centers, institutes and external communities that align with national or international opportunities.

Advancing Research and Innovation

Ohio State's research and creative expression communities conduct more than \$1 billion in research and development expenditures annually. This past year, the university achieved a new institutional record of approximately \$1.38 billion in research expenditures. Federal expenditures totaled \$636.9 million, with growth observed across the portfolio of federal agencies, including the National Science Foundation, the National Institutes of Health, the Department of Defense and the Department of Energy. Ohio State has risen significantly in the research rankings of U.S. universities, to 12th from 24th, as part of the Higher Education Research and Development survey released by the National Science Foundation.

The university has 2.5 million square feet of assigned research space, which is growing through ongoing capital improvement plans. Faculty, staff and students work and learn in state-of-the-art laboratories, classrooms and performance spaces, while industries turn to Ohio State to help investigate new frontiers and apply groundbreaking research and knowledge to their sectors. Carmenton, the university's fast-growing innovation district, is bringing together private, public and academic sectors to exchange knowledge, understand problems that seem insurmountable, develop technologies, and accelerate delivering solutions to the market and the world. Ohio State also played an integral role in helping to attract a more than \$20 billion planned investment by Intel to build two new semiconductor factories in central Ohio — a partnership that involves research and education initiatives to grow and train tomorrow's workforce.

Ohio State as a Workplace of Choice

With an emphasis on professional development, the Office of Human Resources (OHR) works collaboratively to maintain and enhance our status as an employer of choice — a destination for teachers, scholars, artists and educational support and clinical professionals that prioritizes career growth as well as a safe and healthy environment.

In the coming fiscal year, OHR is focused on improving and enhancing HR Service Delivery and addressing equity and compensation concerns in faculty, staff and student pay. For HR Service Delivery, our work should recognize needed differences across the organization, while reinforcing necessary consistency and efficiency in practices, policies and resources. HR services must be delivered in a coordinated way while ensuring logical deployment of our people via a structure that serves the university and medical center.

Service to the State of Ohio

With six campuses across the state, growing online education offerings and a presence in each of Ohio's 88 counties, Ohio State is deeply committed to engaging people whether they live in rural, urban or suburban settings. Broadly, the university contributes over \$19 billion annually to Ohio's economy while supporting nearly 117,000 jobs. At the same time, Ohio State is focused on expanding statewide engagement into public health, engineering, business management, the arts and more through multiple pathways. These include regional campuses, extension offices, extensive public-private partnerships and, importantly, the Wexner Medical Center.

A workforce of approximately 25,000 provides care in seven medical center hospitals and an extensive network of ambulatory locations to nearly 60,000 adult inpatients and more than 2.2 million outpatient visits annually. It is a major tertiary and quaternary referral center for Ohio and the

Management's Discussion & Analysis (Unaudited) - continued

Midwest, offering healthcare services in virtually every adult specialty and subspecialty in medicine through a unified practice of more than 1,800 physicians. More than \$3 billion has been invested in capital in support of Ohio State's health enterprise, including a new 820-bed inpatient hospital; an interdisciplinary health sciences complex; an interdisciplinary research facility; three large suburban outpatient care centers; and an outpatient cancer care center.

Finally, service to our communities is exemplified through Ohio State's affordability efforts. The university's comprehensive focus on affordability includes locking in in-state tuition for each incoming undergraduate class, expanding financial aid to meet students' needs, enhancing student success programs and addressing student debt. These efforts include the Scarlet & Gray Advantage program, which will empower eligible Ohio State students to earn their bachelor's degree debt-free. During the coming year, the university budget will also include \$2 million for the Scarlet & Gray Advantage pilot program, an additional \$7 million in increased current use gift development funding for new student scholarships, as well as an increase of \$500 per student for the Ohio College Opportunity Grant program.

Financial and Operational Stewardship

Strategic benchmarking, revenue optimization and diligent efficiency initiatives are pillars of Ohio State's efforts to be a trusted steward of our resources. Comprehensive administrative efficiencies enable us to direct funds to our core mission and support excellence in the above areas and across the university and medical center. To continue safeguarding the university's resources during the pandemic and enable crucial investments in the future, the university set three efficiency savings goals for FY 2023.

- University - \$25 million of targeted savings across all colleges and support offices. \$31.5 million of savings were realized through June 30, 2023.
- Ohio State Wexner Medical Center - \$30 million of targeted savings. \$58.3 million of savings were realized through June 30, 2023.
- Capital - \$15 million of targeted savings. \$62.0 million of savings were realized through June 30, 2023.

Targets for FY 2024 efficiency savings total \$80 million: university, \$35 million; Ohio State University Wexner Medical Center, \$30 million; and capital, \$15 million.

Benchmarking

The university continues to partner with a third-party membership organization to benchmark administrative labor costs across a consortium of 80 higher education institutions. A Standard Activity Model (SAM) is applied to the data to allocate spend across nine key areas (communications, development, facilities, finance, general administration, human resources, information technology, research, and student services), and normalization factors are applied to account for differences in scale between institutions. This partnership provides access to an online platform for ad-hoc analysis with the ability to change peers and normalization factors. The Efficiency Committee will continue to utilize benchmarking information to identify future savings opportunities.

COVID-19 could potentially have an impact on university finances and operations in the future, depending on vaccination rates and whether the COVID-19 virus or variations of the virus continue to spread in the United States and around the world. Future adverse consequences may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by

Management's Discussion & Analysis (Unaudited) - continued

international students); a decline in demand for university housing; a decline in demand for university programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs.

Cautionary Note Regarding Forward-Looking Statements

Certain information provided by the university, including written as outlined above or oral statements made by its representatives, may contain forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995.

All statements, other than statements of historical facts, which address activities, events or developments that the university expects or anticipates will or may occur in the future contain forward-looking information.

In reviewing such information, it should be kept in mind that actual results may differ materially from those projected or suggested in such forward-looking information. This forward-looking information is based upon various factors and was derived using various assumptions. The university does not undertake to update forward-looking information contained in this report or elsewhere to reflect actual results, changes in assumptions or changes in other factors affecting such forward-looking information.

THE OHIO STATE UNIVERSITY
STATEMENTS OF NET POSITION
 June 30, 2023 and June 30, 2022
 (in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
ASSETS AND DEFERRED OUTFLOWS:						
Current Assets:						
Cash and cash equivalents	\$ 1,140,082	\$ 303,120	\$ 99,478	\$ 176,481	\$ 1,239,560	\$ 479,601
Temporary investments	1,579,921	2,547,715	145,305	83,296	1,725,226	2,631,011
Accounts receivable, net	796,349	772,050	114,157	76,710	910,506	848,760
Notes receivable - current portion, net	6,387	25,231	-	-	6,387	25,231
Pledges receivable - current portion, net	73,297	61,395	-	-	73,297	61,395
Accrued interest receivable	22,065	23,109	-	-	22,065	23,109
Inventories and prepaid expenses	166,263	141,765	7,252	4,636	193,515	146,401
Investments held under securities lending program	-	201,994	-	-	-	201,994
Amounts due from (to) primary institution	(75,256)	(68,401)	75,256	68,401	-	-
Total Current Assets	3,729,108	4,007,978	441,448	409,524	4,170,556	4,417,502
Noncurrent Assets:						
Unexpended bond proceeds	210,358	679,040	-	-	210,358	679,040
Notes receivable, net	29,530	18,413	800	800	30,330	19,213
Pledges receivable, net	136,110	116,230	-	-	136,110	116,230
Net other post-employment benefit asset	128,942	441,127	-	-	128,942	441,127
Long-term investment pool	7,383,676	6,960,782	-	-	7,383,676	6,960,782
Other long-term investments	231,885	301,855	-	-	231,885	301,855
Leases receivable, net	20,049	38,136	29,080	17,136	49,129	55,272
Amounts due from (to) primary institution - leases	(92,425)	(67,181)	92,425	67,181	-	-
Other noncurrent assets	266,135	226,571	2,578	2,336	268,713	228,907
Capital assets, net	7,981,204	7,241,381	512,513	391,239	8,493,717	7,632,620
Total Noncurrent Assets	16,295,464	15,956,354	637,396	478,692	16,932,860	16,435,046
Total Assets	20,024,572	19,964,332	1,078,844	888,216	21,103,416	20,852,548
Deferred Outflows:						
Pension	1,474,386	584,364	-	-	1,474,386	584,364
Other post-employment benefits	213,518	11,545	-	-	213,518	11,545
Other deferred outflows	21,271	22,505	-	-	21,271	22,505
Total Deferred Outflows	1,709,175	618,414	-	-	1,709,175	618,414
Total Assets and Deferred Outflows	\$ 21,733,747	\$ 20,582,746	\$ 1,078,844	\$ 888,216	\$ 22,812,591	\$ 21,470,962
LIABILITIES, DEFERRED INFLOWS AND NET POSITION:						
Current Liabilities:						
Accounts payable and accrued expenses	\$ 697,512	\$ 757,606	\$ 85,612	\$ 25,595	\$ 783,124	\$ 783,201
Medicare advance payment program	-	79,601	-	-	-	79,601
Deposits and advance payments for goods and services	442,713	447,404	6,994	2,711	449,707	450,115
Current portion of bonds, notes and leases payable	117,065	126,629	4,886	4,519	121,951	131,148
Long-term bonds payable, subject to remarketing	603,820	275,000	-	-	603,820	275,000
Liability under securities lending program	-	201,994	-	-	-	201,994
Other current liabilities	77,215	101,989	14,982	37,336	92,197	139,325
Amounts due to (from) primary institution	(118,179)	(114,610)	118,179	114,610	-	-
Amounts due to (from) primary institution - leases	(7,859)	(4,979)	7,859	4,979	-	-
Total Current Liabilities	1,812,287	1,870,634	238,512	189,750	2,050,799	2,060,384
Noncurrent Liabilities:						
Bonds, notes and leases payable	2,946,617	3,379,010	42,392	32,811	2,989,009	3,411,821
Concessionaire payable	431,608	355,786	-	-	431,608	355,786
Net pension liability	4,214,821	1,497,793	-	-	4,214,821	1,497,793
Net other post-employment benefit liability	92,020	15,661	-	-	92,020	15,661
Compensated absences	213,689	203,505	-	-	213,689	203,505
Self-insurance accruals	84,980	100,497	-	-	84,980	100,497
Amounts due to third-party payors - Health System	74,697	87,306	-	-	74,697	87,306
Irrevocable split-interest agreements	33,008	32,324	-	-	33,008	32,324
Refundable advances for Federal Perkins loans	20,821	23,238	-	-	20,821	23,238
Advance from concessionaire	958,816	963,663	-	-	958,816	963,663
Other noncurrent liabilities	305,529	276,345	3,414	4,700	308,943	281,045
Amounts due to (from) primary institution	(211,017)	(192,948)	211,017	192,948	-	-
Amounts due to (from) primary institution - leases	(157,445)	(64,198)	157,449	64,198	-	-
Total Noncurrent Liabilities	9,008,140	6,687,982	414,272	284,657	9,422,412	6,972,639
Total Liabilities	10,820,427	8,558,616	652,784	474,407	11,473,211	9,033,023
Deferred Inflows:						
Parking service concession arrangement	378,021	387,652	-	-	378,021	387,652
Pension	109,418	1,681,316	-	-	109,418	1,681,316
Other post-employment benefits	133,209	456,823	-	-	133,209	456,823
Other deferred inflows	281,401	169,650	167,474	136,516	448,875	306,186
Total Deferred Inflows	902,049	2,695,441	167,474	136,516	1,069,523	2,831,957
Net Position:						
Net investment in capital assets	3,997,995	3,687,131	87,178	98,110	4,085,173	3,785,241
Restricted:						
Nonspendable	1,942,078	1,870,686	-	-	1,942,078	1,870,686
Expendable	1,667,347	1,560,810	-	-	1,667,347	1,560,810
Unrestricted	2,403,851	2,210,062	171,408	179,183	2,575,259	2,389,245
Total Net Position	10,011,271	9,328,689	258,586	277,293	10,269,857	9,605,982
Total Liabilities, Deferred Inflows and Net Position	\$ 21,733,747	\$ 20,582,746	\$ 1,078,844	\$ 888,216	\$ 22,812,591	\$ 21,470,962

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

THE OHIO STATE UNIVERSITY
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
Years ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Operating Revenues:						
Student tuition and fees (net of scholarship allowances of \$249,555 and \$268,547, respectively)	\$ 1,060,454	\$ 1,003,060	\$ -	\$ -	\$ 1,060,454	\$ 1,003,060
Federal grants and contracts	463,777	426,216	21,551	18,735	485,328	444,951
State grants and contracts	102,699	85,976	-	-	102,699	85,976
Local grants and contracts	23,931	32,538	-	-	23,931	32,538
Private grants and contracts	320,964	269,344	63,030	55,721	383,994	325,065
Sales and services of educational departments	191,509	166,121	9,202	10,028	200,711	176,149
Sales and services of auxiliary enterprises (net of scholarship allowances of \$41,348 and \$42,872, respectively)	394,835	364,308	-	-	394,835	364,308
Sales and services of the OSU Health System, net	4,444,419	4,178,956	-	-	4,444,419	4,178,956
Sales and services of OSU Physicians, Inc., net	-	-	1,006,767	701,680	1,006,767	701,680
Other operating revenues	129,347	67,957	4,372	4,132	133,719	72,089
Total Operating Revenues	7,137,935	6,594,476	1,104,922	790,296	8,242,857	7,384,772
Operating Expenses:						
Educational and General:						
Instruction and departmental research	1,254,266	1,027,196	9,371	8,597	1,263,637	1,035,793
Separately budgeted research	601,981	502,475	26,533	22,769	628,514	525,244
Public services	145,356	147,900	13,068	9,950	158,414	157,850
Academic support	313,148	235,370	-	-	313,148	235,370
Student services	119,404	86,345	-	-	119,404	86,345
Institutional support	228,262	245,780	33,433	26,153	261,695	271,933
Operation and maintenance of plant	174,562	127,294	1,313	1,031	175,875	128,325
Scholarships and fellowships	123,564	164,093	-	-	123,564	164,093
Auxiliary enterprises	410,383	351,168	-	-	410,383	351,168
OSU Health System	3,964,394	3,223,874	-	-	3,964,394	3,223,874
OSU Physicians, Inc.	-	-	1,020,146	680,845	1,020,146	680,845
Depreciation and amortization	545,971	513,600	33,594	24,511	579,565	538,111
Total Operating Expenses	7,881,291	6,625,095	1,137,458	773,856	9,018,749	7,398,951
Net Operating Income (loss)	(743,356)	(30,619)	(32,536)	16,440	(775,892)	(14,179)
Non-operating Revenues (Expenses):						
State share of instruction and line-item appropriations	508,704	493,248	-	-	508,704	493,248
Federal subsidies for Build America Bonds interest	11,321	11,304	-	-	11,321	11,304
Federal non-exchange grants	63,059	64,077	-	-	63,059	64,077
Federal COVID-19 assistance programs	70,792	168,967	19,875	11,686	90,667	180,653
State non-exchange grants	25,757	34,591	-	-	25,757	34,591
Gifts	211,735	233,381	-	-	211,735	233,381
Net investment income (loss)	505,970	(282,335)	9,390	(8,379)	515,360	(300,714)
Interest expense on plant debt	(161,259)	(159,703)	(10,393)	(5,542)	(177,652)	(165,245)
Other non-operating revenues (expenses)	14,149	(104)	(5,903)	(5,655)	8,246	(5,759)
Net Non-operating Revenue (Expenses)	1,250,228	553,426	12,969	(7,890)	1,263,197	545,536
Income (loss) before Other Changes in Net Position	506,872	522,807	(19,567)	8,550	487,305	531,357
Other Changes in Net Position:						
State capital appropriations	46,714	52,886	-	-	46,714	52,886
Private capital gifts	58,407	44,112	-	-	58,407	44,112
Additions to permanent endowments	70,589	77,206	-	-	70,589	77,206
Capital contributions and changes in net position	-	-	860	1,182	860	1,182
Total Changes in Net Position	175,710	174,204	860	1,182	176,570	175,386
Increase (decrease) in Net Position	682,582	697,011	(18,707)	9,732	663,875	706,743
Net Position - Beginning of Year	9,328,689	8,631,678	277,293	267,561	9,605,982	8,899,239
Net Position - End of Year	\$ 10,011,271	\$ 9,328,689	\$ 258,586	\$ 277,293	\$ 10,269,857	\$ 9,605,982

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

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Cash Flows from Operating Activities:						
Tuition and fee receipts	\$ 928,631	\$ 868,342	\$ -	\$ -	\$ 928,631	\$ 868,342
Grant and contract receipts	897,175	814,127	72,994	69,443	970,169	883,570
Receipts for sales and services	4,941,910	4,556,007	969,045	708,039	5,910,955	5,264,046
Receipt from energy concessionaire	18,749	16,408	-	-	18,749	16,408
Payments to or on behalf of employees	(3,469,856)	(3,109,359)	(630,094)	(530,930)	(4,099,950)	(3,640,289)
University employee benefit payments	(867,181)	(790,577)	(151,945)	(113,828)	(1,019,125)	(904,405)
Payments to vendors for supplies and services	(2,836,698)	(2,728,458)	(256,023)	(135,783)	(3,092,711)	(2,864,241)
Payments to students and fellows	(109,243)	(151,727)	-	-	(109,243)	(151,727)
Student loans issued	(2,105)	(4,092)	-	-	(2,105)	(4,092)
Student loans collected	6,388	12,263	-	-	6,388	12,263
Student loan interest and fees collected	1,416	1,437	-	-	1,416	1,437
Other receipts (payments)	145,413	11,238	4,731	-	150,144	11,238
Net cash provided (used) by operating activities	<u>(345,391)</u>	<u>(504,391)</u>	<u>8,708</u>	<u>(3,059)</u>	<u>(336,683)</u>	<u>(507,450)</u>
Cash Flows from Noncapital Financing Activities:						
State share of instruction and line-item appropriations	508,704	493,248	-	-	508,704	493,248
Non-exchange grant receipts	88,816	98,668	10	2,098	88,826	100,766
Federal COVID-19 assistance programs	70,792	188,967	-	31,565	70,792	200,532
Gift receipts for current use	208,077	206,882	-	-	208,077	206,882
Additions to permanent endowments	70,589	77,206	-	-	70,589	77,206
Drawdowns of federal direct loan proceeds	319,127	320,043	-	-	319,127	320,043
Disbursements of federal direct loans to students	(317,565)	(317,934)	-	-	(317,565)	(317,934)
Amounts received from irrevocable split-interest agreements	1,153	750	-	-	1,153	750
Amounts paid to annuitants and life beneficiaries	(2,128)	(2,191)	-	-	(2,128)	(2,191)
Agency funds receipts	5,279	5,588	-	-	5,279	5,588
Agency funds disbursements	(5,588)	(5,051)	-	-	(5,588)	(5,051)
Other receipts (payments)	(3,272)	14,283	(581)	(7,562)	(3,853)	6,721
Net cash provided (used) by noncapital financing activities	<u>943,984</u>	<u>1,060,459</u>	<u>(571)</u>	<u>26,101</u>	<u>943,413</u>	<u>1,086,560</u>
Cash Flows from Capital Financing Activities:						
Proceeds from capital debt	-	739,775	21,348	29,478	21,348	769,253
Gift receipts for capital projects	31,420	56,061	-	-	31,420	56,061
Payments for purchase or construction of capital assets	(1,072,766)	(1,055,311)	(24,474)	(37,332)	(1,097,240)	(1,092,543)
Principal payments on capital debt and leases	(148,221)	(105,554)	(19,059)	(4,018)	(167,280)	(109,572)
Interest payments on capital debt and leases	(173,579)	(157,714)	(9,495)	(4,634)	(183,074)	(162,348)
Federal subsidies for Build America Bonds interest	10,702	15,921	-	-	10,702	15,921
Other capital financing receipts (payments)	-	-	6,793	-	6,793	-
Net cash (used) by capital financing activities	<u>(1,352,444)</u>	<u>(506,822)</u>	<u>(24,887)</u>	<u>(16,506)</u>	<u>(1,377,331)</u>	<u>(523,328)</u>
Cash Flows from Investing Activities:						
Purchases of investments	(8,496,321)	(8,034,259)	(112,720)	(81,916)	(8,609,041)	(8,116,175)
Proceeds from sales and maturities of investments	9,875,135	7,187,502	47,851	-	9,922,986	7,187,502
Investment income (loss), net of related expenses	211,999	147,002	4,616	(8,897)	216,615	138,105
Net cash provided (used) by investing activities	<u>1,590,813</u>	<u>(699,755)</u>	<u>(60,253)</u>	<u>(90,813)</u>	<u>1,530,560</u>	<u>(790,568)</u>
Net Increase (Decrease) in Cash						
Cash and Cash Equivalents - Beginning of Year	836,962	(650,509)	(77,003)	(84,277)	759,959	(734,786)
	<u>303,120</u>	<u>953,629</u>	<u>176,481</u>	<u>260,758</u>	<u>479,601</u>	<u>1,214,387</u>
Cash and Cash Equivalents - End of Year	\$ 1,140,082	\$ 303,120	\$ 99,478	\$ 176,481	\$ 1,239,560	\$ 479,601

THE OHIO STATE UNIVERSITY
STATEMENTS OF CASH FLOWS, Cont'd
Years Ended June 30, 2023 and June 30, 2022
(in thousands)

	Primary Institution		Discretely Presented Component Units		Total University	
	2023	2022	2023	2022	2023	2022
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:						
Operating income (loss)	\$ (743,356)	\$ (30,619)	\$ (32,536)	\$ 16,440	\$ (775,892)	\$ (14,179)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization expense	545,971	513,600	33,594	24,511	579,565	538,111
Changes in assets and liabilities:						
Accounts receivable, net	(25,464)	(41,927)	(38,941)	(9,298)	(64,405)	(51,225)
Leases receivable, net	18,087	(709)	-	(1,390)	18,087	(2,099)
Amounts due from (to) primary institution - leases	25,244	(3,905)	-	-	25,244	(3,905)
Notes receivable, net	10,999	4,070	-	-	10,999	4,070
Accrued interest receivable	(243)	(1,590)	-	-	(243)	(1,590)
Inventories and prepaid expenses	(44,498)	5,053	(3,000)	(13)	(47,498)	5,040
Amounts due to/from primary institution	(14,783)	(9,679)	52,026	(16,354)	37,243	(26,033)
Amounts due to (from) primary institution - leases	(106,131)	(25,522)	-	-	(106,131)	(25,522)
Net other post-employment benefit asset	312,185	(165,945)	-	-	312,185	(165,945)
Deferred outflows	(1,091,995)	(152,048)	-	-	(1,091,995)	(152,048)
Other noncurrent assets	(34,261)	14,521	(241)	(1,890)	(34,502)	12,631
Accounts payable and accrued liabilities	(70,567)	(54,431)	9,872	192	(60,695)	(54,239)
Medicare advance payment program	(79,601)	(175,253)	-	(10,191)	(79,601)	(185,444)
Self-insurance accruals	(15,517)	15,414	-	-	(15,517)	15,414
Amounts due to third-party payors - Health System	(12,609)	(3,097)	-	-	(12,609)	(3,097)
Deposits and advanced payments	(542)	79,826	(38)	1,245	(580)	81,071
Compensated absences	10,184	(10,923)	-	-	10,184	(10,923)
Refundable advances for Federal Perkins loans	(2,417)	(2,767)	-	-	(2,417)	(2,767)
Advance from concessionaire	(4,847)	(17,290)	-	-	(4,847)	(17,290)
Net pension liability	2,717,028	(1,181,540)	-	-	2,717,028	(1,181,540)
Net other post-employment benefit liability	76,359	(7,022)	-	-	76,359	(7,022)
Deferred inflows	(1,819,482)	770,320	(11,097)	(6,494)	(1,830,579)	763,826
Other liabilities	4,865	(22,928)	(931)	183	3,934	(22,745)
Net cash provided (used) by operating activities	\$ (345,391)	\$ (504,391)	\$ 8,708	\$ (3,059)	\$ (336,683)	\$ (507,450)
Non Cash Transactions:						
Construction in process in accounts payable	\$ 25,291	\$ 1,601	\$ 1,016	\$ 3,205	\$ 26,307	\$ 4,806
Construction in process in concessionaire payable	98,995	150,843	-	-	98,995	150,843
Stock gifts	18,603	19,583	-	-	18,603	19,583
Net increase (decrease) in fair value of investments	295,261	(441,354)	4,217	(8,899)	299,478	(450,253)
Forgiveness of debt	-	-	-	266	-	266
State capital appropriations	46,933	52,474	-	-	46,933	52,474
Refunding of Series 2013A Bonds	328,820	-	-	-	328,820	-

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

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Organization

The Ohio State University (the “university”) is a land grant institution created in 1870 by the Ohio General Assembly under provisions of the Morrill Act. The university is one of several state-supported universities in Ohio. It is declared by statute to be a body politic and corporate and an instrumentality of the State.

The university is governed by a Board of Trustees, which is granted authority under Ohio law to do all things necessary for the proper maintenance and continual successful operation of the university. Trustees are appointed by the governor, with the advice and consent of the state Senate. In 2005, the Ohio General Assembly voted to expand the Board from 11 to 17 members. The standard term for voting members of the Board is nine years. The Board also includes two non-voting student trustees who are appointed to two-year terms.

In 2009, the Board appointed its first charter trustee, which expanded the Board to 18 members. A maximum of three charter trustees may be appointed and removed by a vote of the Board. Charter trustees, who must be non-Ohio residents, are appointed to three-year terms and do not have voting privileges.

The Board of Trustees has responsibility for all the university’s financial affairs and assets. The university operates largely on a decentralized basis by delegating this authority to its academic and support departments. The Board must approve the annual budgets for unrestricted academic and support functions, departmental earnings operations and restricted funds operations, but these budgets are managed at the department level.

Basis of Presentation

The accompanying financial statements present the accounts of the following, which constitute the primary government for financial reporting purposes:

- The Ohio State University and its hospitals and clinics
- Ohio Agricultural Research and Development Center
- The Ohio Technology Consortium (OH-TECH)

In addition, these financial statements include component units, i.e., legally separate organizations for which the university is financially accountable. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus* and Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14.*, defines financial accountability.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The criteria for determining financial accountability include the following circumstances:

- Appointment of a voting majority of an organization's governing authority and the ability of the primary government (i.e., the university) to either impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or;
- An organization is fiscally dependent on the primary government and provides specific financial benefits to, or imposes specific financial burdens on, the primary government.
- The primary government is financially accountable for an organization if its holding of a majority equity interest in that organization does not meet the definition of an investment.

The university's blended component units and the reasons for their inclusion in the university's financial statements are described below:

- **The Ohio State University Foundation** – The fiscal dependency criteria apply to this not-for-profit fundraising organization, which operates exclusively for the benefit of The Ohio State University.
- **OSU Health Plan, Inc.** – The university appoints a voting majority of the board for this organization, which provides medical benefit plan administration services to the university and its faculty and staff.
- **Oval Limited** – The university holds all of the voting stock of this captive insurance entity, which was established by the university to provide medical malpractice coverage to physicians in the university's medical center.
- **Pelotonia** – The fiscal dependency criteria apply to this not-for-profit fundraising organization, which operates exclusively for the benefit of The Ohio State University.

The component units listed above provide services entirely, or almost entirely, to the university or otherwise exclusively, or almost exclusively, benefit the university. Therefore, the transactions and balances for these organizations have been blended with those of the primary government, collectively referred to as the primary institution.

In addition to the blended component units described above, the university's financial statements include the following discretely presented component units:

- **The Ohio State University Physicians, Inc.** – The university appoints a voting majority of the board of the medical practice group for physician faculty members in the Colleges of Medicine and Public Health.
- **Campus Partners for Community Urban Redevelopment, Inc.** – This non-profit organization, which participates in the redevelopment of neighborhoods adjacent to the Columbus campus, is fiscally dependent on the university.
- **Transportation Research Center of Ohio, Inc.** – The university appoints a voting majority of the board for this automotive research and testing facility in East Liberty, Ohio.
- **Dental Faculty Practice Association, Inc.** – The university appoints a voting majority of the board for the dental practice group for faculty in the College of Dentistry.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

- **Science and Technology Campus Corporation (SciTech)** – This non-profit organization, which was established for further development of the university's Science and Technology Campus, is fiscally dependent on the university.

Summary financial statement information for the university's blended and discretely presented component units is provided in Notes 20 and 21. Audited financial statements for the discretely presented component units considered to be material to the university may be obtained from the Office of the Controller. A total university column in the financial statements is provided as memorandum only for purposes of additional analysis by users.

The university, as a component unit of the State of Ohio, is included as a discretely presented entity in the State of Ohio's Annual Comprehensive Financial Report.

Basis of Accounting

The financial statements of the university have been prepared in accordance with U.S. generally accepted accounting principles, as prescribed by the GASB. The university is reported as a special-purpose government engaged in business-type activities (BTA) on the accrual basis. Business type activities are those that are financed in whole or in part by fees charged to external parties for goods and services. In accordance with BTA reporting, the university presents Statements of Net Position; Statements of Revenues, Expenses and Changes in Net Position; Statements of Cash Flows; and Notes to the Financial Statements. In the financial statements, separate columns are presented for the *primary institution* (which includes the primary government and the blended component units), *discretely presented component units*, and the *total university*. The Notes to the Financial Statements include separate disclosures for the primary institution and the discretely presented component units, where relevant and material.

The university's financial resources are classified for accounting and reporting purposes into the following four net position categories:

- **Net investment in capital assets:** Capital assets, net of accumulated depreciation, and related debt attributable to the acquisition, construction or improvement of those assets.
- **Restricted - nonexpendable:** Amounts subject to externally-imposed stipulations that they be maintained in perpetuity and invested for the purpose of generating present and future income, which may either be expended or added to principal by the university. These assets primarily consist of the original gift corpus of the university's permanent endowments.
- **Restricted - expendable:** Amounts whose use is subject to externally-imposed stipulations that can be fulfilled by actions of the university pursuant to those stipulations or that expire by the passage of time.
- **Unrestricted:** Amounts not subject to externally-imposed stipulations. Substantially all unrestricted balances are internally designated for use by university departments to support working capital needs, to fund related academic or research programs, and to provide for unanticipated shortfalls in revenues and deviations in enrollment.

The university first applies resources in restricted net position when an expense or outlay is incurred for purposes for which resources in both restricted and unrestricted net position are available.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

For internal financial management purposes, the university classifies financial resources into funds that reflect the specific activities, objectives or restrictions of the resources.

Cash and Investments

Cash and cash equivalents consist primarily of petty cash, demand deposit accounts, money market accounts, savings accounts, and investments with original maturities of ninety days or less. Such investments consist primarily of U.S. Government obligations, U.S. Agency obligations, repurchase agreements and money market funds.

Investments are reported at fair value. The average cost method is used for purposes of determining gains and losses on the sale of investments. The specific identification method is used for purposes of determining gains and losses on the sale of gifted securities.

The university holds investments in limited partnerships, private equity and other investments, which are generally reported at net asset value (NAV) of the university's interest used as a practical expedient to estimate fair value. NAVs are generally provided by the management of these limited partnerships. The purpose of this alternative investment class is to increase portfolio diversification and reduce risk due to the low correlation with other asset classes. Because these investments are not readily marketable, the estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for the investments existed, and such differences could be material. As of June 30, 2023, the university has made commitments to limited partnerships totaling \$1,358,008 that have not yet been funded. These commitments may extend for a maximum of twelve years.

Investment income is recognized on an accrual basis. Interest and dividend income is recorded when earned.

Endowment Policy

All endowments are invested in the university's Long-Term Investment Pool, which consists of 6,310 Board authorized funds and 218 pending funds. Each named fund is assigned a number of shares in the Long-Term Investment Pool based on the value of the gifts, income-to-principal transfers, or transfers of operating funds to that named fund. For donor restricted endowments, the Uniform Prudent Management of Institutional Funds Act (UPMIFA), as adopted in Ohio, permits the university's Board of Trustees to appropriate an amount of realized and unrealized endowment appreciation as the Board deems prudent. The UPMIFA, as adopted in Ohio, establishes a 5% safe harbor of prudence for funds appropriated for expenditure. Net realized and unrealized appreciation, after the spending rule distributions, is retained in the Long-Term Investment Pool, and the associated net position is generally classified as restricted-expendable.

Annual distributions to named funds in the Long-Term Investment Pool are computed using the share method of accounting for pooled investments. The annual distribution per share is 4.5% of the average fair value per share of the Long-Term Investment Pool over the most recent five year period.

At June 30, 2023, the fair value of the university and Foundation gifted endowments is \$2,742,619, which is \$701,767 above the historical dollar value of \$2,040,852. Although the fair value of the gifted endowments in total exceeds the historical cost at June 30, 2023, there are 431 named funds

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

that remain underwater (excluding income-to-principal transfers, or transfers of operating funds to that named fund). The fair value of these underwater funds at June 30, 2023 is \$159,623, which is \$10,649 below the historical dollar value of \$170,272.

At June 30, 2022, the fair value of the university and Foundation gifted endowments is \$2,605,928, which is \$641,551 above the historical dollar value of \$1,964,377. Although the fair value of the gifted endowments in total exceeds the historical cost at June 30, 2022, there are 553 named funds that remain underwater (excluding income-to-principal transfers, or transfers of operating funds to that named fund). The fair value of these underwater funds at June 30, 2022 is \$190,543, which is \$14,675 below the historical dollar value of \$205,218.

The depreciation on non-expendable endowment funds is recorded as a reduction to restricted non-expendable net position. Recovery on these funds is recorded as an increase in restricted non-expendable up to the historical value of each fund. Per UPMIFA (§ 1715.53(D)(C)), the reporting of such deficiencies does not create an obligation on the part of the endowment fund to restore the fair value of those funds.

Gift Pledges Receivable

The university receives pledges and bequests of financial support from corporations, foundations and individuals. Revenue is recognized when a pledge representing an unconditional promise to pay is received and all eligibility requirements have been met. In the absence of such promise, revenue is recognized when the gift is received. In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*, endowment pledges are not recorded as assets until the related gift is received.

An allowance for uncollectible pledges receivable is provided based on management's judgment of potential uncollectible amounts and includes such factors as prior collection history, type of gift and nature of fundraising.

Inventories

The university's inventories, which consist principally of publications, general stores and other goods for resale by earnings operations, are valued at the lower of moving average cost or market. The inventories of the Health System, which consist principally of pharmaceuticals and operating supplies, are valued at cost on a first-in, first-out basis.

Capital Assets and Collections

Capital assets are long-life assets in the service of the university and include land, buildings, improvements, equipment, software and library books. The university applies capitalization thresholds of \$5,000 for moveable equipment, \$100,000 for capital projects, and \$500,000 for software (actual dollar amounts shown). Capital assets are stated at cost or acquisition value at date of gift. Depreciation of capital assets (excluding land and construction in progress) is provided on a straight-line basis over the following estimated useful lives:

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Type of Asset	Estimated Useful Life
Improvements other than buildings	20 years
Buildings	10 to 100 years
Moveable equipment, software and furniture	5 to 15 years
Library books	10 years

The university does not capitalize works of art or historical treasures that are held for exhibition, education, research and public service. These collections are neither disposed of for financial gain nor encumbered in any way. Accordingly, such collections are not recognized or capitalized for financial statement purposes.

Advance Payments for Goods and Services

Advance payments for goods and services primarily consist of receipts relating to tuition, room, board, grants, contracts and athletic events received in advance of the services to be provided. Tuition and fees relating to the summer academic term are recorded as revenue in the year to which they pertain. The university will recognize revenue to the extent these services are provided over the coming fiscal year.

Derivative Instruments

Derivative instruments are reported at fair value in the Statements of Net Position. The university has entered into interest-rate swap agreements, which are considered effective hedging derivatives. Changes in the fair value of these instruments are reported as deferred outflows or deferred inflows in the Statements of Net Position. Additional information on derivative instruments is provided in Note 10.

Operating and Non-Operating Revenues and Expenses

The university defines operating activities, for purposes of reporting on the Statements of Revenues, Expenses, and Changes in Net Position, as those activities that generally result from exchange transactions, such as payments received for providing services and payments made for goods or services received. With the exception of interest expense on long-term indebtedness and certain expenses related to investments, substantially all university expenses are considered to be operating expenses. Certain significant revenue streams relied upon for operations are recorded as non-operating revenues, including state appropriations, current-use gifts and net investment income. In addition, amounts provided to the university under Federal COVID-19 assistance grant programs are recognized as non-operating revenues as eligibility requirements are met.

Tuition, Room and Board

Student tuition and residence hall fees are presented net of scholarships applied to student accounts. Stipends and other payments made directly to students are presented as scholarship and fellowship expense. Fee authorizations provided to graduate teaching, research and administrative associates as part of an employment arrangement are presented in instruction, research and other functional categories of operating expense.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

State Support

The university is a state-assisted institution of higher education which receives a student enrollment-based instructional subsidy from the State of Ohio. This subsidy, which is based upon a formula devised by the Ohio Board of Regents, is determined annually and is adjusted to state resources available.

The state also provides line-item appropriations which partially support the current operations of various activities, including clinical teaching expenditures incurred at The Ohio State University Health System and other health sciences teaching facilities, The Ohio State University Extension, the Ohio Agricultural Research and Development Center, and the Center for Labor Research.

In addition to current operating support, the State of Ohio provides funding for construction and renovation of major plant facilities on the university's campuses. This funding is reported as state capital appropriations, and the related facilities are reported as capital assets.

Government Grants and Contracts

Government grants and contracts normally provide for the recovery of direct and indirect costs and are subject to audit by the appropriate government agency. Federal funds are subject to an annual OMB Uniform Guidance audit. Recovery of related indirect costs is generally recorded at fixed rates negotiated for a period of one to three years.

The university generally considers grants and contracts to be operating revenues. Under these arrangements, the university provides a bargained-for benefit, typically in the form of instruction, research or public service programs, either directly to the funding entity or to its constituents. The overall scope and nature of these program activities is determined by the level of funding and the requirements set forth by these resource providers.

Federal COVID-19 Assistance Programs

In response to the COVID-19 outbreak, the federal government has provided support to individuals, companies and non-profit institutions in the form of loans, grants, tax changes and other types of relief. The university is a recipient of grant funds from several federal COVID-19 assistance programs, including Higher Education Emergency Relief Fund (HEERF) grants to students, HEERF institutional grants, Provider Relief Funds, FEMA Public Assistance funds, Shuttered Venue Operators grants and pass-through funding from the State of Ohio. Amounts provided to the university under these grant programs are recognized as non-operating revenues in the Statements of Revenues, Expenses and Changes in Net Position as eligibility requirements are met.

The university's Health System and OSU Physicians, a discretely presented component unit of the university, received advance payments under the Medicare Accelerated and Advance Payment program. These payments are considered short-term loans and are reported as current liabilities in the Statements of Net Position. Current liabilities for advance payments provided to the Health System totaled zero and \$79,601 at June 30, 2023 and 2022, respectively.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

OSU Health System Revenue

Net patient service revenue represents amounts received and the estimated realizable amounts due from patients and third-party payors for services rendered net of contractual allowances, charity care and bad debt expenses. Revenue received under third-party cost reimbursement agreements (primarily the federal Medicare and Medicaid programs) are subject to examination and retroactive adjustments by the agencies administering the programs. In the normal course of business, the Health System contests certain issues resulting from examination of prior years' reimbursement reports. The accompanying financial statements include provisions for estimated retroactive adjustments arising from such examinations and contested issues. The Health System recognizes settlements of protested adjustments or appeals upon resolution of the matters.

Health System patient service revenue amounts recognized from major payor sources (based on primary payor) for the years ended June 30, 2023 and 2022, respectively, are as follows:

Payor	Primary Institution	
	2023	2022
Medicare	\$ 1,089,511	\$ 1,055,544
Medicaid	561,840	553,121
Managed Care:		
Anthem	771,736	707,125
United Healthcare	472,839	474,790
MMO	222,748	265,950
Aetna	201,573	208,722
Other	449,088	433,522
Self Pay	7,043	4,678
Total net patient service revenue	3,776,378	3,703,452
Add: Other Health System sales and services revenue	668,041	475,504
Total Health System sales and services, net	\$ 4,444,419	\$ 4,178,956

OSU Physicians Revenue

Net patient service revenue represents amounts received and the estimated realizable amounts due from patients and third-party payors for services rendered net of contractual allowances, charity care, self-pay discounts and bad debt expenses.

OSU Physicians (OSUP), a discretely presented component unit of the university, provides care to patients under various reimbursable agreements, including governmental and commercial payors (third party payors). These arrangements provide for payment for covered services at agreed-upon rates and under certain fee schedules and various discounts from charges. Provisions have been made in the financial statements for estimated contractual adjustments, representing the difference between the customary charges for services rendered and related reimbursements, and for administrative adjustments.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Charity Care and Community Benefit

Care is provided to patients regardless of their ability to pay. A patient is classified as charity care in accordance with policies established by the OSU Health System and OSUP. Because collection of amounts determined to qualify as charity care are not pursued, such amounts are written off and not reported as gross patient service revenue. OSU Health System and OSUP maintain records to identify and monitor the level of charity care provided, including the amount of charges foregone for services rendered. Net charity care costs for the OSU Health System for the years ended June 30, 2023 and 2022 are \$61,096 and \$39,989, respectively, after applying a decrease of \$2,347 and \$15,370, respectively, for support received under the Health Care Assurance Program (HCAP). HCAP is administered by the State of Ohio to help hospitals cover a portion of the cost of providing charity care. Charity care costs for OSUP for the years ended June 30, 2023 and 2022 are \$23,033 and \$14,634, respectively.

Management Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses during the reporting periods. Disclosure of contingent assets and liabilities at the dates of the financial statements may also be affected. Actual results could differ from those estimates.

Newly Issued Accounting Pronouncements

In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. This Statement includes an extension of the use of LIBOR, clarifies provisions related to the new Statements for leases, public-private partnerships and subscription-based IT arrangements, and the classification and reporting of derivative instruments. The provisions related to LIBOR are effective upon issuance, the provisions related to leases, PPPs and SBITAs are effective for periods beginning after June 15, 2022 (FY2023), and the provisions related to derivatives are effective for periods beginning after June 15, 2023 (FY2024).

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62*. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Statement also provides guidance on related note disclosures and addresses corrections to Required Supplementary Information and Supplementary Information. The Statement is effective for fiscal years beginning after June 15, 2023 (FY2024).

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The Statement is effective for fiscal years beginning after December 15, 2023 (FY2025).

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

University management is currently assessing the impact that implementation of GASB Statements Nos. 99, 100 and 101 will have on the university's financial statements.

Implementation of GASB Statement No. 94

In fiscal year 2023, the university implemented GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. This Statement addresses PPPs and APAs and supersedes guidance in GASB 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The Statement applies the right-of-use model set forth in GASB Statement No. 87, *Leases* to PPP arrangements and provides accounting and disclosure guidance for both transferors and operators of governmental assets. The adoption of the new standard resulted in no changes to university reporting.

Implementation of GASB Statement No. 96

In fiscal year 2023, the university implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB 96 extends the right-of-use accounting concepts introduced in GASB Statement No. 87 to subscription-based information technology arrangements, or SBITAs. Under GASB 96, governments are required to identify arrangements that qualify as SBITAs and recognize a right-to-use subscription asset, initially measured as the sum of the initial subscription liability amount, payments made to the vendor before commencement of the subscription term, and capitalizable implementation costs. The subscription asset is then amortized over the subscription term. The university adopted Statement No. 96 as of July 1, 2021, with no net impact on opening net position. The effects of adopting the new standard retroactively to the university's financial statements for the year ended June 30, 2022 were as follows:

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Net Position - Primary Institution			
Noncurrent Assets:			
Capital assets, net	\$ 7,194,565	\$ 46,816	\$ 7,241,381
Total noncurrent assets	15,909,538	46,816	15,956,354
Total assets	19,917,516	46,816	19,964,332
Current Liabilities:			
Current portion of bonds, notes and leases payable	109,458	17,171	126,629
Total current liabilities	1,853,463	17,171	1,870,634
Noncurrent Liabilities:			
Bonds, notes and leases payable	3,357,938	21,072	3,379,010
Total noncurrent liabilities	6,666,910	21,072	6,687,982
Total liabilities	8,520,373	38,243	8,558,616
Net Position:			
Net investment in capital assets	3,706,371	(19,240)	3,687,131
Unrestricted	2,182,249	27,813	2,210,062
Total net position	\$ 9,320,116	\$ 8,573	\$ 9,328,689

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Revenues, Expenses and Changes in Net Position - Primary Institution			
Operating Expenses:			
Institutional support	\$ 261,348	\$ (15,568)	\$ 245,780
Auxiliary enterprises	351,554	(386)	351,168
OSU Health System	3,236,935	(13,061)	3,223,874
Depreciation and amortization	494,360	19,240	513,600
Total operating expenses	6,634,870	(9,775)	6,625,095
Net operating income (loss)	(40,394)	9,775	(30,619)
Non-operating Revenues (Expenses):			
Interest expense	(158,501)	(1,202)	(159,703)
Net non-operating revenues (expenses)	554,628	(1,202)	553,426
Income (loss) before other changes in net position	514,234	8,573	522,807
Increase (decrease) in net position	\$ 688,438	\$ 8,573	\$ 697,011
2022 Statement of Cash Flows - Primary Institution			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (2,757,473)	\$ 29,015	\$ (2,728,458)
Net cash provided (used) by operating activities	(533,406)	29,015	(504,391)
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(77,741)	(27,813)	(105,554)
Interest payments on capital debt and leases	(156,512)	(1,202)	(157,714)
Net cash provided (used) by capital financing activities	(477,807)	(29,015)	(506,822)
Reconciliation of Net Operating Income (Loss) to Net Cash Used by Operating Activities:			
Operating income (loss)	(40,394)	9,775	(30,619)
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization expense	494,360	19,240	513,600
Net cash provided (used) by operating activities	\$ (533,406)	\$ 29,015	\$ (504,391)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Net Position - Discretely Presented Component Units			
Noncurrent Assets:			
Capital assets, net	\$ 388,582	\$ 2,657	\$ 391,239
Total noncurrent assets	476,035	2,657	478,692
Total assets	885,559	2,657	888,216
Current Liabilities:			
Current portion of bonds, notes and leases payable	3,479	1,040	4,519
Total current liabilities	188,710	1,040	189,750
Noncurrent Liabilities:			
Bonds, notes and leases payable	30,947	1,864	32,811
Total noncurrent liabilities	282,793	1,864	284,657
Total liabilities	471,503	2,904	474,407
Net Position:			
Net investment in capital assets	99,036	(926)	98,110
Unrestricted	178,504	679	179,183
Total net position	\$ 277,540	\$ (247)	\$ 277,293
2022 Statement of Revenues, Expenses and Changes in Net Position - Discretely Presented Component Units			
Operating Expenses:			
OSU Physicians, Inc.	\$ 681,610	\$ (765)	\$ 680,845
Depreciation and amortization	23,585	926	24,511
Total operating expenses	773,695	161	773,856
Net operating income (loss)	16,601	(161)	16,440
Non-operating Revenues (Expenses):			
Interest expense	(5,456)	(86)	(5,542)
Net non-operating revenues (expenses)	(7,804)	(86)	(7,890)
Income (loss) before other changes in net position	8,797	(247)	8,550
Increase (decrease) in net position	\$ 9,979	\$ (247)	\$ 9,732

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	As Previously Reported	Effect of Adoption of Statement No. 96	As Restated
2022 Statement of Cash Flows - Discretely Presented Component Units			
Cash Flows from Operating Activities:			
Payments to vendors for supplies and services	\$ (136,548)	\$ 765	\$ (135,783)
Net cash provided (used) by operating activities	(3,824)	765	(3,059)
Cash Flows from Capital Financing Activities:			
Principal payments on capital debt and leases	(3,339)	(679)	(4,018)
Interest payments on capital debt and leases	(4,548)	(86)	(4,634)
Net cash provided (used) by capital financing activities	(15,741)	(765)	(16,506)
Reconciliation of Net Operating Income (Loss) to Net Cash			
Used by Operating Activities:			
Operating income (loss)	16,601	(161)	16,440
Adjustments to reconcile net operating income (loss) to net cash			
provided (used) by operating activities:			
Depreciation and amortization expense	23,585	926	24,511
Net cash provided (used) by operating activities	\$ (3,824)	\$ 765	\$ (3,059)

Income Tax Status

As an integral part of the State of Ohio, the university is generally exempt from Federal and state income tax. The university is subject to the unrelated business income tax for activities that are not related to its tax-exempt purposes.

Related Parties

Members of the Board of Trustees, officers, and employees are subject to the university's conflict of interest policies, under which business and financial relationships must be disclosed and are subject to review and approval. Disclosures about the university's related parties, including its discretely presented component units, are included in notes 1, 20, and 21 to the financial statements.

NOTE 2 — CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount of the primary institution's cash and cash equivalents is \$1,140,082 as compared to bank balances of \$1,170,227. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit.

Of the bank balances, \$3,456 is covered by federal deposit insurance and \$1,166,771 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

At June 30, 2022, the carrying amount of the primary institution's cash and cash equivalents is \$303,120 as compared to bank balances of \$362,460. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$3,105 is covered by federal deposit insurance and \$359,355 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

At June 30, 2023, the carrying amount of the discretely presented component units' cash, cash equivalents and restricted cash is \$99,478 as compared to bank balances of \$101,773. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$2,014 is covered by federal deposit insurance and \$99,759 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

At June 30, 2022, the carrying amount of the discretely presented component units' cash, cash equivalents and restricted cash is \$176,481 as compared to bank balances of \$174,704. The differences in carrying amount and bank balances are caused by outstanding checks and deposits in transit. Of the bank balances, \$2,007 is covered by federal deposit insurance and \$172,697 is uninsured but collateralized by pools of securities pledged by the depository banks and held in the name of the respective banks.

NOTE 3 — INVESTMENTS

University investments are grouped into three major categories for financial reporting purposes: Temporary Investments, the Long-Term Investment Pool and Other Long-Term Investments.

Temporary Investments are amounts available for current operations. The target is to maximize value while protecting the liquidity of the assets. Temporary Investments include the following instruments with varying maturities: obligations of the U. S. Treasury and other federal agencies and instrumentalities, municipal and state bonds, corporate bonds, certificates of deposit, commercial paper, repurchase agreements, money market funds and equity and bond funds.

The Long-Term Investment Pool is a unitized investment pool consisting of gifted endowment funds of the university, gifted endowment funds of the OSU Foundation, and quasi-endowment funds which are internally designated funds that are to function as endowments.

The Long-Term Investment Pool operates with a long-term investment goal of preserving and maintaining the real purchasing power of the principal while allowing for the generation of a predictable stream of annual distribution.

The university's Board of Trustees approved the following thematic asset classes, allocation ranges and benchmarks for the Long-Term Investment Pool:

Asset Class	Range	Benchmark
Public Equity	30-55%	MSCI All Country World Index (ACWI) – Net Dividend (ND)
Private Equity (Includes Buyouts, Growth & Venture Capital)	15-40%	MSCI ACWI ND - 1-Qtr. Lag
Real Estate & Infrastructure	5-15%	Cambridge Associates Real Estate (50%) & Infrastructure (50%) – 1 Qtr. Lag
Legacy Investments	N/A	Return of Actual Underlying Funds
Hedge Funds (Includes Opportunistic Credit)	0-25%	HFRI Fund of Funds Composite (Final)
Cash & High-Grade Bonds	0-25%	Bloomberg Barclays U.S. Aggregate Bond

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Other Long-Term Investments are non-unitized investments that relate primarily to gift arrangements between donors and the OSU Foundation. Included in this category are charitable remainder trust assets invested in equity and bond funds, OSU Foundation interests in unitrust, gift annuities, annuity trust and pooled income agreements, life insurance policies for which the OSU Foundation has been named owner and beneficiary, and certain real estate investments. Also included in this category are other private equity investments and investments in certain organizations that are affiliated with the OSU Health System.

U. S. Government and Agency securities are invested through trust agreements with banks who keep the securities in their safekeeping accounts at the Federal Reserve Bank in "book entry" form. The banks internally designate the securities as owned by or pledged to the university. Common stocks, corporate bonds and money market instruments are invested through trust agreements with banks who keep the investments in their safekeeping accounts at Northern Trust and BNY Mellon in "book entry" form. The banks internally designate the securities as owned by or pledged to the university.

The cash and cash equivalents amount represents cash held in the Long-Term Investment Pool by various investment managers. Such amounts were generated by gifts received throughout the fiscal year and sales of investments in the Long-Term Investment Pool. Subsequently, the cash and cash equivalents will be used to purchase long-term investments.

Total university investments by major category for the primary institution at June 30, 2023 and 2022 are as follows:

	Primary Institution	
	2023	2022
Temporary Investments (a)	\$ 1,790,279	\$ 3,226,755
Long-Term Investment Pool:		
Gifted Endowment - University	1,300,418	1,261,196
Gifted Endowment - OSU Foundation	1,442,201	1,344,732
Quasi Endowment - Operating	1,742,205	1,740,849
Quasi Endowment - Designated	2,898,852	2,614,005
Total Long-Term Investment Pool	7,383,676	6,960,782
Securities Lending Collateral Investments	-	201,994
Other Long-Term Investments	231,885	301,855
Total Investments	<u>\$ 9,405,840</u>	<u>\$ 10,691,386</u>

- (a) At June 30, 2023, Temporary Investments included \$210,358 of unexpended bond proceeds. At June 30, 2022, Temporary Investments included \$679,040 of unexpended bond proceeds. Unexpended bond proceeds represent bond proceeds restricted for capital expenditures.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Total university investments by investment type for the primary institution at June 30, 2023 are as follows:

	Primary Institution					Total
	Temporary Investments		Other		Securities	
	Investments & Unexpended	Long-Term	Long-Term	Long-Term	Lending Collateral	
					Investments	
Bond Proceeds	Investment Pool	Investments	Investments			
U.S. equity	\$ -	\$ 1,123,252	\$ -	\$ -	-	\$ 1,123,252
Equity funds	97,858	1,624,649	22,172	-	-	1,744,679
U.S. government obligations	234,541	93,323	533	-	-	328,397
U.S. government agency obligations	102,960	-	-	-	-	102,960
Repurchase agreements	2,800	-	-	-	-	2,800
Corporate bonds and notes	1,218,032	56,368	-	-	-	1,274,400
Bond funds	57,492	337,309	43,722	-	-	438,523
Foreign government bonds	6,170	-	-	-	-	6,170
Real assets	3,555	727,404	30,096	-	-	761,055
Hedge funds	-	795,560	-	-	-	795,560
Private equity	-	2,354,977	112,164	-	-	2,467,141
Commercial paper	57,905	-	-	-	-	57,905
Cash equivalents	-	220,604	-	-	-	220,604
Receivable for units sold and Subscriptions paid in advance	-	50,230	-	-	-	50,230
Other	8,966	-	23,198	-	-	32,164
	\$ 1,790,279	\$ 7,383,676	\$ 231,885	\$ -	-	\$ 9,405,840

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Total university investments by investment type for the primary institution at June 30, 2022 are as follows:

	Primary Institution					
	Temporary		Other		Securities	
	Investments		Long-Term		Lending Collateral	
	Bond Proceeds	Investment Pool	Investments	Investments	Investments	Total
U.S. equity	\$ 5	\$ 1,084,100	\$ -	\$ -	\$ -	\$ 1,084,105
International equity	-	227,665	-	-	-	227,665
Equity funds	89,406	1,107,523	21,637	-	-	1,218,566
U.S. government obligations	502,453	(740)	756	-	-	502,469
U.S. government agency obligations	178,298	-	-	-	-	178,298
Corporate bonds and notes	1,885,371	-	-	-	-	1,885,371
Bond funds	333,094	290,925	43,261	-	-	667,280
Foreign government bonds	40,629	-	-	-	-	40,629
Real assets	5	806,152	22,080	-	-	828,237
Hedge funds	-	688,079	-	-	-	688,079
Private equity	-	2,274,497	192,339	-	-	2,466,836
Commercial paper	146,685	-	-	-	-	146,685
Cash equivalents	-	322,061	-	-	-	322,061
Receivable for units sold and Subscriptions paid in advance	-	160,520	-	-	-	160,520
Certificates of deposit	13,056	-	-	-	-	13,056
Other	37,753	-	21,782	-	-	59,535
Securities Lending Collateral Assets:						
Repurchase agreements	-	-	-	51,173	-	51,173
Certificates of deposit	-	-	-	114,730	-	114,730
Cash and other adjustments	-	-	-	36,091	-	36,091
	\$ 3,226,755	\$ 6,960,782	\$ 301,855	\$ 201,994	\$ -	\$ 10,691,386

The components of the net investment income and loss for the primary institution are as follows:

	2023	2022
Interest and dividends	\$ 284,872	\$ 219,884
Net increase (decrease) in fair value of investments	295,261	(441,354)
Investment expenses	(74,163)	(70,865)
Total	\$ 505,970	\$ (292,335)

Information on Fair Value of Investments

Fair value is defined in the accounting standards as 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. Assets and liabilities reported at fair value are organized into a hierarchy based on the levels of inputs observable in the marketplace that are used to measure fair value.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, liquidity statistics, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants would value the financial instrument.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1 – Prices based on unadjusted quoted prices in active markets that are accessible for identical assets or liabilities are classified as Level 1. Directly held equity securities, registered bond and equity funds, and other miscellaneous investments classified in Level 1 are valued using prices quoted in active markets that the custodian and university have the ability to access.

Level 2 – Quoted prices in the markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly, are classified as Level 2. Level 2 investments include U.S. government agencies and obligations, corporate bonds, municipal bonds, foreign government bonds, repurchase agreements, commercial paper, and other debt related investments. The evaluated prices may be determined by factors which include, but are not limited to, market quotations, yields, maturities, call features, ratings, institutional size trading in similar groups of securities and developments related to specific securities.

Level 3 – Investments classified as Level 3 have significant unobservable inputs, as they trade infrequently or not at all. The inputs into the determination of fair value of these investments are based upon the best information in the circumstance and may require significant management judgment. Investments included in Level 3 consist primarily of the university's ownership in real estate, certain limited partnerships and equity positions in private companies.

Net Asset Value (NAV) – Investments whose fair value is measured at NAV are excluded from the fair value hierarchy. Investments in non-governmental entities that do not have a readily determinable fair value may be valued at NAV if the NAV is determined in accordance with the fair value measurement principles relevant to investment companies. Interests in investment funds with a NAV reported under an alternative basis or which meet the intent to sell criteria are reflected as Level 3 investments. As of June 30, 2023, the Long-Term Investment Pool does not have any funds held for secondary sale.

Investments measured at NAV consist mainly of non-publicly traded equity and bond funds, hedge funds, private equity, and other alternative funds. These assets are valued by the associated external investment manager/general partner and reviewed by the university using the most recent audited and unaudited financial statements available.

Not Levelled – Cash is not measured at fair value and, thus, is not subject to the fair value disclosure requirements. Cash not subject to such requirements amounted to \$52,858 and \$140,606 at June 30, 2023 and 2022, respectively.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Investments by fair value category for the primary institution at June 30, 2023 are as follows:

	Primary Institution				Total Fair Value		
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV as Practical Expedient (NAV)			
	U.S. equity	\$ 1,123,252	\$ -	\$ -		\$ -	\$ 1,123,252
	Equity funds	221,612	-	-		1,523,067	1,744,679
U.S. government obligations	(1,443)	329,840	-	-	328,397		
U.S. government agency obligations	-	102,960	-	-	102,960		
Repurchase agreements	-	2,800	-	-	2,800		
Corporate bonds and notes	273	1,274,127	-	-	1,274,400		
Bond funds	280,041	-	-	158,482	438,523		
Foreign government bonds	-	6,170	-	-	6,170		
Real assets	116,370	-	36,517	608,168	761,055		
Hedge funds	-	-	-	795,560	795,560		
Private equity	-	-	137,772	2,329,369	2,467,141		
Commercial paper	-	57,905	-	-	57,905		
Cash equivalents	167,746	-	-	-	167,746		
Receivable for units sold and Subscriptions paid in advance	50,230	-	-	-	50,230		
Other	-	8,411	23,753	-	32,164		
	\$ 1,958,081	\$ 1,782,213	\$ 198,042	\$ 5,414,646	\$ 9,352,982		

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Investments by fair value category for the primary institution at June 30, 2022 are as follows:

	Primary Institution					Total Fair Value
	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV as Practical Expedient (NAV)		
U.S. equity	\$ 1,084,105	\$ -	\$ -	\$ -	\$ 1,084,105	
International equity	227,665	-	-	-	227,665	
Equity funds	244,466	-	-	974,100	1,218,566	
U.S. government obligations	(740)	503,209	-	-	502,469	
U.S. government agency obligations	-	178,298	-	-	178,298	
Corporate bonds and notes	-	1,885,371	-	-	1,885,371	
Bond funds	523,891	-	-	143,389	667,280	
Foreign government bonds	-	40,629	-	-	40,629	
Real assets	123,734	-	25,387	679,116	828,237	
Hedge funds	-	-	-	688,079	688,079	
Private equity	-	-	73,057	2,393,779	2,466,836	
Commercial paper	-	146,685	-	-	146,685	
Cash equivalents	181,455	-	-	-	181,455	
Receivable for units sold and Subscriptions paid in advance	160,520	-	-	-	160,520	
Certificates of deposit	-	13,056	-	-	13,056	
Other	-	37,208	22,327	-	59,535	
Securities Lending Collateral Assets:						
Repurchase agreements	-	51,173	-	-	51,173	
Certificates of deposit	-	114,730	-	-	114,730	
Cash and other adjustments	-	36,091	-	-	36,091	
	<u>\$ 2,545,096</u>	<u>\$ 3,006,450</u>	<u>\$ 120,771</u>	<u>\$ 4,878,463</u>	<u>\$ 10,550,780</u>	

Additional Information on Investments Measured at the NAV

Additional information on fair values, unfunded commitments, remaining life and redemption for investments measured at the NAV for the primary institution at June 30, 2023 is as follows:

	Fair Value	Unfunded Commitments	Remaining Life	Redemption Notice Period	Redemption Restrictions
Equity - public	\$ 1,681,549	\$ -	No limit	1 to 120 days	Lock-up provisions ranging from none to 2 years; investor level gates; side pockets on a few
Hedge Funds - absolute return, credit, long/short equities	795,560	25,126	No limit	30 to 180 day notice periods	Lock-up provisions ranging from none to 2 years; investor level gates; side pockets on a few
Private Equity - private credit, buyouts, venture, secondary	2,329,369	1,155,586	1-12 years	Partnerships ineligible for redemption	Not redeemable
Real Assets - natural resources, real estate, infrastructure	608,168	115,779	1-12 years	Partnerships ineligible for redemption	Not redeemable
Total Investments Measured at the NAV	<u>\$ 5,414,646</u>	<u>\$ 1,296,491</u>			

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Additional Risk Disclosures for Investments

GASB Statements No. 3 and 40 require certain additional disclosures related to the liquidity, interest-rate, custodial, credit and foreign currency risks associated with deposits and investments.

Liquidity risk – The university's private equity and real asset investments in the Long-Term Investment Pool are illiquid and subject to redemption restrictions in accordance with their respective governing documents. The university's Investment Policy defines Operating Funds available for liquidity to exclude funds invested in the LTIP, bond proceeds and certain other funds designated by leadership and requires a minimum of 90 days liquidity be maintained at all times (based on the most recent Board of Trustees' approved budget for total expenditures).

Interest-rate risk – Interest-rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments with interest rates that are fixed for longer periods are likely to be subject to more variability in their fair values as a result of future changes in interest rates. University Operating Funds are used to maintain adequate liquidity within an appropriate risk profile. Under the university's Investment Policy, the short-term working capital pool's weighted average duration may not exceed one (1) year. The intermediate-term investment pool's weighted average duration may not exceed five (5) years.

The maturities of the university's interest-bearing investments for the primary institution at June 30, 2023 are as follows:

	Primary Institution				
	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. government obligations	\$ 328,397	\$ 131,548	\$ 176,773	\$ 20,076	\$ -
U.S. government agency obligations (a)	102,383	6,046	30,908	15,544	49,885
Repurchase agreements	2,800	2,800	-	-	-
Corporate bonds	1,274,400	212,683	768,153	142,098	151,466
Bond funds	438,523	40,157	110,080	109,230	179,056
Foreign governmental bonds	6,170	3,813	2,052	305	-
Commercial paper	57,905	57,905	-	-	-
Other governmental bonds (b)	8,417	3,735	3,610	1,072	-
Total	\$ 2,218,995	\$ 458,687	\$ 1,091,576	\$ 288,325	\$ 380,407

- (a) To Be Announced (TBA) investments are excluded from this caption as there are no maturities.
 (b) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as there are no maturities.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The maturities of the university's interest-bearing investments for the primary institution at June 30, 2022 are as follows:

	Primary Institution				
	Fair Value	Investment Maturities (in years)			
		Less than 1	1 to 5	6 to 10	More than 10
U.S. government obligations	\$ 502,469	\$ 152,176	\$ 346,919	\$ 3,374	\$ -
U.S. government agency obligations (a)	133,701	14	42,366	9,793	81,528
Corporate bonds	1,885,371	422,836	1,157,479	155,660	149,396
Bond funds	667,280	184,396	231,999	106,518	144,367
Foreign governmental bonds	40,629	32,380	7,937	-	312
Commercial paper	146,685	146,685	-	-	-
Certificates of deposit	13,056	13,056	-	-	-
Other governmental bonds (b)	37,209	16,601	20,430	178	-
Securities Lending Collateral:					
Repurchase agreements	51,173	51,173	-	-	-
Certificates of deposit	114,730	114,730	-	-	-
Total	\$ 3,592,303	\$ 1,134,047	\$ 1,807,130	\$ 275,523	\$ 375,603

(a) TBA investments are excluded from this caption as there are no maturities.

(b) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as there are no maturities.

Custodial credit risk – Custodial credit risk is the risk that, in the event of the failure of the custodian, university investments may not be recovered. It is the policy of the university to hold investments in custodial accounts, and the securities are registered solely in the name of the university. All investments are transacted with nationally reputable brokerage firms offering protection by the Securities Investor Protection Corporation.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the holder of the investment. Credit quality information – as commonly expressed in terms of the credit ratings issued by nationally recognized statistical rating organizations such as Moody's Investors Service, Standard & Poor's, or Fitch Ratings – provides a current depiction of potential variable cash flows and credit risk. The university's Investment Policy requires Operating Funds to be invested in securities that, in aggregate, represent a credit quality of "A" or better (on a weighted average basis). Not more than five percent (5%) of operating funds will be invested in below investment grade securities.

Per GASB Statement No. 40, *Deposit and Investment Risk Disclosures, an amendment to GASB Statement No. 3*, securities with split ratings, or a different rating assignment, are disclosed using the rating indicative of the greatest degree of risk.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The credit ratings of the university's interest-bearing investments for the primary institution at June 30, 2023 are as follows:

	Primary Institution											
	Total	AAA	AA	A	BBB	BB	B	CCC	CC	C	D	Not Rated
U.S. government obligations	\$ 328,397	\$ -	\$ 328,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. government agency obligations	102,960	5,814	92,639	-	50	-	-	-	-	-	-	4,457
Repurchase agreements	2,800	-	2,800	-	-	-	-	-	-	-	-	-
Corporate bonds	1,274,400	135,232	72,158	384,132	352,334	35,560	1,764	30	2	-	-	293,188
Bond funds	438,523	77,618	36,956	57,651	61,097	30,405	23,318	14,947	17,642	5,358	358	113,173
Foreign government bonds	6,170	546	2,753	766	305	-	-	-	-	-	-	1,800
Commercial paper	57,905	-	-	57,905	-	-	-	-	-	-	-	-
Other governmental bonds (a)	8,411	624	4,888	1,243	-	-	-	-	-	-	-	1,656
Securities Lending Collateral:												
Repurchase agreements	-	-	-	-	-	-	-	-	-	-	-	6
Total	\$ 2,219,572	\$ 219,834	\$ 540,591	\$ 501,697	\$ 413,786	\$ 65,965	\$ 25,082	\$ 14,977	\$ 17,644	\$ 5,358	\$ 358	\$ 414,280

(a) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as they do not have a credit rating.

The credit ratings of the university's interest-bearing investments for the primary institution at June 30, 2022 are as follows:

	Primary Institution											
	Total	AAA	AA	A	BBB	BB	B	CCC	CC	C	D	Not Rated
U.S. government obligations	\$ 502,469	\$ -	\$ 502,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. government agency obligations	178,297	3,275	91,903	77,258	2,673	-	-	-	-	-	-	3,188
Corporate bonds	1,885,371	171,241	116,673	592,039	656,678	29,977	7,000	-	-	-	-	311,683
Bond funds	667,280	116,283	79,439	115,267	142,641	24,855	26,323	16,887	24,412	5,460	266	115,407
Foreign government bonds	40,629	21,071	13,035	1,465	312	-	-	-	-	-	-	4,746
Commercial paper	146,685	-	7,949	87,040	-	-	-	-	-	-	-	51,696
Certificates of deposit	13,056	-	-	1,990	-	-	-	-	-	-	-	11,066
Other governmental bonds (a)	37,209	5,647	15,141	12,865	346	-	-	-	-	-	-	4,010
Securities Lending Collateral:												
Repurchase agreements	51,173	-	-	-	-	-	-	-	-	-	-	51,173
Certificates of deposit	114,730	-	-	105,750	-	-	-	-	-	-	-	8,980
Total	\$ 3,036,899	\$ 317,517	\$ 826,609	\$ 992,874	\$ 802,650	\$ 54,872	\$ 33,403	\$ 16,887	\$ 24,412	\$ 5,460	\$ 266	\$ 561,949

(a) Life insurance policies and hospital in investment subsidiaries are excluded from this caption as they do not have a credit rating.

Concentration of credit risk – Concentration of credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing the university to greater risks resulting from adverse economic, political, regulatory, geographic or credit developments.

There is no investment in issuers other than U. S. government guaranteed securities that represents five percent or more of investments held at June 30, 2023 and June 30, 2022.

Foreign currency risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. A portion of the university's investments in limited partnerships are held in Sterling, Euro, and Francs. The university is indirectly invested in additional foreign currencies through commingled funds. Commingled funds may hold a variety of international assets that align with the university's investment strategy. Currency risk can be managed by hedging the foreign currency, but many managers choose to go unhedged and accept the currency risk, which also presents an opportunity if the foreign currency becomes more valuable than the U.S. Dollar on a relative basis.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

At June 30, 2023, exposure to foreign currency risk for the primary institution is as follows:

	Primary Institution					
	Common Stock	Equity Funds	Bond Funds	Corporate Bonds and Notes	Foreign Government Bonds	Partnerships and Hedge Funds
Argentine Peso	\$ -	\$ -	1	\$ -	\$ -	-
Australian Dollar	-	56,080	117	13,343	-	-
Brazilian Real	-	9,328	713	-	-	-
Canadian Dollar	-	8,772	15	5,004	-	-
Cayman Islands Dollar	-	132	-	-	-	-
Chilean Peso	-	260	(322)	-	-	-
Chinese Yuan/Yuan Renminbi	-	84,950	310	-	-	-
Colombian Peso	-	2	54	-	-	-
Costa Rican Colon	-	580	-	-	-	-
Czech Koruna	-	3	662	-	-	-
Danish Krone	-	21,311	(1)	-	-	-
Egyptian Pound	-	173	-	-	-	-
Euro	-	281,674	425	9,432	-	281,788
Great Britain Pound Sterling	-	62,194	(732)	11,918	-	255,229
Hong Kong Dollar	-	26,070	89	-	-	-
Hungarian Forint	-	1,469	383	-	-	-
Indian Rupee	-	122,491	559	-	-	-
Indonesian Rupiah	-	9,069	771	-	-	-
Israeli Shekel	-	396	-	-	-	-
Japanese Yen	-	212,359	494	-	-	-
Kuwaiti Dinar	-	89	-	-	-	-
Malaysian Ringgit	-	660	72	-	-	-
Mexican Peso	-	3,104	2,274	-	-	-
Netherlands Antillean Guilder	-	199	-	-	-	-
New Taiwan Dollar	-	27,422	(180)	-	-	-
New Turkish Lira	-	92	18	-	-	-
New Zealand Dollar	-	97	(33)	-	-	-
Norwegian Krone	-	264	422	-	-	-
Peruvian Nuevo Sol	-	2	-	-	-	-
Philippine Peso	-	82	-	-	-	-
Polish Zloty	-	1,895	215	-	-	-
Qatar Rial	-	98	-	-	-	-
Russian Ruble	-	3,017	36	-	-	-
Saudi Riyal	-	1,134	-	-	-	-
Singapore Dollar	-	26,160	(18)	-	-	-
South African Rand	-	935	146	-	-	-
South Korean Won	-	17,193	178	-	-	-
Sri Lanka Rupee	-	-	36	-	-	-
Swedish Krona	-	11,186	(108)	-	-	-
Swiss Franc	-	28,648	179	-	-	33,269
Thai Baht	-	1,525	419	-	-	-
UAE dirham	-	832	-	-	-	-
Vietnamese Dong	-	439	-	-	-	-
Total	\$ -	\$ 1,022,386	\$ 7,194	\$ 39,697	\$ -	\$ 570,286

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

At June 30, 2022, exposure to foreign currency risk for the primary institution is as follows:

	Primary Institution					
	Common Stock	Equity Funds	Bond Funds	Corporate Bonds and Notes	Foreign Government Bonds	Partnerships and Hedge Funds
Argentine Peso	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Australian Dollar	9,027	50,430	(26)	17,401	-	-
Brazilian Real	-	8,883	266	-	-	-
Canadian Dollar	9,592	28,833	59	7,540	-	-
Cayman Islands Dollar	-	1,617	-	-	-	-
Chilean Peso	42	61	23	-	-	-
Chinese Yuan/Yuan Renminbi	66,823	113,022	(329)	-	-	-
Colombian Peso	-	23	15	-	-	-
Costa Rican Colon	-	35	-	-	-	-
Czech Koruna	-	469	29	-	-	-
Danish Krone	1,693	21,373	(14)	-	-	-
Egyptian Pound	-	229	-	-	-	-
Euro	47,273	112,791	(3,545)	9,421	-	207,978
Great Britain Pound Sterling	13,475	31,819	(398)	18,300	-	215,642
Hong Kong Dollar	10,589	44,934	44	-	-	-
Hungarian Forint	-	682	14	-	-	-
Iceland Krona	-	-	1	-	-	-
Indian Rupee	-	70,900	45	-	-	-
Indonesian Rupiah	-	8,057	(74)	-	-	-
Israeli Shekel	-	(76)	(1)	-	1,199	-
Japanese Yen	58,087	42,458	295	-	-	-
Kenyan Shilling	-	361	-	-	-	-
Kuwaiti Dinar	-	83	-	-	-	-
Malaysian Ringgit	-	1,294	-	-	-	-
Mexican Peso	439	3,549	40	-	-	-
Netherlands Antillean Guilder	-	143	-	-	-	-
New Taiwan Dollar	759	26,643	-	-	-	-
New Turkish Lira	-	57	(44)	-	-	-
New Zealand Dollar	-	81	2	-	-	-
Norwegian Krone	332	304	533	-	-	-
Pakistan Rupee	-	6	-	-	-	-
Peruvian Nuevo Sol	-	2	(6)	-	-	-
Philippine Peso	-	3,188	-	-	-	-
Polish Zloty	-	764	59	-	-	-
Qatar Rial	-	113	-	-	-	-
Romanian New Leu	-	6	-	-	-	-
Russian Ruble	-	573	15	-	-	-
Saudi Riyal	-	3,350	-	-	-	-
Singapore Dollar	-	10,984	-	-	-	-
South African Rand	-	3,090	(52)	-	-	-
South Korean Won	-	21,094	15	-	-	-
Sri Lanka Rupee	-	-	15	-	-	-
Swedish Krona	410	9,439	59	-	-	-
Swiss Franc	8,302	14,704	880	-	-	27,782
Thai Baht	-	2,020	-	-	-	-
UAE dirham	-	1,483	-	-	-	-
Vietnamese Dong	-	2	-	-	-	-
Total	\$ 227,665	\$ 639,873	\$ (2,079)	\$ 52,662	\$ 1,199	\$ 451,402

Securities Lending

The university has engaged in a securities lending program through its custodian bank of the Long-Term Investment Pool. Securities loaned at June 30, 2022 were comprised completely of equities, and these loans were secured by collateral in the form of repurchase agreements, certificates of deposit, and cash and other adjustments. All loans must be secured by collateral amounting to no

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

less than 102% of the current fair value of domestic securities loaned and no less than 105% of the current fair value of foreign securities loaned.

There is no credit risk on securities loaned due to the fair value of the collateral held being greater than the fair value of securities on loan to each individual broker. The university, the custodian, and the borrower each maintain the right to terminate a loan. Upon maturity or termination of a loan agreement, the custodian is contractually obligated to indemnify the university if the borrowers fail to return loaned securities and if liquidation of the collateral is insufficient to replace the value of the securities loaned. Noncash collateral cannot be pledged or sold by the university without a borrower's default. While earning fees received by the university during the loan period, cash collateral is simultaneously invested in short term, highly liquid securities in order to further increase interest earned while also matching a weighted average maturity of loans which is not to exceed 60 days.

As of June 30, 2023, securities loaned by the university amounted to a fair value of \$40,933 and were secured by collateral in the amount of \$41,798. The portion of this collateral that was received in cash amounted to \$0 and is reflected within the university's Statement of Net Position as a current asset and a corresponding current liability.

As of June 30, 2022, securities loaned by the university amounted to a fair value of \$216,214 and were secured by collateral in the amount of \$222,411. The portion of this collateral that was received in cash amounted to \$201,994 and is reflected within the university's Statement of Net Position as a current asset and a corresponding current liability.

NOTE 4 — ACCOUNTS, NOTES AND PLEDGES RECEIVABLE

Accounts receivable for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Patient and other receivables - OSU Health System	\$ 601,896	\$ 625,406
Grant and contract receivables	204,745	171,363
Tuition and fees receivable	25,868	18,273
Receivables for departmental and auxiliary sales and services	45,460	58,281
State and federal receivables	3,464	5,244
Other receivables	7,167	2,120
Total receivables	888,600	880,687
Less: Allowances for doubtful accounts	92,251	108,637
Total receivables, net	<u>\$ 796,349</u>	<u>\$ 772,050</u>

Notes receivable consist primarily of Perkins and health professions loans and are net of an allowance for doubtful accounts of \$10,100 and \$12,373 at June 30, 2023 and 2022, respectively. Federal capital contributions to the Perkins loan programs represent advances which are ultimately refundable to the federal government.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

The university has recorded \$217,590 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$8,183 at June 30, 2023. The university recorded \$187,043 in non-endowment pledges receivable and a related allowance for doubtful accounts of \$9,418 at June 30, 2022.

Accounts receivable for the discretely presented component units at June 30, 2023 and 2022 consist of the following:

	Discretely Presented Component Units	
	2023	2022
Patient and other receivables - OSU Physicians	\$ 116,278	\$ 72,694
Other receivables	12,234	14,732
Total receivables	128,512	87,426
Less: Allowances for doubtful accounts	14,355	10,716
Total receivables, net	<u>\$ 114,157</u>	<u>\$ 76,710</u>

NOTE 5 — CAPITAL ASSETS

Capital assets activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 138,314	\$ 12,149	\$ -	\$ 150,463
Intangibles	18,465	-	-	18,465
Construction in progress	1,853,910	1,162,115	827,919	2,188,106
Total non depreciable assets	2,010,689	1,174,264	827,919	2,357,034
Capital assets being depreciated:				
Improvements other than buildings	999,102	29,107	638	1,027,571
Buildings and fixed equipment	7,587,639	677,057	25,775	8,238,921
Movable equipment, furniture and software	1,870,759	168,486	87,653	1,951,592
Library books	202,901	4,525	729	206,697
Total depreciable assets	10,660,401	879,175	114,795	11,424,781
Less: Accumulated depreciation for				
Improvements other than buildings	479,840	41,136	132	520,844
Buildings and fixed equipment	3,731,296	270,905	20,604	3,981,597
Movable equipment, furniture and software	1,410,426	144,342	72,252	1,482,516
Library books	181,282	4,644	453	185,473
Total accumulated depreciation	5,802,844	461,027	93,441	6,170,430
Total depreciable assets, net	4,857,557	418,148	21,354	5,254,351
Capital assets, net excluding lease assets	<u>\$ 6,868,246</u>	<u>\$ 1,592,412</u>	<u>\$ 849,273</u>	<u>\$ 7,611,385</u>
Lease and subscription IT assets, net (Note 11)				<u>369,819</u>
Total capital assets, net as reported in statement of net position				<u>\$ 7,981,204</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Capital assets activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 110,207	\$ 28,107	\$ -	\$ 138,314
Intangibles	18,465	-	-	18,465
Construction in progress	1,021,812	1,088,759	256,661	1,853,910
Total non depreciable assets	1,150,484	1,116,866	256,661	2,010,689
Capital assets being depreciated:				
Improvements other than buildings	977,247	21,855	-	999,102
Buildings and fixed equipment	7,357,954	234,806	5,121	7,587,639
Movable equipment, furniture and software	1,798,585	159,177	87,003	1,870,759
Library books	200,191	2,710	-	202,901
Total depreciable assets	10,333,977	418,548	92,124	10,660,401
Less: Accumulated depreciation for				
Improvements other than buildings	432,068	47,772	-	479,840
Buildings and fixed equipment	3,488,749	243,503	956	3,731,296
Movable equipment, furniture and software	1,359,675	136,344	85,593	1,410,426
Library books	176,939	4,343	-	181,282
Total accumulated depreciation	5,457,431	431,962	86,549	5,802,844
Total depreciable assets, net	4,876,546	(13,414)	5,575	4,857,557
Capital assets, net excluding lease and subscription IT assets	\$ 6,027,030	\$ 1,103,452	\$ 262,236	\$ 6,868,246
Lease and subscription IT assets, net (Note 11)				373,135
Total capital assets, net as reported in statement of net position				<u>\$ 7,241,381</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Capital assets activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	-	2,024	\$ 29,437
Intangibles	-	-	-	-
Construction in progress	66,023	19,999	78,042	7,980
Total non depreciable assets	97,484	19,999	80,066	37,417
Capital assets being depreciated:				
Improvements other than buildings	31,864	30,222	138	61,948
Buildings and fixed equipment	249,951	53,154	359	302,746
Movable equipment, furniture and software	40,367	7,719	229	47,857
Total depreciable assets	322,182	91,095	726	412,551
Less: Accumulated depreciation for				
Improvements other than buildings	19,009	1,886	123	20,772
Buildings and fixed equipment	63,567	8,644	61	72,150
Movable equipment, furniture and software	24,194	4,046	(2,202)	30,442
Total accumulated depreciation and amortization	106,770	14,576	(2,018)	123,364
Total depreciable assets, net	215,412	76,519	2,744	289,187
Capital assets, net	\$ 312,896	\$ 96,518	\$ 82,810	\$ 326,604
Lease and subscription IT assets, net (Note 11)				185,909
Total capital assets, net as reported in statement of net position				\$ 512,513

Capital assets activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements and Transfers	Ending Balance
Capital assets not being depreciated:				
Land	\$ 31,461	\$ -	\$ -	\$ 31,461
Intangibles	-	-	-	-
Construction in progress	50,159	36,752	20,888	66,023
Total non depreciable assets	81,620	36,752	20,888	97,484
Capital assets being depreciated:				
Improvements other than buildings	31,999	7,614	7,749	31,864
Buildings and fixed equipment	241,820	13,274	5,143	249,951
Movable equipment, furniture and software	35,282	22,303	17,218	40,367
Total depreciable assets	309,101	43,191	30,110	322,182
Less: Accumulated depreciation for				
Improvements other than buildings	18,203	3,355	2,549	19,009
Buildings and fixed equipment	53,561	12,301	2,295	63,567
Movable equipment, furniture and software	22,545	10,071	8,422	24,194
Total accumulated depreciation and amortization	94,309	25,727	13,266	106,770
Total depreciable assets, net	214,792	17,464	16,844	215,412
Capital assets, net	\$ 296,412	\$ 54,216	\$ 37,732	\$ 312,896
Lease and subscription IT assets, net (Note 11)				78,343
Total capital assets, net as reported in statement of net position				\$ 391,239

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The university recognized asset retirement obligations (AROs) of \$17,934 at both June 30, 2023 and 2022. Assets with AROs include university facilities in which radioactive materials are used, facilities handling hazardous chemicals or waste and fuel storage tanks, all of which are subject to regulation by the State of Ohio. Liability estimates are based on decommissioning funding plans (for facilities handling radioactive materials) and historical experience (for hazardous waste facilities and fuel storage tanks). The estimated remaining useful lives of these assets range from 0 to 26 years.

NOTE 6 — ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Payables to vendors for supplies and services	\$ 466,374	\$ 506,899
Accrued compensation and benefits	148,501	167,942
Retirement system contributions payable	69,665	69,575
Other accrued expenses	12,972	13,190
Total payables and accrued expenses	<u>\$ 697,512</u>	<u>\$ 757,606</u>

NOTE 7 — DEPOSITS AND ADVANCE PAYMENTS FOR GOODS AND SERVICES

Deposits and advance payments for goods and services for the primary institution at June 30, 2023 and 2022 consist of the following:

	Primary Institution	
	2023	2022
Current deposits and advance payments:		
Tuition and fees	\$ 41,878	\$ 88,233
Departmental and auxiliary sales and services	115,921	94,718
Affinity agreements	748	1,848
Advance from concessionaire	24,648	24,648
Grant and contract advances	179,073	166,601
Health system advances	43,414	24,964
Other deposits and advance payments	37,031	46,392
Total current deposits and advance payments	<u>\$ 442,713</u>	<u>\$ 447,404</u>
Noncurrent deposits and advance payments:		
Advance from concessionaire	\$ 958,816	\$ 963,663

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Deposits and advance payments for goods and services for the discretely presented component units at June 30, 2023 and 2022 consist of the following:

	Discretely Presented Component Units	
	2023	2022
Current deposits and advance payments:		
Unearned rental income and deposits - Campus Partners	\$ 762	\$ 127
Unearned revenues - Transportation Research Center	6,103	2,412
Unearned rental income - SciTech	129	172
Total current deposits and advance payments	<u>\$ 6,994</u>	<u>\$ 2,711</u>
Non-current deposits and advance payments:		
Unearned rental income and deposits - SciTech	\$ 3,414	\$ 4,701
Total (shown as other non-current liabilities)	<u>\$ 3,414</u>	<u>\$ 4,701</u>

NOTE 8 — SELF-INSURANCE ACCRUALS

The university maintains self-insurance programs for professional medical malpractice, employee health insurance and workers' compensation. Information on each of these programs is provided below.

Medical Malpractice

The university has established trustee self-insurance funds for professional medical malpractice liability claims with a \$4,000 limit per occurrence and \$18,000 annual aggregate. The university self-insurance funds have insurance in excess of \$4,000 per occurrence through Oval Limited, a blended component unit of the university. Effective July 1, 2022, Oval Limited provides coverage with limits of \$100,000 per occurrence and in the aggregate.

Previous coverage levels for Oval Limited are as follows:

Accident Period for Oval	Gross Oval Limit (Occurrence and Annual Aggregate)
7/1/22 – 6/30/23	\$100,000
7/1/21 – 6/30/22	\$85,000
7/1/20 – 6/30/21	\$80,000
7/1/16 – 6/30/20	\$85,000
7/1/15 – 6/30/16	\$75,000
7/1/08 – 6/30/15	\$55,000
7/1/06 – 6/30/08	\$40,000
7/1/05 – 6/30/06	\$35,000
7/1/02 – 6/30/05	\$25,000
7/1/97 – 6/30/02	\$15,000
9/30/94 – 6/30/97	\$10,000

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The limits are in excess of underlying policies with limits of \$4,000 per occurrence and \$18,000 in the aggregate. For the year ended June 30, 2023, Oval reinsured, in excess of the self-insured retention, 100% of the first \$15,000 of risk to Berkshire Hathaway Specialty Insurance. The next \$20,000 was fully ceded to The Medical Protective Company, then \$10,000 ceded to Arch Specialty Insurance Company, with the next \$10,000 ceded to Chubb, then \$10,000 was ceded to Bowhead Specialty Underwriters and above that the Company ceded \$10,000 of the risk to Markel, then \$15,000 was ceded to Liberty Specialty Markets Agency Limited, with the remaining \$10,000 of the risk to Ascot.

The estimated liability and the related contributions to the trustee fund are based upon an independent actuarial determination as of June 30, 2023. OSUP participates in the university self-insurance fund for professional medical malpractice liability claims.

The university's estimate of professional malpractice liability includes provisions for known claims and actuarially determined estimates of incurred but not reported claims and incidents. This liability at June 30, 2023 of the anticipated future payments on gross claims is estimated at its present value of \$51,490 discounted at an estimated rate of 3% (university funds) and an additional \$21,726 discounted at an estimated rate of 3% (Oval Limited).

Although actual experience upon the ultimate disposition of the claims may vary from this estimate, the self-insurance fund assets of \$177,942 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) are more than the recorded liability at June 30, 2023, and the surplus of \$104,726 is included in unrestricted net position.

At June 30, 2022, the anticipated future payments on gross claims was estimated at its present value of \$65,019 discounted at an estimated rate of 3% (university funds) and an additional \$23,487 discounted at an estimated rate of 3% (Oval Limited). The self-insurance fund assets of \$197,629 (which primarily consist of bond and equity funds, money market funds and U.S. treasury notes) were more than the recorded liability at June 30, 2022, and the surplus of \$109,123 was included in unrestricted net position.

Employee Health Insurance

The university is also self-insured for employee health insurance. As of June 30, 2023 and 2022, \$39,000 and \$42,100, respectively is recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Workers' Compensation

Effective January 1, 2013, the university became self-insured for workers' compensation. As of June 30, 2023 and 2022, respectively, \$17,033 and \$17,073, are recorded as a liability relating to both claims received but not paid and estimates of claims incurred but not yet reported.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Self-insurance liability activity for the primary institution for the years ended June 30, 2023 and 2022 is as follows:

	Malpractice		Health		Workers' Compensation	
	2023	2022	2023	2022	2023	2022
Liability at beginning of fiscal year	\$ 88,505	\$ 74,297	\$ 42,100	\$ 46,332	\$ 17,073	\$ 17,122
Current year (recovery) provision for losses	(4,794)	18,683	454,461	419,002	5,322	5,026
Claim payments	(10,495)	(4,475)	(457,561)	(423,234)	(5,362)	(5,074)
Balance at fiscal year end	\$ 73,216	\$ 88,505	\$ 39,000	\$ 42,100	\$ 17,033	\$ 17,073

NOTE 9 — DEBT

The university may finance the construction, renovation and acquisition of certain facilities through the issuance of debt obligations, which include general receipts bonds, special purpose receipts bonds, capital lease obligations, and other borrowings.

Debt activity for the primary institution for the year ended June 30, 2023 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,349	\$ -	\$ 159	\$ 1,190	\$ 159
OH Air Quality Note Series A	898	-	445	453	453
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,308	-	97	2,211	102
Direct Borrowings and Direct Placements - Other:					
Ohio State Energy Partners	374,540	98,995	18,754	454,781	23,173
General Receipts Bonds - Fixed Rate:					
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	68,315	-	9,640	58,675	4,985
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	33,250	-	8,425	24,825	8,810
2012B, due serially through 2033	7,410	-	1,610	5,800	490
2014A, due serially through 2044	118,735	-	2,970	115,765	3,125
2016A, due in 2046 and 2056	600,000	-	-	600,000	-
2016B, due serially through 2030	14,665	-	1,550	13,115	1,620
2017, due serially through 2028	47,955	-	7,955	40,000	8,285
2020A, due serially through 2030	178,800	-	23,975	154,825	22,755
2021A, due serially through 2052	600,000	-	9,415	590,585	9,895
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	337,955	-	-
General Receipts Bonds - Variable Rate:					
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
2023A1, due serially through 2043	-	164,410	-	164,410	164,410
2023A2, due serially through 2043	-	164,410	-	164,410	164,410
Unamortized Bond Premiums	211,293	-	40,513	170,780	-
Total outstanding debt, excluding lease liabilities	\$ 4,029,598	\$ 427,815	\$ 463,463	\$ 3,993,950	\$ 687,672
Lease and subscription IT liabilities with external parties (Note 11)				105,160	33,213
Total outstanding debt as reported in the statement of net position				\$ 4,099,110	\$ 720,885

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Debt activity for the primary institution for the year ended June 30, 2022 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements - Notes:					
WOSU	\$ 1,508	\$ -	\$ 159	\$ 1,349	\$ 159
OH Air Quality Note Series A	1,338	-	440	898	447
OH Air Quality Note Series B	2,340	-	-	2,340	-
St. Stephens Church Note	2,401	-	93	2,308	98
Direct Borrowings and Direct Placements - Other:					
Financed Equipment Purchases	1,115	-	1,115	-	-
Ohio State Energy Partners	235,869	150,843	12,172	374,540	18,754
General Receipts Bonds - Fixed Rate:					
2010C, due 2040	654,785	-	-	654,785	-
2010D, due serially through 2032	79,990	-	11,675	68,315	9,640
2011, due 2111	500,000	-	-	500,000	-
2012A, due 2030	41,440	-	8,190	33,250	8,425
2012B, due serially through 2033	8,985	-	1,575	7,410	1,610
2014A, due serially through 2044	121,560	-	2,825	118,735	2,970
2016A, due in 2046 and 2056	600,000	-	-	600,000	-
2016B, due serially through 2030	16,130	-	1,465	14,665	1,550
2017, due serially through 2028	55,595	-	7,640	47,955	7,955
2020A, due serially through 2030	185,995	-	7,195	178,800	23,975
2021A, due serially through 2052	-	600,000	-	600,000	9,415
Special Purpose General Receipts Bonds - Fixed Rate:					
2013A, due 2043	337,955	-	-	337,955	10,195
General Receipts Bonds - Variable Rate:					
1997, due serially through 2027	1,700	-	1,700	-	-
1999B1, due serially through 2029	820	-	820	-	-
2001, due serially through 2032	3,450	-	3,450	-	-
2008B, due serially through 2028	9,000	-	9,000	-	-
2010E, due serially through 2035	125,000	-	-	125,000	125,000
2014B, due serially through 2044	150,000	-	-	150,000	150,000
Unamortized Bond Premiums	105,130	118,541	12,378	211,293	-
Total outstanding debt, excluding lease liabilities	\$ 3,242,106	\$ 869,384	\$ 81,892	\$ 4,029,598	\$ 370,193
Lease and subscription IT liabilities with external parties (Note 11)				106,827	31,436
Total outstanding debt as reported in the statement of net position				\$ 4,136,425	\$ 401,629

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Debt activity for the discretely presented component units for the year ended June 30, 2023 is as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 9,637	\$ -	\$ 677	\$ 8,960	\$ 619
OSU Physicians - Term Loan Payable, due 2023	274	-	274	-	-
TRC Ohio Development Service Agency Note Payable	3,898	-	322	3,576	324
SciTech - Credit Facility	84	-	84	-	-
Campus Partners PPP Loan	-	-	-	-	-
Campus Partners EIDL Loan	-	-	-	-	-
Campus Partners Finance Fund Loan	-	-	-	-	-
Financed Equipment Purchases	98	-	71	27	27
Total outstanding debt, excluding lease liabilities	<u>\$ 13,991</u>	<u>\$ -</u>	<u>\$ 1,428</u>	<u>\$ 12,563</u>	<u>\$ 970</u>
Lease and subscription IT liabilities with external parties (Note 11)				34,715	3,916
Total outstanding debt as reported in the statement of net position				<u>\$ 47,278</u>	<u>\$ 4,886</u>

Debt activity for the discretely presented component units for the year ended June 30, 2022 is as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Direct Borrowings and Direct Placements:					
OSU Physicians - Series 2013 Health Care					
Facilities Revenue Bond, due through 2035	\$ 10,754	\$ -	\$ 1,117	\$ 9,637	\$ 629
OSU Physicians - Term Loan Payable, due 2023	558	-	284	274	267
TRC Ohio Development Service Agency Note Payable	4,216	-	318	3,898	322
SciTech - Credit Facility	252	-	168	84	84
Campus Partners PPP Loan	276	-	276	-	-
Campus Partners EIDL Loan	150	-	150	-	-
Campus Partners Finance Fund Loan	44	-	44	-	-
Financed Equipment Purchases	115	-	17	98	51
Total outstanding debt, excluding lease liabilities	<u>\$ 16,365</u>	<u>\$ -</u>	<u>\$ 2,374</u>	<u>\$ 13,991</u>	<u>\$ 1,353</u>
Lease and subscription IT liabilities with external parties (Note 11)				23,339	3,166
Total outstanding debt as reported in the statement of net position				<u>\$ 37,330</u>	<u>\$ 4,519</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Debt obligations are generally callable by the university, bear interest at fixed and variable rates ranging from 0% to 6% and mature at various dates through 2111. Maturities and interest on debt obligations for the next five years and in five-year periods for the primary institution are as follows:

	Primary Institution					
	Bonds		Direct Borrowings and Direct Placements			Total
	Principal	Interest	Principal	Interest	Principal	
2024	\$ 663,785	\$ 145,828	\$ 23,887	\$ 34,191	\$ 867,691	
2025	60,800	118,930	23,439	32,450	235,619	
2026	47,780	116,065	23,444	30,712	218,001	
2027	50,665	113,627	23,450	28,975	216,717	
2028	53,680	111,048	25,796	27,196	217,720	
2029-2033	188,485	522,556	109,261	110,433	930,735	
2034-2038	117,190	489,194	102,629	71,125	780,138	
2039-2043	800,925	363,792	87,853	33,920	1,286,490	
2044-2048	501,535	249,560	41,216	7,461	799,772	
2049-2053	127,350	177,304	-	-	304,654	
2054-2058	250,000	155,420	-	-	405,420	
2059-2063	-	120,000	-	-	120,000	
2064-2068	-	120,000	-	-	120,000	
2069-2073	-	120,000	-	-	120,000	
2074-2078	-	120,000	-	-	120,000	
2079-2083	-	120,000	-	-	120,000	
2084-2088	-	120,000	-	-	120,000	
2089-2093	-	120,000	-	-	120,000	
2094-2098	-	120,000	-	-	120,000	
2099-2103	-	120,000	-	-	120,000	
2104-2108	-	120,000	-	-	120,000	
2109-2113	500,000	72,000	-	-	572,000	
	<u>\$ 3,362,195</u>	<u>\$ 3,835,324</u>	<u>\$ 460,975</u>	<u>\$ 376,463</u>	<u>\$ 8,034,957</u>	

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Maturities and interest on debt obligations for the next five years and in five-year periods for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Direct Borrowings and Direct Placements		
	Principal	Interest	Total
2024	\$ 970	\$ 206	\$ 1,176
2025	1,023	205	1,228
2026	1,041	187	1,228
2027	1,059	168	1,227
2028	1,078	150	1,228
2029-2033	5,685	454	6,139
2034-2038	1,707	71	1,778
	<u>\$ 12,563</u>	<u>\$ 1,441</u>	<u>\$ 14,004</u>

General receipts bonds are backed by the unrestricted receipts of the university, excluding certain items as described in the bond indentures.

University bond indentures include provisions for Events of Default and Remedies. In general, if the university fails to pay any interest or principal when it is due and payable, the Trustee may, upon the request of the holders of at least 25% of the outstanding principal on the bonds, declare the principal and any accrued interest as immediately due and payable.

The university's private and direct placement debt consists primarily of long-term payables to Ohio State Energy Partners (OSEP) for capital improvements. The university's Utility System Lease and Concession Agreement with OSEP includes Events of Default, including the failure to pay the Utility Fee. If the university fails to remedy the default as specified in the agreement, OSEP may terminate the agreement and require the university to pay OSEP the Utility System Concession Value as of the date of such termination. The Utility System Concession Value is defined as the fair market value of the Concessionaire Interest in the lease and concession agreement and would include principal and interest on any outstanding long-term payables to OSEP.

The outstanding bond indentures do not require mandatory reserves for future payment of principal and interest. However, the university has set aside \$398,603 for future debt service which is included in unrestricted net position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The university has defeased various bonds by placing the proceeds of new bonds into an irrevocable trust to provide for all future debt service payments on the old bonds. The defeased bonds for the primary institution are as follows:

	Amount Deceased	Amount Outstanding at June 30, 2023
General Receipts Bonds:		
Series 2010D	3,710	2,575
	<u>\$ 3,710</u>	<u>\$ 2,575</u>

Neither the outstanding indebtedness nor the related trust account assets for the above bonds are included in the university's financial statements.

Special-Purpose General Receipts Bonds

In January 2013, the university issued \$337,955 of Special Purpose General Receipts Bonds, Series 2013A. These bonds are solely payable from, and secured by, a pledge of the gross revenues of Special Purpose Revenue Facilities. Special Purpose Revenue Facilities are defined in the Series 2013 Supplement as all housing and dining facilities and such auxiliary facilities as shall constitute recreation facilities owned by the university. The bond indenture agreement includes a debt covenant, requiring the university "to set rates, charges and fees in each Fiscal Year so as to cause Special Purpose Pledged Revenues to be in an amount not less than 1.10 times the aggregate debt service for the then-current Fiscal Year on all Special Purpose General Receipts Obligations." At June 30, 2022, the university was in compliance with this covenant.

In April 2023, the university issued \$329 million in Series 2023A-1 and 2023A-2 variable rate bonds and used \$16.0 million of existing resources to complete the refunding of the Series 2013A bonds, recognizing a net gain on early extinguishment of debt of \$22 million. The net gain is recorded as a deferred inflow of resources and will be amortized over the remaining term of the Series 2013A bonds. Condensed financial information for the Special Purpose Revenue Facilities for the year ended June 30, 2022 is provided in Note 22.

Variable Rate Demand Bonds

Series 2010E, 2014B and 2023A variable rate demand bonds bear interest at rates based upon yield evaluations at par of comparable securities. The maximum interest rate allowable and the effective average interest rate from issue date to June 30, 2023 are as follows:

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Series:	Interest Rate Not to Exceed	Effective Average Interest Rate
2010E	8%	0.604%
2014B1	8%	0.825%
2014B2	8%	0.835%
2023 A1	8%	3.280%
2023 A2	8%	3.279%

At the discretion of the university, the interest rate on the bonds can be converted to a fixed rate. The bonds may be redeemed by the university or sold by the bondholders to a remarketing agent appointed by the university at any time prior to conversion to a fixed rate at a price equal to the principal amount plus accrued interest.

The university's variable rate demand bonds mature at various dates through 2044. GASB Interpretation No. 1, *Demand Bonds Issued by State and Local Governmental Entities*, provides guidance on the statement of net position classification of these bonds. Under GASB Interpretation No. 1, outstanding principal balances on variable rate demand bonds may be classified as non-current liabilities if the issuer has entered into a "take-out agreement" to convert bonds "put" but not resold into some other form of long-term obligation. In the absence of such an agreement, the total outstanding principal balances for these bonds are required to be classified as current liabilities.

Although it is the university's intent to repay its variable rate demand bonds in accordance with the maturities set forth in the bond offering circulars, the university does not have "take-out agreements" in place per the GASB Interpretation No. 1 requirements. Accordingly, the university has classified the total outstanding principal balances on its variable rate demand bonds as current liabilities. The obligations totaled \$603,820 and \$275,000 at June 30, 2023 and 2022, respectively.

NOTE 10 – DERIVATIVE INSTRUMENTS

In connection with the June 2023 refunding of the university's Series 2013A Special Purpose General Receipts Bonds, the university issued the Series 2023A-1 and Series 2023A-2 variable rate refunding bonds (together, the Series 2023A Bonds) and entered into two pay fixed/receive floating interest rate swap agreements to convert the variable rates paid on the Series 2023A Bonds to synthetic fixed rates.

The terms of the two agreements are summarized below (\$ in 1,000s):

	Notional Amount	University Pays	University Receives	Effective Date	Termination Date	Par Cancellation Option	Counterparty Credit Rating
Swap Agreement 1	\$ 164,410	1.188% Fixed Rate	Variable Rate based on Securities Industry and Financial Markets (SIFMA) Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	A1/A+
Swap Agreement 2	\$ 164,410	1.264% Fixed Rate	Variable Rate based on SIFMA Municipal Swap Index	June 1, 2023	June 1, 2043	6/1/2035 at University's option	Aa2/A+

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

The forward-starting pay fixed/receive floating interest rate swap agreements are considered effective hedging derivatives as of June 30, 2023. The fair value of these swaps generally represents the estimated amount that the university would pay to terminate the swap agreements at the statement of net position date taking into account market interest rates as of June 30, 2023. The valuation inputs used to determine the fair value of these instruments are considered Level 2, as they rely on observable inputs other than quoted market prices. The notional amount represents the underlying reference of the instrument and does not represent the amount of the university's settlement obligations.

Fair values, changes in fair value and financial classification of the swap agreements are summarized below:

Effective hedging derivatives: floating-to-fixed interest rate swaps	Amount	Financial Statement Classification
Fair Value as of June 30, 2023	\$ 55,782	Other non-current assets
Change in Fair Value for Year Ended June 30, 2023	\$ 5,503	Deferred inflows - other

Effective Hedging derivatives: floating-to-fixed interest rate swaps	Amount	Financial Statement Classification
Fair Value as of June 30, 2022	\$ 50,479	Other non-current assets
Change in Fair Value for Year Ended June 30, 2022	\$ 38,181	Deferred inflows - other

Using rates in effect as of June 30, 2023, the projected cash flows for the pay fixed/receive floating interest rate swaps deemed effective cash flow hedges, along with the debt service requirements of the associated variable rate debt (anticipated June 2023), are summarized as follows:

Primary Institution				
Fiscal Years	Variable Rate Bonds*		Swap	Total
	Principal	Interest	Payments, Net	Payments
2024	\$ -	\$ 13,186	\$ (8,990)	\$ 4,196
2025	-	13,186	(8,990)	4,196
2026	-	13,186	(8,990)	4,196
2027	-	13,186	(8,990)	4,196
2028	-	13,186	(8,990)	4,196
2029-2033	96,525	58,986	(40,219)	115,292
2034-2038	112,295	37,688	(25,697)	124,286
2039-2043	120,000	14,562	(9,930)	124,632
	\$ 328,820	\$ 177,166	\$ (120,796)	\$ 385,190

* Variable rate bond interest based on 6/30/2023 SIFMA rate of 4.01%

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Hedging Derivative Instrument Risk Factors

By using derivative financial instruments to hedge exposure to changes in interest rates, the university is exposed to certain risk factors. A discussion of the risk factors applicable to the university's swaps and the steps that have been taken to mitigate each risk factor is presented below.

Termination Risk

There is termination risk with pay fixed/receive floating interest rate swaps as the university or swap counterparty may terminate a swap if the other party fails to perform under the terms of the contract. The swaps also contain ratings-based termination provisions where a swap agreement may be terminated if the counterparty's or the university's General Receipts credit ratings fall below Baa2 or BBB. The university's swaps specify Market Quotation, Second Method as the method for determining the termination value. Additionally, the university holds a par cancellation option which enables the university to cancel the swap at no cost starting June 1, 2035. This option also acts to limit the calculation of negative fair value to just the years remaining between the termination date and the date of the par termination option, which in turn mitigates any potential termination payment which may be owed by the university.

Credit Risk

Contracts with positive fair values to the university expose the university to credit risk to the extent the counterparty is unable to pay the termination value upon a Termination Event or an Event of Default. As a mitigant to this risk, the university's swaps include non-parallel collateral posting thresholds under which the counterparties must post collateral if the counterparties' ratings fall to the A+/A1 ratings category for fair values in excess of \$75 million, with that threshold declining at each lower ratings category until reaching a threshold of \$5 million at BBB/Baa2. No collateral had been posted at June 30, 2023.

NOTE 11 — LEASES AND SUBSCRIPTION-BASED IT ARRANGEMENTS

University as Lessee and Subscription-Based IT Arrangements

The university is a lessee for various noncancellable leases of real estate and equipment. The university also has noncancellable subscription IT arrangements (similar to a lease) for the right-to-use information technology hardware and software (subscription IT arrangements). Lease and subscription IT assets are reported with capital assets. Lease and subscription IT liabilities are reported with long-term debt in the Statement of Net Position.

For leases between the primary institution and the university's discretely presented component units, the related lease receivables and payables are shown separately as amounts due to/from the primary institution in the Statement of Net Position. Transportation Research Center Inc., a discretely presented component unit of the university, entered into a Master Lease agreement and related subleases with Honda of America Manufacturing (HAM) and its affiliates which are considered lease-leaseback transactions under GASB Statement No. 87. In a lease-leaseback transaction, each party is both a lessor and lessee. Because each portion of the transaction is with the same counterparty, a right of offset exists. Lease receivables and deferred inflows associated with the HAM lease and subleases are netted against lease liabilities and lease assets for presentation in the Statement of Net Position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Intangible right-of-use asset activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution				
	Beginning Balance	Additions	Remeasurements	Retirements	Ending Balance
Lease assets:					
Real estate	\$ 183,152	\$ 65,702	\$ (24,908)	\$ 3,745	\$ 220,201
Equipment	49,662	9,367	-	1,139	57,890
Total lease assets	232,814	75,069	(24,908)	4,884	278,091
Less accumulated amortization - lease assets:					
Real estate	20,035	13,859	-	983	32,911
Equipment	19,930	10,971	-	-	30,901
Total accumulated amortization	39,965	24,830	-	983	63,812
Total lease assets, net	192,849	50,239	(24,908)	3,901	214,279
Subscription IT assets	237,983	35,368	-	-	273,351
Less accumulated amortization	57,697	60,114	-	-	117,811
Subscription IT assets, net	180,286	(24,746)	-	-	155,540
Total lease and subscription IT assets, net	\$ 373,135	\$ 25,493	\$ (24,908)	\$ 3,901	\$ 369,819

Intangible right-of-use asset activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 184,762	\$ -	\$ 1,610	\$ 183,152
Equipment	43,937	5,725	-	49,662
Total lease assets	228,699	5,725	1,610	232,814
Less accumulated amortization - lease assets:				
Real estate	9,550	12,104	1,619	20,035
Equipment	9,683	10,247	-	19,930
Total accumulated amortization	19,233	22,351	1,619	39,965
Total lease assets, net	209,466	(16,626)	(9)	192,849
Subscription IT assets	233,374	4,609	-	237,983
Less accumulated amortization	-	57,697	-	57,697
Subscription IT assets, net	233,374	(53,088)	-	180,286
Total lease and subscription IT assets, net	\$ 442,840	\$ (69,714)	\$ (9)	\$ 373,135

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Intangible right-of-use asset activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Remeasurements	Retirements	Ending Balance
Lease assets:					
Real estate	\$ 101,929	\$ 105,021	\$ 19,969	\$ 1,891	\$ 225,028
Equipment	861	369	-	189	1,041
Total lease assets	102,790	105,390	19,969	2,080	226,069
Less accumulated amortization:					
Real estate	13,639	19,610	(1,742)	-	31,507
Equipment	341	327	(104)	-	564
Total accumulated amortization	13,980	19,937	(1,846)	-	32,071
Total lease assets, net	88,810	85,453	21,815	2,080	193,998
Subscription IT assets	3,583	-	-	-	3,583
Less accumulated amortization	926	926	-	-	1,852
Subscription IT assets, net	2,657	(926)	-	-	1,731
Total lease and subscription IT assets, net	\$ 91,467	\$ 84,527	\$ 21,815	\$ 2,080	\$ 195,729
Less: Lease assets netted against deferred inflows for lease-leaseback					\$ 9,820
Total lease assets, net, as presented on Statement of Net Position					\$ 185,909

Intangible right-of-use asset activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units			
	Beginning Balance	Additions	Retirements	Ending Balance
Lease assets:				
Real estate	\$ 67,201	\$ 34,728	\$ -	\$ 101,929
Equipment	689	172	-	861
Total lease assets	67,890	34,900	-	102,790
Less accumulated amortization:				
Real estate	5,821	7,818	-	13,639
Equipment	137	204	-	341
Total accumulated amortization	5,958	8,022	-	13,980
Total lease assets, net	61,932	26,878	-	88,810
Subscription IT assets	3,583	-	-	3,583
Less accumulated amortization	-	926	-	926
Subscription IT assets, net	3,583	(926)	-	2,657
Total lease and subscription IT assets, net	\$ 65,515	\$ 25,952	\$ -	\$ 91,467
Less: Lease assets netted against deferred inflows for lease-leaseback				\$ 13,124
Total lease assets, net, as presented on Statement of Net Position				\$ 78,343

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Lease liability activity for the primary institution includes both leases with external parties and leases with discretely presented component units. Lease liability activity for the primary institution for the year ended June 30, 2023 is summarized as follows:

	Primary Institution					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 135,765	\$ 57,890	\$ (22,363)	\$ 20,833	\$ 150,459	\$ 12,685
Subscription IT liabilities	38,243	35,368	-	26,484	47,127	22,305
Subtotal - gross lease and subscription IT liabilities:	174,008	93,258	(22,363)	47,317	197,586	34,990
Less: Amounts due to discretely presented component units					(92,426)	
Lease and subscription IT liabilities with external parties (Note 9)					\$ 105,160	\$ 33,213

Lease liability activity for the primary institution for the year ended June 30, 2022 is summarized as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 149,105	\$ 3,447	\$ 16,787	\$ 135,765	\$ 16,377
Subscription IT liabilities	59,134	4,275	25,166	38,243	17,171
Subtotal - gross lease and subscription IT liabilities:	208,239	7,722	41,953	174,008	33,548
Less: Amounts due to discretely presented component units				(67,181)	
Lease and subscription IT liabilities with external parties (Note 9)				\$ 106,827	\$ 31,436

Lease liability activity for the discretely presented component units includes both leases with external parties and leases with the primary institution. Total lease liability activity for the discretely presented component units for the year ended June 30, 2023 is summarized as follows:

	Discretely Presented Component Units					
	Beginning Balance	Additions	Remeasurements	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 93,427	\$ 107,229	\$ 21,053	\$ 13,113	\$ 208,596	\$ 10,514
Subscription IT liabilities	2,904	-	-	1,040	1,864	1,261
Subtotal - gross lease and subscription IT liabilities:	96,331	107,229	21,053	14,153	210,460	11,775
Less: Lease liabilities netted against receivables for lease-leaseback					(10,437)	
Less: Amounts due to primary institution					(165,308)	
Lease and subscription IT liabilities with external parties, net (Note 9)					\$ 34,715	\$ 3,916

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Lease liability activity for the discretely presented component units for the year ended June 30, 2022 is summarized as follows:

	Discretely Presented Component Units				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Lease liabilities	\$ 63,510	\$ 34,708	\$ 4,791	\$ 93,427	\$ 6,458
Subscription IT liabilities	3,583	-	679	2,904	1,040
Subtotal - gross lease and subscription IT liabilities:	67,093	34,708	5,470	96,331	7,498
Less: Lease liabilities netted against receivables for lease-leaseback				(13,815)	
Less: Amounts due to primary institution				(59,177)	
Lease liabilities with external parties, net (Note 9)				\$ 23,339	\$ 3,166

Future annual lease payments for the primary institution are as follows:

Year Ending June 30,	Primary Institution		
	Principal	Interest	Total
2024	\$ 12,685	\$ 6,423	\$ 19,108
2025	9,512	6,061	15,573
2026	5,602	5,792	11,394
2027	5,054	5,591	10,645
2028	4,346	5,408	9,754
2029-2033	12,863	25,131	37,994
2034-2038	14,510	22,004	36,514
2039-2043	19,154	18,182	37,336
2044-2048	28,697	12,547	41,244
2049-2053	33,092	4,789	37,881
2054-2058	3,125	651	3,776
2059-2063	1,061	307	1,368
2064-2068	758	53	811
	\$ 150,459	\$ 112,939	\$ 263,398

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Future annual subscription IT payments for the primary institution are as follows:

	Primary Institution		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 22,305	\$ 1,039	\$ 23,344
2025	16,313	513	16,826
2026	4,177	238	4,415
2027	4,332	100	4,432
	<u>\$ 47,127</u>	<u>\$ 1,890</u>	<u>\$ 49,017</u>

Future annual lease payments for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 10,514	\$ 8,917	\$ 19,431
2025	11,569	8,473	20,042
2026	13,790	7,934	21,724
2027	14,675	7,338	22,013
2028	15,582	6,690	22,272
2029-2033	63,650	24,249	87,899
2034-2038	44,006	12,485	56,491
2039-2043	25,693	4,108	29,801
2044-2048	411	2,116	2,527
2049-2053	806	1,974	2,780
2054-2058	1,335	1,723	3,058
2059-2063	2,037	1,327	3,364
2064-2068	2,961	739	3,700
2069-2073	1,567	77	1,644
	<u>\$ 208,596</u>	<u>\$ 88,150</u>	<u>\$ 296,746</u>

Future annual subscription IT payments for the discretely presented component units are as follows:

	Discretely Presented Component Units		
	Principal	Interest	Total
Year Ending June 30,			
2024	\$ 1,261	\$ 32	\$ 1,293
2025	603	8	611
	<u>\$ 1,864</u>	<u>\$ 40</u>	<u>\$ 1,904</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

University as Lessor

The university is lessor for various noncancellable leases of real estate. Lease-related revenues recognized by the primary institution and the discretely presented component units for the years ended June 30, 2023 and 2022 are as follows:

	Discretely Presented Component			
	Primary Institution		Units	
	2023	2022	2023	2022
Lease revenue	\$ 16,064	\$ 9,550	\$ 13,204	\$ 13,057
Interest revenue	8,081	4,096	4,242	4,415
	<u>\$ 24,145</u>	<u>\$ 13,646</u>	<u>\$ 17,446</u>	<u>\$ 17,472</u>

NOTE 12 — COMPENSATED ABSENCES

University employees earn vacation and sick leave on a monthly basis.

Classified civil service employees may accrue vacation benefits up to a maximum of three years credit. Administrative and professional staff and faculty may accrue vacation benefits up to a maximum of 240 hours. For all classes of employees, any earned but unused vacation benefit is payable upon termination.

Sick leave may be accrued without limit. However, earned but unused sick leave benefits are payable only upon retirement from the university with ten or more years of service with the state. The amount of sick leave benefit payable at retirement is one fourth of the value of the accrued but unused sick leave up to a maximum of 240 hours.

The university accrues sick leave liability for those employees who are currently eligible to receive termination payments as well as other employees who are expected to become eligible to receive such payments. This liability is calculated using the "termination payment method" which is set forth in Appendix C, Example 4 of the GASB Statement No. 16, *Accounting for Compensated Absences*. Under the termination method, the university calculates a ratio, Sick Leave Termination Cost per Year Worked, that is based on the university's actual historical experience of sick leave payouts to terminated employees. This ratio is then applied to the total years-of-service for current employees.

Certain employees of the university (mostly classified civil service employees) receive compensation time in lieu of overtime pay. Any unused compensation time must be paid to the employee at termination or retirement.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

NOTE 13 — OTHER LIABILITIES

Other liability activity for the primary institution for the year ended June 30, 2023 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated absences	\$ 236,684	\$ 30,547	\$ 26,771	\$ 240,460	\$ 26,771
Self-insurance accruals	147,678	454,989	473,418	129,249	44,269
Amounts due to third party payors	105,659	734	28,352	78,041	3,344
Irrevocable split-interest agreements	35,588	2,281	2,131	35,738	2,730
Refundable advances for Federal Perkins loans	23,238	-	2,417	20,821	-
Other noncurrent liabilities	276,345	34,522	5,338	305,529	-
Other current liabilities	12	89	-	101	101
	<u>\$ 825,204</u>	<u>\$ 523,162</u>	<u>\$ 538,427</u>	<u>\$ 809,939</u>	<u>\$ 77,215</u>

Other liability activity for the primary institution for the year ended June 30, 2022 is as follows:

	Primary Institution				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Compensated absences	\$ 238,720	\$ 31,143	\$ 33,179	\$ 236,684	\$ 33,179
Self-insurance accruals	137,751	442,710	432,783	147,678	47,181
Amounts due to third party payors	119,790	3,052	17,183	105,659	18,353
Irrevocable split-interest agreements	39,592	1,415	5,419	35,588	3,264
Refundable advances for Federal Perkins loans	26,004	-	2,766	23,238	-
Other noncurrent liabilities	283,646	-	7,301	276,345	-
Other current liabilities	1,236	-	1,224	12	12
	<u>\$ 846,739</u>	<u>\$ 478,320</u>	<u>\$ 499,855</u>	<u>\$ 825,204</u>	<u>\$ 101,989</u>

NOTE 14 — OPERATING EXPENSES BY OBJECT

In accordance with requirements set forth by the Ohio Board of Regents, the university reports operating expenses by functional classification on the Statement of Revenues, Expenses and Changes in Net Position.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Operating expenses by object for the primary institution for the years ended June 30, 2023 and 2022 are summarized as follows:

Year Ended June 30, 2023

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
	Instruction	\$ 1,100,072	\$ 154,194	\$ -	\$ -
Separately budgeted research	369,197	232,784	-	-	601,981
Public service	97,049	48,307	-	-	145,356
Academic support	219,944	93,204	-	-	313,148
Student services	96,748	22,656	-	-	119,404
Institutional support	246,060	(17,798)	-	-	228,262
Operation and maintenance of plant	55,977	118,585	-	-	174,562
Scholarships and fellowships	11,749	2,572	109,243	-	123,564
Auxiliary enterprises	199,692	210,691	-	-	410,383
OSU Health System	2,163,728	1,800,666	-	-	3,964,394
Depreciation	-	-	-	545,971	545,971
Total operating expenses	\$ 4,560,216	\$ 2,665,861	\$ 109,243	\$ 545,971	\$ 7,881,291

Year Ended June 30, 2022

	Primary Institution				
	Compensation and Benefits	Supplies and Services	Scholarships and Fellowships	Depreciation	Total
	Instruction	\$ 871,392	\$ 155,804	\$ -	\$ -
Separately budgeted research	286,814	215,661	-	-	502,475
Public service	73,334	74,566	-	-	147,900
Academic support	150,432	84,938	-	-	235,370
Student services	69,083	17,262	-	-	86,345
Institutional support	177,711	68,069	-	-	245,780
Operation and maintenance of plant	38,927	88,367	-	-	127,294
Scholarships and fellowships	9,685	2,681	151,727	-	164,093
Auxiliary enterprises	141,048	210,120	-	-	351,168
OSU Health System	1,466,813	1,757,061	-	-	3,223,874
Depreciation	-	-	-	513,600	513,600
Total operating expenses	\$ 3,285,239	\$ 2,674,529	\$ 151,727	\$ 513,600	\$ 6,625,095

NOTE 15 — RETIREMENT PLANS

University employees are covered by one of three retirement systems. The university faculty is covered by the State Teachers Retirement System of Ohio (STRS Ohio). Substantially all other employees are covered by the Public Employees Retirement System of Ohio (OPERS). Employees may opt out of STRS Ohio and OPERS and participate in the Alternative Retirement Plan (ARP) if they meet certain eligibility requirements.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

STRS Ohio and OPERS offer statewide cost-sharing multiple-employer defined benefit pension plans. STRS Ohio and OPERS provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. In addition, the retirement systems provide other post-employment benefits (OPEB), consisting primarily of healthcare. Benefits are established by state statute and are calculated using formulas that include years of service and final average salary as factors.

In accordance with GASB Statements Nos. 68 and 75, employers participating in cost-sharing multiple-employer plans are required to recognize a proportionate share of the collective net pension and OPEB liabilities of the plans. Although changes in the net pension and OPEB liabilities generally are recognized as expense in the current period, certain items are deferred and recognized as expense in future periods. Deferrals for differences between projected an actual investment returns are amortized to pension expense over five years. Deferrals for employer contributions subsequent to the measurement date are amortized in the following period (one year). Other deferrals are amortized over the estimated remaining service lives of both active and inactive employees (amortization periods range from 2 to 11 years).

Defined Benefit Pension and OPEB Plans – Year Ended June 30, 2023

The collective net pension liabilities of the retirement systems and the university's proportionate share of these liabilities as of June 30, 2023 are as follows:

	<u>STRS-Ohio</u>		<u>OPERS</u>		<u>Total</u>
Net pension liability - all employers	\$ 22,230,126	\$	29,296,534		
Proportion of the net pension liability - university	5.0%		10.6%		
Proportionate share of net pension liability	\$ 1,107,005	\$	3,107,816	\$	4,214,821

The collective net OPEB liabilities (assets) of the retirement systems and the university's proportionate share of these liabilities (assets) as of June 30, 2023 are as follows:

	<u>STRS-Ohio</u>		<u>OPERS</u>		<u>Total</u>
Net OPEB (asset) liability - all employers	\$ (2,589,333)	\$	630,519		
Proportion of the net OPEB (asset) liability - university	5.0%		10.8%		
Proportionate share of net OPEB (asset) liability	\$ (128,942)	\$	68,101	\$	(60,842)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2023:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 14,171	\$ 109,052	\$ 123,223
Changes in assumptions	131,980	35,116	167,096
Net difference between projected and actual earnings on pension plan investments	38,521	922,149	960,670
Changes in proportion of university contributions	1,689	239	1,928
University contributions subsequent to the measurement date	91,842	129,627	221,469
Total	\$ 278,203	\$ 1,196,183	\$ 1,474,386
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 4,235	\$ 4,734	\$ 8,969
Changes of assumptions	99,220		99,220
Changes in proportion of university contributions	-	1,228	1,228
Total	\$ 103,455	\$ 5,962	\$ 109,417

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of June 30, 2023:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 1,869	-	\$ 1,869
Changes in assumptions	5,493	66,516	72,009
Net difference between projected and actual earnings on OPEB plan investments	2,245	137,288	139,533
Changes in proportion of university contributions	65	43	108
Total	\$ 9,672	\$ 203,847	\$ 213,519
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 19,365	\$ 16,974	\$ 36,339
Changes in assumptions	91,432	5,433	96,865
Changes in proportion of university contributions	1	5	6
Total	\$ 110,798	\$ 22,412	\$ 133,210

Amounts reported as deferred outflows of resources related to pensions resulting from university contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

resources and deferred inflows of resources related to pensions will be recognized in pension expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2024	2,775	131,525	134,300
2025	(3,222)	214,469	211,247
2026	(29,245)	268,611	239,366
2027	112,599	444,216	556,815
2028	-	283	283
2029 and Thereafter	-	1,489	1,489
Total	\$ 82,907	\$ 1,060,593	\$ 1,143,500

Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2024	\$ (29,075)	\$ 23,956	\$ (5,119)
2025	(28,654)	49,797	21,143
2026	(14,428)	42,345	27,917
2027	(6,177)	65,337	59,160
2028	(7,723)	-	(7,723)
2029 and Thereafter	(15,069)	-	(15,069)
Total	\$ (101,126)	\$ 181,435	\$ 80,309

The following table provides additional details on the benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension and OPEB liabilities for the retirement systems for the year ended June 30, 2023 (information below applies to both pensions and OPEB unless otherwise indicated).

	STRS-Ohio	OPERS
Statutory Authority	Ohio Revised Code Chapter 3307	Ohio Revised Code Chapter 145

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Benefit Formula	<p>Pensions – The Define Benefit (DB) Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective Aug. 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit at any age. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.</p> <p>OPEB – Ohio law authorizes the State Teachers Retirement Board to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents.</p> <p>Coverage under the current program includes hospitalization, physicians' fees and prescription drugs and partial reimbursement of the monthly Medicare Part B premiums. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Benefit recipients contributed \$ 224.5 million or 54% of the total health care costs in fiscal 2022 (excluding deductibles, coinsurance and copayments).</p> <p>Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug</p>	<p>Pensions -- Benefits are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.</p> <p>OPEB – The Ohio Revised Code permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers' contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-eligible retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Effective January 1, 2022, eligible non-Medicare retirees are part of a Connector program and may be eligible for monthly allowances deposited to an HRA, similar to Medicare-enrolled retirees.</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
	coverage. For the year ended June 30, 2022, STRS Ohio received \$ 97.7 million in Medicare Part D government reimbursements.	
Cost-of-Living Adjustments (COLAs)	Effective July 1, 2017, the COLA was reduced to 0%.	Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual COLA. The COLA is calculated on the member's base pension benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, current law provides for a 3% COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%.
Contribution Rates	Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employer and member contribution rates are 14% of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2022, no employer allocation was made to the health care fund.	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2022, employer rates for the State and Local Divisions were 14% of covered payroll (and 18.1% for the Law Enforcement and Public Safety Divisions). Member rates for the State and Local Divisions were 10% of covered payroll (13% for Law Enforcement and 12% for Public Safety).
Measurement Date	June 30, 2022	December 31, 2022 (OPEB is rolled forward from December 31, 2021 actuarial valuation date)
Actuarial Assumptions	<p>Valuation Date: June 30, 2022 for pensions and OPEB</p> <p>Actuarial Cost Method: Individual entry age</p> <p>Investment Rate of Return: 7.00%</p> <p>Inflation: 2.50%</p> <p>Projected Salary Increases: Varies by service from 2.5% to 8.5%</p> <p>Cost-of-Living Adjustments: 0% effective July 1, 2017</p> <p>Payroll Increases: 3.00%</p> <p>Health Care Cost Trends: 7.50% to 9.00% initial; 3.94% ultimate</p>	<p>Valuation Date: December 31, 2022 for pensions; December 31, 2021 for OPEB</p> <p>Actuarial Cost Method: Individual entry age</p> <p>Investment Rate of Return: 6.9% for pensions; 6.0% for OPEB</p> <p>Inflation: 2.75%</p> <p>Projected Salary Increases: 2.75% - 10.75%</p> <p>Cost-of-Living Adjustments: Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 3.00% Simple through 2023, then 2.05% Simple</p> <p>Health Care Cost Trends: 5.50% initial; 3.50% ultimate in 2036</p>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS
Mortality Rates	<p>For healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.</p>	<p>Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.</p>
Date of Last Experience Study	June 30, 2021	December 31, 2020

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS																																																																											
Investment Return Assumptions	<p>The 10 year expected real rate of return on defined benefit pension and health care plan investments was determined by STRS Ohio's investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and long-term expected real rate of return for each major asset class are summarized as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Domestic Equity</td> <td style="text-align: center;">26.0%</td> <td style="text-align: center;">6.50%</td> </tr> <tr> <td>International Equity</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">6.80%</td> </tr> <tr> <td>Alternatives</td> <td style="text-align: center;">19.0%</td> <td style="text-align: center;">7.38%</td> </tr> <tr> <td>Fixed Income</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">1.75%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">10.0%</td> <td style="text-align: center;">5.75%</td> </tr> <tr> <td>Liquidity Reserves</td> <td style="text-align: center;">1.0%</td> <td style="text-align: center;">1.00%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Domestic Equity	26.0%	6.50%	International Equity	22.0%	6.80%	Alternatives	19.0%	7.38%	Fixed Income	22.0%	1.75%	Real Estate	10.0%	5.75%	Liquidity Reserves	1.0%	1.00%	Total	100%		<p>The long term expected rates of return on defined benefit pension and health care investment assets were determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.</p> <p>The following table displays the Board-approved asset allocation policy for defined benefit pension assets for 2022 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">2.62%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">22.0%</td> <td style="text-align: center;">4.60%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">13.0%</td> <td style="text-align: center;">3.27%</td> </tr> <tr> <td>Private Equity</td> <td style="text-align: center;">15.0%</td> <td style="text-align: center;">7.53%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">5.51%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">4.37%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">5.0%</td> <td style="text-align: center;">3.27%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p> <p>The following table displays the Board-approved asset allocation policy for health care assets for 2022 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">34.0%</td> <td style="text-align: center;">2.56%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">4.50%</td> </tr> <tr> <td>REITs</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">4.70%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">5.51%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">4.37%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">6.0%</td> <td style="text-align: center;">1.84%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	22.0%	2.62%	Domestic Equities	22.0%	4.60%	Real Estate	13.0%	3.27%	Private Equity	15.0%	7.53%	International Equities	21.0%	5.51%	Risk Parity	2.0%	4.37%	Other Investments	5.0%	3.27%	Total	100.0%		Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	34.0%	2.56%	Domestic Equities	25.0%	4.50%	REITs	7.0%	4.70%	International Equities	25.0%	5.51%	Risk Parity	2.0%	4.37%	Other Investments	6.0%	1.84%	Total	100.0%	
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

<p>Discount Rate</p>	<p>Pensions – The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.</p> <p>OPEB – The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.</p>	<p>Pensions – The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan, the Combined Plan and the Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.</p> <p>OPEB – A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the long-term expected rate of return on health care investments was</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio			OPERS		
				applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.		
Changes in Assumptions Since the Prior Measurement Date	Pensions and OPEB – Demographic assumptions related to mortality, retirement, turnover, pension payment form election, OPEB participation and salary increases were updated based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021.			Pensions – There were no changes in assumptions since the prior measurement date of December 31, 2021. OPEB – There were no changes in assumptions since the prior measurement date of December 31, 2020.		
Benefit Term Changes Since the Prior Measurement Date	Pensions – The pension plan was amended to implement one-time 3% COLA in fiscal year 2023 and to eliminate age 60 requirement for unreduced retirement effective August 1, 2026. OPEB – The health care program was amended for the 2023 plan year to increase subsidy level for health care premiums, modify Medicare Part B reimbursements and adjust certain co-pays and out-of-pocket limits.			Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2021. OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.		
Sensitivity of Net Pension Liability to Changes in Discount Rate	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)
	\$ 1,672,281	\$ 1,107,005	\$ 628,956	\$ 4,680,448	\$ 3,107,816	\$ 1,800,066
Sensitivity of Net OPEB Liability (Asset) to Changes in Discount Rate	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	1% Decrease (4.22%)	Current Rate (5.22%)	1% Increase (6.22%)
	\$ (119,204)	\$ (128,942)	\$ (137,284)	\$ 231,607	\$ 68,101	\$ (66,914)
Sensitivity of Net OPEB Liability (Asset) to Changes in Medical Trend Rate	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate
	\$ (133,745)	\$ (128,942)	\$ (122,881)	\$ 63,784	\$ 68,101	\$ 72,849

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Defined Benefit Pension and OPEB Plans – Year Ended June 30, 2022

The collective net pension liabilities of the retirement systems and the university's proportionate share of these liabilities as of June 30, 2022 are as follows:

	<u>STRS-Ohio</u>		<u>OPERS</u>		<u>Total</u>
Net pension liability - all employers	\$ 12,785,899	\$	8,288,243		
Proportion of the net pension liability - university	5.0%		10.4%		
Proportionate share of net pension liability	\$ 638,605	\$	859,188	\$	1,497,793

The collective net OPEB assets of the retirement systems and the university's proportionate share of these assets as of June 30, 2022 are as follows:

	<u>STRS-Ohio</u>		<u>OPERS</u>		<u>Total</u>
Net OPEB (asset) liability - all employers	\$ (2,108,418)	\$	(3,132,153)		
Proportion of the net OPEB (asset) liability - university	5.0%		10.7%		
Proportionate share of net OPEB (asset) liability	\$ (105,307)	\$	(335,820)	\$	(441,127)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of June 30, 2022:

	<u>STRS-Ohio</u>		<u>OPERS</u>		<u>Total</u>
Deferred Outflows of Resources:					
Differences between expected and actual experience	\$ 19,730	\$	49,339	\$	69,069
Changes in assumptions	177,160		117,455		294,615
Changes in proportion of university contributions	2,429		2,254		4,683
University contributions subsequent to the measurement date	90,864		125,132		215,996
Total	\$ 290,183	\$	294,180	\$	584,363
Deferred Inflows of Resources:					
Differences between expected and actual experience	\$ 4,003	\$	26,144	\$	30,147
Net difference between projected and actual earnings on pension plan investments	550,355		1,100,745		1,651,100
Changes in proportion of university contributions	-		70		70
Total	\$ 554,358	\$	1,126,959	\$	1,681,317

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of June 30, 2022:

	STRS-Ohio	OPERS	Total
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ 3,750	\$ -	\$ 3,750
Changes in assumptions	6,727	-	6,727
Changes in proportion of university contributions	94	974	1,068
Total	\$ 10,571	\$ 974	\$ 11,545
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$ 19,294	\$ 50,642	\$ 69,936
Changes in assumptions	62,823	135,156	197,979
Net difference between projected and actual earnings on pension plan investments	29,189	159,719	188,908
Total	\$ 111,306	\$ 345,517	\$ 456,823

Amounts reported as deferred outflows of resources related to pensions resulting from university contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense during the years ending June 30 as follows:

	STRS-Ohio	OPERS	Total
2023	(88,300)	(150,384)	(238,684)
2024	(76,240)	(373,497)	(449,737)
2025	(82,238)	(258,778)	(341,016)
2026	(108,260)	(175,669)	(283,929)
2027	-	(63)	(63)
2028 and Thereafter	-	479	479
Total	\$ (355,038)	\$ (957,912)	\$ (1,312,950)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense during the years ending June 30 as follows:

	<u>STRS-Ohio</u>	<u>OPERS</u>	<u>Total</u>
2023	(28,266)	(213,312)	(241,578)
2024	(27,561)	(73,337)	(100,898)
2025	(27,140)	(34,902)	(62,042)
2026	(12,914)	(2,994)	(35,908)
2027	(4,664)	-	(4,664)
2028 and Thereafter	(188)	-	(188)
Total	\$ (100,733)	\$ (344,545)	\$ (445,278)

The following table provides additional details on the benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension and OPEB liabilities for the retirement systems for the year ended June 30, 2022 (information below applies to both pensions and OPEB unless otherwise indicated).

	STRS-Ohio	OPERS
Statutory Authority	Ohio Revised Code Chapter 3307	Ohio Revised Code Chapter 145

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Benefit Formula	<p>Pensions – The annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Eligibility changes will be phased in until Aug. 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until Aug. 1, 2023 when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.</p> <p>OPEB – STRS Ohio provides access to health care coverage for eligible retirees who participated in the Defined Benefit or Combined Plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees and prescription drugs and partial reimbursement of the monthly Medicare Part B premiums. Pursuant to the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Benefit recipients contributed \$254.0 million or 58% of the total health care costs in fiscal 2021 (excluding deductibles, coinsurance and copayments).</p> <p>Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.</p> <p>For the year ended June 30, 2021, STRS Ohio received \$96.5 million in Medicare Part D reimbursements.</p>	<p>Pensions – Benefits are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.</p> <p>The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.</p> <p>OPEB – The Ohio Revised Code permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers' contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-eligible retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Coverage for non-Medicare retirees included hospitalization, medical expenses and prescription drugs through December 31, 2021. The System determines the amount, if any, of the associated health care costs that will be absorbed by the</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS
		<p>System and attempted to control costs by using managed care, case management, and other programs. Effective January 1, 2022, eligible non-Medicare retirees are part of a Connector program, similar to Medicare-enrolled retirees. Additional details on health care coverage can be found in the Plan Statement in the annual report.</p> <p>OPERS no longer participates in the Medicare Part D program as of December 31, 2016.</p>
Cost-of-Living Adjustments (COLAs)	Effective July 1, 2017, the COLA was reduced to 0%.	Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual COLA. The COLA is calculated on the member's base pension benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, current law provides for a 3% COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%.
Contribution Rates	Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll. Under Ohio law, funds to pay health care costs may be deducted from employer contributions. For the year ended June 30, 2021, no employer allocation was made to the health care fund.	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2019, employer rates for the State and Local Divisions were 14% of covered payroll (and 18.1% for the Law Enforcement and Public Safety Divisions). Member rates for the State and Local Divisions were 10% of covered payroll (13% for Law Enforcement and 12% for Public Safety).
Measurement Date	June 30, 2021	December 31, 2021 (OPEB is rolled forward from December 31, 2020 actuarial valuation date)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio	OPERS
Actuarial Assumptions	<p>Valuation Date: June 30, 2021 for pensions and OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 7.00% Inflation: 2.50% Projected Salary Increases: 12.50% at age 20 to 2.50% at age 65 Cost-of-Living Adjustments: 0% effective July 1, 2017 Payroll Increases: 3.00% Health Care Cost Trends: 5.00% to 29.98% initial; 4% ultimate</p>	<p>Valuation Date: December 31, 2021 for pensions; December 31, 2020 for OPEB Actuarial Cost Method: Individual entry age Investment Rate of Return: 6.9% for pensions; 6.0% for OPEB Inflation: 2.75% Projected Salary Increases: 2.75% - 10.75% Cost-of-Living Adjustments: Pre-1/7/2013 Retirees: 3.00% Simple Post-1/7/2013 Retirees: 3.00% Simple through 2022, then 2.05% Simple Health Care Cost Trends: 5.50% initial; 3.50% ultimate in 2034</p>
Mortality Rates	<p>Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.</p>	<p>Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.</p>
Date of Last Experience Study	June 30, 2016	December 31, 2020

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	STRS-Ohio	OPERS																																																																											
Investment Return Assumptions	<p>The 10 year expected real rate of return on defined benefit pension and health care plan investments was determined by STRS Ohio's investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and long-term expected real rate of return for each major asset class are summarized as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Domestic Equity</td> <td style="text-align: center;">28.0%</td> <td style="text-align: center;">7.35%</td> </tr> <tr> <td>International Equity</td> <td style="text-align: center;">23.0%</td> <td style="text-align: center;">7.55%</td> </tr> <tr> <td>Alternatives</td> <td style="text-align: center;">17.0%</td> <td style="text-align: center;">7.09%</td> </tr> <tr> <td>Fixed Income</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">3.00%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">10.0%</td> <td style="text-align: center;">6.00%</td> </tr> <tr> <td>Liquidity Reserves</td> <td style="text-align: center;">1.0%</td> <td style="text-align: center;">2.25%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Domestic Equity	28.0%	7.35%	International Equity	23.0%	7.55%	Alternatives	17.0%	7.09%	Fixed Income	21.0%	3.00%	Real Estate	10.0%	6.00%	Liquidity Reserves	1.0%	2.25%	Total	100%		<p>The long term expected rates of return on defined benefit pension and health care investment assets were determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.</p> <p>The following table displays the Board-approved asset allocation policy for defined benefit pension assets for 2021 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">24.0%</td> <td style="text-align: center;">1.03%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">21.0%</td> <td style="text-align: center;">3.78%</td> </tr> <tr> <td>Real Estate</td> <td style="text-align: center;">11.0%</td> <td style="text-align: center;">3.66%</td> </tr> <tr> <td>Private Equity</td> <td style="text-align: center;">12.0%</td> <td style="text-align: center;">7.43%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">23.0%</td> <td style="text-align: center;">4.88%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">5.0%</td> <td style="text-align: center;">2.92%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">4.0%</td> <td style="text-align: center;">2.85%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p> <p>The following table displays the Board-approved asset allocation policy for health care assets for 2021 and the long-term expected real rates of return:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Asset Class</th> <th style="text-align: center; border-bottom: 1px solid black;">Target Allocation</th> <th style="text-align: center; border-bottom: 1px solid black;">Long Term Expected Return*</th> </tr> </thead> <tbody> <tr> <td>Fixed Income</td> <td style="text-align: center;">34.0%</td> <td style="text-align: center;">0.91%</td> </tr> <tr> <td>Domestic Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">3.78%</td> </tr> <tr> <td>REITs</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">3.71%</td> </tr> <tr> <td>International Equities</td> <td style="text-align: center;">25.0%</td> <td style="text-align: center;">4.88%</td> </tr> <tr> <td>Risk Parity</td> <td style="text-align: center;">2.0%</td> <td style="text-align: center;">2.92%</td> </tr> <tr> <td>Other Investments</td> <td style="text-align: center;">7.0%</td> <td style="text-align: center;">1.93%</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black; border-bottom: 1px solid black;">100.0%</td> <td></td> </tr> </tbody> </table> <p>* Returns presented as geometric means</p>	Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	24.0%	1.03%	Domestic Equities	21.0%	3.78%	Real Estate	11.0%	3.66%	Private Equity	12.0%	7.43%	International Equities	23.0%	4.88%	Risk Parity	5.0%	2.92%	Other Investments	4.0%	2.85%	Total	100.0%		Asset Class	Target Allocation	Long Term Expected Return*	Fixed Income	34.0%	0.91%	Domestic Equities	25.0%	3.78%	REITs	7.0%	3.71%	International Equities	25.0%	4.88%	Risk Parity	2.0%	2.92%	Other Investments	7.0%	1.93%	Total	100.0%	
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

<p>Discount Rate</p>	<p>Pensions – The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.</p> <p>OPEB – The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2021.</p>	<p>Pensions – The discount rate used to measure the total pension liability was 6.9% for the Traditional Pension Plan, the Combined Plan and the Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.</p> <p>OPEB – A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.</p>
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Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

	STRS-Ohio			OPERS		
Changes in Assumptions Since the Prior Measurement Date	Pensions – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation. OPEB – The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.			Pensions – The discount rate was adjusted to 6.90% from 7.20% for the December 31, 2021 valuation. OPEB – There were no changes in assumptions since the prior measurement date of December 31, 2019.		
Benefit Term Changes Since the Prior Measurement Date	Pensions – There were no changes in benefit terms since the prior measurement date of June 30, 2020. OPEB – The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.			Pensions – There were no changes in benefit terms since the prior measurement date of December 31, 2020. OPEB – On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees.		
Sensitivity of Net Pension Liability to Changes in Discount Rate	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	1% Decrease (5.90%)	Current Rate (6.90%)	1% Increase (7.90%)
	\$ 1,195,868	\$ 638,605	\$ 167,719	\$ 2,345,870	\$ 859,188	\$ (377,346)
Sensitivity of Net OPEB Liability (Asset) to Changes in Discount Rate	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)	1% Decrease (5.00%)	Current Rate (6.00%)	1% Increase (7.00%)
	\$ (88,863)	\$ (105,307)	\$ (119,044)	\$ (197,503)	\$ (335,820)	\$ (450,655)
Sensitivity of Net OPEB Liability (Asset) to Changes in Medical Trend Rate	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate	1% Decrease in Trend Rate	Current Trend Rate	1% Increase in Trend Rate
	\$ (118,487)	\$ (105,307)	\$ (89,009)	\$ (339,466)	\$ (335,820)	\$ (331,531)

Defined Contribution Plans

ARP is a defined contribution pension plan. Full-time administrative and professional staff and faculty may choose enrollment in ARP in lieu of OPERS or STRS Ohio. Classified civil service employees hired on or after August 1, 2005 are also eligible to participate in ARP. ARP does not provide disability benefits, annual cost-of-living adjustments, post-retirement health care benefits or death

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

OPERS also offers a defined contribution plan, the Member-Directed Plan (MD). The MD plan does not provide disability benefits, annual cost-of-living adjustments, post-retirement health care benefits or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

STRS Ohio also offers a defined contribution plan in addition to its long established defined benefit plan. All employee contributions and employer contributions at a rate of 9.53% are placed in an investment account directed by the employee. Disability benefits are limited to the employee's account balance. Employees electing the defined contribution plan receive no post-retirement health care benefits.

Combined Plans

STRS Ohio offers a combined plan with features of both a defined contribution plan and a defined benefit plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive post-retirement health care benefits.

OPERS also offers a combined plan. This is a cost-sharing multiple-employer defined benefit plan that has elements of both a defined benefit and defined contribution plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive post-retirement health care benefits. OPERS provides retirement, disability, survivor and post-retirement health benefits to qualifying members of the combined plan.

Summary of Employer Pension and OPEB Expense

Total employer contributions for pensions for the years ended June 30, 2023 and 2022 were \$442,794 and \$409,201, respectively. There were no contributions associated with OPEB. For the years ended June 30, 2023 and 2022, the university recognized pension and OPEB expense (benefit) of \$552,600 and (\$310,382), respectively. Pension and OPEB expenses are allocated to institutional functions on the Statement of Revenues, Expenses and Other Changes in Net Position.

Both STRS Ohio and OPERS issue separate, publicly available financial reports that include financial statements and required supplemental information. These reports may be obtained by contacting the two organizations.

STRS Ohio

275 East Broad Street
Columbus, OH 43215-3371
(614) 227-4090
(888) 227-7877
www.strsoh.org

OPERS

277 East Town Street
Columbus, OH 43215-4642
(614) 222-5601
(800) 222-7377
www.opers.org/investments/cafr.shtml

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

OSU Physicians Retirement Plan

Retirement benefits are provided for the employees of OSUP through a tax-sheltered 403(b) and 401(a) defined contribution plan administered by an insurance company. OSUP is required to make nondiscretionary contributions of no less than 7.5% under the Interim Retirement Plan; however, some subsidiaries make an additional discretionary contribution of up to 17.5%, for a range of total employer contributions of 7.5% to 25%. Employees are allowed, but not required, to make contributions to the 403(b) plan. OSUP's share of the cost of these benefits was \$9,300 and \$7,800 for the years ended June 30, 2023 and 2022, respectively. Employee contributions were \$4,800 and \$3,500 for the years ended June 30, 2023 and 2022, respectively.

415(m) Plans

The university maintains two supplemental 415(m) retirement plans. These plans are unfunded and constitute an unsecured promise by the university to make benefit payments in the future from its general assets. The university sets aside assets for the 415(m) plans, which are invested primarily in mutual funds. These assets totaled \$210,353 and \$176,092 at June 30, 2023 and 2022, respectively, and are reported as Other Noncurrent Assets and Other Noncurrent Liabilities in the Statement of Net Position.

NOTE 16 — CAPITAL PROJECT COMMITMENTS

At June 30, 2023, the university is committed to future contractual obligations for capital expenditures of approximately \$1,040,235 for the primary institution and \$4,300 for discretely presented component units. These projects are funded by the following sources:

	Primary Institution	Discretely Presented Component Units
State appropriations	\$ 24,236	\$ -
Internal and other sources	1,015,999	4,300
Total	<u>\$ 1,040,235</u>	<u>\$ 4,300</u>

The above Primary Institution total at June 30, 2023 includes approximately \$855,478 for the Health System.

NOTE 17 — CONTINGENCIES AND RISK MANAGEMENT

The university is a party in a number of legal actions. While the final outcome cannot be determined at this time, management is of the opinion that the liability, if any, for these legal actions will not have a material adverse effect on the university's financial position.

The university is self-insured for the Health System's professional malpractice liability, employee health benefits, workers' compensation and employee life, accidental death and dismemberment benefits. Additional details regarding these self-insurance arrangements are provided in Note 8. The university also carries commercial insurance policies for various property, casualty and excess

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

liability risks. Over the past three years, settlement amounts related to these insured risks have not exceeded the university's coverage amounts.

Under the terms of federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursements to the grantor agencies. While questioned costs may occur, ultimate repayments required of the university have been infrequent in prior years.

The global outbreak of COVID-19, a new strain of coronavirus that can result in severe respiratory disease, was first detected in December of 2019 and subsequently spread across six continents impacting many countries, including the United States. The COVID-19 outbreak has altered the behavior of businesses and people in a manner that has had and is expected to continue to have effects on global and local economies, including the State of Ohio.

The university's response to the COVID-19 pandemic evolved over time based on available data, public health authority guidance, the rate of infection and since vaccines were introduced, vaccination rates. The university initially suspended face-to face instruction and declared a "University State of Emergency" that allowed flexibility for employees to continue to telework while enabling university senior leadership and college deans to make determinations of who may work on campus to maintain critical services and research. A weekly determination was made concerning the continuation of the declaration and based on those determinations the declaration remained in place from March 22, 2020 until the declaration was lifted effective July 1, 2021.

The university has fully transitioned back to primarily in-person student instruction, in-person meetings and events, full capacity seating in on-campus dining areas and sporting events and unrestricted group activities at campus recreation centers. Masks are currently optional in most indoor spaces on campus including residence halls, dining facilities, classroom facilities, offices, and the Ohio Union. Mandatory COVID testing is no longer required.

COVID-19 could potentially have an impact on university finances and operations in the future, depending on vaccination rates and whether the COVID-19 virus or variations of the virus continue to spread in the United States and around the world. Future adverse consequences may include, but are not limited to: a decline in enrollment (including a disproportional decline in enrollment by international students); a decline in demand for university housing; a decline in demand for university programs that involve travel or that have international connections; cancellation, postponement and/or reduced attendance for athletic events; and an increase in costs associated with purchasing of personal protective equipment and implementing community-wide testing programs.

NOTE 18 — PARKING LEASE AND CONCESSION AGREEMENT

On September 21, 2012, the university entered into a 50-year lease and concession agreement with QIC Global Infrastructure (QIC GI). CampusParc LP, a QIC GI affiliate, owns and operates the university's parking concession on QIC GI's behalf. Under the agreement, CampusParc operates, maintains and retains parking revenues from the university's parking lots and garages. This agreement also regulates the parking rates that may be charged and future increases in these rates. The university received lump-sum payments totaling \$483,000 from QIC GI and used the proceeds to establish endowment funds, with income distributions internally designated to support student

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

scholarships, faculty initiatives and research, transportation and sustainability and the university arts district.

The unamortized lump-sum payment under this service concession arrangement is reported as a deferred inflow of resources and is being amortized to operating revenue over the life of the agreement. Deferred inflows related to the parking agreement were \$378,021 and \$387,652 at June 30, 2023 and 2022, respectively. The university reports the parking lots and garages as capital assets with a carrying amount of \$122,938 and \$122,953 at June 30, 2023 and 2022, respectively.

NOTE 19 — UTILITY SYSTEM LEASE AND CONCESSION AGREEMENT

On April 10, 2017, the university entered into a 50-year agreement to lease the university's utility system to Ohio State Energy Partners (OSEP) and grant it the exclusive right to operate the utility system and provide utility services to the Columbus campus. On July 6, 2017, the university received an upfront payment of \$1,089,914. The upfront payment is reported as an Advance from Concessionaire and is being amortized as a reduction to operating expense (Operation and Maintenance of Plant) on a straight-line basis over the term of the agreement.

Under the agreement, OSEP operates, maintains and makes capital investments in the utility system and charges the university a Utility Fee, which includes fixed, variable and operating and maintenance (O&M) components. OSEP capital investments in the utility system are recognized as capital assets and a related long-term payable to the concessionaire. The fixed and O&M components of the Utility Fee are recognized as operating expense. The variable component of the Utility Fee will be recognized as a reduction in the long-term payable to the concessionaire and interest expense.

The university recognized fixed and O&M utility fees totaling \$65,533 and \$61,707, respectively for the years ended June 30, 2023 and 2022. The carrying amounts of OSEP capital investments and related payable to the concessionaire at June 30, 2023 and 2022 were \$454,781 and \$374,540, respectively.

NOTE 20 — COMBINING INFORMATION FOR BLENDED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a blended presentation. Condensed combining financial information for the years ended June 30, 2023 and 2022 is presented below.

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2023

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of net position:					
Current assets	\$ 75,329	\$ 3,497	\$ 51,547	\$ 26,772	\$ (12,734)
Capital assets, net	-	276	-	2,518	-
Other assets	1,681,663	651	-	100	(51,165)
Amounts receivable from the university	-	2,560	-	-	-
Total assets	\$ 1,756,992	\$ 6,984	\$ 51,547	\$ 29,390	\$ (63,899)
Current liabilities	\$ 2,730	\$ 932	\$ 35	\$ 995	\$ -
Noncurrent liabilities	43,600	659	21,726	63,899	(63,899)
Amounts payable to the university	18	2,560	-	-	-
Deferred inflows	8,481	-	-	-	-
Total liabilities and deferred inflows	54,829	4,151	21,761	64,894	(63,899)
Net investment in capital assets	-	-	-	4,033	-
Restricted:					
Nonexpendable	1,218,831	-	-	-	-
Expendable	466,425	-	-	26,772	(63,899)
Unrestricted	16,907	2,833	29,786	(66,309)	63,899
Total net position	1,702,163	2,833	29,786	(35,504)	-
Total liabilities, deferred inflows and net position	\$ 1,756,992	\$ 6,984	\$ 51,547	\$ 29,390	\$ (63,899)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of revenues, expenses and changes in net position:					
Operating revenues:					
Other sales, services and rental income	\$ 136	\$ 13,509	\$ (958)	\$ 1,284	\$ -
Total operating revenues	136	13,509	(958)	1,284	-
Operating expenses, excluding depreciation					
Depreciation expense	5,477	13,781	(213)	13,090	-
Total operating expenses	5,477	13,870	(213)	14,605	-
Net operating income (loss)	(5,341)	(361)	(745)	(13,321)	-
Non-operating revenues and expenses:					
Gifts for current use	188,266	-	-	10,707	-
Net investment income (loss)	92,652	16	2,097	204	-
Other non-operating revenue (expense)	1,106	-	-	-	-
Net non-operating revenue (expense)	282,024	16	2,097	10,911	-
Capital contributions and additions to permanent endowments					
Transfers from (to) the university	128,996	-	-	-	-
	(280,198)	(750)	-	12,761	-
Change in net position	125,481	(1,095)	1,352	10,351	-
Beginning net position, as reported	1,576,682	3,928	28,434	(45,855)	-
Ending net position	\$ 1,702,163	\$ 2,833	\$ 29,786	\$ (35,504)	\$ -
Condensed statements of cash flows:					
Net cash provided (used) by:					
Operating activities	\$ (5,533)	\$ (4)	\$ (392)	\$ (11,948)	\$ -
Noncapital financing activities	(50,221)	(750)	-	17,317	-
Capital and related financing activities	58,407	-	-	-	-
Investing activities	(2,534)	757	3,959	204	-
Net increase (decrease) in cash	119	3	3,567	5,573	-
Beginning cash and cash equivalents	224	2,980	1,178	12,708	-
Ending cash and cash equivalents	\$ 343	\$ 2,983	\$ 4,745	\$ 18,281	\$ -

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2022

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of net position:					
Current assets	\$ 59,060	\$ 4,379	\$ 51,962	\$ 26,550	\$ (12,720)
Capital assets, net	-	365	-	4,033	-
Other assets	1,572,142	731	-	1,400	(63,940)
Amounts receivable from the university	-	4,248	-	-	-
Total assets	\$ 1,631,202	\$ 9,723	\$ 51,962	\$ 31,983	\$ (76,660)
Current liabilities	\$ 2,708	\$ 912	\$ 41	\$ 1,178	\$ -
Noncurrent liabilities	42,335	635	23,487	76,660	(76,660)
Amounts payable to the university	2	4,248	-	-	-
Deferred inflows	9,475	-	-	-	-
Total liabilities and deferred inflows	54,520	5,795	23,528	77,838	(76,660)
Net investment in capital assets	-	-	-	4,033	-
Restricted:					
Nonexpendable	1,150,341	-	-	-	-
Expendable	409,874	-	-	26,772	(76,660)
Unrestricted	16,467	3,928	28,434	(76,660)	76,660
Total net position	1,576,682	3,928	28,434	(45,855)	-
Total liabilities, deferred inflows and net position	\$ 1,631,202	\$ 9,723	\$ 51,962	\$ 31,983	\$ (76,660)

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Foundation	OSU Health Plan	Oval Limited	Pelotonia	Eliminations
Condensed statements of revenues, expenses and changes in net position:					
Operating revenues:					
Other sales, services and rental income	\$ 385	\$ 12,947	\$ (3,223)	\$ 272	\$ -
Total operating revenues	385	12,947	(3,223)	272	-
Operating expenses, excluding depreciation					
Depreciation expense	7,168	12,936	(212)	21,778	-
Total operating expenses	-	51	-	1,677	-
	7,168	12,987	(212)	23,455	-
Net operating income (loss)	(6,783)	(40)	(3,011)	(23,183)	-
Non-operating revenues and expenses:					
Gifts for current use	198,839	-	-	29,510	-
Net investment income (loss)	(32,384)	14	(5,470)	40	-
Federal COVID-19 assistance programs	-	-	-	-	-
Other non-operating revenue (expense)	1,191	-	-	-	-
Net non-operating revenue (expense)	167,646	14	(5,470)	29,550	-
Capital contributions and additions to permanent endowments					
Transfers from (to) the university	136,982	-	-	-	-
	(293,217)	(84)	-	12,673	-
Change in net position	4,628	(110)	(8,481)	19,040	-
Beginning net position	1,572,054	4,038	36,915	(64,895)	-
Ending net position	\$ 1,576,682	\$ 3,928	\$ 28,434	\$ (45,855)	\$ -
Condensed statements of cash flows:					
Net cash provided (used) by:					
Operating activities	\$ (4,477)	\$ 39	\$ (1,108)	\$ (20,655)	\$ -
Noncapital financing activities	(40,255)	(872)	-	30,866	-
Capital and related financing activities	59,775	(375)	-	(3,667)	-
Investing activities	(14,026)	84	996	40	-
Net increase (decrease) in cash	1,017	(1,124)	(112)	6,584	-
Beginning cash and cash equivalents	217	4,104	1,290	6,124	-
Ending cash and cash equivalents	\$ 1,234	\$ 2,980	\$ 1,178	\$ 12,708	\$ -

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

NOTE 21 — COMBINING INFORMATION FOR DISCRETELY PRESENTED COMPONENT UNITS

As indicated in the Basis of Presentation in Note 1, the university consolidates certain component units in a discrete presentation. Condensed combining financial information for the years ended June 30, 2023 and 2022 is presented below.

Condensed Combining Information – Year Ended June 30, 2023

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 323,185	\$ 13,075	\$ 16,517	\$ 5,339	\$ 8,076	\$ 366,192
Capital assets, net	202,035	219,326	56,288	162	34,702	512,513
Other assets	20	16,846	8,348	-	7,244	32,458
Amounts receivable from the university	76,418	85,947	4,634	-	682	167,681
Total assets and deferred outflows	<u>\$ 601,658</u>	<u>\$ 335,194</u>	<u>\$ 85,787</u>	<u>\$ 5,501</u>	<u>\$ 50,704</u>	<u>\$ 1,078,844</u>
Current liabilities	\$ 92,089	\$ 5,859	\$ 11,143	\$ -	\$ 3,383	\$ 112,474
Noncurrent liabilities	28,075	-	14,316	-	3,415	45,806
Amounts payable to the university	273,555	190,797	15,212	-	14,940	494,504
Deferred inflows	5,618	146,225	8,431	-	7,200	167,474
Total liabilities and deferred inflows	<u>399,337</u>	<u>342,881</u>	<u>49,102</u>	<u>-</u>	<u>28,938</u>	<u>820,258</u>
Net investment in capital assets	11,228	28,528	26,436	162	20,824	87,178
Unrestricted	191,093	(36,215)	10,249	5,339	942	171,408
Total net position	<u>202,321</u>	<u>(7,687)</u>	<u>36,685</u>	<u>5,501</u>	<u>21,766</u>	<u>258,586</u>
Total liabilities, deferred inflows and net position	<u>\$ 601,658</u>	<u>\$ 335,194</u>	<u>\$ 85,787</u>	<u>\$ 5,501</u>	<u>\$ 50,704</u>	<u>\$ 1,078,844</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 12,132	\$ 64,854	\$ -	\$ 7,595	\$ 84,581
Sales and services of OSU Physicians	1,006,767	-	-	-	-	1,006,767
Other sales, services and rental income	-	4,150	-	9,424	-	13,574
Total operating revenues	1,006,767	16,282	64,854	9,424	7,595	1,104,922
Operating expenses, excluding depreciation	1,020,147	10,174	56,081	9,370	8,092	1,103,864
Depreciation expense	19,135	5,919	7,125	83	1,332	33,594
Total operating expenses	1,039,282	16,093	63,206	9,453	9,424	1,137,458
Net operating income (loss)	(32,515)	189	1,648	(29)	(1,829)	(32,536)
Non-operating revenues and expenses:						
CARES Assistance	19,875	-	-	-	-	19,875
Net investment income (loss)	8,544	192	452	154	48	9,390
Interest expense	(7,755)	(484)	(1,739)	(1)	(414)	(10,393)
Other non-operating revenue (expense)	(5,917)	(571)	585	-	-	(5,903)
Net non-operating revenue (expense)	14,747	(863)	(702)	153	(366)	12,969
Capital contributions and additions to permanent endowments	-	-	860	-	-	860
Change in net position	(17,768)	(674)	1,806	124	(2,195)	(18,707)
Beginning net position, as restated	220,089	(7,013)	34,879	5,377	23,961	277,293
Ending net position	\$ 202,321	\$ (7,687)	\$ 36,685	\$ 5,501	\$ 21,766	\$ 258,586
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities	\$ 1,949	\$ (945)	\$ 4,879	\$ 54	\$ 2,771	\$ 8,708
Noncapital financing activities	-	(571)	-	-	-	(571)
Capital and related financing activities	(26,241)	8,932	(1,353)	(57)	(6,168)	(24,887)
Investing activities	(57,662)	-	366	-	(2,957)	(60,253)
Net increase (decrease) in cash	(81,954)	7,416	3,892	(3)	(6,354)	(77,003)
Beginning cash and cash equivalents	151,453	4,093	3,342	3,813	13,780	176,481
Ending cash and cash equivalents	\$ 69,499	\$ 11,509	\$ 7,234	\$ 3,810	\$ 7,426	\$ 99,478

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

Condensed Combining Information – Year Ended June 30, 2022

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of net position:						
Current assets	\$ 300,653	\$ 7,890	\$ 13,047	\$ 5,188	\$ 14,345	\$ 341,123
Capital assets, net	100,624	210,744	52,515	233	27,123	391,239
Other assets	149	16,223	1,713	-	2,187	20,272
Amounts receivable from the university	72,383	56,656	4,609	-	1,934	135,582
Total assets and deferred outflows	<u>\$ 473,809</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 888,216</u>
Current liabilities	\$ 53,527	\$ 6,327	\$ 7,341	\$ -	\$ 2,966	\$ 70,161
Noncurrent liabilities	22,989	-	9,822	-	4,700	37,511
Amounts payable to the university	168,377	171,204	18,134	44	8,976	366,735
Deferred inflows	8,827	120,995	1,708	-	4,986	136,516
Total liabilities and deferred inflows	<u>253,720</u>	<u>298,526</u>	<u>37,005</u>	<u>44</u>	<u>21,628</u>	<u>610,923</u>
Net investment in capital assets	13,971	36,112	29,731	233	18,063	98,110
Unrestricted	206,118	(43,125)	5,148	5,144	5,898	179,183
Total net position	<u>220,089</u>	<u>(7,013)</u>	<u>34,879</u>	<u>5,377</u>	<u>23,961</u>	<u>277,293</u>
Total liabilities, deferred inflows and net position	<u>\$ 473,809</u>	<u>\$ 291,513</u>	<u>\$ 71,884</u>	<u>\$ 5,421</u>	<u>\$ 45,589</u>	<u>\$ 888,216</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022
(dollars in thousands)

	OSU Physicians	Campus Partners	Transportation Research Center	Dental Faculty Practice Plan	Science and Technology Campus Corporation	Total Discretely Presented Component Units
Condensed statements of revenues, expenses and changes in net position:						
Operating revenues:						
Grants and contracts	\$ -	\$ 12,844	\$ 53,989	\$ -	\$ 7,623	\$ 74,456
Sales and services of OSU Physicians	701,680	-	-	-	-	701,680
Other sales, services and rental income	2,079	1,423	252	10,027	379	14,160
Total operating revenues	703,759	14,267	54,241	10,027	8,002	790,296
Operating expenses, excluding depreciation	680,846	9,950	46,210	8,596	3,743	749,345
Depreciation expense	10,714	5,381	6,982	102	1,332	24,511
Total operating expenses	691,560	15,331	53,192	8,698	5,075	773,856
Net operating income (loss)	12,199	(1,064)	1,049	1,329	2,927	16,440
Non-operating revenues and expenses:						
CARES Assistance	11,686	-	-	-	-	11,686
Net investment income (loss)	(8,440)	104	178	(234)	13	(8,379)
Interest expense	(3,273)	-	(1,802)	-	(467)	(5,542)
Other non-operating revenue (expense)	(6,606)	1,306	(357)	2	-	(5,655)
Net non-operating revenue (expense)	(6,633)	1,410	(1,981)	(232)	(454)	(7,890)
Capital contributions and additions to permanent endowments	-	-	1,182	-	-	1,182
Change in net position	5,566	346	250	1,097	2,473	9,732
Beginning net position, as restated	214,523	(7,359)	34,629	4,280	21,488	267,561
Ending net position	\$ 220,089	\$ (7,013)	\$ 34,879	\$ 5,377	\$ 23,961	\$ 277,293
Condensed statements of cash flows:						
Net cash provided (used) by:						
Operating activities						
Operating activities	\$ (10,452)	\$ (739)	\$ 2,586	\$ 1,884	\$ 3,662	\$ (3,059)
Noncapital financing activities	25,067	2,068	-	-	(1,034)	26,101
Capital and related financing activities	(10,054)	(2,539)	(2,337)	(633)	(943)	(16,506)
Investing activities	(90,355)	(471)	-	-	13	(90,813)
Net increase (decrease) in cash	(85,794)	(1,681)	249	1,251	1,698	(84,277)
Beginning cash and cash equivalents	237,247	5,774	3,093	2,562	12,082	260,758
Ending cash and cash equivalents	\$ 151,453	\$ 4,093	\$ 3,342	\$ 3,813	\$ 13,780	\$ 176,481

NOTE 22 — SEGMENT INFORMATION

A segment is an identifiable activity for which one or more revenue bonds are outstanding. A segment has a specific identifiable revenue stream pledged in support of revenue bonds or other revenue-backed debt and has related expenses, gains, losses, assets and liabilities that can be identified. The university has one segment that meets the GASB reporting requirements.

The Office of Student Life operates student housing, dining and recreational sports facilities on the university's main and regional campuses. In January 2013, the university issued \$337,955 of Special Purpose General Receipts Bonds, Series 2013A. These bonds are solely payable from, and secured by, a pledge of the gross revenues of Special Purpose Revenue Facilities. Special Purpose Revenue Facilities are defined in the Series 2013 Supplement as all housing and dining facilities and such auxiliary facilities as shall constitute recreation facilities owned by the university. Special Purpose Pledged Revenues include all revenues, fees, rentals, rates, charges, insurance proceeds and other moneys derived from the ownership or operation of these facilities. Special Purpose Pledged

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

Revenues totaled \$204,783 for the year ended June 30, 2022. The Series 2013A bonds were refunded in April 2023.

Condensed financial information for the Special Purpose Revenue Facilities, before the elimination of certain intra-university transactions, as of and for the year ended June 30, 2022 is as follows:

Segment Disclosure Information – Year Ended June 30, 2022

	<u>2022</u>
Condensed Statement of Net Position	
Assets and deferred outflows:	
Current assets	\$ 51,902
Capital assets	659,638
Total assets	<u>\$ 711,540</u>
Liabilities and deferred inflows:	
Current liabilities	\$ 9,664
Amounts payable to the university - Series 2013A Bonds	337,955
Total liabilities	<u>347,619</u>
Net position:	
Net investment in capital assets	321,683
Unrestricted	42,238
Total net position	<u>363,921</u>
Total liabilities and net position	<u>\$ 711,540</u>

	<u>2022</u>
Condensed Statement of Revenues, Expenses and Changes in Net Position	
Special-purpose pledged revenues - operating	\$ 204,783
Operating expenses, excluding depreciation	(117,919)
Depreciation expense	<u>(34,594)</u>
Operating income	52,270
Nonoperating revenues, net	<u>(14,431)</u>
Net income (loss) before transfers	37,839
Transfers from (to) other university units, net	<u>(54,371)</u>
Increase (decrease) in net position	(16,532)
Beginning net position	<u>380,453</u>
Ending net position	<u>\$ 363,921</u>

Condensed Statement of Cash Flows	
Net cash provided (used) by:	
Operating activities	\$ 83,986
Capital and related financing activities	(84,249)
Investing activities	<u>305</u>
Net increase (decrease) in cash	42
Beginning cash and cash equivalents	<u>50,818</u>
Ending cash and cash equivalents	<u>\$ 50,860</u>

Notes to Financial Statements – Years Ended June 30, 2023 and 2022

(dollars in thousands)

NOTE 23 — SUBSEQUENT EVENTS

Debt Issuance

The University issued \$265,570 of tax-exempt fixed rate General Receipts Bonds, Series 2023B on September 26, 2023. The Series 2023B bonds are structured with serial maturities due in 2024 through 2035. The interest rate coupons on the Series 2023B Bonds are 5.00%. The proceeds of the 2023B Bonds will be used to fund construction of the Wexner Medical Center's new Inpatient Hospital, scheduled to open in 2026, and to pay the costs of issuance of the 2023B Bonds.

The University issued \$111,885 of tax-exempt fixed rate General Receipts Refunding Bonds, Series 2023C on September 26, 2023. The Series 2023C bonds are structured with serial maturities due in 2046 and 2056. The interest rate coupons on the Series 2023C Bonds range from 4.25% to 5.25%. The proceeds of the 2023C Bonds were used to pay the purchase price of portions of certain maturities of the outstanding General Receipts Bonds, Series 2016A that were accepted for purchase and to pay the cost of issuance of the 2023C Bonds. Upon the issuance of the 2023C Bonds and the purchase of the 2016A Bonds accepted for purchase with the proceeds of the 2023C bonds, \$461,567 aggregate principal of the Series 2016A Bonds remains outstanding.

The University issued \$125,000 of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-1 on September 28, 2023. The Series 2023D-1 Bonds are structured with a final maturity due in 2035 and a mandatory sinking fund redemption in 2030 prior to maturity. The Series 2023D-1 Bonds will initially bear interest in the Weekly Mode. The proceeds of the Series 2023D-1 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2010E, and to pay the cost of issuance of the 2023D-1 Bonds.

The University issued \$150,000 of tax-exempt Variable Rate Demand General Receipts Refunding Bonds, Series 2023D-2 on September 28, 2023. The Series 2023D-2 Bonds are structured with serial maturities due in 2034, 2039, and 2044. The Series 2023D-2 Bonds will initially bear interest in the Weekly Mode. The proceeds of the Series 2023D-2 Bonds were used to refund all the outstanding Variable Rate Demand General Receipts Bonds, Series 2014B, and to pay the cost of issuance of the 2023D-2 Bonds.

The Ohio State University
Required Supplementary Information on GASB 68 Pension Liabilities (Unaudited)
Year Ended June 30, 2023

The schedule of the university's proportionate shares of STRS-Ohio and OPERS net pension liabilities are presented below:

<i>(dollars in thousands)</i>	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS-Ohio:									
University's proportion of the net pension liability	4.4%	4.5%	4.5%	4.6%	4.6%	4.7%	4.9%	5.0%	5.0%
University's proportionate share of the net pension liability	\$ 1,070,914	\$ 1,238,470	\$ 1,510,814	\$ 1,081,053	\$ 1,019,690	\$ 1,040,149	\$ 1,175,835	\$ 638,605	\$ 1,107,005
University's covered payroll	\$ 381,669	\$ 388,309	\$ 392,797	\$ 412,149	\$ 434,106	\$ 452,084	\$ 476,374	\$ 492,780	\$ 494,613
University's proportionate share of the net pension liability as a percentage of its covered payroll	281%	319%	385%	262%	235%	230%	247%	130%	224%
Plan fiduciary net position as a percentage of the total pension liability	74.7%	72.1%	66.8%	75.3%	77.3%	77.4%	75.5%	87.8%	78.9%
OPERS:									
University's proportion of the net pension liability	8.8%	9.0%	9.1%	9.4%	9.9%	10.2%	10.4%	10.4%	10.6%
University's proportionate share of the net pension liability	\$ 1,059,519	\$ 1,556,156	\$ 2,054,548	\$ 1,466,955	\$ 2,695,368	\$ 1,984,881	\$ 1,503,497	\$ 859,188	\$ 3,107,816
University's covered payroll	\$ 1,188,838	\$ 1,236,914	\$ 1,289,346	\$ 1,381,054	\$ 1,521,447	\$ 1,574,490	\$ 1,704,763	\$ 1,669,918	\$ 1,793,823
University's proportionate share of the net pension liability as a percentage of its covered payroll	89%	126%	159%	106%	177%	126%	88%	51%	173%
Plan fiduciary net position as a percentage of the total pension liability	86.5%	81.2%	77.4%	84.9%	74.9%	82.4%	87.2%	93.0%	76.1%

The schedule of the university's contributions to STRS-Ohio and OPERS are presented below:

<i>(dollars in thousands)</i>	2015	2016	2017	2018	2019	2020	2021	2022	2023
STRS-Ohio:									
Contractually required contribution	\$ 65,738	\$ 66,975	\$ 70,373	\$ 74,356	\$ 77,781	\$ 82,576	\$ 86,909	\$ 88,264	\$ 95,318
Contributions in relation to the contractually required	\$ 65,738	\$ 66,975	\$ 70,373	\$ 74,356	\$ 77,781	\$ 82,576	\$ 86,909	\$ 88,264	\$ 95,318
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University's covered payroll	\$ 388,309	\$ 392,797	\$ 412,149	\$ 434,106	\$ 452,084	\$ 476,374	\$ 498,344	\$ 494,613	\$ 535,500
Contributions as a percentage of covered payroll	16.9%	17.1%	17.1%	17.1%	17.2%	17.3%	17.4%	17.8%	17.8%
OPERS:									
Contractually required contribution	\$ 170,979	\$ 178,293	\$ 188,762	\$ 201,072	\$ 220,062	\$ 231,977	\$ 240,142	\$ 247,351	\$ 268,821
Contributions in relation to the contractually required	\$ 170,979	\$ 178,293	\$ 188,762	\$ 201,072	\$ 220,062	\$ 231,977	\$ 240,142	\$ 247,351	\$ 268,821
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
University's covered payroll	\$ 1,208,710	\$ 1,260,366	\$ 1,334,350	\$ 1,421,367	\$ 1,525,502	\$ 1,607,469	\$ 1,664,980	\$ 1,714,708	\$ 1,864,293
Contributions as a percentage of covered payroll	14.1%	14.1%	14.1%	14.1%	14.4%	14.4%	14.4%	14.4%	14.4%

**The Ohio State University
Required Supplementary Information on GASB 75 Net OPEB Liabilities (Unaudited)
Year Ended June 30, 2023**

The schedule of the university's proportionate shares of STRS-Ohio and OPERS net OPEB liabilities (assets) are presented below:

<i>(dollars in thousands)</i>	2018	2019	2020	2021	2022	2023
STRS-Ohio:						
University's proportion of the net OPEB liability	4.6%	4.6%	4.7%	4.9%	5.0%	5.0%
University's proportionate share of the net OPEB liability	\$ 177,556	\$ (74,520)	\$ (77,901)	\$ (85,406)	\$ (105,307)	\$ (128,942)
University's covered payroll	\$ 412,149	\$ 434,106	\$ 452,084	\$ 452,084	\$ 492,780	\$ 494,613
University's proportionate share of the net OPEB liability as a percentage of its covered payroll	43%	-17%	-17%	-19%	-21%	-26%
Plan fiduciary net position as a percentage of the total OPEB liability	47.1%	176.0%	174.7%	182.1%	174.7%	230.7%
OPERS:						
University's proportion of the net OPEB liability	9.7%	10.1%	10.4%	10.7%	10.7%	10.8%
University's proportionate share of the net OPEB liability	\$ 1,055,239	\$ 1,321,019	\$ 1,436,889	\$ (189,776)	\$ (335,820)	\$ 68,101
University's covered payroll	\$ 1,381,054	\$ 1,521,447	\$ 1,574,490	\$ 1,704,763	\$ 1,669,918	\$ 1,793,823
University's proportionate share of the net OPEB liability as a percentage of its covered payroll	76%	87%	91%	-11%	-20%	4%
Plan fiduciary net position as a percentage of the total OPEB liability	54.1%	46.3%	47.8%	115.6%	128.2%	94.8%

The Ohio State University
Notes to Required Supplementary Information (Unaudited)
Year Ended June 30, 2023

STRS-Ohio - Pensions:

Changes of benefit terms. Amounts reported in 2023 reflect plan amendments to provide a one-time 3% COLA for fiscal year 2023 and to eliminate age 60 requirement for unreduced retirement effective August 1, 2026. Amounts reported in 2019 reflect a reduction in the COLA rate to 0%, effective July 1, 2017.

Changes of assumptions. Amounts reported in 2023 reflect updates to demographic assumptions related to mortality, retirement, turnover, pension payment form election and salary increases, based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table. Amounts reported in 2017 reflect an adjustment of the discount rate from 7.75% to 7.45%.

OPERS – Pensions:

Changes of assumptions. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.20% to 6.90%. Amounts reported in 2019 reflect an adjustment of the discount rate from 7.50% to 7.20%. Amounts reported in 2017 reflect an adjustment of the discount rate from 8.00% to 7.50%. Amounts reported in 2017 also reflect an updated healthy and disabled mortality assumptions, based on the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

STRS-Ohio – OPEB:

Changes of benefit terms. Amounts reported in 2023 reflect health care program changes for the 2023 plan year to increase subsidy level for health care premiums, modify Medicare Part B reimbursements and adjust certain co-pays and out-of-pocket limits. Amounts reported in 2020 reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2021. Amounts reported in 2019 reflect adoption of a new premium subsidy plan for 2019 and future years that is intended to extent the fund's solvency to 2047. Amounts reported in 2019 also reflect postponement of the Medicare Part B monthly reimbursement elimination date to January 1, 2020. Amounts reported in 2018 reflect discontinuation of Medicare Part B premium reimbursements for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements, beginning January 2019.

Changes of assumptions. Amounts reported in 2023 reflect updates to demographic assumptions related to mortality, retirement, turnover, pension payment form election, OPEB participation and salary increases, based on the actuarial experience study for the period from July 1, 2015 through June 30, 2021. Amounts reported in 2022 reflect an adjustment of the discount rate from 7.45% to 7.00%. Amounts reported in 2019 reflect an adjustment of the discount rate from 4.13% to 7.45%. Amounts reported in 2018 reflect an adjustment of the discount rate from 3.26% to 4.13%. Amounts reported in 2018 also reflect an adjustment of mortality assumptions based on the use of the RF-2014 Annuitant Mortality Table rather than the RP-2000 Combined Mortality Table.

OPERS – OPEB:

Changes of benefit terms. Amounts reported in 2021 reflect several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes, which were approved by the OPERS Board on January 15, 2020, are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances.

Changes of assumptions. Amounts reported in 2023 reflect an adjustment of the discount rate from 6.00% to 5.22%. Amounts reported in 2021 reflect an adjustment of the discount rate from 3.16% to 6.00%. Amounts reported in 2020 reflect an adjustment of the discount rate from 3.96% to 3.16%. Amounts reported in 2019 reflect an adjustment of the discount rate from 3.85% to 3.96%.

The Ohio State University
Supplementary Information on the Long-Term Investment Pool
Year Ended June 30, 2023

The following section of the financial report provides additional information on the university's Long-Term Investment Pool, including a summary of changes in market value, investment returns and related expenses. Additional details on university investments, including asset allocations, endowment distribution policies, investment by type and risk disclosures, are provided in Notes 1 and 3 to the Financial Statements.

In 2023, the market value of the university's Long-Term Investment Pool – which includes gifted endowments, long-term investments of university operating funds and other funds internally designated to function as endowments – increased \$423 million, to \$7.38 billion at June 30, 2023. The Long-Term Investment Pool activity for 2023 is summarized below:

Long-Term Investment Pool Activity (in thousands)

	Gifted Endowments		Quasi-Endowments		Total
	University	Foundation	Operating	Designated	
Balance at June 30, 2022	\$ 1,261,196	\$ 1,344,732	\$ 1,740,849	\$ 2,614,005	\$ 6,960,782
Net Principal Additions (Withdrawals)	10,870	65,605	(36,659)	217,360	257,176
Change in Fair Value	65,260	71,717	88,367	144,217	369,561
Income Earned	32,502	35,320	44,250	70,861	182,933
Distributions	(51,435)	(55,639)	(70,130)	(111,933)	(289,137)
Expenses	(17,976)	(19,534)	(24,473)	(35,657)	(97,640)
Balance at June 30, 2023	\$ 1,300,417	\$ 1,442,201	\$ 1,742,204	\$ 2,898,853	\$ 7,383,675

Net principal additions (withdrawals) for gifted endowments include new endowment gifts and reinvestment of unused endowment distributions. **Change in fair value** includes realized gains and losses for assets sold during the year and unrealized gains and losses for assets held in the pool at June 30, 2023. **Income earned** includes interest and dividends and is used primarily to fund **distributions**. **Expenses** include investment management expenses (\$74 million), University Development related expenses (\$23 million) and other investment related expenses (\$0.8 million).

Investment Returns and Expenses:

The investment return for the Long-Term Investment Pool was 6.86% for fiscal year 2023. The annualized investment returns for the three-year and five-year periods were 11.7% and 7.4%, respectively. These returns -- which are net of investment management expenses as defined by Cambridge Associates in its annual survey -- are used for comparison purposes with other endowments and various benchmarks. In addition to the \$74 million of investment management expenses, which reduced the pool by 1.0% in fiscal year 2023, the \$23 million of University Development expenses and \$0.8 million of other investment related expenses further reduced the pool by 0.3%.

Additional Information:

For more information on how the Long-Term Investment Pool is invested, please visit the Office of Investments website at: investments.osu.edu.

Additional details on university and foundation endowments, including balances for individual funds, are available on the Office of the Controller's website at: go.osu.edu/EndowAdmin (click on the "Endowment Descriptions and Balances" link).

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Board of Trustees
The Ohio State University:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of The Ohio State University (the University) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated November 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[(signed) KPMG LLP]

Columbus, Ohio
November 15, 2023

Acknowledgements

The 2023 Financial Report and the included financial statements are prepared by the staff of the Office of the Controller.

Robert D. Booker

Sherri K. Laisure

Natalie H. Darnier

Ruth E. McCollum

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Lisa A. Plaga

Thomas F. Ewing

Wei Qu

Rachel R. Ford

Kathryn M. Seay

Ken C. Gast

Brady T. Siddall

Mitch P. Gill

Jan E. Soboslai

April L. Horne

Timothy A. Thibodeau

Christopher A. Kropp

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The expiration date of each trustee's term is given in parentheses.

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James D. Klingbeil – Charter Trustee, San Francisco, CA (2024)

APPENDIX XXXV

Code of Student Conduct

Updated May ~~Aug~~

CHAPTER 3335-23 CODE OF STUDENT CONDUCT

As of May ~~September~~ 1131, 2023~~19~~

3335-23-01 Introduction and purpose.

The code of student conduct, a part of the Ohio Administrative Code, is established to foster and protect the core missions of the university; to foster the scholarly and civic development of the university's students in a safe and secure learning environment, and to protect the people, properties and processes that support the university and its missions. The core missions of the university are research, teaching and learning, and service. Preservation of academic freedom and free and open exchange of ideas and opinions for all members of the university are central to these missions.

- (A) The Code of Student Conduct, a part of the Ohio Administrative Code, is established to foster and protect the core mission of the university; to foster the scholarly and civic development of the university's students in a safe and secure learning environment, and to protect the people, properties and processes that support the university and its mission. The core mission of the Ohio state university is to be the model public university dedicated to research, teaching and learning, and service. The university's Shared Values define our ethical culture – for all students, faculty, and staff – in support of that mission. These values are:

- **Excellence and Impact:** Demonstrating leadership in pursuit of our vision and mission
- **Diversity and Innovation:** Welcoming differences and making connections among people and ideas
- **Inclusion and Equity:** Upholding equal rights and advancing institutional fairness
- **Care and Compassion:** Attending to the well-being of individuals and communities
- **Integrity and Respect:** Acting responsibly and being accountable

Our Shared Values support principles of open-minded exploration and freedom of expression, respectful and inclusive community, and caring relationships built on trust through honesty, transparency, and authentic engagement. Additional information can be found at <https://www.osu.edu/shared-values->.

- (B) As members of the Ohio sState uUniversity community, we strive to embody these Shared Values through our actions and conduct. The Ohio sState uUniversity/Buckeye Honor Pledge's purpose is to motivate reflection on our Shared Values and emphasize the importance of one's personal commitment to ethics in education and learning. Instructors have the discretion to ask students to include a signed version of the pledge with examinations, papers, or other academic assignments/requirements. Additional information can be found at <https://www.osu.edu/buckeye-honor-pledge>.

Ohio State University Honor Pledge / The Buckeye Honor Pledge

As a Buckeye I pledge to act with responsibility and care. I will build trust through honesty, transparency, and authentic engagement. I will demonstrate integrity through my original contributions and respectful collaboration with others. I will act in accordance with the Code of Student Conduct. Time and change will surely show, I will uphold these values wherever I go.

- (C) The ADA Coordinator's office can provide accommodations based on the impact of a disability to students during the Student Conduct Process. Students are responsible for requesting these accommodations when they feel they are needed. Please contact the university's ADA Coordinator's office at ada-osu@osu.edu, or visit ada.osu.edu.

(G)

(Board approval dates: 4/6/2012, 2/22/2019, ????)

Code of Student Conduct

Updated ~~May~~ Aug



Code of Student Conduct

Updated May-Aug

3335-23-02 Jurisdiction.

- (A) The Code applies to the on-campus conduct of all students and registered student organizations, including conduct using university computing or network resources. The Code also applies to the ~~off-campus~~off-campus conduct of students and registered student organizations ~~in-directly~~connected to/on with:
- (1) Academic course requirements or any ~~credit~~credit-bearing experiences, such as internships, field trips, study abroad or student teaching;
 - (2) Any activity supporting pursuit of a degree, such as research at another institution or a professional practice assignment;
 - (3) Any activity sponsored, conducted, or authorized by the university or by registered student organizations;
 - (4) Any activity that causes substantial destruction of property belonging to the university or members of the university community, or causes or threatens serious harm to the safety or security of members of the university community; or
 - (5) Any activity which could constitute a criminal offense as defined by local, state or federal law, regardless of the existence or outcome of any criminal proceeding.
- (B) The Code may be applied to behavior conducted online, via e-mail, text, or other electronic medium. Students should also be aware that online postings such as web postings and posts on social networking sites and applications are in the public sphere and are not private. These postings can subject a student to allegations of conduct violations if evidence of policy violations is posted online. The university does not routinely search for Code violations of this code, but may take action if and when such information comes to the attention of university officials.

Students ~~and/or a~~ registered student organizations may also be held accountable for the behavior of their guest's or member's ~~behavior~~ when the student or members of the registered student organization has knowledge of, facilitates or contributes to the guest's or member's misconduct.

The Code governs all campuses of the university. Students attending regional campuses, centers, or institutes are advised to consult their local resources for additional information or rules pertaining to those locations.

The university reserves the right to administer the Code and proceed with the hearing process even if the student withdraws from the university, is no longer enrolled in classes, or subsequently fails to meet the definition of a student while a disciplinary matter is pending. The university may, within its discretion, place a hold or other notation on the student's transcript while the matter is pending.

Code of Student Conduct

Updated ~~May~~ Aug

Students continue to be subject to federal, state, and local laws while at the university, and violations of those laws may also constitute Code ~~violations-of-the-code~~. In such instances, the university may proceed with university disciplinary action under the Code ~~code~~ independently of any criminal proceeding involving the same conduct and may impose sanctions for the Code ~~violation-of-the-code~~ even if such criminal proceeding is not yet resolved or is resolved in the student's favor.

- (C) Discrimination and harassment, including, but not limited to sexual misconduct, based on a protected class in any form, is never acceptable. Students are responsible to know and adhere to the university's Non-Discrimination, Harassment, and Sexual Misconduct found at <http://pwww.policies.osu.edu/>. This ~~policy~~ policies, and not this code, govern the investigation, adjudication, and resolution of protected class discrimination and harassment complaints.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)

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3335-23-03 Definitions.

As used in the ~~C~~code:

- (A) "University premises" includes all lands, buildings, facilities, and resources owned, leased, managed, or operated by the university.
 - (B) "Student" includes an individual to whom an offer of admission has been extended, paid an acceptance fee, registered for classes, or otherwise entered into another agreement with the university to take instruction.
 - (1) Student status lasts until an individual graduates, is permanently dismissed, or is not in attendance for two complete, consecutive terms. Student status also lasts while they have and includes these with a continuing educational relationship with the university.
 - (2) "Student" also includes registered student organizations. A student organization remains a student" for purposes of this Code for one calendar year following the expiration of the organization's most recent registration.
 - (3) This Code also applies within the discretion of an appropriate university official to former students for violations committed while a student.
 - (C) "Members of the university community" includes, but are not limited to, students, faculty, staff, and visitors to the campus.
 - ~~(D)~~ "Complaint" includes information alleging a Code violation of the code of student conduct or other published rule, policy, standard, or guideline applicable to students at the university, provided to the university, per paragraph (A) of rule 3335-23-05 of the Administrative Code.
 - ~~(D)(E)~~ "Academic activities" includes any assignment, quiz, examination, candidacy examinations, laboratory, paper, report, field or placement work, submission, reading, seminar, presentation, or other educational activity that is required for a course or degree program.
 - ~~(E)(F)~~ "Calendar ~~d~~Days" ~~–~~refers to all seven days of the week without regard to whether classes are in session or university offices are open or closed.
 - ~~(F)(G)~~ "Business ~~d~~Days" include ~~–~~ any day other than Saturday, Sunday, or days when university offices are closed as scheduled according to the university's academic calendar found at ~~–~~ (<https://registrar.osu.edu/staff/bigcal.asp>)
- (Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)
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3335-23-04 Prohibited conduct.

~~Any student found to have engaged, or attempted to engage, in any of the following conduct while within the university's jurisdiction, as set forth in rule 3335-23-02 of the Administrative Code, will be subject to disciplinary action by the university. For the purposes of this section, attempt shall be defined as conduct that, if successful, would constitute or result in the prohibited conduct.~~

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(A) ~~Academic misconduct.~~

Any student found to have engaged, or attempted to engage, in any of the following conduct while within the university's jurisdiction, as set forth in rule 3335-23-02 of the Administrative Code, will be subject to disciplinary action by the university. For the purposes of this section, attempt shall be defined as conduct that, if successful, would constitute or result in the prohibited conduct.

(B) Academic misconduct.

Any activity that tends to compromise the academic integrity of the university, or subvert the educational process. Examples of academic misconduct include, but are not limited to:

- (1) Violation of course rules and/or assignment guidelines as contained in the course syllabus or other information provided to the student;
- (2) Knowingly requesting, providing, and/or receiving unauthorized information, materials, and/or assistance during academic activities;
- (3) Possession and/or use of unauthorized information, materials, and/or assistance during academic activities;
- (4) Submitting plagiarized work for an academic requirement. Plagiarism is the representation, including but not limited to copying, of another's work or ideas as one's own; it includes the unacknowledged word-for-word use and/or paraphrasing of another person's work, and/or the inappropriate unacknowledged use of another person's ideas;
- (5) Unauthorized use of generative artificial intelligence systems or similar technologies to complete academic activities;
- (6) Submitting substantially the same work to satisfy requirements for one course or academic requirement that has been submitted in satisfaction of requirements for another course or academic requirement, without permission of the instructor of the course for which the work is being submitted or supervising authority for the academic requirement. This includes submitting the same work for courses that the student is retaking pursuant to the university's grade forgiveness rule;
- (7) Falsification, fabrication, or dishonesty in creating or reporting laboratory results, research results, and/or academic activities;
- (8) Serving as, or enlisting the assistance of a substitute for a student in academic activities;

~~(1) Violation of course rules and/or assignment guidelines as contained in the course syllabus or other information provided to the student;~~

~~(1) Knowingly requesting, providing, and/or receiving unauthorized information, materials, and/or assistance during academic activities; examinations such as course examinations and candidacy examinations; or the~~

~~(2) Possession and/or use of unauthorized information, materials, and/or assistance during academic activities; those examinations;~~

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~~(3) ——— Knowingly providing or using unauthorized assistance in the laboratory, on field work, in scholarship or on a course assignment;~~

~~(4) ——— Submitting plagiarized work for an academic requirement. Plagiarism is the representation, including but not limited to copying, of another's work or ideas as one's own; it includes the unacknowledged word-for-word use and/or paraphrasing of another person's work, and/or the inappropriate unacknowledged use of another person's ideas;~~

~~(5) ——— Unauthorized Use of generative artificial intelligence systems or similar technologies to complete academic activities a course or academic requirement is prohibited without permission of the instructor of the course for which the work is being submitted.;~~

~~(6) ——— Submitting substantially the same work to satisfy requirements for one course or academic requirement that has been submitted in satisfaction of requirements for another course or academic requirement, without permission of the instructor of the course for which the work is being submitted or supervising authority for the academic requirement. This includes submitting the same work for courses that the student is retaking pursuant to the university's grade forgiveness rule;~~

~~(7) ——— Falsification, fabrication, or dishonesty in creating or reporting laboratory results, research results, and/or any other assignments academic activities;~~

~~(8) ——— Serving as, or enlisting the assistance of a substitute for a student in academic activities any graded assignments;~~

(9) ——— Alteration of grades or marks by the student in an effort to change the earned grade or credit;

(10) ——— Alteration of academically-related university forms or records, or unauthorized use of those forms or records;

(11) ——— Engaging in activities that unfairly place other students at a disadvantage, including but not limited to such as taking, hiding ~~hiding~~, or altering resource material, or manipulating a grading system;

(12) ——— Violation of program regulations and/or policies as established by departmental committees and made available to students; and

~~(12) ———~~

~~(13) ——— Providing falsified materials, documents, or records to a university official in order to ~~to~~ meet academic qualifications, criteria, or requirements, including but not limited to submitting falsified doctor's notes and/or falsified transcripts.~~

(13) ———

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~~(B)~~(C) Endangering health or safety.

~~Endangering behavior: Taking or threatening action that endangers the safety, physical or mental h~~

~~(1) Endangering behavior: Taking or threatening action that endangers the safety, physical or mental health, or life of any person, or creates a reasonable fear of such action.~~

~~(1) _____~~

~~(2) Stalking: Engaging in a pattern of unwanted conduct directed at another person that threatens or endangers the safety, physical or mental health, or life or property of that person, or creates a reasonable fear of such a threat or action. When stalking is sex- or gender-based, it falls under the university's Non-Discrimination, Harassment, and Sexual Misconduct policy.~~

~~(3) Operating a vehicle while impaired by alcohol or drugs in a manner that endangers the safety of the university community.~~

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- (1) ~~Stalking: Engaging in a pattern of unwanted conduct directed at another person that threatens or endangers the safety, physical or mental health, or life or property of that person, or creates a reasonable fear of such a threat or action. When stalking is sex- or gender-based, it falls under the university's Non-Discrimination, Harassment, and Sexual Misconduct—sexual misconduct, university policy 1.15.~~
- (2) ~~Operating a vehicle while impaired by alcohol or drugs in a manner that endangers the safety of the university community.~~

~~(C)(D)~~ Destruction of property.

Actual or threatened damage to or destruction of university property or property of others, whether done intentionally or with reckless disregard.

~~(D)(E)~~ Dangerous weapons or devices.

Storage, or possession of dangerous weapons, devices, or substances including, but not limited to, firearms, ammunition, or fireworks, unless authorized by an appropriate university official or permitted by a university policy, even if otherwise permitted by law. Use or misuse of weapons, devices, or substances in a manner that causes or threatens serious harm to the safety or security of others. As required by Ohio Revised Code Section 2923.1210, this section does not prohibit a student who has been issued a valid concealed handgun license from transporting or storing a firearm or ammunition when both of the following conditions are met:

- (1) ~~Each firearm and all of the ammunition remains inside the person's privately-owned motor vehicle while the person is physically present inside the motor vehicle, or each firearm and all of the ammunition is locked within the trunk, glove box, or other enclosed compartment or container within or on the person's privately-owned motor vehicle;~~
- (2) ~~The vehicle is in a location where it is otherwise permitted to be.~~
- (1) ~~Each firearm and all of the ammunition remains inside the person's privately-owned motor vehicle while the person is physically present inside the motor vehicle, or each firearm and all of the ammunition is locked within the trunk, glove box, or other enclosed compartment or container within or on the person's privately-owned motor vehicle;~~

~~(2)~~ ~~The vehicle is in a location where it is otherwise permitted to be.~~

~~(E)(F)~~ Dishonest conduct.

Dishonest conduct, including, but not limited to, knowingly reporting a false emergency; knowingly making false accusation of misconduct; misuse or falsification of university or related documents by actions such as forgery, alteration, or improper transfer; possession, use or manufacturing of a false identification document; submission of information known by the submitter to be false to a university official.

~~(F)(G)~~ Theft or unauthorized use of property.

Theft or the unauthorized use or possession of university property, services, resources, or the property of others.

~~(G)(H)~~ Failure to comply with university or civil authority.

Failure to comply with legitimate directives of authorized university officials, law enforcement or emergency personnel, identified as such, in the performance of their duties, including failure to identify oneself when so requested; or violation of the terms of a disciplinary sanction.

~~(H)(I)~~ Drugs.

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Use, being under the influence of, production, distribution, sale, or possession of drugs, and/or drug paraphernalia in a manner prohibited under law or applicable university policy or university facility policy, such as within the Ohio Stadium and the Schottenstein Center. This includes, but is not limited to, the misuse of prescription drugs.

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~~(I)~~ Alcohol.

~~(J)~~ Alcohol.

Use, underage intoxication, production, distribution, sale, or possession of alcohol in a manner prohibited under law or applicable university policy or university facility policy, such as within the Ohio Stadium and the Schottenstein Center.

~~(J)~~~~(K)~~ Unauthorized presence.

Unauthorized entrance to or presence in or on university premises.

~~(K)~~~~(L)~~ Disorderly or disruptive conduct.

Disorderly or disruptive conduct that unreasonably interferes with university activities or with the legitimate activities of any member of the university community.

~~(L)~~~~(M)~~ Hazing.

Doing, requiring, or encouraging any act, whether or not the act is voluntarily agreed upon, ~~in-tied to conjunction with initiation, or~~ continued membership, or participation in any group, that causes or creates a substantial risk of causing mental or physical harm or humiliation. Such acts may include, but are not limited to, ~~using~~ of alcohol, creating ~~of~~ excessive fatigue, and paddling, punching, or kicking in any form. Failure to intervene, prevent, or report acts of hazing may constitute a violation of this section.

~~(M)~~~~(N)~~ Student conduct system abuse.

Abuse of any university student conduct system, including, but not limited to:

- (1) Failure to obey the summons or directives of a hearing student conduct body, as defined in 3335-23-10, or university official;
- (2) Falsification, distortion, or misrepresentation of information before a hearing student conduct body, as defined in 3335-23-10, or university official;
- (3) Disruption or interference with the orderly conduct of a student conduct proceeding;
- (4) Knowingly instituting a student conduct proceeding without cause;
- (5) Discouraging an individual's proper participation in, or use of, a university student conduct system;
- (6) Influencing the impartiality of a member of a hearing student conduct body, as defined in 3335-23-10, prior to, and/or during the course of a student conduct proceeding;
- (7) Harassment and/or intimidation of a member of a hearing student conduct body, as defined in 3335-23-10, or university official prior to, during, and/or after a student conduct proceeding;
- (8) Failure to comply with one or more sanctions imposed under the code of student conduct; and
- (9) Influencing another person to commit an abuse of a university student conduct system.

~~(N)~~~~(O)~~ Violation of university rules or federal, state, and local laws.

Violation of other published university rules, policies, standards, and/or guidelines, ~~or behavior that could violate federal, state, or local law. University rules, policies, standards, or guidelines include~~ ing, but ~~are~~ not limited to, those which prohibit the misuse of computing resources, rules for

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student groups or organizations, and residence hall rules and regulations. Students may be held accountable under the procedures described in other published rules, policies, standards and guidelines and under the provisions of this Code regardless of whether action is undertaken under this Code. Students are responsible for reviewing and understanding the rules, standards and guidelines provided to them by their academic programs and colleges. Policies applicable to studentsApplicable policies are found at www.policies.osu.edu.

Conviction or acceptance of responsibility – including a judicial finding of guilt, pleas of no contest or “no-lo contendere” – for state, local or federal crimes when the underlying behavior has a substantial connection or relationship to the university’s property, programs or could reasonably impact the health, safety, or security of members of the university community.

~~Conviction or acceptance of responsibility – including a judicial finding of guilt, pleas of no contest or “no-lo contendere” – for state, local or federal crimes when the underlying behavior has a substantial connection or relationship to the university’s property, programs or could reasonably impact the health, safety, or security of members of the university community.~~

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~~(O)~~ Riotous behavior.

(P) Riotous behavior.

- (1) Participation in a disturbance with the purpose to commit or incite any action that presents a clear and present danger to others, causes physical harm to others, or damages property.
- (2) Proscribed behavior in the context of a riot includes, but is not limited to:
 - (a) Knowingly engaging in conduct designed to incite another to engage in riotous behavior; and
 - (b) Actual or threatened damage to or destruction of university property or property of others, whether done intentionally or with reckless disregard; and
 - (c) Failing to comply with a directive to disperse by university officials, law enforcement or emergency personnel; and
 - (d) Making explicit or implied threats in a manner that causes a reasonable fear of harm in another; and
 - (e) Impeding, hindering, or obstructing a university official, law enforcement, or emergency personnel in the performance of their duties.
- (3) This rule shall not be interpreted as proscribing peaceful demonstrations, peaceful picketing, a call for a peaceful boycott, or other forms of peaceful dissent.

~~(P)(Q)~~ Recording or distribution without knowledge.

Using electronic or other means to make or distribute a video, audio, or photographic record of any person in a location where there is a reasonable expectation of privacy without the person's prior knowledge, when such a recording is likely to cause injury, distress, or damage to reputation. This includes, but is not limited to, taking video, audio, or photographic records in shower/locker rooms, residence hall rooms, and restrooms. The storing, sharing, and/or distributing of such unauthorized records by any means is also prohibited.

~~(Q)(R)~~ Public urination or defecation.

Urination or defecation in a place such as a sidewalk, street, park, alley or yard, residence hall space, or on any other place or physical property that is not intended for use as a restroom.

(S) Retaliation.

Any intentional adverse action against any individual who makes an allegation, files a report, serves as a witness, assists a complainant or respondent, or participates in any university investigation or proceeding.

~~(R)(T)~~ Harm to Animals

~~Intentional physical harm or threats of harm to animals, including companion animals, service animals or emotional support animals. The intentional failure to provide proper care and exercise, responsible ownership can in certain circumstances be considered intentional acts of physical harm. Lawful hunting and fishing is not prohibited by this Code. The care and use of animals involved in research activities is governed by the Animal Care and Use Program documentation found at policies.osu.edu. Any intentional adverse action against any individual who makes an allegation, files a report, serves as a witness, assists a complainant or respondent, or participates in any university investigation or proceeding. Intentional physical harm or threats of harm to animals, including but not limited to companion animals, service animals, or emotional support animals.~~

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Lawful hunting and fishing is not prohibited by this Code. The care and use of animals involved in research activities is governed by the Office of Responsible Research Practices Institutional Animal Care and Use Committee and not this Code.

(Board approval dates: 3/2/2001, 7/11/2003, 7/7/2006, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)

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Student Conduct Procedures

3335-23-05 Initiation, inquiry and investigation of code violations.

~~(Add Statement memorializing that students are eligible to ADA's coordinator's office (Kelly/Anne)~~

(A) Initiation.

Person(s) who witness, experience or become aware of what they believe to be a possible Code violation should provide information to the following officials or offices.

- (1) Complaints about possible Code violations occurring in residence halls should be reported to the residence hall director;
- (2) Complaints about possible non-residence-hall-related Code violations should be reported to the Office of Student Conduct, or chief student conduct officer for the regional campuses;
- (3) Complaints about possible sexual misconduct should be reported pursuant to the Non-Discrimination, Harassment, and Sexual Misconduct Policy;
- (4) Complaints about possible protected class discrimination or harassment should be reported pursuant to Non-Discrimination, Harassment, and Sexual Misconduct Policy;
- (5) Complaints regarding academic misconduct should be reported to the Committee on Academic Misconduct; and
- (6) In cases when the alleged activity may involve a violation of criminal law in addition to a Code violation ~~of the code~~, complaints should be reported to the university police division or other appropriate law enforcement agency.

(B) Preliminary inquiry.

The university conducts a preliminary inquiry into the nature of the incident, complaint or notice, jurisdiction, ~~the available~~ the available information ~~available~~, and ~~involved~~ involved the parties ~~involved~~. Within the university's discretion, the preliminary inquiry may lead to:

- (1) A determination that there is insufficient information to pursue the investigation, or the behavior alleged, even if proven, would not violate the ~~C~~ Code of student conduct;
- (2) An informal resolution such as an educational discussion or mediation. An educational discussion is a discussion about the student's behavior and its impact. Informal resolution is not available in cases of academic misconduct.
- (3) An investigation and/or initiation charges.

Typically, an informal resolution will end the conduct process, but if more information is shared ~~during in the course of~~ during an educational discussion or informal resolution that warrants additional inquiry, an investigation may be initiated.

(C) Investigation.

- (1) Role of the university.
 - (a) The director of student conduct, the chief conduct officer for the regional campuses,

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residence hall directors, assistant hall directors and other designated university personnel are authorized to investigate alleged violations other than those involving subsections (b) and (c) of this paragraph;

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- (b) The coordinator of the committee on academic misconduct and other designated university personnel are authorized to investigate allegations involving academic misconduct;
- (c) Only those personnel designated by the Non-Discrimination, Harassment, and Sexual Misconduct Policy, shall investigate charges involving sexual misconduct.
- (d) Only those personnel designated by the Non-Discrimination, Harassment, and Sexual Misconduct Policy shall investigate charges involving protected class discrimination or harassment.
- (e) The Ohio ~~SS~~state ~~UU~~university police or other appropriate law enforcement agency shall have primary responsibility for the criminal investigation of acts that involve suspected criminal violation of federal, state or local laws. Such investigation does not replace any other university investigation.
- (f) The university may conduct concurrent investigations regarding potential violations of institutional policy or federal, state and local law.

(f) —

(2) Role of participants.

- (a) During the investigation, the student allegedly involved in misconduct may be:
 - i. Notified of the alleged violation;
 - ii. Requested to make an appointment to discuss the matter; and
 - iii. Provided a date by which the appointment must be made.
- (b) Any person believed to have information relevant to an investigation may also be contacted and requested to make an appointment to discuss the matter.
- (3) Failure to comply with a request to make and/or keep an appointment relevant to an investigation may result in a disciplinary hold being placed on a respondent's registration and records and/or the initiation of charges for student conduct system abuse.
- (4) Upon completion of an investigation, the investigator will decide upon an appropriate course of action, which may include, but is not limited to:
 - (a) Taking no further action and closing the case;
 - (b) Deferring initiation of charges with or without conditions;
 - (c) Seeking informal resolution; or
 - (d) —Initiating charges by the appropriate university official when a finding of jurisdiction has been made and there is reasonable cause to believe that a violation of the code may have occurred. Reasonable cause is defined as some credible information to support each element of the violation, even if that information is merely a credible witness or a victim's statement. Charges will not be issued where a complaint is unsupported by any credible information or does not meet the elements of a Code violation.

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(Board approval dates: 12/7/2007, 3/2/2011, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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3335-23-06 Amnesty.

At the university's discretion, amnesty may be extended to students who may be hesitant to report a Code violation of the code to university officials because they fear that they themselves may be accused of minor policy violations, including but not limited to underage drinking, at the time of the incident. If a student is granted amnesty, an educational discussion or other informal resolution may be considered, but no university conduct proceedings under this code will result.

At the university's discretion, amnesty may also be extended on a case-by-case basis for minor policy violations when students request assistance for others in need, including the person receiving assistance. If a student is granted amnesty, an educational discussion or other informal resolution may be considered, but no university conduct proceedings under this Code will result. In cases of academic misconduct, need does not include ~~the a student's inability of a student~~ to complete an assignment without assistance.

(Board approval dates: 5/31/2019)

3335-23-07 Filing of complaint and initiation of charges.

A complaint alleging a Code violation of the code of student conduct should be made to the university as soon as practicable in accordance with paragraph (A) of Rule 3335-23-05 of the Administrative Code. Absent extraordinary circumstances, the university will not take action on complaints filed more than six months from the discovery of non-academic misconduct (paragraphs (B) to (S) of rule 3335-23-04 of the Administrative Code) or thirty business days one month for academic misconduct (paragraph (A) of rule 3335-23-04 (A) of the Administrative Code). These time limitations do not apply to complaints of sexual misconduct or other protected class discrimination and harassment.

Absent extraordinary circumstances, the university must initiate charges, if any, within one year of the filing of the complaint. This time limitation does not apply to complaints of sexual misconduct or other protected class discrimination and harassment. In all cases, a student charged with one or more Code violations of the code of student conduct has the right to be heard, subject to the student conduct procedures.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-08 Notice of charges and options for resolution.

(A) Notification.

Students shall be notified of university charges in writing. Written charges may be presented in person, by placement in the respondent's residence hall mailbox, by email to the respondent's official university email address (which may direct the student to view the notice on a secure website), by text message, by other form of electronic communication specific to the student on file with the university registrar, or by mail to the respondent's local or permanent address on file in the office of the university registrar.

(B) Current address.

All students are required to maintain an accurate and current permanent address and phone number with the university registrar.

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~~Meeting with university official.~~

~~(C) Meeting with university official.~~

~~(C) —~~

Following notification of charges, respondents are strongly encouraged to and shall be ~~given~~ afforded the opportunity to meet with a university official for the purpose of explaining the university student conduct process and discussion of the charges.

(D) Options for resolution.

Charges may be resolved by administrative decision pursuant to 3335-23-09 or a hearing pursuant to 3335-23-10.

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(E) Failure to respond.

Failure of the respondent to respond to the initiation of charges or schedule a preliminary meeting within the deadlines provided by the university shall in no way prevent the university from scheduling and conducting a hearing in the absence of the respondent.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-09 Administrative decision.

In a case where a respondent admits to a violation(s) in writing, the student may request in writing to have a decision as to appropriate sanction made administratively by a hearing officer rather than have the charges referred to a hearing body. In such situations, the student waives the right to a hearing and the related procedural guarantees provided by a hearing body. Administrative decisions in academic misconduct cases involving graduate students may be made in consultation with the graduate school. Following an administrative decision, the student retains the right to request an appeal (see Administrative Code Section 3335-23-18) of the original decision. Appeals following an administrative decision may only be requested, but may do so only upon the ground that the sanction is grossly disproportionate to the violation committed.

When a respondent fails to respond to the initiation of charges and information exists to support finding a violation, the hearing officer may issue an administrative decision so long as sanctions do not include suspension or dismissal. In this circumstance, the respondent retains the right to request an appeal of the decision under all grounds found in Administrative Code Section 3335-23-18. If the respondent is suspended or dismissed in a subsequent case, the respondent may appeal both the outcome in the subsequent case and an administrative decision issued due to a failure to respond.

(Board approval dates: 3/2/2001, 7/7/2006, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-10 Hearing bodies.

(A) The respondent has the right to accept responsibility for the charges, which will result in an administrative decision, or choose to have a hearing.

(B) In addition to the Committee on Academic Misconduct and the University Conduct Board, the following university employees/officials are considered official university hearing bodies and may conduct administrative hearings of alleged Code violations ~~of the code~~ affording the respondent the same procedural guarantees as provided in the hearings conducted by a committee or board:

- (1) The director of student conduct, or designee;
- (2) The coordinator of the committee on academic misconduct, or designee;
- (3) University housing professional staff; and

{3}

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(4) The chief conduct officer for the regional campuses.

~~(4)~~—

- (C) Students will be afforded the right to request a separate hearing and choose an administrative or board hearing, except under special circumstances when, in order to ensure a fair and just process, the hearing officer may determine the appropriate hearing body. Special circumstances include but are not limited to situations when multiple respondents are charged arising from~~out of~~ the same factual circumstances or in multiple incidents involving the same respondent. The university reserves the right to combine hearings for respondents.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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3335-23-11 Notice of hearing and request for postponement.

(C) Notice.

If a hearing is to be held, written notification will be provided to the respondent. The notice may be ~~hand~~ delivered, placed into a student's residence hall mailbox, sent by email to the student's official university email address or sent by text message, which may direct the student to view the notice on a secure website, or mailed to the last known address of the student, by first-class mail, no fewer than ten calendar days prior to the hearing. Unless already provided to the student, the notification will include the charge(s), date, time, and location of the hearing, the designated hearing body, a statement of the student's rights, and information on the hearing procedures.

(D) Postponement.

The respondent may request a postponement for reasonable cause, which may be granted at the ~~discretion of the university's~~ discretion. A request for a postponement for reasonable cause must be made in writing, include supporting rationale and be received by the person sending the hearing notification at least two business days before the scheduled hearing. The university reserves the right to reschedule a hearing for the first appropriate available date.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-12 Hearing procedures.

Although the procedural requirements are not as formal as those existing in criminal or civil courts of law, to ensure fairness, the following procedures will apply and, unless already provided to the student, be included within the hearing notice:

(A) Attendance.

Attendance at hearings is limited to those directly involved or those requested by the hearing body to attend. The hearing body will take reasonable measures to assure an orderly hearing, including removal of persons who impede or disrupt proceedings.

(B) Timelines.

Except as expressly provided by this Code, the university may set deadlines related to the investigation and hearing process. Absent extraordinary circumstances, respondents must submit all witness names and evidence for submission at least two business days prior to a scheduled hearing.

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~~Advisor.~~

(C) Advisor.

~~(C)~~—

The respondent may choose to bring an advisor for support throughout the disciplinary process. The advisor (i.e., support person) may be any person other than a witness. The advisor may only counsel the student and may not actively participate in the disciplinary process, unless the hearing body determines that clarification is needed ~~as determined by the hearing body.~~

(D) Witnesses.

- (1) The respondent may invite relevant factual witnesses to attend, ask questions of witnesses called by others, and will be notified of potential witnesses to be called.
- (2) The university may present witnesses, ~~as well as~~ question those presented by the respondent and will notify the respondent of invited witnesses.
- (3) Respondents may also invite up to three character witnesses to submit written statements for the hearing body's review. A character witness is ~~considered to be~~ a person who attests to another's moral conduct and reputation. Character witness statements will only be considered during sanctioning process if a violation is found.
- (4) Expert witnesses are not permitted. In cases requiring special expertise, the hearing body may appoint individuals with appropriate expertise to serve as consultants to the hearing body. The consultant may be present and provide information as called upon during the hearing but will not vote.

(E) Standard of evidence.

A student will only be found in violation if a preponderance of evidence supports the charges.

(F) Majority vote required.

A student will not be found in violation unless a majority of the hearing body finds the student in violation. In the event of a tie, the hearing body will continue to deliberate. If after the hearing body determines that exhaustive deliberations have occurred and a majority decision is not reached, the student will be found not in violation.

(G) In cases where prompt review is essential (e.g., when graduation or the end of the academic year is imminent) the respondent may be offered the option of an administrative review consisting of an administrative decision or administrative hearing. The respondent may decline such expedited review without the expectation that the process can be completed on an expedited timeline.

(Board approval dates: 3/2/2001, 7/11/2003, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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3335-23-13 Attendance.

Because the most accurate and fair review of the facts can best be accomplished when all parties are present, the respondent and invited witnesses are strongly encouraged to attend and participate. If an individual does not choose to attend a hearing, the charges will be reviewed as scheduled ~~on the based on~~ is of the available information available, and a decision will be made. Although no inference may be drawn against a student for failing to attend a hearing or remaining silent, the hearing will proceed and the conclusion will be based on the evidence presented. No decision shall be based solely on the respondent's ~~failure of the respondent to attend the hearing or answer the charges~~. In special circumstances, written statements may be considered by the hearing body when a respondent or witness does not attend or fully participate in a hearing.

(Board approval dates: 3/2/2001, 4/8/2016, 5/31/2019)

3335-23-14 Record of proceedings.

A single record consisting of written notes, audio recording, or other method selected by the hearing body, will be made of all hearings. Such record will remain ~~the university property of the university~~ but will be made available to the respondent for review during the appeal period. A written notice of the decision will be provided to the respondent. If the respondent is found in violation, information regarding appeal procedures will be provided to the respondent.

(Board approval dates: 3/2/2001, 4/6/2012, 4/8/2016, 5/31/2019)

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3335-23-15 Committee on academic misconduct.

- (A) On behalf of the committee, the coordinator may investigate and resolve all reported cases of student academic misconduct that fall under the committee's jurisdiction. The coordinator and chair shall establish procedure for the investigation and resolution of cases. The committee does not hear cases involving academic misconduct in professional colleges having a published honor code. These colleges shall follow their own codes and procedures which can be obtained in their respective central offices. Some allegations against graduate students that fall under the committee's jurisdiction may also implicate the university policy and procedures concerning research misconduct and/or graduate school policy on the investigation of allegations of research misconduct by a graduate student. Upon receipt of such an allegation, the coordinator shall meet with the dean of the graduate school or designee, and/or the senior vice president for research or designee, and these parties shall mutually agree on the appropriate procedure for adjudicating the case. Notice of this decision and a description of the procedure to be used shall promptly be given to the student who has been charged. The coordinator or chair may refer complaints to the student conduct system if it is determined that the academic misconduct allegation is incidental to some other misconduct.
- (B) The Committee on Academic Misconduct is constituted according to rule 3335-5-48.7 of the Administrative Code.
- (C) All complaints of academic misconduct shall be reported to the coordinator of the committee.
- ~~(D)~~ Students have an obligation to report suspected misconduct.
- (D)

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- (E) A quorum for a hearing shall be no fewer than three voting members of the committee which shall include no fewer than one student member and two faculty members.

For cases involving graduate students, reasonable efforts will be made to have graduate students serve as the student members of the hearing committee.

(F) Eligibility.

(1) To be eligible for appointment, an undergraduate student must possess a minimum 2.5 cumulative grade point average, and all students must maintain a 2.5 cumulative grade point average to continue serving. To be appointed or serve, a student should not be under current disciplinary sanction or probation or suspension. A student found in violation of the Code who receives a formal reprimand may continue services upon review and determination by the coordinator of the committee.

(2) Removal.

The coordinator of the committee may remove committee members under certain circumstances, including but not limited to, not attending training, failing below the minimum grade point average, repeated absences, violating the Code or other applicable laws or rules, policies, standards, or guidelines, or not responding to repeated attempts at communication. Whenever possible, notification shall be made in writing to the committee member prior to removal.

(Board approval dates: 3/2/2001, 7/7/2006, 4/6/2012, 4/8/2016)

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3335-23-16 University conduct board.

(A) Membership.

The respondent may elect for the University Conduct Board to adjudicate charges involving prohibited behaviors listed in rule 3335-23-04 of the Administrative Code, except paragraph (A) (academic misconduct). The director of student conduct will recommend members for approval as follows:

- (1) Fifteen faculty and/or staff members appointed by the Vice President of Student Life for ~~three year~~three-year terms;
- (2) Fifteen undergraduate student members, appointed by Undergraduate Student Government for ~~two year~~two-year terms;
- (3) Six graduate student members, appointed by the Council of Graduate Students for ~~two year~~two-year terms;
- (4) Four professional student members, appointed by the Inter-Professional Council, for ~~two year~~two-year terms; and
- (5) The director of student conduct or designee shall serve as board coordinator ex-officio without vote.

(B) Quorum.

A quorum for a hearing shall be no fewer than four voting members of the board which shall include no fewer than two student members, unless the respondent elects not to include student members. A hearing board shall consist of no more than eight voting members.

(C) Eligibility and alternates.

~~(1) To be eligible for appointment or service, a student must possess a minimum 2.5 cumulative grade point average and not be under current disciplinary sanction from the university. To be eligible for appointment, an undergraduate student must possess a minimum 2.5 cumulative grade point average, and all students must maintain a 2.5 cumulative grade point average to continue serving. To be appointed or serve, a student should not be under current disciplinary sanction of probation or suspension. A student found in violation of the Code who receives a formal reprimand may continue services upon review and determination by the Director of Student Conduct.~~

~~(2) Additional alternate members may be appointed as needed.~~

~~(2)~~

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~~(3)~~ Removal.

(3) Removal.

The director of student conduct may remove University Conduct Board members under certain circumstances, including but not limited to, not attending training, falling below the minimum grade point average, repeated absences, violating the Code of student conduct or other applicable laws or rules, policies, standards, or guidelines, or not responding to repeated attempts at communication. Whenever possible, notification shall be made in writing to the University Conduct Board member prior to removal.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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University Sanctions

3335-23-17 General guidelines for sanctions.

If a student is found to be in violation of the Code, sanctions should be commensurate with the violations found to have occurred. In determining the sanction(s) to be imposed, the hearing body should take into account any mitigating circumstances and any aggravating factors including, but not limited to, any provocation by the subject of the conduct that constituted the violation, any past misconduct by the student, any failure of the student to comply fully with previous sanctions, the actual and potential harm caused by the violation, the degree of intent and motivation of the student in committing the violation, and the severity and pervasiveness of the conduct that constituted the violation. Misconduct motivated by bias for classes protected by university policy, other than constitutionally protected expression, may be considered an aggravating factor for sanctioning. Impairment resulting from voluntary use of alcohol or drugs (i.e., other than medically necessary) will also be considered an aggravating, and not a mitigating, factor. One or more of the following courses of action may be taken when a student has been found to have violated the Code of student conduct.

(A) Disciplinary sanctions.

(1) Formal reprimand.

A written letter of reprimand resulting from a student's misconduct.

(2) Disciplinary probation.

This probationary condition is in effect for a specified ~~period of time~~ period and may involve the loss of specified privileges. Further violation of university rules, policies, standards, or guidelines during the probationary period will additionally be viewed as a violation of the probation, which shall result in further action up to and including suspension or dismissal.

(3) Suspension.

Suspension is a sanction that terminates the student's enrollment at the university for a specified ~~period of time~~ period. Satisfactory completion of specified stipulations may be required for reenrollment at the end of the suspension period. Under special circumstances, the hearing body may hold the imposition of suspension in abeyance, which would allow for the student's continued enrollment so long as the student adheres to all stipulations, restrictions, or conditions imposed by the hearing body.

(4) Dismissal.

Dismissal is a sanction which permanently separates a student from the university without opportunity to re-enroll in the future.

Code of Student ConductUpdated May-Aug~~(B) Conditions of suspension and dismissal.~~(B) Conditions of suspension and dismissal.

Unless a student is otherwise notified in writing, a suspension or dismissal will not take effect until after the appeal period. A student who has been dismissed or suspended from the university shall be denied all privileges afforded a student (including, but not limited to, participation in university sponsored or sanctioned events and activities) and shall be required to vacate campus as determined by the hearing body. In addition, after vacating campus property, a suspended or dismissed student may not enter upon campus and/or other university property at any time, for any purpose, in the absence of expressed written permission from the vice president for student life or designee. To seek such permission, a suspended or dismissed student must file a written petition to the vice president for student life for entrance to the campus for a limited, specified purpose or to have the terms of this condition modified or reduced.

(C) Failing or lowered grades.

In cases of academic misconduct, a hearing body may authorize the instructor to award a failing or lowered grade in the course and a loss of credit on the graded coursework.

(D) Other sanctions.

Other appropriate sanctions may be imposed by a hearing body singularly or in combination with any of the above-listed sanctions. Examples include, but are not limited to, making restitution for property damage or misappropriation of university property or services, or the property of any person, residence hall contract termination or reassignment to another room, restriction of access to specified campus facilities and/or property, research assignments, community service projects, special workshop participation, referral to medical resources or counseling personnel, and/or educational sanctions.

(Board approval dates: 3/2/2001, 7/7/2006, 12/7/2007, 5/14/2010, 4/6/2012, 4/8/2016, 5/31/2019)

Appeal Process**3335-23-18 Appellate process.****(A) Right to appeal.**

- (1) A student found to have violated the ~~Ccode of student conduct~~ has the right to appeal the original decision. The appeal is not intended to re-hear or re-argue the same case and is limited to the specific grounds outlined in this rule. The appeal must state the specific grounds for the appeal and should include all supporting documentation. The appeal must be postmarked ~~or hand-delivered to the appropriate appeal officer,~~ or sent via email or online form, to the appropriate appeal officer as listed provided below, within five ~~working business~~ days after the date on which notice of the decision is sent to the student. Each student shall be limited to one appeal of a decision of a hearing body. The decision of the appeal officer is final.
- (2) Any extensions to the appeal date may be made at the discretion of the director of student conduct, residence life, or the office of academic affairs or their designee.
- (3) A student who has accepted responsibility for violating the ~~Ccode of student conduct~~ waives the right to appeal, except on the basis that the disciplinary sanction is grossly disproportionate to the violation(s) committed.
- (4) When found in violation of the ~~Ccode of student conduct~~, a respondent shall be limited to one appeal. The decision of the appeal officer is final.

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~~(B) Grounds for appeal.~~

(B) Grounds for appeal.

- (1) An appeal may be based only upon one or more of the following grounds:
 - (a) Procedural error that resulted in material harm or prejudice to the student (i.e., by preventing a fair, impartial, or proper hearing). Deviations from the designated procedures will not be a basis for sustaining an appeal unless material harm or prejudice results; or
 - (b) Discovery of substantial new evidence that was unavailable at the time of the hearing and which reasonably could have affected the decision of the hearing body;
 - (c) Disciplinary sanction imposed is grossly disproportionate to the violation(s) committed, considering the relevant aggravating and/or mitigating factors.
 - (2) Non-attendance by the respondent or the complainant may not be the sole grounds for an appeal.
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(C) Appropriate appeal officers.

(1) Appeals from residence hall hearings:

- (a) All appeals from residence hall hearings other than contract terminations, shall be submitted to the director of housing and residence ~~life-education~~ or designee;
- (b) All appeals, when the sanction imposed by the residence hall hearing is contract termination, shall be submitted to the director of student conduct or designee.

- (2) Appeals of a decision of a hearing body other than those described in the previous section will be submitted for decision to the vice president ~~of~~ for student life or designee.
- (3) Appeals of decisions of the committee on academic misconduct or its coordinator will be submitted for decision to the executive vice president and provost or designee.

(D) Appeal proceedings.

- (1) The appeal officer will dismiss the appeal if the appeal is not based upon one or more of the grounds set forth in paragraph (B) of this rule.
- (2) The appeal officer will decide the appeal based upon a review of the record and supporting documents (e.g., prior disciplinary history).

(E) Possible dispositions by the appeal officer.

The appeal officer may, after a review of the record:

- (1) Uphold the original decision and/or sanction(s);
- (2) Dismiss the case or individual charge(s) against the student and vacate any portion or all of the sanction(s);
- ~~(3)~~ Modify or reduce the sanction(s); or

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- (3) ~~Remand the case to the original hearing body to consider a specific issue as directed by the appeal officer or refer the case to a new hearing body to be reheard. If possible, a new hearing body should be different from the one that originally decided the case. If a case is reheard by a hearing body, the sanction imposed can be greater than that imposed at the original hearing.~~
- (4) Remand the case to the original hearing body to consider a specific issue as directed by the appeal officer or refer the case to a new hearing body to be reheard. If possible, a new hearing body should be different from the one that originally decided the case. If a case is reheard by a hearing body, the sanction imposed can be greater than that imposed at the original hearing.

(Board approval dates: 3/2/2001, 12/7/2007, 5/14/2010, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

3335-23-19 Deviations and other procedures.

A student and hearing officer may agree in advance to deviations from procedure. Such deviations are not then subject to appeal. Other deviations are acceptable as long as such deviations are not found upon appeal to be materially harmful to the respondent. The office of student life, student conduct and the committee on academic misconduct may create additional procedures, such as record retention and reporting, in alignment with this code. Student Conduct will publish standards used to review, investigate, and adjudicate allegations involving registered student organizations. These procedures must be publicly available on the appropriate Ohio sSState uUUniversity's website.

(Board approval dates: 3/2/2001, 4/6/2012, 4/8/2016, 5/31/2019)

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3335-23-20 Interim suspension.

- (A) When the vice president for student life or designee has reasonable cause to believe that the student's presence on university premises or at a university-related or registered student organization activity poses a significant risk of substantial harm to the safety or security of themselves, others, or to property, the student may be immediately suspended from all or any portion of university premises, university-related activities or registered student organization activities. The interim suspension will be confirmed by a written statement.
- (D) The interim suspension shall remain in effect until:
- (1) The conclusion of the student conduct process, including any appeal;
 - (2) The vice president foref student life or designee terminates the interim suspension in writing; or
 - (3) The vice president foref student life or designee terminates the interim suspension upon written request by the student where a determination is made that reasonable cause for the interim suspension no longer exists.
 - (a) The request from the student must be in writing and must include supporting documentation or evidence that the student does not pose, or no longer poses, a significant risk of substantial harm to the safety or security of themselves, others or to property.
 - (b) A decision on such a request will be made without undue delay by the vice president foref student life or designee.

(Board approval dates: 3/2/2001, 7/11/2003, 5/14/2010, 4/6/2012, 9/2/2016, 5/31/2019)

3335-23-21 Administrative disenrollment and other restrictions.

- ~~(A)~~—A student may be: disenrolled from the university; prohibited from all or any portion of university premises, university-related activities or registered student organization activities; and/or permitted to remain only under specified conditions when the vice president for student life or designee finds

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that there is clear and convincing evidence that the student's continued presence poses a significant risk of substantial harm to the health or safety of themselves, others, or to property.

~~(B)~~(A) In those cases under paragraph (A) of this rule in which it appears that the risk posed by the student is a result of a health condition or a disability as defined by the Americans with Disabilities Act, the vice president for student life or designee shall also determine whether the risk or disruption can be eliminated or sufficiently reduced through reasonable accommodation and, if so, shall take appropriate steps to ensure that accommodation is made. The vice president for student life or designee may request the student to undergo an appropriate examination, as specified by the vice president for student life or designee, to determine whether any such condition exists and whether any such accommodation is possible. If the student fails to undergo such an examination, and if the other available evidence supports a finding under paragraph (A) of this rule, the vice president for student life or designee shall, to the extent reasonably possible, take the least restrictive measure or combination of measures necessary to resolve the risk or disruption.

~~(C)~~(B) A student who has been disenrolled; prohibited from university premises, university-related activities or registered student organization activities; or permitted to remain only under specified conditions may petition the vice president for student life for revision of that status. The petition must include supporting documentation or evidence that:

- (1) The conditions found to have existed under paragraph (A) of this rule no longer exist and will not recur, and
- (2) The student meets all normal and appropriate standards for admission and enrollment in any academic unit in which the student seeks to re-enroll. Upon receipt of such a petition, the vice president for student life or designee shall evaluate the evidence and may consult with the student, any appropriate university personnel, and any other persons whom the vice president for student life or designee deems appropriate. The vice president for student life or designee may deny the petition, grant the petition in whole or in part under specified conditions, or grant the petition in whole or in part without condition.

(Board approval dates: 3/2/2001, 12/6/2001, 5/14/2010, 4/6/2012)

3335-23-22 Authority.

The bylaws of the university board of trustees and rules of the university faculty provide that the university president shall have the final responsibility and authority for the discipline of all students of the university (see paragraph (A) of rule 3335-11-01 of the Administrative Code). This responsibility and authority has been delegated by the president to the vice president for student life, whose office is also charged with responsibility for promulgation of rules governing student conduct (see paragraph (H) of rule 3335-1-03 of the Administrative Code).

The deans of colleges and of the graduate school, the directors of schools, and the chairpersons of departments, respectively, are responsible to the president through regular disciplinary channels for the discipline of all students in the activities of their respective colleges, schools, and departments (see paragraph (B) of rule 3335-11-01 of the Administrative Code). Likewise, the deans and directors of the regional campuses are responsible to the president through the executive vice president and provost for the discipline of all students in the activities of their respective campuses.

The Ohio state ~~State~~ university ~~University~~ Code of ~~S~~student Conduct is an official publication of the university board of ~~T~~rustees. All petitions for revision and amendment of this Code of student conduct should be submitted through the office of the vice president for student life. The Code shall remain consistent with the university's Non-Discrimination, Harassment, and Sexual Misconduct policy; any Code of student conduct changes related to these policies shall be done in consultation with the appropriate official designated under the Non-Discrimination, Harassment, and Sexual Misconduct policy. Proposed revisions to the Code shall be reviewed, in draft form, by the office of the president, the office of academic

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_affairs, and the steering committee of the university senate before being presented for approval to the university senate by the council on student affairs. No revision shall become effective unless approved by the university board of trustees and until printed notice of such revisions is made available to students.

This Code shall take effect upon approval by the board of trustees. It shall govern all procedures in matters brought after it first takes effect and also all further procedures in matters then pending, except to the extent that in the discretion of the university the application in a particular action pending would not be feasible, in which event the former version of this Code shall be used. The definitions of prohibited conduct used in a particular matter will be the definitions found in the version of section 3335-23-04 in effect at the time the alleged conduct occurred.

(Board approval dates: 3/2/2001, 5/14/2010, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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**CHAPTER 3335-23 CODE OF STUDENT CONDUCT
As of September 11, 2023**

3335-23-01 Introduction and purpose.

- (A) The Code of Student Conduct, a part of the Ohio Administrative Code, is established to foster and protect the core mission of the university; to foster the scholarly and civic development of the university's students in a safe and secure learning environment, and to protect the people, properties and processes that support the university and its mission. The core mission of the Ohio State University is to be the model public university dedicated to research, teaching and learning, and service. The university's Shared Values define our ethical culture – for all students, faculty, and staff – in support of that mission. These values are:
- **Excellence and Impact:** Demonstrating leadership in pursuit of our vision and mission
 - **Diversity and Innovation:** Welcoming differences and making connections among people and ideas
 - **Inclusion and Equity:** Upholding equal rights and advancing institutional fairness
 - **Care and Compassion:** Attending to the well-being of individuals and communities
 - **Integrity and Respect:** Acting responsibly and being accountable

Our Shared Values support principles of open-minded exploration and freedom of expression, respectful and inclusive community, and caring relationships built on trust through honesty, transparency, and authentic engagement. Additional information can be found at www.osu.edu/shared-values.

- (B) As members of the Ohio State University community, we strive to embody these Shared Values through our actions and conduct. The Ohio State University/Buckeye Honor Pledge's purpose is to motivate reflection on our Shared Values and emphasize the importance of one's personal commitment to ethics in education and learning. Instructors have the discretion to ask students to include a signed version of the pledge with examinations, papers, or other academic assignments/requirements. Additional information can be found at www.osu.edu/buckeye-honor-pledge.

The Buckeye Honor Pledge

As a Buckeye I pledge to act with responsibility and care. I will build trust through honesty, transparency, and authentic engagement. I will demonstrate integrity through my original contributions and respectful collaboration with others. I will act in accordance with the Code of Student Conduct. Time and change will surely show, I will uphold these values wherever I go.

- (C) The ADA Coordinator's office can provide accommodations based on the impact of a disability to students during the Student Conduct Process. Students are responsible for requesting these accommodations when they feel they are needed. Please contact the university's ADA Coordinator's office at ada-osu@osu.edu, or visit ada.osu.edu.

(Board approval dates: 4/6/2012, 2/22/2019)

3335-23-02 Jurisdiction.

- (A) The Code applies to the on-campus conduct of all students and registered student organizations, including conduct using university computing or network resources. The Code also applies to the off-campus conduct of students and registered student organizations directly connected to:
- (1) Academic course requirements or any credit-bearing experiences, such as internships, field trips, study abroad or student teaching;
 - (2) Any activity supporting pursuit of a degree, such as research at another institution or a professional practice assignment;

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- (3) Any activity sponsored, conducted, or authorized by the university or by registered student organizations;
 - (4) Any activity that causes substantial destruction of property belonging to the university or members of the university community, or causes or threatens serious harm to the safety or security of members of the university community; or
 - (5) Any activity which could constitute a criminal offense as defined by local, state or federal law, regardless of the existence or outcome of any criminal proceeding.
- (B) The Code may be applied to behavior conducted online, via e-mail, text, or other electronic medium. Students should also be aware that online postings such as web postings and posts on social networking sites and applications are in the public sphere and are not private. These postings can subject a student to allegations of conduct violations if evidence of policy violations is posted online. The university does not routinely search for Code violations, but may take action if and when such information comes to the attention of university officials.

Students and/or registered student organizations may also be held accountable for the behavior of their guests or members when the student or members of the registered student organization has knowledge of, facilitates or contributes to the guest's or member's misconduct.

The Code governs all campuses of the university. Students attending regional campuses, centers, or institutes are advised to consult their local resources for additional information or rules pertaining to those locations.

The university reserves the right to administer the Code and proceed with the hearing process even if the student withdraws from the university, is no longer enrolled in classes, or subsequently fails to meet the definition of a student while a disciplinary matter is pending. The university may, within its discretion, place a hold or other notation on the student's transcript while the matter is pending.

Students continue to be subject to federal, state, and local laws while at the university, and violations of those laws may also constitute Code violations. In such instances, the university may proceed with university disciplinary action under the Code independently of any criminal proceeding involving the same conduct and may impose sanctions for the Code violation even if such criminal proceeding is not yet resolved or is resolved in the student's favor.

- (C) Discrimination and harassment, including, but not limited to sexual misconduct, based on a protected class in any form, is never acceptable. Students are responsible to know and adhere to the university's Non-Discrimination, Harassment, and Sexual Misconduct found at www.policies.osu.edu. This policy, and not this code, govern the investigation, adjudication, and resolution of protected class discrimination and harassment complaints.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)

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3335-23-03 Definitions.

As used in the Code:

- (A) "University premises" includes all lands, buildings, facilities, and resources owned, leased, managed, or operated by the university.
- (B) "Student" includes an individual to whom an offer of admission has been extended, paid an acceptance fee, registered for classes, or otherwise entered into another agreement with the university to take instruction.
 - (1) Student status lasts until an individual graduates, is permanently dismissed, or is not in attendance for two complete, consecutive terms. Student status also lasts while they have a continuing educational relationship with the university.
 - (2) "Student" also includes registered student organizations. A student organization remains a student" for purposes of this Code for one calendar year following the expiration of the organization's most recent registration.
 - (3) This Code also applies within the discretion of an appropriate university official to former students for violations committed while a student.
- (C) "Members of the university community" includes, but are not limited to, students, faculty, staff, and visitors to the campus.
- (D) "Complaint" includes information alleging a Code violation or other published rule, policy, standard, or guideline applicable to students, provided to the university, per paragraph (A) of rule 3335-23-05 of the Administrative Code.
- (E) "Academic activities" includes any assignment, quiz, examination, candidacy examinations, laboratory, paper, report, field or placement work, submission, reading, seminar, presentation, or other educational activity that is required for a course or degree program.
- (F) "Calendar days" refers to all seven days of the week without regard to whether classes are in session or university offices are open or closed.
- (G) "Business days" include any day other than Saturday, Sunday, or days when university offices are closed as scheduled according to the university's academic calendar found at registrar.osu.edu/staff/bigcal.asp.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)

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3335-23-04 Prohibited conduct.

Any student found to have engaged, or attempted to engage, in any of the following conduct while within the university's jurisdiction, as set forth in rule 3335-23-02 of the Administrative Code, will be subject to disciplinary action by the university. For the purposes of this section, attempt shall be defined as conduct that, if successful, would constitute or result in the prohibited conduct.

(B) Academic misconduct.

Any activity that tends to compromise the academic integrity of the university or subvert the educational process. Examples of academic misconduct include, but are not limited to:

- (1) Violation of course rules and/or assignment guidelines as contained in the course syllabus or other information provided to the student;
- (2) Knowingly requesting, providing, and/or receiving unauthorized information, materials, and/or assistance during academic activities;
- (3) Possession and/or use of unauthorized information, materials, and/or assistance during academic activities;
- (4) Submitting plagiarized work for an academic requirement. Plagiarism is the representation, including but not limited to copying, of another's work or ideas as one's own; it includes the unacknowledged word-for-word use and/or paraphrasing of another person's work, and/or the inappropriate unacknowledged use of another person's ideas;
- (5) Unauthorized use of generative artificial intelligence systems or similar technologies to complete academic activities;
- (6) Submitting substantially the same work to satisfy requirements for one course or academic requirement that has been submitted in satisfaction of requirements for another course or academic requirement, without permission of the instructor of the course for which the work is being submitted or supervising authority for the academic requirement. This includes submitting the same work for courses that the student is retaking pursuant to the university's grade forgiveness rule;
- (7) Falsification, fabrication, or dishonesty in creating or reporting laboratory results, research results, and/or academic activities;
- (8) Serving as, or enlisting the assistance of a substitute for a student in academic activities;
- (9) Alteration of grades or marks by the student in an effort to change the earned grade or credit;
- (10) Alteration of academically-related university forms or records, or unauthorized use of those forms or records;
- (11) Engaging in activities that unfairly place other students at a disadvantage, including but not limited to taking, hiding, or altering resource material, or manipulating a grading system;
- (12) Violation of program regulations and/or policies as established by departmental committees and made available to students; and
- (13) Providing falsified materials, documents, or records to a university official to meet academic qualifications, criteria, or requirements, including but not limited to submitting falsified doctor's notes and/or falsified transcripts.

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(C) Endangering health or safety.

- (1) Endangering behavior: Taking or threatening action that endangers the safety, physical or mental health, or life of any person, or creates a reasonable fear of such action.
- (2) Stalking: Engaging in a pattern of unwanted conduct directed at another person that threatens or endangers the safety, physical or mental health, or life or property of that person, or creates a reasonable fear of such a threat or action. When stalking is sex- or gender-based, it falls under the university's Non-Discrimination, Harassment, and Sexual Misconduct policy.
- (3) Operating a vehicle while impaired by alcohol or drugs in a manner that endangers the safety of the university community.

(D) Destruction of property.

Actual or threatened damage to or destruction of university property or property of others, whether done intentionally or with reckless disregard.

(E) Dangerous weapons or devices.

Storage, or possession of dangerous weapons, devices, or substances including, but not limited to, firearms, ammunition, or fireworks, unless authorized by an appropriate university official or permitted by a university policy, even if otherwise permitted by law. Use or misuse of weapons, devices, or substances in a manner that causes or threatens serious harm to the safety or security of others. As required by Ohio Revised Code Section 2923.1210, this section does not prohibit a student who has been issued a valid concealed handgun license from transporting or storing a firearm or ammunition when both of the following conditions are met:

- (1) Each firearm and all of the ammunition remains inside the person's privately-owned motor vehicle while the person is physically present inside the motor vehicle, or each firearm and all of the ammunition is locked within the trunk, glove box, or other enclosed compartment or container within or on the person's privately-owned motor vehicle;
- (2) The vehicle is in a location where it is otherwise permitted to be.

(F) Dishonest conduct.

Dishonest conduct, including, but not limited to, knowingly reporting a false emergency; knowingly making false accusation of misconduct; misuse or falsification of university or related documents by actions such as forgery, alteration, or improper transfer; possession, use or manufacturing of a false identification document; submission of information known by the submitter to be false to a university official.

(G) Theft or unauthorized use of property.

Theft or the unauthorized use or possession of university property, services, resources, or the property of others.

(H) Failure to comply with university or civil authority.

Failure to comply with legitimate directives of authorized university officials, law enforcement or emergency personnel, identified as such, in the performance of their duties, including failure to identify oneself when so requested; or violation of the terms of a disciplinary sanction.

(I) Drugs.

Use, being under the influence of, production, distribution, sale, or possession of drugs, and/or drug paraphernalia in a manner prohibited under law or applicable university policy or university facility policy, such as within the Ohio Stadium and the Schottenstein Center. This includes, but is not limited to, the misuse of prescription drugs.

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(J) Alcohol.

Use, underage intoxication, production, distribution, sale, or possession of alcohol in a manner prohibited under law or applicable university policy or university facility policy, such as within the Ohio Stadium and the Schottenstein Center.

(K) Unauthorized presence.

Unauthorized entrance to or presence in or on university premises.

(L) Disorderly or disruptive conduct.

Disorderly or disruptive conduct that unreasonably interferes with university activities or with the legitimate activities of any member of the university community.

(M) Hazing.

Doing, requiring, or encouraging any act, whether or not the act is voluntarily agreed upon, tied to initiation, continued membership, or participation in any group, that causes or creates a substantial risk of causing mental or physical harm or humiliation. Such acts may include, but are not limited to, using alcohol, creating excessive fatigue, and paddling, punching, or kicking in any form. Failure to intervene, prevent, or report acts of hazing may constitute a violation of this section.

(N) Student conduct system abuse.

Abuse of any university student conduct system, including, but not limited to:

- (1) Failure to obey the summons or directives of a hearing body, as defined in 3335-23-10, or university official;
- (2) Falsification, distortion, or misrepresentation of information before a hearing body, as defined in 3335-23-10, or university official;
- (3) Disruption or interference with the orderly conduct of a student conduct proceeding;
- (4) Knowingly instituting a student conduct proceeding without cause;
- (5) Discouraging an individual's proper participation in, or use of, a university student conduct system;
- (6) Influencing the impartiality of a member of a hearing body, as defined in 3335-23-10, prior to, and/or during the course of a student conduct proceeding;
- (7) Harassment and/or intimidation of a member of a hearing body, as defined in 3335-23-10, or university official prior to, during, and/or after a student conduct proceeding;
- (8) Failure to comply with one or more sanctions imposed under the code of student conduct; and
- (9) Influencing another person to commit an abuse of a university student conduct system.

(O) Violation of university rules or federal, state, and local laws.

Violation of other published university rules, policies, standards, and/or guidelines, including, but not limited to, those which prohibit the misuse of computing resources, rules for student groups or organizations, and residence hall rules and regulations. Students may be held accountable under the procedures described in other published rules, policies, standards and guidelines and under the provisions of this Code regardless of whether action is undertaken under this Code. Students are responsible for reviewing and understanding the rules, standards and guidelines provided to them by their academic programs and colleges. Applicable policies are found at www.policies.osu.edu.

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Conviction or acceptance of responsibility – including a judicial finding of guilt, pleas of no contest or “no-lo contendere” – for state, local or federal crimes when the underlying behavior has a substantial connection or relationship to the university’s property, programs or could reasonably impact the health, safety, or security of members of the university community.

(P) Riotous behavior.

- (1) Participation in a disturbance with the purpose to commit or incite any action that presents a clear and present danger to others, causes physical harm to others, or damages property.
- (2) Proscribed behavior in the context of a riot includes, but is not limited to:
 - (a) Knowingly engaging in conduct designed to incite another to engage in riotous behavior; and
 - (b) Actual or threatened damage to or destruction of university property or property of others, whether done intentionally or with reckless disregard; and
 - (c) Failing to comply with a directive to disperse by university officials, law enforcement or emergency personnel; and
 - (d) Making explicit or implied threats in a manner that causes a reasonable fear of harm in another; and
 - (e) Impeding, hindering, or obstructing a university official, law enforcement, or emergency personnel in the performance of their duties.
- (3) This rule shall not be interpreted as proscribing peaceful demonstrations, peaceful picketing, a call for a peaceful boycott, or other forms of peaceful dissent.

(Q) Recording or distribution without knowledge.

Using electronic or other means to make or distribute a video, audio, or photographic record of any person in a location where there is a reasonable expectation of privacy without the person’s prior knowledge, when such a recording is likely to cause injury, distress, or damage to reputation. This includes, but is not limited to, taking video, audio, or photographic records in shower/locker rooms, residence hall rooms, and restrooms. The storing, sharing, and/or distributing of such unauthorized records by any means is also prohibited.

(R) Public urination or defecation.

Urination or defecation in a place such as a sidewalk, street, park, alley or yard, residence hall space, or on any other place or physical property that is not intended for use as a restroom.

(S) Retaliation.

Any intentional adverse action against any individual who makes an allegation, files a report, serves as a witness, assists a complainant or respondent, or participates in any university investigation or proceeding.

(T) Harm to Animals

Intentional physical harm or threats of harm to animals, including but not limited to companion animals, service animals, service animals in training, or emotional support animals. Lawful hunting and fishing is not prohibited by this Code. The care and use of animals involved in research activities is governed by the Office of Responsible Research Practices Institutional Animal Care and Use Committee and not this Code.

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(Board approval dates: 3/2/2001, 7/11/2003, 7/7/2006, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 2/22/2019, 5/31/2019)

Student Conduct Procedures

3335-23-05 Initiation, inquiry and investigation of code violations.

(A) Initiation.

Person(s) who witness, experience or become aware of what they believe to be a possible Code violation should provide information to the following officials or offices.

- (1) Complaints about possible Code violations occurring in residence halls should be reported to the residence hall director;
- (2) Complaints about possible non-residence-hall-related Code violations should be reported to the Office of Student Conduct, or chief student conduct officer for the regional campuses;
- (3) Complaints about possible sexual misconduct should be reported pursuant to the Non-Discrimination, Harassment, and Sexual Misconduct Policy;
- (4) Complaints about possible protected class discrimination or harassment should be reported pursuant to Non-Discrimination, Harassment, and Sexual Misconduct Policy;
- (5) Complaints regarding academic misconduct should be reported to the Committee on Academic Misconduct; and
- (6) In cases when the alleged activity may involve a violation of criminal law in addition to a Code violation, complaints should be reported to the university police division or other appropriate law enforcement agency.

(B) Preliminary inquiry.

The university conducts a preliminary inquiry into the nature of the incident, complaint or notice, jurisdiction, available information, and involved parties. Within the university's discretion, the preliminary inquiry may lead to:

- (1) A determination that there is insufficient information to pursue the investigation, or the behavior alleged, even if proven, would not violate the Code;
- (2) An informal resolution such as an educational discussion or mediation. An educational discussion is a discussion about the student's behavior and its impact. Informal resolution is not available in cases of academic misconduct.
- (3) An investigation and/or initiation charges.

Typically, an informal resolution will end the conduct process, but if more information is shared during an educational discussion or informal resolution that warrants additional inquiry, an investigation may be initiated.

(C) Investigation.

- (1) Role of the university.
 - (a) The director of student conduct, the chief conduct officer for the regional campuses, residence hall directors, assistant hall directors and other designated university personnel are authorized to investigate alleged violations other than those involving subsections (b) and (c) of this paragraph;

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- (b) The coordinator of the committee on academic misconduct and other designated university personnel are authorized to investigate allegations involving academic misconduct;
 - (c) Only those personnel designated by the Non-Discrimination, Harassment, and Sexual Misconduct Policy, shall investigate charges involving sexual misconduct.
 - (d) Only those personnel designated by the Non-Discrimination, Harassment, and Sexual Misconduct Policy shall investigate charges involving protected class discrimination or harassment.
 - (e) The Ohio State University police or other appropriate law enforcement agency shall have primary responsibility for the criminal investigation of acts that involve suspected criminal violation of federal, state or local laws. Such investigation does not replace any other university investigation.
 - (f) The university may conduct concurrent investigations regarding potential violations of institutional policy or federal, state and local law.
- (2) Role of participants.
- (a) During the investigation, the student allegedly involved in misconduct may be:
 - i. Notified of the alleged violation;
 - ii. Requested to make an appointment to discuss the matter; and
 - iii. Provided a date by which the appointment must be made.
 - (b) Any person believed to have information relevant to an investigation may also be contacted and requested to make an appointment to discuss the matter.
- (3) Failure to comply with a request to make and/or keep an appointment relevant to an investigation may result in a disciplinary hold being placed on a respondent's registration and records and/or the initiation of charges for student conduct system abuse.
- (4) Upon completion of an investigation, the investigator will decide upon an appropriate course of action, which may include, but is not limited to:
- (a) Taking no further action and closing the case;
 - (b) Deferring initiation of charges with or without conditions;
 - (c) Seeking informal resolution; or
 - (d) Initiating charges by the appropriate university official when a finding of jurisdiction has been made and there is reasonable cause to believe that a violation of the code may have occurred. Reasonable cause is defined as some credible information to support each element of the violation, even if that information is merely a credible witness or a victim's statement. Charges will not be issued where a complaint is unsupported by any credible information or does not meet the elements of a Code violation.

(Board approval dates: 12/7/2007, 3/2/2011, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

3335-23-06 Amnesty.

At the university's discretion, amnesty may be extended to students who may be hesitant to report a Code violation to university officials because they fear that they themselves may be accused of minor policy

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violations, including but not limited to underage drinking, at the time of the incident. If a student is granted amnesty, an educational discussion or other informal resolution may be considered, but no university conduct proceedings under this code will result.

At the university's discretion, amnesty may also be extended on a case-by-case basis for minor policy violations when students request assistance for others in need, including the person receiving assistance. If a student is granted amnesty, an educational discussion or other informal resolution may be considered, but no university conduct proceedings under this Code will result. In cases of academic misconduct, need does not include a student's inability to complete an assignment without assistance.

(Board approval dates: 5/31/2019)

3335-23-07 Filing of complaint and initiation of charges.

A complaint alleging a Code violation should be made to the university as soon as practicable in accordance with paragraph (A) of Rule 3335-23-05 of the Administrative Code. Absent extraordinary circumstances, the university will not take action on complaints filed more than six months from the discovery of non-academic misconduct (paragraphs (B) to (S) of rule 3335-23-04 of the Administrative Code) or thirty business days for academic misconduct (paragraph (A) of rule 3335-23-04 (A) of the Administrative Code). These time limitations do not apply to complaints of sexual misconduct or other protected class discrimination and harassment.

Absent extraordinary circumstances, the university must initiate charges, if any, within one year of the filing of the complaint. This time limitation does not apply to complaints of sexual misconduct or other protected class discrimination and harassment. In all cases, a student charged with one or more Code violations has the right to be heard, subject to the student conduct procedures.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-08 Notice of charges and options for resolution.

(A) Notification.

Students shall be notified of university charges in writing. Written charges may be presented in person, by placement in the respondent's residence hall mailbox, by email to the respondent's official university email address (which may direct the student to view the notice on a secure website), by text message, by other form of electronic communication specific to the student on file with the university registrar, or by mail to the respondent's local or permanent address on file in the office of the university registrar.

(B) Current address.

All students are required to maintain an accurate and current permanent address and phone number with the university registrar.

(C) Meeting with university official.

Following notification of charges, respondents are strongly encouraged to and shall be given the opportunity to meet with a university official for the purpose of explaining the university student conduct process and discussion of the charges.

(D) Options for resolution.

Charges may be resolved by administrative decision pursuant to 3335-23-09 or a hearing pursuant to 3335-23-10.

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- (E) Failure to respond.

Failure of the respondent to respond to the initiation of charges or schedule a preliminary meeting within the deadlines provided by the university shall in no way prevent the university from scheduling and conducting a hearing in the absence of the respondent.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-09 Administrative decision.

In a case where a respondent admits to a violation(s) in writing, the student may request in writing to have a decision as to appropriate sanction made administratively by a hearing officer rather than have the charges referred to a hearing body. In such situations, the student waives the right to a hearing and the related procedural guarantees provided by a hearing body. Administrative decisions in academic misconduct cases involving graduate students may be made in consultation with the graduate school. Following an administrative decision, the student retains the right to request an appeal (see Administrative Code Section 3335-23-18) of the original decision. Appeals following an administrative decision may only be requested on the ground that the sanction is grossly disproportionate to the violation committed.

When a respondent fails to respond to the initiation of charges and information exists to support finding a violation, the hearing officer may issue an administrative decision so long as sanctions do not include suspension or dismissal. In this circumstance, the respondent retains the right to request an appeal of the decision under all grounds found in Administrative Code Section 3335-23-18. If the respondent is suspended or dismissed in a subsequent case, the respondent may appeal both the outcome in the subsequent case and an administrative decision issued due to a failure to respond.

(Board approval dates: 3/2/2001, 7/7/2006, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-10 Hearing bodies.

- (A) The respondent has the right to accept responsibility for the charges, which will result in an administrative decision, or choose to have a hearing.
- (B) In addition to the Committee on Academic Misconduct and the University Conduct Board, the following university employees/officials are considered official university hearing bodies and may conduct administrative hearings of alleged Code violations affording the respondent the same procedural guarantees as provided in the hearings conducted by a committee or board:
- (1) The director of student conduct, or designee;
 - (2) The coordinator of the committee on academic misconduct, or designee;
 - (3) University housing professional staff; and
 - (4) The chief conduct officer for the regional campuses.
- (C) Students will be afforded the right to request a separate hearing and choose an administrative or board hearing, except under special circumstances when, in order to ensure a fair and just process, the hearing officer may determine the appropriate hearing body. Special circumstances include but are not limited to situations when multiple respondents are charged arising from the same factual circumstances or in multiple incidents involving the same respondent. The university reserves the right to combine hearings for respondents.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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3335-23-11 Notice of hearing and request for postponement.

(C) Notice.

If a hearing is to be held, written notification will be provided to the respondent. The notice may be delivered, placed into a student's residence hall mailbox, sent by email to the student's official university email address or sent by text message, which may direct the student to view the notice on a secure website, or mailed to the last known address of the student, by first-class mail, no fewer than ten calendar days prior to the hearing. Unless already provided to the student, the notification will include the charge(s), date, time, and location of the hearing, the designated hearing body, a statement of the student's rights, and information on the hearing procedures.

(D) Postponement.

The respondent may request a postponement for reasonable cause, which may be granted at the university's discretion. A request for a postponement for reasonable cause must be made in writing, include supporting rationale and be received by the person sending the hearing notification at least two business days before the scheduled hearing. The university reserves the right to reschedule a hearing for the first appropriate available date.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 5/31/2019)

3335-23-12 Hearing procedures.

Although the procedural requirements are not as formal as those existing in criminal or civil courts of law, to ensure fairness, the following procedures will apply and, unless already provided to the student, be included within the hearing notice:

(A) Attendance.

Attendance at hearings is limited to those directly involved or those requested by the hearing body to attend. The hearing body will take reasonable measures to assure an orderly hearing, including removal of persons who impede or disrupt proceedings.

(B) Timelines.

Except as expressly provided by this Code, the university may set deadlines related to the investigation and hearing process. Absent extraordinary circumstances, respondents must submit all witness names and evidence for submission at least two business days prior to a scheduled hearing.

(C) Advisor.

The respondent may choose to bring an advisor for support throughout the disciplinary process. The advisor (i.e., support person) may be any person other than a witness. The advisor may only counsel the student and may not actively participate in the disciplinary process, unless the hearing body determines that clarification is needed.

(D) Witnesses.

- (1) The respondent may invite relevant factual witnesses to attend, ask questions of witnesses called by others, and will be notified of potential witnesses to be called.
- (2) The university may present witnesses, question those presented by the respondent and will notify the respondent of invited witnesses.
- (3) Respondents may also invite up to three character witnesses to submit written statements for the hearing body's review. A character witness is a person who attests to another's moral conduct and reputation. Character witness statements will only be considered during sanctioning process if a violation is found.

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- (4) Expert witnesses are not permitted. In cases requiring special expertise, the hearing body may appoint individuals with appropriate expertise to serve as consultants to the hearing body. The consultant may be present and provide information as called upon during the hearing but will not vote.
- (E) Standard of evidence.
- A student will only be found in violation if a preponderance of evidence supports the charges.
- (F) Majority vote required.
- A student will not be found in violation unless a majority of the hearing body finds the student in violation. In the event of a tie, the hearing body will continue to deliberate. If after the hearing body determines that exhaustive deliberations have occurred and a majority decision is not reached, the student will be found not in violation.
- (G) In cases where prompt review is essential (e.g., when graduation or the end of the academic year is imminent) the respondent may be offered the option of an administrative review consisting of an administrative decision or administrative hearing. The respondent may decline such expedited review without the expectation that the process can be completed on an expedited timeline.

(Board approval dates: 3/2/2001, 7/11/2003, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

3335-23-13 Attendance.

Because the most accurate and fair review of the facts can best be accomplished when all parties are present, the respondent and invited witnesses are strongly encouraged to attend and participate. If an individual does not choose to attend a hearing, the charges will be reviewed as scheduled based on the available information, and a decision will be made. Although no inference may be drawn against a student for failing to attend a hearing or remaining silent, the hearing will proceed and the conclusion will be based on the evidence presented. No decision shall be based solely on the respondent's failure to attend the hearing or answer the charges. In special circumstances, written statements may be considered by the hearing body when a respondent or witness does not attend or fully participate in a hearing.

(Board approval dates: 3/2/2001, 4/8/2016, 5/31/2019)

3335-23-14 Record of proceedings.

A single record consisting of written notes, audio recording, or other method selected by the hearing body, will be made of all hearings. Such record will remain university property but will be made available to the respondent for review during the appeal period. A written notice of the decision will be provided to the respondent. If the respondent is found in violation, information regarding appeal procedures will be provided to the respondent.

(Board approval dates: 3/2/2001, 4/6/2012, 4/8/2016, 5/31/2019)

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3335-23-15 Committee on academic misconduct.

- (A) On behalf of the committee, the coordinator may investigate and resolve all reported cases of student academic misconduct that fall under the committee's jurisdiction. The coordinator and chair shall establish procedure for the investigation and resolution of cases. The committee does not hear cases involving academic misconduct in professional colleges having a published honor code. These colleges shall follow their own codes and procedures which can be obtained in their respective central offices. Some allegations against graduate students that fall under the committee's jurisdiction may also implicate the university policy and procedures concerning research misconduct and/or graduate school policy on the investigation of allegations of research misconduct by a graduate student. Upon receipt of such an allegation, the coordinator shall meet with the dean of the graduate school or designee, and/or the senior vice president for research or designee, and these parties shall mutually agree on the appropriate procedure for adjudicating the case. Notice of this decision and a description of the procedure to be used shall promptly be given to the student who has been charged. The coordinator or chair may refer complaints to the student conduct system if it is determined that the academic misconduct allegation is incidental to some other misconduct.
- (B) The Committee on Academic Misconduct is constituted according to rule 3335-5-48.7 of the Administrative Code.
- (C) All complaints of academic misconduct shall be reported to the coordinator of the committee.
- (D) Students have an obligation to report suspected misconduct.
- (E) A quorum for a hearing shall be no fewer than three voting members of the committee which shall include no fewer than one student member and two faculty members.

For cases involving graduate students, reasonable efforts will be made to have graduate students serve as the student members of the hearing committee.

- (F) Eligibility.
 - (1) To be eligible for appointment, an undergraduate student must possess a minimum 2.5 cumulative grade point average, and all students must maintain a 2.5 cumulative grade point average to continue serving. To be appointed or serve, a student should not be under current disciplinary sanction or probation or suspension. A student found in violation of the Code who receives a formal reprimand may continue service upon review and determination by the coordinator of the committee.
 - (2) Removal.

The coordinator of the committee may remove committee members under certain circumstances, including but not limited to, not attending training, falling below the minimum grade point average, repeated absences, violating the Code or other applicable laws or rules, policies, standards, or guidelines, or not responding to repeated attempts at communication. Whenever possible, notification shall be made in writing to the committee member prior to removal.

(Board approval dates: 3/2/2001, 7/7/2006, 4/6/2012, 4/8/2016)

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3335-23-16 University conduct board.

(A) Membership.

The respondent may elect for the University Conduct Board to adjudicate charges involving prohibited behaviors listed in rule 3335-23-04 of the Administrative Code, except paragraph (A) (academic misconduct). The director of student conduct will recommend members for approval as follows:

- (1) Fifteen faculty and/or staff members appointed by the Vice President for Student Life for three-year terms;
- (2) Fifteen undergraduate student members, appointed by Undergraduate Student Government for two-year terms;
- (3) Six graduate student members, appointed by the Council of Graduate Students for two-year terms;
- (4) Four professional student members, appointed by the Inter-Professional Council, for two-year terms; and
- (5) The director of student conduct or designee shall serve as board coordinator ex-officio without vote.

(B) Quorum.

A quorum for a hearing shall be no fewer than four voting members of the board which shall include no fewer than two student members, unless the respondent elects not to include student members. A hearing board shall consist of no more than eight voting members.

(C) Eligibility and alternates.

- (1) To be eligible for appointment, an undergraduate student must possess a minimum 2.5 cumulative grade point average, and all students must maintain a 2.5 cumulative grade point average to continue serving. To be appointed or serve, a student should not be under current disciplinary sanction of probation or suspension. A student found in violation of the Code who receives a formal reprimand may continue service upon review and determination by the Director of Student Conduct.
- (2) Additional alternate members may be appointed as needed.
- (3) Removal.

The director of student conduct may remove University Conduct Board members under certain circumstances, including but not limited to, not attending training, falling below the minimum grade point average, repeated absences, violating the Code or other applicable laws or rules, policies, standards, or guidelines, or not responding to repeated attempts at communication. Whenever possible, notification shall be made in writing to the University Conduct Board member prior to removal.

(Board approval dates: 3/2/2001, 12/7/2007, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

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University Sanctions**3335-23-17 General guidelines for sanctions.**

If a student is found to be in violation of the Code, sanctions should be commensurate with the violations found to have occurred. In determining the sanction(s) to be imposed, the hearing body should take into account any mitigating circumstances and any aggravating factors including, but not limited to, any provocation by the subject of the conduct that constituted the violation, any past misconduct by the student, any failure of the student to comply fully with previous sanctions, the actual and potential harm caused by the violation, the degree of intent and motivation of the student in committing the violation, and the severity and pervasiveness of the conduct that constituted the violation. Misconduct motivated by bias for classes protected by university policy, other than constitutionally protected expression, may be considered an aggravating factor for sanctioning. Impairment resulting from voluntary use of alcohol or drugs (i.e., other than medically necessary) will also be considered an aggravating, and not a mitigating, factor. One or more of the following courses of action may be taken when a student has been found to have violated the Code.

(A) Disciplinary sanctions.**(1) Formal reprimand.**

A written letter of reprimand resulting from a student's misconduct.

(2) Disciplinary probation.

This probationary condition is in effect for a specified time period and may involve the loss of specified privileges. Further violation of university rules, policies, standards, or guidelines during the probationary period will additionally be viewed as a violation of the probation, which shall result in further action up to and including suspension or dismissal.

(3) Suspension.

Suspension is a sanction that terminates the student's enrollment at the university for a specified time period. Satisfactory completion of specified stipulations may be required for reenrollment at the end of the suspension period. Under special circumstances, the hearing body may hold the imposition of suspension in abeyance, which would allow for the student's continued enrollment so long as the student adheres to all stipulations, restrictions, or conditions imposed by the hearing body.

(4) Dismissal.

Dismissal is a sanction which permanently separates a student from the university without opportunity to re-enroll in the future.

(B) Conditions of suspension and dismissal.

Unless a student is otherwise notified in writing, a suspension or dismissal will not take effect until after the appeal period. A student who has been dismissed or suspended from the university shall be denied all privileges afforded a student (including, but not limited to, participation in university sponsored or sanctioned events and activities) and shall be required to vacate campus as determined by the hearing body. In addition, after vacating campus property, a suspended or dismissed student may not enter upon campus and/or other university property at any time, for any purpose, in the absence of expressed written permission from the vice president for student life or designee. To seek such permission, a suspended or dismissed student must file a written petition to the vice president for student life for entrance to the campus for a limited, specified purpose or to have the terms of this condition modified or reduced.

(C) Failing or lowered grades.

In cases of academic misconduct, a hearing body may authorize the instructor to award a failing or lowered grade in the course and a loss of credit on the graded coursework.

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(D) Other sanctions.

Other appropriate sanctions may be imposed by a hearing body singularly or in combination with any of the above-listed sanctions. Examples include, but are not limited to, making restitution for property damage or misappropriation of university property or services, or the property of any person, residence hall contract termination or reassignment to another room, restriction of access to specified campus facilities and/or property, research assignments, community service projects, special workshop participation, referral to medical resources or counseling personnel, and/or educational sanctions.

(Board approval dates: 3/2/2001, 7/7/2006, 12/7/2007, 5/14/2010, 4/6/2012, 4/8/2016, 5/31/2019)

Appeal Process

3335-23-18 Appellate process.

(A) Right to appeal.

- (1) A student found to have violated the Code has the right to appeal the original decision. The appeal is not intended to re-hear or re-argue the same case and is limited to the specific grounds outlined in this rule. The appeal must state the specific grounds for the appeal and should include all supporting documentation. The appeal must be postmarked, delivered, sent via email or online form, to the appropriate appeal officer listed below, within five business days after the date on which notice of the decision is sent to the student. Each student shall be limited to one appeal of a decision of a hearing body. The decision of the appeal officer is final.
- (2) Any extensions to the appeal date may be made at the discretion of the director of student conduct, residence life, or the office of academic affairs or their designee.
- (3) A student who has accepted responsibility for violating the Code waives the right to appeal, except on the basis that the disciplinary sanction is grossly disproportionate to the violation(s) committed.
- (4) When found in violation of the Code, a respondent shall be limited to one appeal. The decision of the appeal officer is final.

(B) Grounds for appeal.

- (1) An appeal may be based only upon one or more of the following grounds:
 - (a) Procedural error that resulted in material harm or prejudice to the student (i.e., by preventing a fair, impartial, or proper hearing). Deviations from the designated procedures will not be a basis for sustaining an appeal unless material harm or prejudice results; or
 - (b) Discovery of substantial new evidence that was unavailable at the time of the hearing and which reasonably could have affected the decision of the hearing body;
 - (c) Disciplinary sanction imposed is grossly disproportionate to the violation(s) committed, considering the relevant aggravating and/or mitigating factors.
- (2) Non-attendance by the respondent or the complainant may not be the sole grounds for an appeal.

Code of Student Conduct

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(C) Appropriate appeal officers.

- (1) Appeals from residence hall hearings:
 - (a) All appeals from residence hall hearings other than contract terminations, shall be submitted to the director of housing and residence education or designee;
 - (b) All appeals, when the sanction imposed by the residence hall hearing is contract termination, shall be submitted to the director of student conduct or designee.
- (2) Appeals of a decision of a hearing body other than those described in the previous section will be submitted for decision to the vice president for student life or designee.
- (3) Appeals of decisions of the committee on academic misconduct or its coordinator will be submitted for decision to the executive vice president and provost or designee.

(D) Appeal proceedings.

- (1) The appeal officer will dismiss the appeal if the appeal is not based upon one or more of the grounds set forth in paragraph (B) of this rule.
- (2) The appeal officer will decide the appeal based upon a review of the record and supporting documents (e.g., prior disciplinary history).

(E) Possible dispositions by the appeal officer.

The appeal officer may, after a review of the record:

- (1) Uphold the original decision and/or sanction(s);
- (2) Dismiss the case or individual charge(s) against the student and vacate any portion or all of the sanction(s);
- (3) Modify or reduce the sanction(s); or
- (4) Remand the case to the original hearing body to consider a specific issue as directed by the appeal officer or refer the case to a new hearing body to be reheard. If possible, a new hearing body should be different from the one that originally decided the case. If a case is reheard by a hearing body, the sanction imposed can be greater than that imposed at the original hearing.

(Board approval dates: 3/2/2001, 12/7/2007, 5/14/2010, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

3335-23-19 Deviations and other procedures.

A student and hearing officer may agree in advance to deviations from procedure. Such deviations are not then subject to appeal. Other deviations are acceptable as long as such deviations are not found upon appeal to be materially harmful to the respondent. The office of student life, student conduct and the committee on academic misconduct may create additional procedures, such as record retention and reporting, in alignment with this code. Student Conduct will publish standards used to review, investigate, and adjudicate allegations involving registered student organizations. These procedures must be publicly available on the appropriate Ohio State University's website.

(Board approval dates: 3/2/2001, 4/6/2012, 4/8/2016, 5/31/2019)

Code of Student Conduct

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3335-23-20 Interim suspension.

- (A) When the vice president for student life or designee has reasonable cause to believe that the student's presence on university premises or at a university-related or registered student organization activity poses a significant risk of substantial harm to the safety or security of themselves, others, or to property, the student may be immediately suspended from all or any portion of university premises, university-related activities or registered student organization activities. The interim suspension will be confirmed by a written statement.
- (D) The interim suspension shall remain in effect until:
 - (1) The conclusion of the student conduct process, including any appeal;
 - (2) The vice president for student life or designee terminates the interim suspension in writing; or
 - (3) The vice president for student life or designee terminates the interim suspension upon written request by the student where a determination is made that reasonable cause for the interim suspension no longer exists.
 - (a) The request from the student must be in writing and must include supporting documentation or evidence that the student does not pose, or no longer poses, a significant risk of substantial harm to the safety or security of themselves, others or to property.
 - (b) A decision on such a request will be made without undue delay by the vice president for student life or designee.

(Board approval dates: 3/2/2001, 7/11/2003, 5/14/2010, 4/6/2012, 9/2/2016, 5/31/2019)

3335-23-21 Administrative disenrollment and other restrictions.

A student may be: disenrolled from the university; prohibited from all or any portion of university premises, university-related activities or registered student organization activities; and/or permitted to remain only under specified conditions when the vice president for student life or designee finds that there is clear and convincing evidence that the student's continued presence poses a significant risk of substantial harm to the health or safety of themselves, others, or to property.

- (A) In those cases under paragraph (A) of this rule in which it appears that the risk posed by the student is a result of a health condition or a disability as defined by the Americans with Disabilities Act, the vice president for student life or designee shall also determine whether the risk or disruption can be eliminated or sufficiently reduced through reasonable accommodation and, if so, shall take appropriate steps to ensure that accommodation is made. The vice president for student life or designee may request the student to undergo an appropriate examination, as specified by the vice president for student life or designee, to determine whether any such condition exists and whether any such accommodation is possible. If the student fails to undergo such an examination, and if the other available evidence supports a finding under paragraph (A) of this rule, the vice president for student life or designee shall, to the extent reasonably possible, take the least restrictive measure or combination of measures necessary to resolve the risk or disruption.
- (B) A student who has been disenrolled; prohibited from university premises, university-related activities or registered student organization activities; or permitted to remain only under specified conditions may petition the vice president for student life for revision of that status. The petition must include supporting documentation or evidence that:
 - (1) The conditions found to have existed under paragraph (A) of this rule no longer exist and will not recur, and
 - (2) The student meets all normal and appropriate standards for admission and enrollment in any

Code of Student Conduct

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academic unit in which the student seeks to re-enroll. Upon receipt of such a petition, the vice president for student life or designee shall evaluate the evidence and may consult with the student, any appropriate university personnel, and any other persons whom the vice president for student life or designee deems appropriate. The vice president for student life or designee may deny the petition, grant the petition in whole or in part under specified conditions, or grant the petition in whole or in part without condition.

(Board approval dates: 3/2/2001, 12/6/2001, 5/14/2010, 4/6/2012)

3335-23-22 Authority.

The bylaws of the university board of trustees and rules of the university faculty provide that the university president shall have the final responsibility and authority for the discipline of all students of the university (see paragraph (A) of rule 3335-11-01 of the Administrative Code). This responsibility and authority has been delegated by the president to the vice president for student life, whose office is also charged with responsibility for promulgation of rules governing student conduct (see paragraph (H) of rule 3335-1-03 of the Administrative Code).

The deans of colleges and of the graduate school, the directors of schools, and the chairpersons of departments, respectively, are responsible to the president through regular disciplinary channels for the discipline of all students in the activities of their respective colleges, schools, and departments (see paragraph (B) of rule 3335-11-01 of the Administrative Code). Likewise, the deans and directors of the regional campuses are responsible to the president through the executive vice president and provost for the discipline of all students in the activities of their respective campuses.

The Ohio State University Code of Student Conduct is an official publication of the university board of Trustees. All petitions for revision and amendment of this Code should be submitted through the office of the vice president for student life. The Code shall remain consistent with the university's Non-Discrimination, Harassment, and Sexual Misconduct policy; any Code changes related to these policies shall be done in consultation with the appropriate official designated under the Non-Discrimination, Harassment, and Sexual Misconduct policy. Proposed revisions to the Code shall be reviewed, in draft form, by the office of the president, the office of academic affairs, and the steering committee of the university senate before being presented for approval to the university senate by the council on student affairs. No revision shall become effective unless approved by the university board of trustees and until printed notice of such revisions is made available to students.

This Code shall take effect upon approval by the board of trustees. It shall govern all procedures in matters brought after it first takes effect and also all further procedures in matters then pending, except to the extent that in the discretion of the university the application in a particular action pending would not be feasible, in which event the former version of this Code shall be used. The definitions of prohibited conduct used in a particular matter will be the definitions found in the version of section 3335-23-04 in effect at the time the alleged conduct occurred.

(Board approval dates: 3/2/2001, 5/14/2010, 4/6/2012, 4/8/2016, 9/2/2016, 5/31/2019)

ATTACHMENT XXXVI

The Ohio State University
Board of Trustees

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Appointments/Reappointments of Chairpersons

DAVID CIVITTOLO, Interim Associate Dean and Interim Director, OSU Extension, September 1, 2023, through June 30, 2024

SOLEDA FERNANDEZ**, Director, Center for Biostatistics, July 18, 2023, through June 30, 2028

JULIE JOHNSON*, Director, Center for Clinical and Translational Science, October 9, 2023, through June 30, 2028

WHITNEY LUKE, Chair, Department of Physical Medicine and Rehabilitation, July 1, 2023, through June 30, 2027

ANTOINETTE MIRANDA**, Chair, Department of Teaching and Learning, July 1, 2023, through June 30, 2025

EUGENE OLTZ**, Chair, Department of Microbial Infection and Immunity, August 1, 2023, through June 30, 2027

BENJAMIN SEGAL**, Chair, Department of Neurology, July 1, 2023, through June 30, 2027

JAMES STRANGE**, Chair, Department of Entomology, October 1, 2023, through June 30, 2027

**Reappointment

*New Hire

Faculty Professional Leaves

SARAH ANDERSON, Professor, College of Public Health, FPL for Fall 2024, and Spring 2025

ASHLEY FELIX, Associate Professor, College of Public Health, FPL for Fall 2024, and Spring 2025

DAVID FRANCIS, Professor, Department of Horticulture and Crop Science, FPL for Spring 2024

STEPHANIE LIU, Associate Professor, Department of Human Sciences, FPL for Fall 2024

DANIELA MITEVA, Associate Professor, Agricultural, Environmental and Development Economics, FPL for Fall 2023

CAROLINE WAGNER, Professor, John Glenn College of Public Affairs, FPL for Fall 2023

Faculty Professional Leave Changes/Cancellations

CINDY ANDERSON, Professor, College of Nursing, Change of FPL from Fall 2023 to Spring 2024

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PHILIP GRANDINETTI, Professor, Department of Chemistry and Biochemistry, Change of FPL from Fall 2023 to Fall 2023 and Spring 2024

C K SHUM, Professor, School of Earth Sciences, Change of FPL from Fall 2023 and Spring 2024 to Spring 2024 only

MAURICE STEVENS, Professor, Department of Comparative Studies, FPL cancellation for Spring 2023

CHRISTOPHER WOLTERS, Professor, Department of Educational Studies, Change of FPL from Spring 2024 to Fall 2024

Emeritus Titles

GERENE BAULDOFF, College of Nursing, with the title of Professor-Clinical Emeritus, effective January 1, 2024

JACKIE BLOUNT, Department of Educational Studies, with the title of Professor-Emeritus, effective January 1, 2024

ROBERT BOYD, Department of Neuroscience, with the title of Professor-Clinical Emeritus, effective June 1, 2021

MARCEL CASAVANT, Department of Pediatrics, with the title of Professor-Clinical Emeritus, effective July 6, 2023

DOUGLAS DOOHAN, Department of Horticulture and Crop Science, with the title of Professor-Emeritus, effective August 1, 2023

KRISTEN GREMILLION, Department of Anthropology, with the title of Professor-Emeritus, effective January 1, 2024

JAMES GRIFFITH, Department of English, with the title of Associated Faculty Emeritus, effective June 1, 2018

DAVID LINDSEY, Department of Surgery, with the title of Associate Professor-Clinical Emeritus, effective September 1, 2023

STUART LISHAN, Department of English, Marion, with the title of Professor-Emeritus, effective June 1, 2024

LAWRENCE NEEDLEMAN, Department of Psychiatry and Behavioral Health, with the title of Associate Professor-Clinical Emeritus, effective September 1, 2023

DAVID STEIN, Department of Educational Studies, with the title of Associate Professor-Emeritus, effective January 1, 2024

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GALAL WALKER, Department of East Asian Languages and Literatures, with the title of Professor-Emeritus, effective January 1, 2024

2023/2024 Promotion, Tenure and Reappointment Results

COLLEGE OF ARTS AND SCIENCES

PROFESSOR WITH TENURE

Smyth, Joshua, Psychology, August 1, 2023

ASSOCIATE PROFESSOR WITH TENURE

Abito, Jose Miguel (Mike), Economics, August 15, 2023

Aranke, Sampada, History of Art, August 15, 2023

Huang, Haifeng, Political Science, August 15, 2023

Morgan, Zachary, Comparative Studies, August 15, 2023

Wilson, Gloria, Arts Administration, Education and Policy, August 15, 2023

Zadrozny, Joseph, Chemistry and Biochemistry, January 1, 2024

COLLEGE OF ARTS AND SCIENCES

CLINICAL

REAPPOINTMENT

Kraft, Nicole, School of Communication, September 1, 2023

COLLEGE OF ARTS AND SCIENCES

RESEARCH

REAPPOINTMENT

McKoon, Gail, Psychology, September 1, 2024

Shoots-Reinhard, Brittany, Psychology, September 1, 2024

COLLEGE OF DENTISTRY

ASSOCIATE PROFESSOR WITH TENURE

Zandona, Andrea, August 15, 2023

Duangthip, Duangporn (Tammy), November 1, 2023

COLLEGE OF ENGINEERING

PROFESSOR WITH TENURE

Carberry, Adam, Engineering Education, August 1, 2023

Getman Rachel, Chemical and Biomolecular Engineering, August 15, 2023

Little, Jesse, Mechanical and Aerospace Engineering, August 15, 2023

COLLEGE OF ENGINEERING

CLINICAL

REAPPOINTMENT

Beach, Elvin, Materials Science and Engineering, September 1, 2024

Brown, Jonathan, Materials Science and Engineering, September 1, 2024

Burton, Kimberly, Knowlton School of Architecture, August 15, 2024

Jhemi, Ali, Mechanical and Aerospace Engineering, August 15, 2024

Kennedy, Kristina, Engineering Education, July 1, 2024

Kimchi, Menachem, Materials Science and Engineering, August 15, 2024

Marzette, Russel, Mechanical and Aerospace Engineering, August 15, 2024

2023/2024 Promotion, Tenure and Reappointment Results

Morris, Jeremy, Computer Science and Engineering, August 15, 2024
Phillips, David, Materials Science and Engineering, August 15, 2024
Ramnath, Rajiv, Computer Science and Engineering, August 15, 2024
Ritchie, Brian, Mechanical and Aerospace Engineering, August 15, 2024
Ryslik, Gregory, Computer Science and Engineering, August 15, 2024
Sinha, Vaibhav, Mechanical and Aerospace Engineering, August 15, 2023

COLLEGE OF ENGINEERING RESEARCH

REAPPOINTMENT

Alexandrov, Boian, Materials Science and Engineering, June 1, 2024
Chen, Chi-Chih, Electrical and Computer Engineering, August 15, 2024
Sayre, Jay, Materials Science and Engineering, September 1, 2022
Seidt, Jeremy, Mechanical and Aerospace Engineering, September 1, 2024
Tawfik, Eslam, Electrical and Computer Engineering, August 1, 2024
Taylor, Christopher, Materials Science and Engineering, November 1, 2024

COLLEGE OF FOOD, AGRICULTURAL AND ENVIRONMENTAL SCIENCES

ASSOCIATE PROFESSOR WITHOUT TENURE

Hollingsworth, Alex, Food, Environmental, and Development Economics, August 15, 2023

COLLEGE OF MEDICINE

PROFESSOR WITH TENURE

Gallagher, Patrick, Pediatrics, August 1, 2023
Johnson, Julie, Internal Medicine, October 9, 2023
Kraguljac, Nina, Psychiatry and Behavioral Health, September 22, 2023
Parwani, Anil, Pathology, September 1, 2023
Wang, Shu-Hua, Internal Medicine, October 1, 2023

COLLEGE OF NURSING

ASSOCIATE PROFESSOR WITH TENURE

Lorenz, Rebecca, October 1, 2023

COLLEGE OF PHARMACY

PROFESSOR WITH TENURE

Kroetz, Deanna, September 1, 2023

COLLEGE OF PUBLIC HEALTH CLINICAL

REAPPOINTMENT

2023/2024 Promotion, Tenure and Reappointment Results

Kaye, Gail, November 1, 2023

COLLEGE OF SOCIAL WORK

ASSOCIATE PROFESSOR WITH TENURE

Krings, Amy, August 15, 2023

FISHER COLLGE OF BUSINESS

ASSOCIATE PROFESSOR WITH TENURE

Gee, Kurt, Accounting and Management Information Systems, August 15, 2023

Wu, Yufeng, Finance, August 15, 2023

APPENDIX XXXVII

The Ohio State University
Board of Trustees

November 16, 2023

BACKGROUND

TOPIC: Approval of Ohio State Energy Partners' ("OSEP") Utility System Capital Improvements Plan for Fiscal Year 2024

CONTEXT: Pursuant to the First Amended and Restated Long-Term Lease and Concession Agreement for The Ohio State University Utility System dated July 20, 2018, and as amended (the "Agreement"), OSEP will fund and implement capital improvements to the Utility System.

Proposed capital projects are evaluated for alignment with applicable strategic, financial, and physical plans and to ensure continued reliability, safety, and compliance.

Approval of these projects will be pursuant to the project scopes, project schedules, project cost breakdowns, total project costs outlined below, any applicable university directives, applicable project approval request forms, and supporting documentation submitted pursuant to the Agreement.

OSEP capital projects are categorized as one of four types:

1. Life-Cycle Renovations, Repair, and Replacement Projects ("LFC"): LFC projects are capital improvements to existing utility system plants and distribution networks.
2. Expansion Projects ("EXP"): EXP projects expand or extend the capacity of the campus utility systems.
3. Energy Conservation Measure Projects ("ECM"): ECM projects improve the energy efficiency of campus buildings, utility plants, and utility distribution networks.

SUMMARY:

Tunnel Closure Utility Decommissioning – Midwest campus 152-24-LFC

Scope: University project OSU-230499 identified several segments of utility tunnels in need of repair, replacement, or abandonment. This OSEP project is for the associated upgrades, repair, and abandonment of the Utility System infrastructure in those tunnel segments under the Midwest campus area. The University will lead this coordination project and perform OSEP's scope of work under OSU-230499.

Design and Construction Cost Request: \$ 4.591 M

Project Cost Breakdown	Cost
FY 2024 – Design & Construction Cost	\$ 4.591 M
Total Project Cost	\$ 4.591 M

Electrical Maintenance at Building Interfaces – Phase 1 153-24-LFC

Scope: Upgrades and/or replacements for electrical equipment at building interfaces, specifically in buildings where upgrades to the high voltage Utility System will require simultaneous upgrades to the in-building lower voltage university equipment. This project is focused on Doan, Graves, Newton, Meiling, and Prior Halls. Design was previously approved for this project under OSEP project 127-23-LFC.

Construction Cost Request: \$ 7.252 M

Project Cost Breakdown	Cost
FY 2024 – Construction	\$ 3.626 M
FY 2025 – Construction	\$ 3.626 M
Total Project Cost	\$ 7.252 M

Steam and Condensate Repairs & Replacements – East of Neil Ave. 156-24-LFC

Scope: Detailed design engineering to repair and replace steam and condensate infrastructure in the tunnels along 12th Ave. and College Rd. The design will also include an analysis of the potential to convert these facilities and the connected buildings from steam to a more energy efficient heating-hot-water system.

Design Cost Request: \$ 0.884 M

Project Cost Breakdown	Cost
FY 2024 – Design Cost	\$ 0.884 M
FY 2025 – Construction Estimate	\$ 6.687 M
FY 2026 – Construction Estimate	\$ 6.040 M
Total Project Cost Estimate	\$ 13.611 M

Vault Dewatering and Monitoring Systems - 160-24-LFC

Scope: Detailed engineering design to upgrade eleven chilled and heating hot water vaults on campus. The specific vaults are prone to flooding and are in areas where immediate access is difficult due either to the proximity of adjacent utilities and/or their location beneath vehicular and/or pedestrian traffic areas. This project will design the installation of automatic pumping systems with integrated monitor and alarm features to minimize flooding risks and utility system outages.

Design Cost Request: \$ 0.507 M

Project Cost Breakdown	Cost
FY 2024 – Design Cost	\$ 0.507 M
FY 2025 – Construction Estimate	\$ 1.242 M
FY 2026 – Construction Estimate	\$ 1.139 M
Total Project Cost Estimate	\$ 2.888 M

Steam and Condensate Repair & Replacement – West of Neil Ave. – 180-24-LFC

Scope: Perform the first phase of engineering design to improve the reliability and resiliency of the central heating systems to the Wexner Medical Center area of campus. This initial design will determine the best comprehensive approach for addressing the deferred maintenance on the steam and condensate systems that serve this area.

Initial Design Cost Request: \$ 1.077 M

Project Cost Breakdown	Cost
FY 2024 – Initial Design Cost	\$ 1.077 M
FY 2025 – Design and Construction Estimate	\$ 7.304 M
FY 2026 – Construction Estimate	\$ 8.062 M
FY 2027 – Construction Estimate	\$ 6.178 M
Total Project Cost Estimate	\$ 22.621 M

Tunnel Utility Upgrades – McCracken North & Bypass Sections 185-24-LFC

Scope: University project OSU-230499 identified several segments of utility tunnels in need of repair, replacement, or abandonment. This OSEP project is for the associated upgrades, repair, and abandonment of the Utility System infrastructure in the McCracken North and Bypass tunnel segments. The University will lead this coordination project and perform OSEP’s scope of work under OSU-230499.

Design Cost Request: \$ 1.343 M

Project Cost Breakdown	Cost
FY 2024 – Design	\$ 1.343 M
FY 2025 – Construction Estimate	\$ 5.853 M
FY 2026 – Construction Estimate	\$ 6.204 M
Total Project Cost Estimate	\$ 13.400 M

West Campus North Electrical and Natural Gas Upgrades – 081-21-EXP

Scope: Extensions and upgrades of the electrical and natural gas Utility Systems serving the Waterman Laboratory area of campus, including the installation of a new duct bank, vault, switchgear, and new larger gas piping to service the Controlled Environment Agriculture Research Complex and the Multispecies Animal Learning Center and to provide capacity for future development in this area. This project was previously approved for design and purchase of long-lead equipment.

Construction Cost Request: \$ 9.553 M

Project Cost Breakdown	Cost
FY 2021 – FY 2023 – Design Cost	\$ 0.728 M
FY 2024 – Long lead equipment	\$ 0.198 M
FY 2024 – Construction Cost	\$ 6.323 M
FY 2025 – Construction Cost	\$ 3.230 M
Total Project Cost	\$ 10.479 M

Biomedical and Materials Engineering Complex – Phase 2 - Utilities – 121-22-EXP

Scope: Extensions to the chilled water and high voltage electrical distribution systems in coordination with the university’s Biomedical and Materials Engineering Phase 2 project under OSU-210274. This project was previously approved for design.

Construction Cost Request: \$ 0.496 M

Project Cost Breakdown	Cost
FY 2022 -2023 Design Costs	\$ 0.204 M
FY 2024 – Construction	\$ 0.248 M
FY 2025 – Construction	\$ 0.248 M
Total Project Cost	\$ 0.700 M

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Utility Replacements & Upgrades – South McCracken Tunnel Insulation 178-24-ECM

Scope: Design and construction of upgrades to sections of the heating and cooling distribution system in the South McCracken tunnel, including the abatement and installation of approximately 1,200 feet of existing steam and chilled water piping.

Design and Construction Cost Request: \$ 1.375 M

Project Cost Breakdown	Cost
FY 2024 Design & Construction Cost	\$ 1.375 M
Total Project Cost	\$ 1.375 M

REQUESTED OF THE MASTER PLANNING & FACILITIES AND THE FINANCE & INVESTMENT COMMITTEES: Approval of the resolution.

APPENDIX XXXVIII

APPROVAL TO ENTER INTO CONTRACTS FOR PROFESSIONAL SERVICES TO CONDUCT FACILITY MASTER PLANS FOR SELECTED COLLEGES IN FY24

Framework 3.0 which outlines the short to midterm and long-range plan for the main campus university facilities was approved by the Board of Trustees in August 2023. The plan is a living breathing document that will adapt overtime but provides a guide and vision for the future. A key recommendation of Framework 3.0 is the completion and maintenance of Facility Master Plans for each of the colleges across the university.

The goal of the College Facility Master Planning project is to work directly with each college across the university to study and create a master plan that aligns with the guiding principles and objectives of Framework 3.0 – Community, Experience, Stewardship and Connectivity. These plans will create a facility roadmap for each college addressing programmatic needs, deferred maintenance needs and space optimization and utilization targets.

To complete the College Facility Master Plans, Planning, Architecture, & Real Estate (PARE) will work directly with the colleges across the university and, in some cases, a third-party consultant to develop and create a comprehensive and strategic facilities master plan aimed at aligning the physical, programmatic, and financial needs of the college.

The project team for each master plan will include a diverse and representative leaders, faculty, students, facilities staff, and other stakeholders. The process will include a thorough investigation of the current and future use and condition of each college's facilities. Specifically, the scope of each college master plan will include:

Current Facilities Assessments: The OSU Facilities Operations and Development (FOD) team has been completing facility assessments using an updated process. PARE/consultants will use these current facility assessments to provide a thorough assessment of existing facilities, site, and infrastructure to identify their conditions and functional adequacy over a 10-year period (0–5-year needs and 5–10-year needs).

Additional Data: Data will be collected on current and projected enrollment, current programmatic deficiencies, needed technological improvements, and projections of staffing and or academic curriculum changes.

Guiding Principles: The development of a vision for the college's future facilities aligned with the goals of Framework 3.0.

Future Facility Needs: Based on the current facility assessment and other key data points (enrollment, program, space needs, faculty growth etc.) establish a list of facility improvements, including possible replacements, additions, renovations, infrastructure improvements and other upgrades.

Space Utilization and Optimization Assessment: The current utilization of existing spaces will be analyzed to identify opportunities for optimization using the University Space Standards as a benchmark.

Financial Analysis: An assessment of estimated costs associated with proposed facility projects including escalation for 0–5-year projects and 5–10-year projects, aligned with potential funding sources.

Every college plan will be unique based on the defined scope for that college, but each plan should include:

- A final report for each college
- A cost analysis outlining 0-5 and 5-10-year facility maintenance needs aligned with potential funding sources.
- Options to consider for future new construction, additions, repurpose and/or renovations.
- Preliminary conceptual images for donor engagement. These images to be conceptual building massing, not photorealistic.

Each plan is expected to take 6-18 months depending on the size and complexity of the college's physical footprint. The goal will be to complete all plans by the end of 2025. Third party consultants will be selected through the university's established procurement process.

Pursuant to the Board of Trustees Review and Approval of Facilities Improvement Projects, Planning Studies and Real Estate Transactions policy, any planning study estimated to cost over \$250,000 requires Board of Trustee review and approval. While exact costs for the first round of studies will not be known until the third-party consultants are interviewed and selected, it is anticipated that the larger, more complex studies will exceed the board approval threshold. Approval is being requested for up to \$1M for planning studies for Fiscal Year 2024. Future fiscal year requests for approval will be brought to the board at the appropriate time.

Project Data Sheet for Board of Trustees Approval

2001 Polaris Pkwy - Cell Therapy Lab

OSU-230401 (REQ ID# WMC240015)

Project Location: Polaris Pkwy, 2001 (836)

- **Approval Requested and Amount**

Professional services	\$0.1M
Construction w/contingency	\$6.8M
<hr/>	
Total requested	\$6.9M

- **Project Budget**

Professional services	\$0.1M
Construction w/contingency	\$6.8M
<hr/>	
Total project budget	\$6.9M

- **Project Funding**
 - Auxiliary funds

- **Project Schedule**

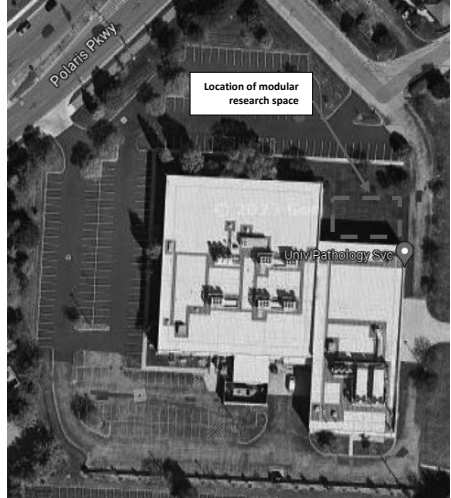
BoT professional services approval	11/23
Design	05/23 – 11/23
BoT construction approval	11/23
Construction	12/23 – 12/24
Facility opening	12/24

- **Project Delivery Method**
 - Design Build - Competitive GMP

- **Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.

- **Project Scope**
 - This project will deliver the infrastructure to accommodate new cell and gene therapy modular research space.
 - The project cost includes procurement of the modular units.

- **Approval Requested**
 - Approval is requested to enter into professional services and construction contracts.



-
- **project team**

University project manager:	Garrett, Ken
AE/design architect:	TBD
CM at Risk or Design Builder:	TBD

Project Data Sheet for Board of Trustees Approval

The James Outpatient Care - 4th Floor Ortho Sarcoma and Rehab Buildout

OSU-240225 (REQ ID# SHA220028)

Project Location: James Outpatient Care, 2121 Kenny Road

- | | |
|--------------------------------------|---------------|
| Approval Requested and Amount | |
| Professional services | \$0.5M |
| Construction w/contingency | \$7.5M |
| Total requested | \$8.0M |

- | | |
|-----------------------------|---------------|
| Project Budget | |
| Professional services | \$0.5M |
| Construction w/contingency | \$7.5M |
| Total project budget | \$8.0M |

- Project Funding**
Auxiliary funds

- | | |
|------------------------------------|---------------|
| Project Schedule | |
| BoT professional services approval | 11/23 |
| Design | 06/23 – 04/24 |
| BoT construction approval | 11/23 |
| Construction | 05/24 – 02/25 |
| Facility opening | 03/25 |

- Project Delivery Method**
Design Build

- Planning Framework**

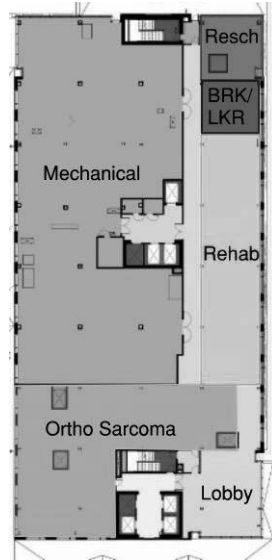
 - This project is included in the FY 2024 Capital Investment Plan.

- Project Scope**

 - The project will build out 4th floor shelled space for Ortho Sarcoma and Rehab clinic as well as research office space.
 - Ortho Sarcoma is relocating from main campus allowing for the expansion of the head and neck clinic.
 - This request also allows for the completion of the design that was initiated as a part of the overall James Outpatient Care project.

- Approval Requested**

 - Approval is requested to increase professional services and enter into construction contracts.



- | | |
|-------------------------------|-------------------|
| project team | |
| University project manager: | Dollery, Mitchell |
| AE/design architect: | Perkins and Will |
| CM at Risk or Design Builder: | TBD |

Project Data Sheet for Board of Trustees Approval

Tunnel Rehabilitation Phase I

OSU-230499 (REQ ID# FOD230015)

*Project Location: **Midwest Campus: Animal Science, Kottman, McCracken, Neil Avenue and Woody Hayes Tunnel Segments*

- **Approval Requested and Amount**

Professional services	\$1.6M
Construction w/contingency	\$3.7M
<hr/>	
Total requested	\$5.3M

- **Project Budget**

Professional services	\$1.6M
Construction w/contingency	\$3.7M
OSEP/ENGIE scope	\$4.9M
<hr/>	
Total project budget	\$10.2M

- **Project Funding**
University debt, partner funds (OSEP/ENGIE)

- **Project Schedule**

BoT professional services approval	8/23
Design	07/23 – 01/24
BoT construction approval	11/23
Construction	05/24 – 05/25

- **Project Delivery Method**
General Contracting

- **Planning Framework**
 - This project is included in the FY 2023 and FY 2024 Capital Investment Plans.

- **Project Scope**
 - This project is the first phase of a multiphase project to address deferred maintenance including structural repairs, removal of asbestos containing material, drainage and water infiltration in the tunnel segments of the midwest campus near Animal Science, Kottman and Woody Hayes.
 - This project includes the design portion of the tunnel near McCracken, and segments of Neil Avenue near Thompson Library.
 - The project will perform OSEP utility scope within the tunnels needed to preserve campus operations.

- **Approval Requested**
 - Approval is requested to enter into professional services and construction contracts.



- **project team**

University project manager:	Stazzone, AI
AE/design architect:	RMF Engineering
CM at Risk or Design Builder:	TBD

Project Data Sheet for Board of Trustees Approval

Wexner Medical Center Inpatient Hospital

OSU-180391 (REQ ID# WMC240013)

Project Location: James Cancer Hospital (375), Medical Center Tower (870), Parking Garage - Cannon Dr N and S (172), Ross Heart Hospital (353)

- Approval Requested and Amount**

Professional services	\$1.8M
Construction w/contingency	\$36.5M
Total requested	\$38.3M

- Project Budget**

Professional services	\$168.8M
Construction w/contingency	\$1,774.2M
Total project budget	\$1,943.0M

- Project Funding**
University debt, auxiliary funds, fundraising

- Project Schedule**

BoT professional services approval	02/18
Design	02/18 – 01/22
BoT construction approval	08/20
Construction	09/20 – 10/25
Facility opening	04/26

- Project Delivery Method**
Construction Manager at Risk

- Planning Framework**
 - This project is included in the FY 2018, FY 2020, and FY 2023 Capital Investment Plans.
 - \$27M of the proposed increase is included in the FY 2024 Capital Investment Plan. The plan will be amended to include the remaining \$11.3M.

- Project Scope**
 - Requested increase is to complete the design and construction for the full build out of level 5 south combined endoscopy/bronchoscopy suite and level 1 administration and support spaces.
 - The overall project will design and construct a new inpatient hospital tower with 820 private room beds and 51 bassinets. The project will include state-of-the-art diagnostic, treatment and inpatient service areas including imaging, operating rooms, critical care and progressive care beds and leading-edge digital technologies to advance patient care and teaching.

- Approval Requested**
 - Approval is requested to increase professional services and construction contracts.
 - Approval is requested to amend the FY 2024 Capital Investment Plan.



- project team**

University project manager:	Fallang, Ragan
AE/design architect:	HDR
CM at Risk or Design Builder:	Walsh-Turner JV

Project Data Sheet for Board of Trustees Approval

WMC Outpatient Care Powell

OSU-220880 (REQ ID# AMB220075)

Project Location: **7171 Sawmill Parkway, Powell

- Approval Requested and Amount**

Professional services	\$1.0M
Construction w/contingency	\$9.6M
Total requested	\$10.6M

- Project Budget**

Professional services	\$11.0M
Construction w/contingency	\$172.0M
Total project budget	\$183.0M

- Project Funding**

Auxiliary funds

- Project Schedule**

BoT professional services approval	05/22
Design	06/22 – 10/23
BoT approval	11/23
BoT construction approval	02/24
Construction	04/24 – 04/26
Facility opening	08/26

- Project Delivery Method**

Construction Manager at Risk

- Planning Framework**

 - This project is included in the FY 2023 Capital Investment Plan.
 - Consistent with the strategic plans of the university and Wexner Medical Center to provide medical services within community-based ambulatory facilities.

- Project Scope**

 - The project will design and build a five-story medical office building and a two-story ambulatory health center which includes imaging, outpatient rehab/PT, endoscopy, and support services.
 - This request includes the purchase of long lead items for construction, such as electrical gear, generator, and steel.

- Approval Requested**

 - Approval is requested to increase professional services and enter into construction contracts.



project team
 University project manager: Rice, George
 AE/design architect: DLR Group | Westlake Reed Leskosky
 CM at Risk or Design Builder: CK

Project Data Sheet for Board of Trustees Approval

Battery Cell Research & Demonstration Center

OSU-230897 (REQ ID# RCH230011)

Project Location: **Site-see project information

- **Approval Requested and Amount**

Construction w/contingency	\$19.7M
Total requested	\$19.7M

- **Project Budget**

Professional services	\$2.3M
Construction w/contingency	\$19.7M
Total project budget	\$22.0M

- **Project Funding**

Partner funds, grant funds

- **Project Schedule**

BoT professional services approval	08/23
Design	10/23 – 04/24
BoT construction approval	11/23
Construction	04/24 – 03/25
Facility opening	04/25

- **Project Delivery Method**

Construction Manager at Risk

- **Planning Framework**

- This project is included in the FY 2024 Capital Investment Plan. The plan will be amended to reflect the updated budget of \$22M.
- The project scope is consistent with the vision of Kinnear Road as a materials, manufacturing and mobility corridor.

- **Project Scope**

- The project will renovate 25,560 square feet of warehouse space at the 1305 Kinnear Road facility into a dedicated battery cell research, production, and support space for the Institute for Materials Research.
- The lab will accelerate the domestic development of battery cell materials and manufacturing technologies while providing an experiential learning setting for advanced battery technology workforce development.
- The project will also create a hub for academic and industry connections across chemical and physical sciences, engineering, business, and policy.

- **Approval Requested**

- Approval is requested to enter into construction contracts.
- Approval is requested to amend the FY 2024 Capital Investment Plan.



- **project team**

University project manager:	Flaherty, Brendan
AE/design architect:	Wellogy
CM at Risk or Design Builder:	TBD

Project Data Sheet for Board of Trustees Approval

East - Fire Suppression

OSU-220196 (REQ ID# EAS220007)

Project Location: East Hospital - Main (398)

- **Approval Requested and Amount**

Construction w/contingency	\$5.4M
Total requested	\$5.4M

- **Project Budget**

Professional services	\$0.8M
Construction w/contingency	\$5.4M
Total project budget	\$6.2M

- **Project Funding**

Auxiliary funds

- **Project Schedule**

BoT professional services approval	05/22
Design	06/22 – 05/24
BoT construction approval	11/23
Construction	06/24 – 01/28
Facility opening	02/28

- **Project Delivery Method**

Construction Manager at Risk

- **Planning Framework**
 - This project is included in the FY 2024 Capital Investment Plan.

- **Project Scope**
 - This phased project will extend the fire suppression system to non-sprinklered areas of Ohio State East Hospital to meet the required 2028 code changes.

- **Approval Requested**
 - Approval is requested to enter into construction contracts.



-
- **project team**

University project manager:	Thomas, Mandy
AE/design architect:	Karpinski
CM at Risk or Design Builder:	TBD

ATTACHMENT XXXIX

APPROVAL FOR DISPOSITION OF REAL PROPERTY 7706 OLENTANGY RIVER ROAD COLUMBUS, FRANKLIN COUNTY, OHIO BOARD BACKGROUND

Background

The Ohio State University's Wexner Medical Center (WMC) seeks to sell the Sullivan Center at 7706 Olentangy River Road, Columbus (Worthington). The improved real property of +/-0.74 acres located at 7706 Olentangy River Road, Franklin County, Columbus, Ohio. This property no longer meets the needs of the WMC's ambulatory care strategy, and therefore is deemed excess or surplus property.

Location and Description

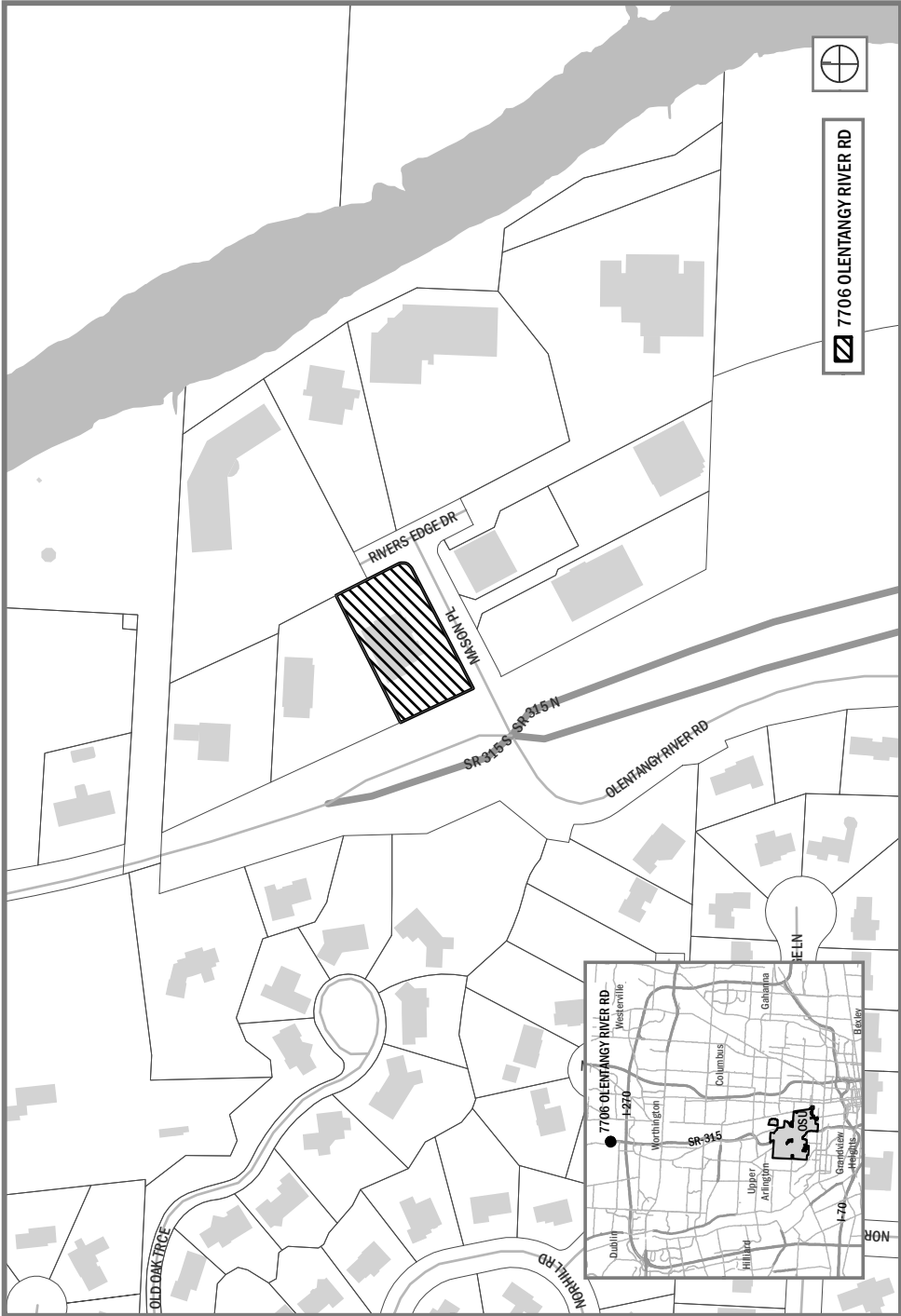
The subject property is located at 7706 Olentangy River Road, Columbus, Ohio 43235 and listed as Franklin County parcel number 610-233931. The site is improved with a single-story medical office building consisting of 4,756± square feet constructed in 1996 and renovated in 2003. The building includes numerous clinical exam rooms and an ambulatory surgery suite. The site is zoned CPD (Commercial Planned Development). Given the 1996 construction date, the building is in need of updates specifically the surgical suite.

Property History

The property is titled to State of Ohio. Disposition will require approval of the State Controlling Board.

Disposition of Property

Planning, Architecture and Real Estate (PARE), together with WMC recommends that the +/- 0.74 acres of improved real property be sold under terms and conditions that are deemed to be in the best interest of the university. The disposition price will be subject to standard adjustments for closing costs. The disposition of sale proceeds will be to WMC to support other strategic initiatives.



SALE OF 0.74 ACRES OF REAL PROPERTY
7706 OLENTANGY RIVER ROAD
PARCEL 610-233931
COLUMBUS, FRANKLIN COUNTY, OHIO 43235

Prepared By: The Ohio State University
Office of Planning, Architecture, and Real Estate
Issue Date: **November 15, 2023**
The Ohio State University Board of Trustees

 THE OHIO STATE UNIVERSITY

APPENDIX XL

APPROVAL FOR PURCHASE OF REAL PROPERTY 1795 OIL CITY ROAD, WAYNE COUNTY, WOOSTER, OHIO BOARD BACKGROUND

Background

The College of Food, Agricultural, and Environmental Sciences (CFAES) has been leasing the property located at 1795 Oil City Road, Wooster, Ohio since the 1980s. The property was originally used for the ATI Construction Management Teaching Lab. Today, the property is used by CFAES Agricultural and Field Operations staff for farm machinery service, repair, and maintenance, for storage of agricultural seed and fertilizer, and as a home base for the operations employees. Acquisition of this property was part of the 2021 CFAES Master Plan which included recommendations for strategic divestment and investment to align land/facilities with current and future needs. The Board of Trustees has previously approved the divestments that were part of the 2021 CFAES Master plan.

Locations and Description

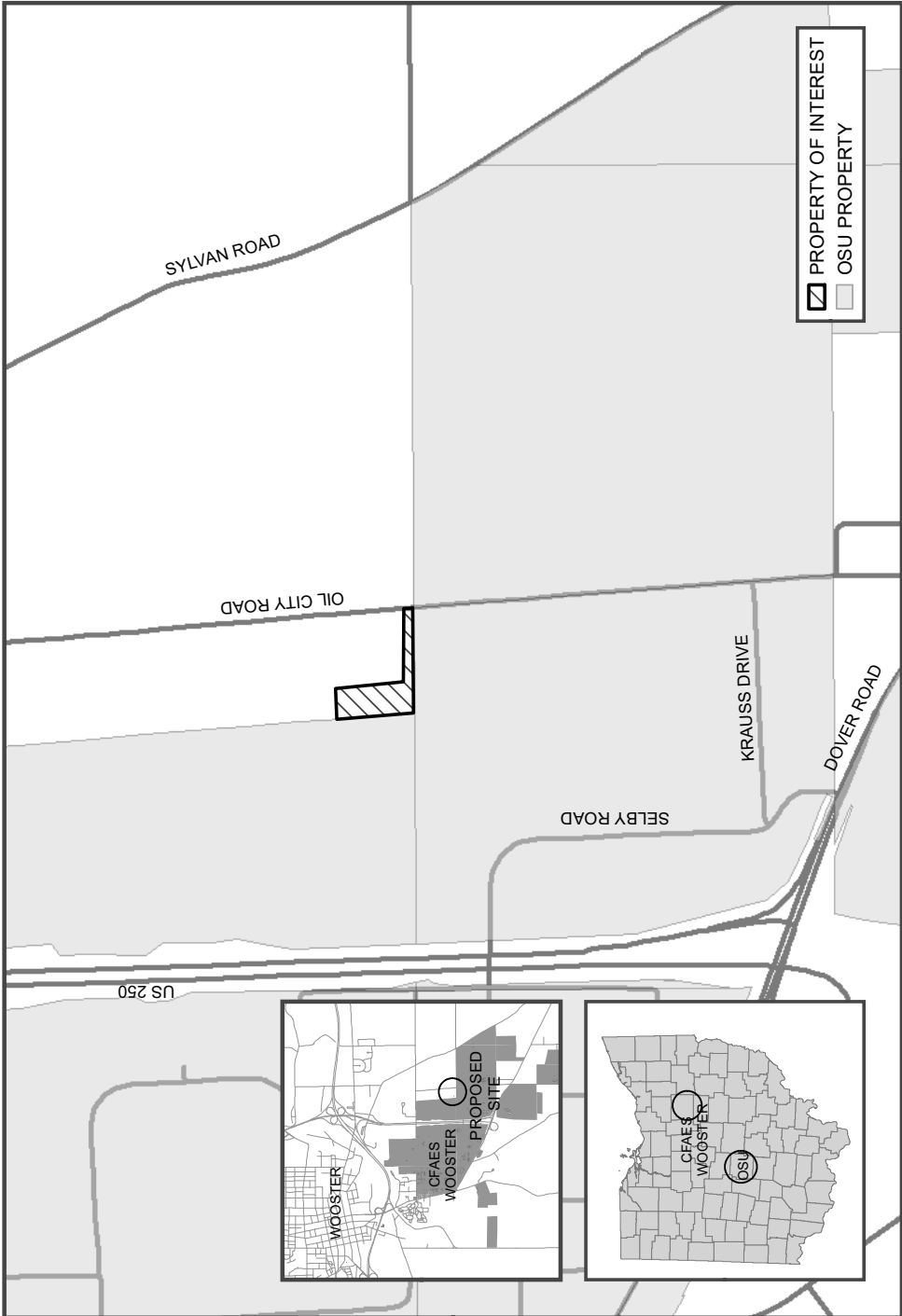
The subject property consists of 3.114 acres at 1795 Oil City Road, Wooster Township, Wayne County, Wooster, Ohio and is contiguous with the CFAES Wooster Campus (bordered by OSU property on two sides). The Wayne County parcel identification is 56-02341.000. The property is fenced and gated which provides a secure location for equipment and commodities. The property includes three post-frame buildings, which total approximately 8,788 square feet. Two buildings are improved with plumbing, electric, and HVAC. The property is within a "back of house" corridor including Feed Mill, Poultry Research Facility, compost pad, and other related facilities that serve Agricultural and Field Operations for the CFAES Wooster Campus. Acquisition of the site will cost substantially less than recreating similar structures on the current CFAES campus.

Property History

CFAES has been leasing this property since the 1980s. After the 2010 tornado that affected the Wooster campus, the strategic importance of the site increased as it served to replace space on the Wooster campus lost during the tornado. It is presently being used for farm machinery service, repair, and maintenance, for storage of agricultural seed and fertilizer, and as a home base for the Agricultural and Field Operations employees.

Purchase of Property

Planning, Architecture and Real Estate, together with CFAES, recommends that the university proceed with the acquisition of land with improvements upon terms and conditions deemed to be in the best interest of the university. CFAES will provide the acquisition funds.



Prepared By: The Ohio State University
Office of Planning, Architecture, and Real Estate
Issue Date: September 12, 2023
The Ohio State University Board of Trustees

PARCEL ID 56-02341.000 - 3.114 ACRES
1795 OIL CITY ROAD
WOOSTER, OHIO

THE OHIO STATE UNIVERSITY



APPENDIX XLI

APPROVAL FOR GROUND LEASE OF REAL PROPERTY 3025 WEST DUBLIN GRANVILLE RD, FRANKLIN COUNTY, OHIO BOARD BACKGROUND

Background

OSU on behalf of its Enterprise for Research Innovation and Knowledge (ERIK) requests to ground lease approximately 10 acres of unimproved real property to Voyager Space Science Park, LLC (Voyager) on Board of Trustees property north of The Ohio State University Airport. Voyager will construct a terrestrial analog facility, Starlab Ground Location-US (SGL-US) and other facilities, which will support ground-based research and development for the Starlab space station. The initial 10-acre development is intended to preface future development of aerospace related research facilities. For a limited time, Voyager will have a right of first refusal on adjacent land for future development.

Location and Description

The proposed site is located north of the Ohio State University Airport, outside the FAA boundary and will be accessed via State Route 161/West Dublin Granville Road, Columbus, Franklin County, Ohio. The property is titled to The Board of Trustees of The Ohio State University. The site is currently in agricultural use by the College of Food Agricultural and Environmental Sciences (CFAES).

Property History

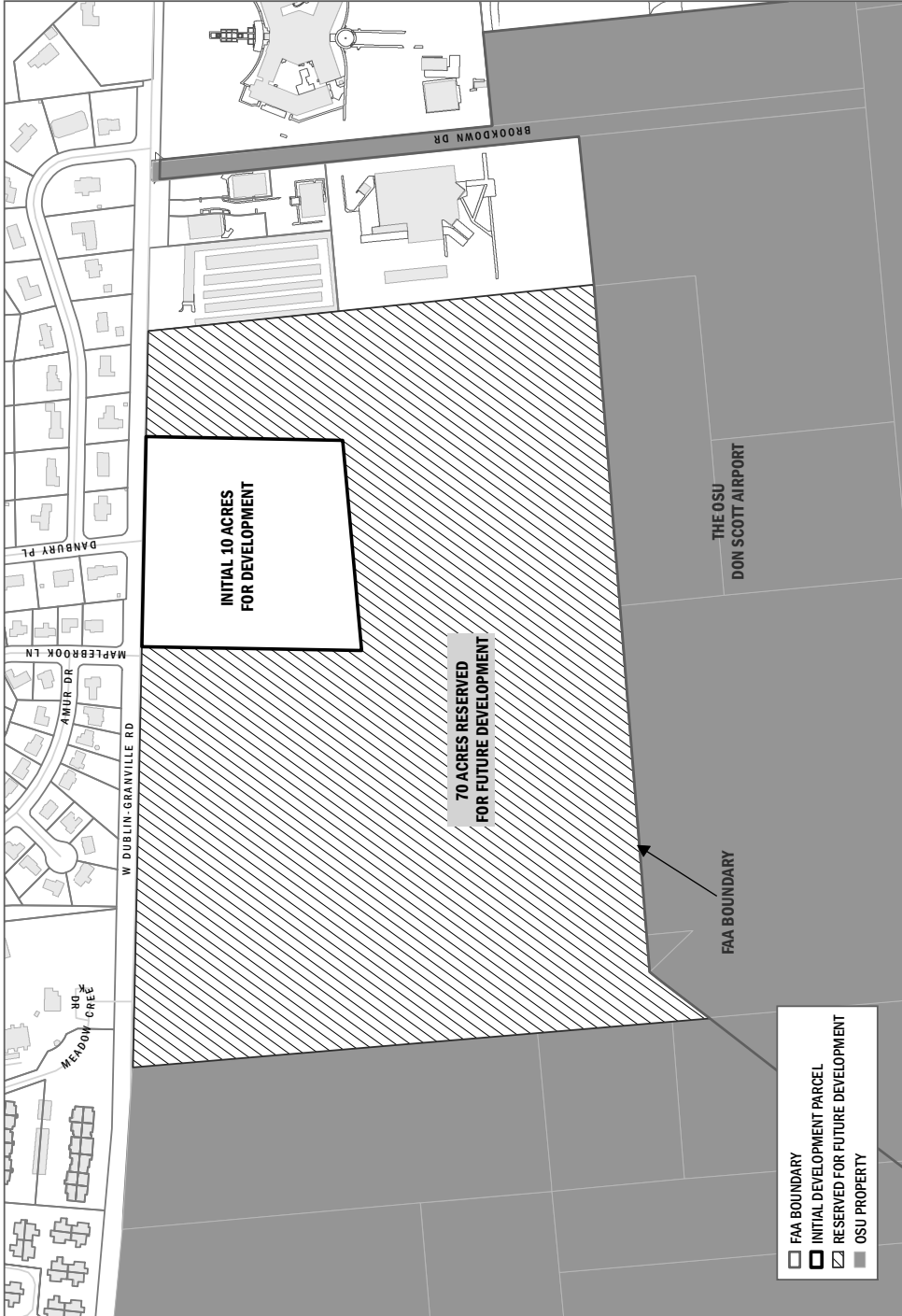
In September 1972, the Board of Trustees purchased a 56-acre property along West Dublin Granville Road. The initial 10-acre ground lease is within this tract. An additional 70 acres of Board owned property is being reserved for future aerospace research development. For a limited five-year period, Voyager will have a right of first refusal to lease these additional acres from OSU.

Project History

In 2022 Voyager Space published an RFP seeking a land-based home for its Starlab space station operations. OSU was selected through a competitive process. The Ohio team included OSU leadership, the State of Ohio, Jobs Ohio and One Columbus. Voyager is currently occupying space in the Agricultural Engineering Building on campus and will move operations into the SGL-US when complete. OSU will be negotiating additional research agreements with Voyager and its partners. The lease term will be for 40 years with two, 10-year renewal options. As part of the overall incentive structure, base rent for the first 25 years will be abated. Voyager will be responsible for development costs of the facility and its infrastructure.

Recommendation

Planning, Architecture and Real Estate, together with ERIK, recommends that the Board of Trustees authorize the leasing of approximately 10 acres of unimproved real property to Voyager Space Science Park, LLC for development of an aerospace research facility and related facilities, for a term of 40 years with two, ten-year renewals, an abatement of rent for 25 years, and a five-year right of first refusal to lease up to 70 acres of adjacent land, along with such additional terms and conditions that are in the best interest of the university.



- FAA BOUNDARY
- INITIAL DEVELOPMENT PARCEL
- RESERVED FOR FUTURE DEVELOPMENT
- OSU PROPERTY

**PROPOSED VOYAGER SPACE DEVELOPMENT PARCEL
THE OHIO STATE UNIVERSITY AIRPORT
W. DUBLIN GRANVILLE ROAD
COLUMBUS, FRANKLIN COUNTY, OHIO 43235**

Prepared By: The Ohio State University
Facilities Information and Technology Services (FITS)
Issue Date: October 17, 2023
The Ohio State University Board of Trustees



APPENDIX XLII



Prepared by: The Ohio State University
Facilities Information and Technology Services (FITS)
Issue Date: October 10, 2023
The Ohio State University Board of Trustees

JOINT USE AGREEMENT BETWEEN
THE OHIO STATE UNIVERSITY AND HIGHLAND YOUTH GARDEN
67 S HIGHLAND AVENUE
COLUMBUS, OHIO 43223

APPENDIX XLIII



Prepared by: The Ohio State University
Facilities Information and Technology Services (FITS)
Issue Date: October 10, 2023
The Ohio State University Board of Trustees

JOINT USE AGREEMENT BETWEEN
THE OHIO STATE UNIVERSITY AND KITCHEN OF LIFE
2525 E MAIN STREET
BEXLEY, OH, 43209

APPENDIX XLIV



Prepared by: The Ohio State University
Facilities Information and Technology Services (FITS)
Issue Date: October 10, 2023
The Ohio State University Board of Trustees

**JOINT USE AGREEMENT BETWEEN
THE OHIO STATE UNIVERSITY AND
PICKAWAY COUNTY COMMUNITY FOUNDATION'S IMAGINATION STATION**
1170 N COURT STREET
CIRCLEVILLE, OH, 43113

 THE OHIO STATE UNIVERSITY

APPENDIX XLV



**JOINT USE AGREEMENT BETWEEN
THE OHIO STATE UNIVERSITY AND ZORA'S HOUSE
1395 N 4TH STREET
COLUMBUS, OHIO 43201**

Prepared by: The Ohio State University
Facilities Information and Technology Services (FITS)
Issue Date: October 10, 2023
The Ohio State University Board of Trustees



Department of
Higher Education

Mike DeWine, Governor
Randy Gardner, Chancellor



Affordability & Efficiency

FY23 Efficiency Reporting Template

Introduction:

Ohio Revised Code section 3333.95 requires the chancellor of the Ohio Department of Higher Education (DHE) to maintain an “Efficiency Advisory Committee” that includes an “efficiency officer” from each state institution of higher education (IHE). Each IHE must then provide an “**efficiency report**” updated annually to DHE, which is compiled by the chancellor into a statewide report shared at year-end with the governor and legislature. The committee itself meets at the call of the chancellor.

The first several Efficiency Reports were heavily influenced by and structured around the Ohio Task Force on Affordability and Efficiency’s October 2015 report “Action Steps to Reduce College Costs” (Task Force). The Task Force report provided many good recommendations that sharpened our focus and set a course for increasing efficiency throughout public higher education in Ohio. Since then, the Efficiency Reports have transitioned to other timely issues. This year’s report will continue that practice.

In addition, there are a number of topics that are required to be addressed per the Ohio Revised Code. Specifically, ORC Section 3333.951(C) requires IHEs to report on their annual study to determine the cost of textbooks for students enrolled in the institution. ORC 3333.951(B) requires Ohio’s co-located colleges and universities to annually review best practices and shared services and report their findings to the Efficiency Advisory Committee. ORC 3345.59(E) requires information on efficiencies gained as a result of the “regional compacts” created in 2018.

The reporting template also requests information regarding college debt and debt collection practices, among other things.

Your Efficiency Report Contact: *David Cummins*, Associate Vice Chancellor Financial Planning and Oversight, 614-752-9496, dcummins@highered.ohio.gov Please provide your institution’s efficiency report by **Friday, November 3, 2023** via email to OdheFiscalReports@highered.ohio.gov

The Ohio State University

Section I: Efficiency and Effectiveness

Benchmarking

Each institution should regularly identify and evaluate its major cost drivers, along with priority areas that offer the best opportunities for efficiencies. Institutions should also track their progress in controlling costs and improving effectiveness.

1. Does your institution utilize Higher Education Information (HEI) system data to evaluate the efficiency of operations? If so, which data sources are most useful or informative? How can the data provided in HEI be better utilized for this purpose?

In order for Ohio State to utilize HEI data for efficiency, the data needs to be evaluated in a comparative format. This would entail excluding items such as administrative costs associated with the medical center, clinical operations, normalizing research, eliminating costs specific to the land grant university structure and mission, eliminating administrative costs associated with fiscal agent relationships and affiliates, and evaluating the comparability of self-sustaining auxiliary enterprises.

2. What other data, metrics, or benchmarks does your institution utilize to evaluate operational efficiencies and the appropriate balance of instructional vs. administrative expenses? How is such data utilized by your institution? Please summarize and provide an overview of your performance based on each measure.

The Ohio State University partners with HeliCoCampus, a consortium of over 80 higher education institutions to benchmark administrative labor costs across nine areas (Communication, Development, Facilities, Finance, General Administration, Human Resources, Information Technology, Research Administration, and Student Services). HeliCoCampus provides a standard activity model (SAM) to allocate labor and normalization factors to ensure an accurate comparison against peers. Normalization factors vary, but can include student and staff counts, square footage, research expenditures, etc. FY22 peers included the University of Illinois at Urbana-Champaign, University of Wisconsin, University of North Carolina - Chapel Hill, University of Utah, University of Arizona, and University of California Davis. The peer benchmarks were selected based on consortium membership and R1 public research institutions. The identified areas of opportunity are currently being used by the University Efficiency Committee to drive savings across the university and are taken into consideration when areas request additional budget.

Additionally, the university annually performs a peer comparison, which includes a combination of Big Ten schools, top-ten-ranked public higher education universities, and institutions with large academic medical centers—totaling 21 institutions. The comparison focuses on key metrics related to market profile and operating performance; financial resources and liquidity; and debt and leverage factors. Metrics are a component of Moody's rating scorecard. The university metrics align with or favorably compare to our 'Aa1/AA' peers on key metrics.

Facilities Planning

In April 2022 the Auditor of State's Office completed a Performance Audit of the facility inventory data maintained by DHE. AOS provided three recommendations within that audit:

- DHE should work to ensure that all institutions report data by a specified date and it should develop and follow internal data verification methods.
- DHE should provide the collected facilities data in a timely manner so that policy makers can make informed decisions relating to necessary changes in the state operating and capital budgets.
- DHE should develop a strategic plan for higher education, with a focus on facilities.

1. How has your institution employed planning and changing use of campus space to reduce costs and increase efficient use of capital resources?

Updated guidelines for office and research space use were completed in late 2021. The previous guidelines were adopted in 2000 and reflected the space standards of that time. The updated guidelines are used in the planning and implementation of new construction and renovation projects to maximize efficiency and reduce overall square footage. The guidelines are routinely used during facility plans and studies to determine the "right sized" square footage needs for departments and programs.

The Board of Trustees approved a new campus masterplan, Framework 3.0 for the Columbus campus, in August 2023. The final plan was a culmination of 18 months of planning which began with an assessment of existing space typologies and uses. This assessment incorporated multiple data sets including course and enrollment data, facility condition data, research expenditures, flexible work agreements, and campus Wi-Fi data. An overlay of projected programmatic needs, space use trends, and updated guidelines for space allocation resulted in a report of areas of need (classrooms, teaching laboratories, collaboration and study spaces, dining, wellness, and clinic spaces among others) and areas of surplus (academic and administrative office spaces). This comprehensive planning resulted in recommendations for additional space-related policies, practices, and oversight. The university is implementing those recommendations and has recently formed a space governance committee. One of the committee's key objectives is to create, update, and maintain guidelines and standards for space utilization that focus on efficient use of space resulting in cost savings and/or cost avoidance. Additionally, detailed college facility master plans, expected to be complete by 2025, will assess the current utilization of existing spaces to identify opportunities for optimization within existing facilities.

2. How have recent enrollment trends, including changing demographics and the increased utilization of distance learning, impacted facilities planning at your institution?

Overall, student enrollment is stable across the university. The use of online sections has enabled the university to respond to enrollment growth in specific majors, strategies to improve faculty-student ratios, and a decrease in the classroom inventory (due to renovation projects) without adding square footage. As classrooms and other instructional spaces are renovated or constructed, enhanced technology that allows for options in teaching modality (e.g., hybrid or hybrid) will be considered to maintain flexibility in both our scheduling and physical footprint. Providing spaces on campus for students and faculty that have online classes and meetings

in between in-person classes and meetings has become more important. These landing spaces or “zoom rooms” need to be equipped with the proper amenities to connect online, provide some privacy, and be conveniently located and accessible on campus.

- a. Do you see continued increases in distance learning, or do you think that the percentage of courses taken by distance learning has reached a stable level?
 - i. *The percentage of online sections against other delivery options are starting to stabilize with a higher number of online sections offered than pre-pandemic. Online sections account for 17.9% of all sections across academic year 2023 compared to 9.02% in academic year 2020. Overall, while the use of online sections for academic year 2023 is down 67% from academic year 2021 (Summer 2020-Spring 2021) the use of online sections is up 135% from academic year 2020. Online course sections have decreased by 21.2% from academic year 2022 to academic year 2023—with some colleges increasing their use of online sections and more decreasing their use.*
 - ii. *Ohio State is rebuilding its online office and is planning an increased number of 100% online degree options, mainly for a post-baccalaureate audience with some undergraduate degree completion programs meant for a post-traditional learner population. This planned growth would be in addition to our on-campus student numbers, not a replacement of those enrollments.*
3. What benchmarks or data sources does your institution use to assess demand for physical space?

While we routinely benchmark and share best practices with our peers, demand assessments are based on university-specific data sources such as enrollment figures and projections, course offerings/requirements, faculty and staff hiring plans, space utilization data, and strategic program growth.

 - a. Do you see a shift in the demand for different types of physical space, e.g. lab space?

Yes. The space analysis that was completed during the Framework 3.0 master plan considered the space needs under current conditions as well as specific growth/retraction scenarios. Instructional spaces, both classrooms and laboratories, research-specific spaces and several types of amenity spaces are in demand. Some of these categories of spaces were identified in the last campus master plan, Framework 2.0, and those needs have become more acute over time. The feedback obtained during the planning process through various engagement sessions also indicates that spaces that allow for online learning in between in-person classes/activities are important and in demand. Intentional design and programming of “zoom rooms” or other spaces that can accommodate hybrid online learning, as well as collaboration, has become important post-COVID.
4. Does your institution utilize HEI physical structure data or area utilization data to inform the six-year capital planning process?

The capital planning process is informed by multiple data sets and other inputs including HEI data. Overall, the capital planning process integrates physical, strategic, and financial planning.

Regional Compacts

ORC Section 3345.59 requires regional compacts of Ohio’s public institutions, with an executed agreement in place by June 30, 2018, for institutions to collaborate more fully on shared operations and programs. The section identifies nine areas to be addressed to improve efficiencies, better utilize resources and enhance services to students and their regions. Per paragraph E of that section:

(E) Each state institution of higher education shall include in its annual efficiency report to the chancellor the efficiencies produced as a result of each compact to which the institution belongs.

Specific to the Regional Compact in which your institution is a member, please describe collaborations that have occurred within the regional compacts and the efficiencies or enhanced services provided in any of the relevant categories below.

Category	Description
Reducing duplication of academic programming	No academic program duplications in this region. One university and a set of 2-year institutions with different missions/offerings.
Implementing strategies to address workforce education needs of the region	Through a \$7 million, 5-year grant from JPMorgan Chase, there are continued discussions with Columbus City Schools and Columbus State Community College on pathways. Developing a new IT pathway with Columbus State and enhancing collaboration on Construction Systems Management.
Sharing resources to align educational pathways and to increase access within the region	See above.
Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region	N/A
Enhancing career counseling and experiential learning opportunities for students	Part of the JPMorgan Chase New Skills Ready Network is to ensure alignment of advisors across Ohio State, Columbus State and Columbus City Schools.
Expand alternative education delivery models such as competency-based and project-based learning	N/A
Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts	With Columbus State and Columbus City Schools, we are running STEAMM Rising—a K-12 Summer Institute to show teachers examples of STEAMM areas at Ohio State and establish partnerships with Ohio State Faculty. Offered to 100 teachers per year for 2022-2026.
Enhancing the sharing of resources between institutions to expand capacity and capability for research and development	Appearance and growth of industry, such as Intel, bring industries together to determine workforce needs, especially in IT and Advanced Manufacturing. A new Center for Software Innovation at Ohio State brings promise of research and educational opportunities for the whole region.

Identifying and implementing the best use of university regional campuses	Maintain active membership in Central Ohio Compact.
Other initiatives not included above	N/A

Co-located Campuses

ORC Section 3333.951(B) requires Ohio's co-located colleges and universities to annually review best practices and shared services in order to improve academic and other services and reduce costs for students, and to report their findings to the Efficiency Advisory Committee.

(B) Each state institution of higher education that is co-located with another state institution of higher education annually shall review best practices and shared services in order to improve academic and other services and reduce costs for students. Each state institution shall report its findings to the efficiency advisory committee established under section 3333.95 of the Revised Code. The committee shall include the information reported under this section in the committee's annual report.

Ohio State Campus: Lima Co-located Campus: Rhodes State College (Lima) Estimated Total Cost Savings from Shared Services: Approximately \$1,947,104.		
Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
Physical Facilities Operations (includes physical facilities leadership; grounds keeping; building maintenance and environment services; campus custodial; and scheduling of campus facilities)	Cost sharing for physical facilities leadership, building maintenance and environment services, and campus custodial services is done on a building square feet method of calculation. Cost sharing for groundskeeping is done on an aggregate square feet method of calculation. Utilities and building-specific costs are charged by respective buildings' expenses.	Estimated savings to university: \$1,448,848
Academic Support Services (includes libraries)	Cost sharing for library services for personnel, materials, and equipment are done on an on-campus full-time equivalent (FTE) method of calculation. Cost sharing for library collection costs is done by direct cost collections unique to each institution. Borra Center students (RSC downtown building) are included in FTE.	Estimated savings to university: \$140,941
Campus Security and Public Safety (includes public safety administration; traffic management; and police and emergency responses)	Cost sharing for Campus Security and Public Safety services for personnel, materials, and equipment are done on an on-campus full-time equivalent (FTE) method of calculation.	Estimated savings to university: \$297,472

Student Life and Campus Events (includes student engagement; recreation and intramural sports and athletics)	Cost sharing for the personnel and operation expenses are done on an on-campus full-time equivalent (FTE) method of calculation.	Estimated savings to university: \$59,843
Administrative Services (includes Office of Advancement and shared marketing agency)	N/A	
Auxiliary Services (includes childcare center, cafeteria and vending services; shared copying and printing services; and campus bookstore/gift shop)	The cafeteria and vending service is outsourced through a contract with external service providers. Cost sharing for contracts is done on a full-time equivalent (FTE) method of calculation. Cost sharing for shared copying and printing services on a cost-share reconciliation method each quarter. The bookstore and gift shop service are outsourced through a contract with external service providers. Cost sharing for contracts is done on a full-time equivalent (FTE) method of calculation.	Estimated savings to university: \$0
Approach and Process to Sharing Services with Co-located Campus	In accordance with state policy and by mutual accord, the University and the co-located institution share resources and connect programs to benefit the students of both institutions. This collaboration allows for multiple pathways for student education, reducing unnecessary duplication of services, and promoting the effective use of state fiscal, physical, and personnel resources. The University and co-located institution have formal collaboration agreements and partner wherever possible with the goal of heightening academic quality, operational transparency, and economic efficiency.	

Ohio State Campus: Mansfield		
Co-located Campus: North Central State College		
Estimated Total Cost Savings from Shared Services: Approximately \$1,062,936.		
Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
Physical Facilities Operations (includes physical facilities leadership; grounds keeping; building maintenance and environment services; campus custodial; and scheduling of campus facilities)	Cost sharing is managed generally by a formula based on assigned square feet for each co-located institution. Changes in course offerings between campuses changed % allocation. Credit hours on-campus vs off-campus.	Estimated savings to university: \$605,369
Academic Support Services (includes libraries)	Cost sharing for library services changed due to classes on campus versus remote. Cost-sharing for internship programming ended 1st quarter and was merged with other areas within each campus.	Estimated savings to university: \$69,200

Campus Security and Public Safety (includes public safety administration; traffic management; and police and emergency responses)	Cost sharing for public safety admin, traffic management personnel, and police and emergency response services is generally on a 50/50 basis for the University and for the co-located institution.	Estimated savings to university: \$143,900
Student Life and Campus Events (includes student engagement; recreation and intramural sports and athletics)	Cost sharing for student engagement and recreation and intramural sports is 75% for the University and 25% for the co-located institution. The athletic program was suspended during the year.	Estimated savings to university: \$42,700
Administrative Services (includes Office of Advancement and shared marketing agency)	No longer applicable/shared	
Auxiliary Services (includes childcare center, cafeteria and vending services; shared copying and printing services; and campus bookstore/gift shop)	Cost of the childcare center is supported by revenue generated from user fees and grants. Cafeteria and vending services have proceeds from contracts directed to a Campus Improvement Fund to benefit shared improvements. Costs for shared copying and printing services are managed and paid by the co-located institution and provided on a cost basis to the University.	Estimated savings to university: \$201,767
Approach and Process to Sharing Services with Co-located Campus	In accordance with state policy and by mutual accord, the University and the co-located institution share resources and connect programs to benefit the students of both institutions. This collaboration allows for multiple pathways for student education, reducing unnecessary duplication of services, and promoting the effective use of state fiscal, physical, and personnel resources.	

Ohio State Campus: Marion		
Co-located Campus: Marion Technical College		
Estimated Total Cost Savings from Shared Services: Approximately \$933,113.		
Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
Physical Facilities Operations Includes operations FTE; management, utilities, maintenance, custodial, grounds, roads, real estate lease(s), space rental, and energy management	This shared service operation supports the efficient use of the limited resources of both institutions for the preservation of the facilities, operational improvements, and savings. Total revenue and expense are equally split across two cost pools which are differentially allocated based on the institution's percentage ownership of on-campus assignable square footage (ASF) and faculty/staff/student full-time equivalent (FTE).	Estimated savings to university: \$794,320

<p>Academic Support Services Library collections and operations</p>	<p>Expense is split 50/50 to cost pools and differentially allocated based on each institution's percent ownership of on-campus assignable square footage (ASF) and faculty/staff/student full-time equivalent (FTE).</p>	<p>Estimated savings to the university: \$58,324</p>
<p>Campus Security and Public Safety Includes public safety administration; traffic management; and police and emergency responses</p>	<p>Some testing, mental health, and disabilities services are shared between the institutions on a no-cost exchange basis. Expense is split 50/50 to cost pools and differentially allocated based on each institution's percent ownership of on-campus assignable square footage (ASF) and faculty/staff/student full-time equivalent (FTE).</p>	<p>Estimated savings to the university: \$45,773</p>
<p>Student Life and Campus Events Includes student engagement; recreation and intramural sports and athletics; student center</p>	<p>Cost sharing for these services allocates 75% of the cost to Ohio State Marion and 25% of the cost to Marion Technical College in recognition of comparative use by each institution's student population.</p>	<p>Estimated savings to the university: \$25,154</p>
<p>Administrative Services Administrative management and overhead</p>	<p>Not shared</p>	<p>N/A</p>
<p>Auxiliary Services Includes vending services</p>	<p>Bricks & Mortar bookstore closed, no sharing of copying or printing services at this time. Vending services are outsourced, and revenue generated through this outsourced agreement is shared between institutions following revenue base allocation of 50/50 to ASF/FTE cost pools and allocated based on percent ownership of pools.</p>	<p>\$-4,206 revenue distribution</p>
<p>Technology Services Includes core IT services</p>	<p>Provides IT services to FTE in cost-shared areas including computer, support, file storage, network, and software OSU employee needs to perform their job. Methodology of cost allocation is the same as for physical facilities.</p>	<p>Estimated savings to the university: \$13,748</p>
<p>Approach and Process to Sharing Services with Co-located Campus</p>	<p>In accordance with state policy and by mutual accord, the University and Marion Technical College share resources and connect programs to benefit the students of both institutions. This collaboration allows for multiple pathways for student education, reducing unnecessary duplication of services, and promoting the effective use of state fiscal, physical, and personnel resources. The University and Marion Technical College continue to cultivate shared services opportunities wherever possible with the goal of heightening academic quality, operational transparency, and economic efficiency. By administering the model through OSU Marion, Marion Technical College benefits from sourced and contracted cost agreements with vendors at rates lower than available to them otherwise.</p> <p>Resources from both institutions are combined for some infrastructure and building renovation projects through the capital budget allocation.</p>	

Ohio State Campus: Newark Co-located Campus: Central Ohio Technical College Estimated Total Cost Savings From Shared Services: approximately \$1,146,844		
Type of Shared Service or Best Practice (IE: Administrative, Academic, etc.)	Please include an explanation of this shared service.	Monetary Impact from Shared Service
Public Service (includes conference services)	Cost sharing for conference services is shared on a 50/50 basis.	Estimated savings to university; \$838
Physical Facilities Operations (includes physical facilities leadership; grounds keeping; building maintenance and environment services; campus custodial; and scheduling of campus facilities)	Cost sharing for all these services is done on a full-time equivalent (FTE) method of calculation.	Estimated savings to university; \$445,635
Campus Security and Public Safety (includes public safety administration; traffic management; and police and emergency responses)		
Academic Support Services (includes libraries)	Cost sharing for both these services is done on a full-time equivalent (FTE) method of calculation.	Estimated savings to university; \$204,659
Student Life and Campus Events (includes student engagement; recreation and intramural sports and athletics)	Cost sharing for these services is done on a headcount method of calculation.	Estimated savings to university; \$64,122
Administrative Services (includes Office of Advancement and shared marketing agency)	Cost sharing for the executive office, office of development, business and finance office, accounting, performing arts, and welcome center is done on a 50/50 method of calculation. Cost sharing for human resources, purchasing, bursar, technology services, marketing and public relations, staff development committee, services center, telecommunications, and telephone services are done on a full-time equivalent (FTE) method of calculation.	Estimated savings to university; \$431,591
Auxiliary Services (includes childcare center, cafeteria and vending services; shared copying and printing services; and campus bookstore/gift shop)	No changes	

<p>Approach and Process to Sharing Services with Co-located Campus</p>	<p>In accordance with state policy and by mutual accord, the University and the co-located institution share resources and connect programs to benefit the students of both institutions. This collaboration allows for multiple pathways for student education, reducing unnecessary duplication of services, and promoting the effective use of state fiscal, physical, and personnel resources. The University and co-located institution have formal collaboration agreements and partner wherever possible with the goal of heightening academic quality, operational transparency, and economic efficiency.</p>
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Section II: Academic Practices

This section covers areas more directly related to instruction, with an emphasis on savings strategies related to the cost of textbooks, and the expanded use of alternative instructional materials.

Textbook Affordability

Textbook Cost Study

ORC Section 3333.951(D) requires Ohio’s public colleges and universities to do the following on an annual basis:

(D) Each state institution of higher education shall conduct a study to determine the current cost of textbooks for students enrolled in the institution, and shall submit the study to the chancellor of higher education annually by a date prescribed by the chancellor.

Your institution’s submission of Textbook Cost Study information via the annual Efficiency Report is used to satisfy this statutory requirement. Please attach the analysis of textbook costs developed by your institution labeled “[Institution Name – Academic Year – Textbook Cost Study]” and summarize the results of your institution’s study below.

Category	Amount
Average cost for textbooks that are new	\$54.84
Average cost for textbooks that are used	\$39.62
Average cost for rental textbooks	\$35.90
Average cost for eBook	\$50.49

Reducing Textbook Costs for Students

ORC Section 3333.951(C) requires Ohio's public colleges and universities to report their efforts toward reducing textbook costs for students.

(C) Each state institution of higher education annually shall report to the efficiency advisory committee on its efforts to reduce textbook costs to students.

Please discuss all initiatives implemented, including those specifically referenced below, that ensure students have access to affordable textbooks.

Open Educational Resources (OER)

1. Has your institution adopted practices/policies to formally encourage the use of OER materials in lieu of purchased materials? Please explain and please include links to relevant information, if applicable, that is available on your institution's website.

The Affordable Learning Exchange (ALX) is a partnership between units at OSU to support faculty in adopting open educational resources and other alternative course materials to reduce the overall cost of education for our students. This program has been in place since 2016 and has saved students \$21,615,946 on the cost of course materials using OER and freely available course materials. In FY 2023, \$99,801 in annual savings was added by 28 new faculty projects supported by the ALX initiative.
<https://affordablelearning.osu.edu/>

2. Has your institution provided support to faculty for the development of OER materials? If so, please explain and include links to relevant information, if applicable, that is available on your institution's website.

Support for the development of OER materials is provided by the ALX team, which includes staff support and consultation from Digital Learning and University Libraries. Typical ALX projects employ multiple strategies, including adopting an open textbook, adapting or remixing openly licensed materials, or even creating brand-new resources. Because of the varied nature of the projects, various levels and types of support are provided. The ALX team includes staff who offer support for project management technology, technology tools, and design. This team coordinates with experts across teams and units who provide guidance on navigating copyright and licensing questions, instructional design, video production, and other needs associated with course design and course materials development. In addition to high-touch ALX projects, instructors can request a consultation with members of this cross-unit team, and robust web resources (see Customizing Your Course with Open Educational Resources) are available on the university's central Teaching and Learning Resource Center.

3. What courses did your institution offer during the 2022-23 academic year that used OER? Please fill out the attached template completely. This template will be used to inform a statewide landscape analysis of OER adoption and may be publicly shared in a report.

We do not have complete data for all courses using OER. The ALX team has access to self-reported data from faculty who have worked with the program through grants or professional learning opportunities. We have indicated those instructor-reported courses using OER on the attached template and are only calculating student savings based on those, even though OER use is likely occurring and creating student savings in more courses. We are using the data points included on the template to develop a more complete assessment and process for future reports.

Inclusive Access

Inclusive access is defined as an arrangement between an institution, through faculty, and students to offer college textbooks and materials as "included" within tuition and/or a fee assessment, rather than purchased individually by the student. The benefit to faculty and students of inclusive access typically includes a significantly reduced cost per textbook for students, as compared to students buying a new copy of the textbook, and confidence that all students will possess the necessary textbook and/or materials on "day one." Federal law provides the statutory right for students to "opt-out" of inclusive access if they prefer, which preserves the right of the student to source materials.

1. Does your institution formally encourage faculty to offer inclusive access acquisition of college textbooks as a cost-savings for students? If yes, what mechanisms are in place help promote this strategy with faculty?
Yes. As part of the Affordable Learning Exchange, we encourage faculty to investigate the suitability of participating in CarmenBooks, our inclusive access program. We offer an eBook reader and discounts of up to 85% on course materials in the CarmenBooks inclusive access program as part of our membership in the Unizin consortium. A member of the ALX team is in charge of this program and manages all faculty, publisher, and student communication and coordination, and provides training, outreach, and documentation to faculty and students who participate in the program.
2. What courses did your institution offer during the 2022-23 academic year that participated in an inclusive access program? Please fill out the attached template completely. This template will be used to inform a statewide landscape analysis of the utilization of inclusive access and may be publicly shared in a report. **See attached.**
3. How are students at your institution made aware of their right to opt out of utilizing inclusive access?
Students are first made aware in the course description that the course participates in the CarmenBooks program. Upon registration, an email is automatically sent to the enrolling student that describes the opt-out policy, process, and dates. There is also a line item included on the student's statement of account that alerts them to participate in the program. Finally, information is included on student-facing pages of both the Affordable Learning Exchange and Teaching and Learning Resource Center websites.

Please provide contact information for the person completing this section of the Efficiency Report, so that we may follow up if we have questions.

John Muir, Dir. Online Program and Course Design, Digital Learning, Office of Academic Affairs muir.25@osu.edu 614-689-2102

Other Textbook Affordability Practices

What other practices, if any, does your institution utilize to improve college textbook affordability?

We have offered faculty professional development opportunities around OERs and textbook affordability through our Digital Learning office and University Libraries.

Please provide any relevant information in the table below.

Initiative	Explanation of Initiative	Cost Savings to Students
Affordable Learning Exchange - Grants OER/textbook affordability faculty grants	All grant winners are required to reduce the cost of course materials between 25%-100%	Cumulative grants-program savings through 2023: \$21,615,946
Affordable Learning Exchange - CarmenBooks Inclusive Access	Inclusive Access program offering contracted discounts on publisher course materials (textbooks and courseware) up to 85% off MSRP	Cumulative inclusive-access savings through 2023: \$23,083,680.35
CUMULATIVE TOTAL SAVINGS		\$44,699,626.35

Section III: Policy Reforms

Transcript Access

ORC Section 3345.027 requires the following of public colleges and universities:

(C)(1) Not later than December 1, 2023, the board of trustees of each state institution of higher education shall formally consider and adopt a resolution determining whether to end the practice of transcript withholding. Once adopted, each state institution shall submit a copy of the resolution to the chancellor of higher education.

(2) In adopting the resolution required under this division, each board of trustees shall consider and evaluate all of the following factors:

- (a) The extent to which ending the practice of transcript withholding will promote the state's post-secondary education attainment and workforce goals;
- (b) The rate of collection on overdue balances resulting from the historical practice of transcript withholding;
- (c) The extent to which ending the practice of transcript withholding will help students who have disenrolled from the state institution complete an education, whether at the same institution or another state institution.

If a board of trustees resolves to maintain the practice of transcript withholding, the board shall include in the resolution a summary of its evaluation of the factors contained in division (C)(2) of this section.

(3) Not later than January 1, 2024, the chancellor shall provide a copy of each resolution submitted under this division to the governor, the speaker of the house of representatives, and the president of the senate

Although the submission of this year's Efficiency Report will occur prior to the submission date of the policy required to be adopted by the section above, please be aware of this new requirement as you plan your fall schedule for Board of Trustee meetings.

Ohio State is aware of this new requirement and is taking the necessary steps to meet the December 1, 2023, deadline.

Special Purpose Fees Policy

Limitations on increases in instructional and general fees have traditionally been set by the General Assembly within biennial operating budgets. Limitations on special purpose fee increases, alternatively, are fairly new beginning with Am. Sub. HB 49 of the 132nd General Assembly. Section 381.160 of Am. Sub. HB49 precluded increases in special purpose fees and establishing new special fees, at universities, except for certain categories of fees specifically exempted in law from the fee limitations. Am. Sub. HB 166 of the 133rd General Assembly continued the special purpose fee restriction but additionally required the Chancellor to review and approve new special purpose fees and increases in existing special purpose fees at universities and community colleges. This same level of special purpose fee restraint has been continued in every biennial budget since, including the current biennial budget Am. Sub. HB 33 (Section 381.260(A)(1)(c)).

Please describe your institution's policy for assigning special purpose fees to specific courses or academic programs. Specifically:

1. What criteria are used to determine whether a course or lab fee is appropriate?

The university has not approved new undergraduate course or lab fees since the advent of the undergraduate tuition guarantee program, which began in Autumn 2018. The university does permit colleges to seek approval for new graduate course, lab, or differential fees through the Senate Fiscal's Student Fee Review Subcommittee (SOFs), an integral part of OSU's shared governance structure. Specific details of the guidelines and criteria for requesting a new/increasing fee are available online, as linked below:

- [*Student Fee Review Subcommittee Guidance*](#)
- [*Student Fee Request Template*](#)

2. What is the internal process for approving new fees or fee increases?
Colleges that are seeking new or increasing graduate course, lab, or differential fees start by submitting their request to SOFS for review and preliminary approval. Those fees that are recommended by the subcommittee, are then reviewed for approval by the full Senate Fiscal Committee (SFC). If a college's fee request is approved by SFC, it is submitted to the Provost, and Chief Financial Officer who then submit it to the Board of Trustees for formal approval. Ohio State's Board of Trustees most recent tuition and fees approval occurred in July of 2023. Details are available online, using the following link: [BOARD OF TRUSTEES MEETING SCHEDULE \(osu.edu\)](#)
3. What controls are in place to assure that the fee revenue is utilized appropriately to the benefit of the students paying the fee?
In our budget model, course, lab, program, and differential graduate fees go directly to the college where the fee costs are incurred to ensure students who pay the fee are benefitting from the fee charged.

Additional Practices

Some IHE's may implement practices that make college more affordable and efficient, but which have not been the topic of a specific question in this reporting template. This section invites your institution to share any positive practices you have implemented that benefit student affordability and/or institutional efficiency. Please share any additional best practices your institution is implementing or has implemented.

Providing inclusive access and an excellent and affordable education is core to Ohio State's mission. Several practices have been implemented in FY23 to enhance affordability and efficiency:

*This year's **Scarlet & Gray Advantage** (S&GA) pilot included 125 first-year undergraduate students representing each Ohio State campus and more than half of Ohio's 88 counties. Through the pilot program, students have access to university resources, financial aid, financial literacy education, and work opportunities. The insights from the program and infrastructure improvements will optimize financial aid for all Ohio State students.*

*The **Buckeye Opportunity Program**, which supports students from Ohio who qualify for a Federal Pell Grant and covers their tuition and mandatory fees, expanded its eligibility to include new students enrolled on Ohio State's regional campuses for the autumn semester. Previously this program was only available to new regional campus students in the spring semester.*

***ScholarshipUniverse**, an easy-to-use online scholarship-matching platform, has been scaled at Ohio State to enable students to better search and apply for internal and external opportunities through a single platform.*

*In the spring, Ohio State joined the **STARS College Network** (Small-Town And Rural Students), which was established to help students from small-town and rural America enroll in, succeed at, and graduate from college. Through the network, Ohio State will be implementing expanded outreach and support throughout the state to engage rural community students by increasing visits by admissions staff, supporting rural and small-town students and family members through the college search and application process,*

holding on-campus programs for first-generation students and their families, and building upon existing programs that help provide a support network for students from small towns and rural areas once they have enrolled.

Section IV: Future Goals

The DeWine-Husted administration recognizes that each IHE faces unique challenges and opportunities with respect to the institution's highest priority goals over the next several years. With that in mind, please provide any suggestions about possible roles the state could play in supporting your institutional goals.

1. Please provide your thoughts and suggestions regarding ways the State of Ohio can further support strength, resiliency and reputational excellence in Ohio's post-secondary education system.

State Investments in Higher Education: *Continue to support strong investments in higher education through state funding mechanisms like the State Share of Instruction (SSI), the Ohio College Opportunity Grant (OCOG), and the Capital Budget. Robust funding in these areas helps to ensure affordability and accessibility for students and to pay for deferred maintenance on college campuses across the state.*

Support Research: *Invest in research initiatives and grants for labs and equipment that can drive innovation, economic development, and attract top faculty and students to institutions of higher education.*

Targeted Investments: *Continue to invest in designated medical line items that assist students who are studying to become doctors, veterinarians, and dentists. Enhanced support for these line items as well as the Veterinary Medical line item are necessary to address significant workforce needs. Enhanced support for the College of Food, Agriculture, and Environmental Sciences (CFAES) Extension can have an impact in all 88 counties.*

Continue to Invest in Innovation: *Leverage the Innovation District for workforce-related initiatives in new and emerging technologies and industries. This can include partnerships with local businesses and industries to offer relevant coursework and internships.*

Online Education: *Enhance online education infrastructure and resources to offer flexible learning options, especially for non-traditional students and those in remote areas.*

Mental Health Services: *Prioritize mental health services and resources for students to ensure their well-being, which can improve retention rates and overall success.*

By focusing on these areas, Ohio can strengthen its post-secondary education system, enhance its reputation, and better prepare students for success.

Thank you for completing the FY23 Efficiency Reporting Template. We appreciate the important role Ohio's colleges and universities play in supporting Ohio students, economic growth, world-class research and the overall success for our state.

The Ohio State University - Academic Year 2023 - Textbook Cost Study

The Ohio State University			
Textbook Cost Study for Autumn 2022 and Spring 2023			
	Total Value	Units	Average Price
Buy New	\$ 1,000,340.47	18,242	\$ 54.84
Buy Used	\$ 169,489.95	4,278	\$ 39.62
Rental	\$ 298,715.43	8,321	\$ 35.90
Digital	\$ 87,603.95	1,735	\$ 50.49

PLEASE ONLY INCLUDE OER COURSES ON THIS LIST. PLEASE CHECK SHEET2 FOR A DEFINITION OF AN OER COURSE.

TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER	CCR (YES OR NO) We have not captured this information but are working with university partners to include on future reports.	NUMBER OF STUDENTS ENROLLED
Fall 2022	PSYCH 2367	20902, 20903, 23194, 26022		105
Fall 2022	COMM 2321	16190, 16192, 16193		81
Fall 2022	COMM 2221	16187		26
Fall 2022	PSYCH 2220	35720		9
Fall 2022	MATH 1151	14310, 14311, 14367, 14368, 14410, 14411, 14543, 14544, 18026, 18058, 18063, 18446, 18451, 18456, 18508, 18515, 18522, 18531, 23902, 25503, 26861		2358
Fall 2022	ENGR 2367	7015, 6924, 6925, 6926, 6929, 6903, 6930, 6931, 6932, 6987, 7000, 7001, 7041, 7042, 7043		347
Fall 2022	CIVILEN 4350	10450		51
Fall 2022	CIVILEN 5350	10531		19
Fall 2022	ENGLISH 3271	27084		15
Fall 2022	NRSADVN 2440	12828, 12833		63
Fall 2022	NRSADVN 4780	12847, 1270		40
Fall 2022	NRSADVN 4240	12616, 12868		28
Fall 2022	NRSADVN 4402	12848, 12849		25
Fall 2022	NRSADVN 3110	12838		10
Fall 2022	COMM 3334	16216, 36654		77
Fall 2022	ENGLISH 3271	35600		27
Fall 2022	ENGLISH 4572	35603		24
Fall 2022	ES EPSY 1159	32243, 33090, 33180, 33355, 33356, 33729, 34136		205
Fall 2022	ENR 3470	31206		23
Fall 2022	EDUTL 1902	32179, 32219, 32986		53
Fall 2022	MATH 1152	18031, 18538		327
Fall 2022	MATH 1172	18039, 18044, 21974, 21979		764
Fall 2022	MATH 1131	18245, 18420, 18599		549
Fall 2022	MATH 2153	18401, 18404, 18568, 18595, 21996		479
Fall 2022	MATH 2173	18407, 18553, 18554		315
Fall 2022	ANTHROP 2202	14649		37
Fall 2022	EEOB 3310	26207		194
Fall 2022	POLISCI 1200	36450		36
Fall 2022	ENGLISH 1110	17566, 17572, 26488, 25712, 27308, 35408, 14344, 35714, 37712		149
Fall 2022	LAW 7214	1088		27

PLEASE ONLY INCLUDE OER COURSES ON THIS LIST. PLEASE CHECK SHEET2 FOR A DEFINITION OF AN OER COURSE.

TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED
Fall 2022	QUECHUA 5501	24316		5
Fall 2022	QUECHUA 5502	36206		4
Fall 2022	QUECHUA 5503	25584		3
Fall 2022	DESIGN 5200	16637; 24326; 24329		51
Fall 2022	PSYCH 3340	25323; 35845		49
Fall 2022	FRENCH 3101	17613		18
Fall 2022	MATH 3618	18339		49
Fall 2022	DESIGN 3105	16620; 35074		49
Fall 2022	BIO 1102	28263		21
Fall 2022	ENGR 1221	6936; 6937		63
Fall 2022	PSYCH 2220	14569		19
Fall 2022	PSYCH 1100	37069; 14317		52
Fall 2022	ASTRON 3350	15243		44
Fall 2022	DESIGN 3505	16622		38
Fall 2022	ENR 2000	29220		36
Fall 2022	ESWDE 7701	32463		15
Fall 2022	EALL 1231	16700		234
Fall 2022	MATH 1148	36070		34
Fall 2022	MATH 1050	14296; 14519; 14631; 14521		81
Fall 2022	EDUTL 1901	32171; 32988		36
Fall 2022	ART 3002	14783; 25007		29
Fall 2022	GEOG 3597	25613		27
Fall 2022	H1HRHSC 4400	5493; 5620; 5750		200
Fall 2022	ENGLISH 2367	27074		24
Fall 2022	SPAN 5689	26746		13
Spring 2023	PSYCH 2367	27374		29
Spring 2023	COMM 2221	18363; 18364; 18366		83
Spring 2023	COMM 2321	18361		24
Spring 2023	PSYCH 2220	22604		10
Spring 2023	ENGR 2367	8152, 8082, 8083, 8084, 8086, 8087, 8144, 8145, 8150, 8151, 8189, 8230		243
Spring 2023	COMM 3334	18394; 18395, 33923		114
Spring 2023	MATH 1151	16727, 16759, 16784, 16892, 16893, 20199, 22204, 27052, 27057, 27062, 27122, 27839, 27994, 30158		911
Spring 2023	NRSADVN 2440	12732, 12868		42
Spring 2023	NRSADVN 4780	12729, 12869		57
Spring 2023	NRSADVN 4240	12756, 12772		35
Spring 2023	NRSADVN 4402	12733, 12790, 36676		32

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED
Spring 2023	ES EPSY 1159	13360, 13364, 13372, 13373, 13377, 13389, 13424, 33586		207
Spring 2023	ENR 3470	31128		39
Spring 2023	EDU/L 1902	13004, 13021		33
Spring 2023	MATH 1152	20342, 27069, 27074		413
Spring 2023	MATH 1172	20347, 20352, 27079, 27084, 27089, 27096		813
Spring 2023	MATH 1131	20156, 20161, 27034		600
Spring 2023	MATH 2153	20357, 27203, 27207, 27211, 37324		289
Spring 2023	MATH 2173	27219, 27224		304
Spring 2023	ANTHROP 2202	16964, 16961		55
Spring 2023	EOB 3310	28124		216
Spring 2023	ENGLISH 3304	19687, 36902		38
Spring 2023	ENGLISH 1110	19646, 19649, 19662, 25961, 26119, 1025		93
Spring 2023	LAW 6121	1025		60
Spring 2023	QUECHUA 5501	28404		3
Spring 2023	QUECHUA 5502	22418, 30377		4
Spring 2023	QUECHUA 5503	35707		2
Spring 2023	DESIGN 2750	18904		179
Spring 2023	SOCWORK 5005	16083		28
Spring 2023	FRENCH 3101	19714		15
Spring 2023	DESIGN 3105	23887		23
Spring 2023	ENGR 1221	11871, 8147		70
Spring 2023	PSYCH 2220	16950		18
Spring 2023	PSYCH 1100	16771		36
Spring 2023	ASTRON 1221	27984		51
Spring 2023	DESIGN 3505	23886, 34972		35
Spring 2023	MOLGEN 4606	25358		66
Spring 2023	KINSISM 4245	13042		54
Spring 2023	GEO 5700	27255		33
Spring 2023	EALL 1231	18986		249
Spring 2023	PSYCH 3313	28778		139
Spring 2023	KNSISM 6807	13491		35
Spring 2023	DESIGN 4153	18977		15
Spring 2023	MATH 1148	27118		19
Spring 2023	MATH 1050	16869		17
Spring 2023	EDU/L 1901	34396		19
Spring 2023	ART 3002	29227		16
Spring 2023	HTHRHS 4400	5427, 5528		155
Spring 2023	ENGLISH 2367	28182, 36999, 37000		69
Spring 2023	FREN 2501	35640		14

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED
Spring 2023	SPAN 5689	21285		6
TOTAL STUDENTS				6089

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER(s)	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
			We have not captured this information but are working with university partners to include on future reports.		
Autumn 2022	ACCTMIS 3200	4278, 4279, 4892, 4404		160	\$6,400.00
Autumn 2022	ACCTMIS 3200H	4280		30	\$1,200.00
Autumn 2022	ACCTMIS 3300	4284, 4405, 4587		102	\$2,040.00
Autumn 2022	ACCTMIS 3400 (Lewis)	04286		49	\$3,126.49
Autumn 2022	ACCTMIS 4200	4291, 4995		80	\$6,200.00
Autumn 2022	AEDECON 2001	29128, 30517		131	\$7,991.00
Autumn 2022	AEDECON 2105	29350, 29129		136	\$2,720.00
Autumn 2022	AEDECON 3102	29352		45	\$765.00
Autumn 2022	AEDECON 4106	29363		22	\$4,084.74
Autumn 2022	AEROENG 2200	11912		124	\$13,237.00
Autumn 2022	AEROENG 3560	11446		104	\$19,859.84
Autumn 2022	ANTHROP 2200	26183		16	\$818.24
Autumn 2022	ANTHROP 2200	14445, 14447, 14413		90	\$1,170.00
Autumn 2022	ANTHROP 2201	24207, 24208, 23562, 14642, 14643, 14648		267	\$2,403.00
Autumn 2022	ANTHROP 2201H	22125		10	\$465.00
Autumn 2022	ARTEduc 2700	28749, 27284, 24424, 22300, 15158, 15167, 15155, 26815		198	\$11,286.00
Autumn 2022	ARTEduc 2700 (national)	15157 only		25	\$825.00
Autumn 2022	ASTRON 1101	23280		319	\$6,303.44
Autumn 2022	BIOCHEM 2210	15300		78	\$1,092.00
Autumn 2022	BIOCHEM 4511	26132, 23176, 15304, 25316, 15305		781	\$14,839.00
Autumn 2022	BIOCHEM 5613	26283, 26286		32	\$9,055.68
Autumn 2022	BIOLOGY 1101 (Marion)	22528, 15301		144	\$26,714.88
Autumn 2022	BIOLOGY 1101 (Marion)	25543, 26125, 25545, 25547		62	\$13,155.78
Autumn 2022	BIOLOGY 1110	25194		134	\$4,020.00
Autumn 2022	BIOLOGY 1113.01	27673, 14229, 27674		43	\$10,557.36
Autumn 2022	BIOLOGY 1113.01 (Lab Manuals)	24354, 24355		19	\$627.76
Autumn 2022	BIOLOGY 1113.01 (Mastering)	15357, 24881, 15356, 15364		1177	\$16,478.00
Autumn 2022	BIOLOGY 1113H	15366		59	\$820.00
Autumn 2022	BIOLOGY 1114.01	27106, 24878, 15358, 15359		758	\$186,104.16
Autumn 2022	BIOLOGY 1114H	15366		59	\$14,485.68
Autumn 2022	BUSFIN 3120	4297, 4326		225	\$4,500.00
Autumn 2022	BUSFIN 3220	4401, 4579, 4577, 4582, 4580, 4413		1163	\$96,858.50
Autumn 2022	BUSFIN 3500	4375, 4288		148	\$10,360.00
Autumn 2022	BUSFIN 4211	4843, 5206, 5047, 4664, 4667, 4668, 35761		285	\$29,925.00
Autumn 2022	BUSFIN 4221	05073		32	\$8,682.56
Autumn 2022	BUSFIN 4250	04686		427	\$54,450.00
Autumn 2022	BUSFIN 4255	4943, 4845		90	\$7,650.00
Autumn 2022	BUSMHR 2000	4398, 4399, 4688, 4372, 4569		1217	\$20,689.00
Autumn 2022	BUSMHR 2500	4394, 4678		475	\$35,625.00
Autumn 2022	BUSMHR 4020	05173		43	\$2,451.00
Autumn 2022	BUSMHR 4490	4874, 4396, 4593		726	\$54,450.00
Autumn 2022	BUSMHR 4490H	4592		35	\$2,425.00
Autumn 2022	BUSML 3150	5160, 4299		256	\$4,352.00
Autumn 2022	BUSML 3250	4848, 4302		553	\$9,401.00
Autumn 2022	BUSML 3250 (Connect)	4300, 4301		529	\$39,675.00
Autumn 2022	BUSML 4201	5161, 4304, 4305, 4306, 4849		233	\$8,155.00
Autumn 2022	BUSML 4202	4307, 4309, 5077, 36256, 36257		261	\$53,220.51
Autumn 2022	BUSML 4223	5002, 5003		75	\$3,838.50
Autumn 2022	BUSML 4252	5178, 5179		23	\$1,380.00
Autumn 2022	BUSML 4254	5180		48	\$816.00
Autumn 2022	BUSOBA 2320	4744, 4381, 4386, 4541, 4574		1081	\$46,634.19
Autumn 2022	BUSOBA 3230	48908, 49156, 4971, 4983		1067	\$74,690.00
Autumn 2022	BUSTEC 2322T	30539		22	\$385.00
Autumn 2022	BUSTEC 2240T	27429		16	\$756.00
Autumn 2022	BUSTEC 2241T	07695		22	\$924.00
Autumn 2022	BUSTEC 2244T	29057		11	\$462.00
Autumn 2022	CHEM 1100	36185		22	\$4,228.18
Autumn 2022	CHEM 1110	15573, 15581, 14266, 14380, 26216, 14473, 14476, 14230		532	\$10,108.00
Autumn 2022	CHEM 1110 (Lab Manuals)	26216, 14473, 14476, 14230		79	\$2,725.50
Autumn 2022	CHEM 1205	26965, 34764		113	\$2,147.00
Autumn 2022	CHEM 1210	15486, 15499, 15514, 15525, 15534, 15543, 15551, 15560, 15567, 14268, 14382, 26486, 26217, 26288, 23558, 22275, 27097, 14233		2758	\$52,400.00
Autumn 2022	CHEM 1210 (Lab Manuals)	14233, 23558, 22275, 27097, 26288, 26217, 26486		203	\$7,003.50
Autumn 2022	CHEM 1220	15589, 15602, 15607, 27535, 24810		724	\$13,756.00
Autumn 2022	CHEM 1220 (Lab Manuals)	24809		6	\$207.00
Autumn 2022	CHEM 1610	15632		162	\$3,078.00
Autumn 2022	CHEM 1910H	25812, 15629		76	\$1,900.00
Autumn 2022	CHEM 2210	15617		52	\$1,300.00
Autumn 2022	CHEM 2310	15806		106	\$28,181.16
Autumn 2022	CHEM 2510	15765, 15743, 15752, 15774, 15783, 15792, 15730, 28175		1394	\$34,850.00
Autumn 2022	CHEM 2510 (Wooster)	14236		4	\$1,222.08
Autumn 2022	CHEM 2520	25334, 15797		392	\$9,800.00
Autumn 2022	CHEM 2610	15639		82	\$2,050.00
Autumn 2022	CIVILEN 2050	10329		62	\$992.00
Autumn 2022	CIVILEN 2060	10301		99	\$3,960.00
Autumn 2022	CIVILEN 2410	10309		88	\$1,936.00
Autumn 2022	COMM 1100	14276, 14277, 16177		454	\$17,360.00
Autumn 2022	CONM 1101	23452		30	\$1,200.00

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER(s)	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Autumn 2022	COMM 2110	26011, 16179, 16180, 16181, 16182, 16183, 16184, 16178		246	\$23,943.18
Autumn 2022	COMM 2131	21858, 26012		69	\$3,588.00
Autumn 2022	COMM 2331	28013		197	\$54,109.99
Autumn 2022	COMM 3440	16209		186	\$5,762.28
Autumn 2022	COMM 3444	26932		176	\$8,448.00
Autumn 2022	COMM 4337	16251		36	\$1,187.28
Autumn 2022	COMM 4820	16281		20	\$339.60
Autumn 2022	COMM 5927	27440		5	\$455.00
Autumn 2022	CRPLAN 5001	10685, 10732		13	\$275.00
Autumn 2022	CSE 1110	7097, 35098		150	\$3,300.00
Autumn 2022	CSE 2111	7126, 7128, 7130, 7132, 7134, 7902, 7527, 7551, 12358, 7819, 7680, 11827, 7898		1495	\$75,497.50
Autumn 2022	CSE 2112	11982		35	\$2,519.65
Autumn 2022	CFRST 2100	34314		20	\$400.00
Autumn 2022	CSHPMG 2700	32198		22	\$638.00
Autumn 2022	CSHPMG 2100	34227		44	\$880.00
Autumn 2022	CSHPMG 2990	33464		26	\$1,703.52
Autumn 2022	CSHPMG 4610	33884		47	\$5,585.94
Autumn 2022	ECE 2060	10004		456	\$74,286.96
Autumn 2022	ECE 3010	8957, 9849, 9983		83	\$15,398.16
Autumn 2022	ECE 3030	8948, 9038, 9959		91	\$20,522.32
Autumn 2022	ECE 3090	10015		6	\$1,040.82
Autumn 2022	ECE 3541	089935		48	\$10,824.96
Autumn 2022	ECE 3561	08972		107	\$17,431.37
Autumn 2022	ECE 6010	08962		15	\$2,432.25
Autumn 2022	ECON 2001.01	14347, 14486		47	\$2,867.00
Autumn 2022	ECON 2001.01	23477		80	\$1,200.00
Autumn 2022	ECON 2001.01 Buser	24095		555	\$22,200.00
Autumn 2022	ECON 2001.01 Mirzale	17050		589	\$27,683.00
Autumn 2022	ECON 2001.03H	17062		32	\$7,199.68
Autumn 2022	ECON 2001.03H	17063		34	\$510.00
Autumn 2022	ECON 2002.01	23871, 14488, 26426		63	\$3,943.00
Autumn 2022	ECON 2002.01	17065, 24267		678	\$10,140.00
Autumn 2022	ECON 2002.01 (Buser)	21844		568	\$19,874.32
Autumn 2022	ECON 2002.03H	17076		35	\$1,645.00
Autumn 2022	ECON 2002.03H	17075		35	\$525.00
Autumn 2022	ECON 4001.01	25385, 17084		64	\$1,280.00
Autumn 2022	ECON 4200	23482		108	\$2,160.00
Autumn 2022	ECON 4300	17090		103	\$20,498.03
Autumn 2022	ECON 4560	23772		41	\$820.00
Autumn 2022	ECON 5700	26127, 26128		53	\$3,657.00
Autumn 2022	ENGLISH 2263	24814		9	\$270.00
Autumn 2022	ENGLISH 3271	27102		30	\$3,765.60
Autumn 2022	ENGR 1138	2087, 12368, 35825		70	\$2,795.50
Autumn 2022	ENGR 1182.01	07057		10	\$600.00
Autumn 2022	ESEPSY 1259	34137, 34138, 34139, 34140, 34141, 34142, 34143, 34144, 34145, 34146, 34147, 34148, 34149, 34150, 34151, 34152, 33730, 33711, 33712		431	\$74,860.01
Autumn 2022	ESEPSY 2059	33751, 33458, 33719, 34411, 34419		62	\$3,943.82
Autumn 2022	ESEPSY 2309	32249, 32250, 33199, 33200, 32483, 33449, 34511		213	\$13,955.76
Autumn 2022	ESSPED 2251	33840		25	\$1,804.75
Autumn 2022	FABENG 5160	10922, 10918		49	\$1,080.00
Autumn 2022	FDSCTE 2200	29277		197	\$1,182.00
Autumn 2022	FRENCH 1101.01	17617, 17618, 23432, 35636, 17600, 17601, 35635, 26519		141	\$4,342.80
Autumn 2022	FRENCH 1101.21	28374, 28375, 35637		32	\$985.60
Autumn 2022	FRENCH 1101.61	25818, 26856, 29714, 26944		50	\$1,540.00
Autumn 2022	FRENCH 1102.01	35640, 17602, 17603, 17604, 17605, 35640		112	\$3,449.60
Autumn 2022	FRENCH 1102.21	28376, 28377, 35642		34	\$1,047.20
Autumn 2022	FRENCH 1102.61	26265, 26857, 26186, 27828		43	\$1,324.40
Autumn 2022	FRENCH 1103.01	35644, 24860, 17606, 23175, 25476, 17607, 35645, 35643, 26880		149	\$4,589.20
Autumn 2022	FRENCH 1103.21	28378, 28379, 28380, 35647		35	\$1,078.00
Autumn 2022	FRENCH 1103.61	26266, 26858, 26267, 27829		52	\$1,601.60
Autumn 2022	FRENCH 1155.01	17608, 17609, 35648, 35649		76	\$2,340.80
Autumn 2022	FRENCH 1155.21	24881		15	\$462.00
Autumn 2022	GENMATH 1141T	30182		29	\$1,370.25
Autumn 2022	HDFS 2420	33028		50	\$2,888.50
Autumn 2022	HIMS 5648	5374, 5375		38	\$2,527.00
Autumn 2022	HISTART 2001	26782, 17761, 35092		501	\$66,362.46
Autumn 2022	HISTART 2001 (Marion)	24851		15	\$2,485.80
Autumn 2022	HISTART 2001H	23862		24	\$3,179.04
Autumn 2022	HISTART 2002	21846, 17766		325	\$43,049.50
Autumn 2022	HISTORY 1211	27000		59	\$2,859.14
Autumn 2022	HISTORY 1211	27000		59	\$7,477.66
Autumn 2022	HTHRHS 2500	5807, 5780, 5355		687	\$21,640.50
Autumn 2022	HTHRHS 3500	5659, 5664		207	\$8,280.00
Autumn 2022	HTHRHS 3500.01	5712		20	\$800.00
Autumn 2022	HTHRHS 5510	5781, 5428, 5565		98	\$9,034.62
Autumn 2022	HTHRHS 5510.01	5732		6	\$553.14
Autumn 2022	HTHRHS 5650	5506, 5507		6	\$113.88
Autumn 2022	HTHRHS 5500	4320, 4321		163	\$5,602.80
Autumn 2022	HTHRHS 5500.01	4334		24	\$835.20
Autumn 2022	HUMNTR 2310	34268, 13062		176	\$5,456.00
Autumn 2022	HUMNTR 2410	36749, 36751, 36755, 36758, 36759, 36761, 36763		745	\$23,095.00

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Autumn 2022	HUMNTR 5611	12977		31	\$8,674.42
Autumn 2022	INTSTD 4560	26833		8	\$160.00
Autumn 2022	ITALIAN 1101.03	27782, 27783, 27784, 28627, 36881		96	\$7,680.00
Autumn 2022	KNSFHP 1104	33770, 33771, 33775, 33905		124	\$10,404.84
Autumn 2022	KNSFHP 1150.01 (Connect)	23075		27	\$810.00
Autumn 2022	KNSFHP 1150.02 (Connect)	33875		22	\$660.00
Autumn 2022	KNSFHP 3312	33220		59	\$11,170.47
Autumn 2022	MATH 1050	18224, 18225, 18226, 18227, 18228, 18229, 27972, 14248, 14249, 14631, 14523, 14522, 14521, 14520, 14519, 14518, 14517, 23581, 23581, 26533, 26534, 14298, 27175, 14296, 14359		353	\$9,884.00
Autumn 2022	MATH 1075	27849, 18230, 18231, 18232, 14528, 14531		744	\$25,296.00
Autumn 2022	MATH 1138	215493		14	\$559.30
Autumn 2022	MATH 1156	18256, 21971		126	\$1,764.00
Autumn 2022	MBA 6211	5089		37	\$2,645.50
Autumn 2022	MBA 6223	04711		56	\$2,744.00
Autumn 2022	MBA 6253	4942, 4807, 36454		136	\$37,923.60
Autumn 2022	MEDN 6000	4908		24	\$6,715.68
Autumn 2022	MICROBIO 4000.01	27547, 18615, 18616		662	\$12,578.00
Autumn 2022	MICROBIO 4000.02	27076		108	\$2,052.00
Autumn 2022	MOLGEN 4500.01	24735, 34899, 34890		327	\$6,213.00
Autumn 2022	MOLGEN 4500.02	28067		104	\$1,976.00
Autumn 2022	MOLGEN 4606	148972, 26250, 26251, 34917		13	\$323.00
Autumn 2022	MOLGEN 4606	19107		68	\$12,851.32
Autumn 2022	MOLGEN 5650	19113, 19114		31	\$720.75
Autumn 2022	MUSIC 2250	19504		104	\$3,094.00
Autumn 2022	PHYSICS 1200	20285, 20300, 20315, 20330, 14557, 35707, 14333, 27982		911	\$68,315.89
Autumn 2022	PHYSICS 1200 (Marion)	26245		24	\$318.72
Autumn 2022	PHYSICS 1201	20473, 20468, 22141		405	\$30,370.95
Autumn 2022	PHYSICS 1250	14559, 24225, 27401, 27425, 20355, 20372, 20389, 20406, 22142, 20681, 14312, 14391, 25674, 26310, 25676, 34751, 34752, 34754, 34755		1378	\$62,010.00
Autumn 2022	PHYSICS 1251	22143, 20480, 20495, 24073, 36224		467	\$9,340.00
Autumn 2022	PHYSIO 3200	02335		262	\$13,100.00
Autumn 2022	POLITSC 1300	20883		115	\$5,955.85
Autumn 2022	PORTGSE 1101.01	24999		18	\$1,098.00
Autumn 2022	PORTGSE 1102.01	25528		13	\$891.00
Autumn 2022	PORTGSE 1103	25529		9	\$729.00
Autumn 2022	PSYCH 1100	36876, 24086, 26506, 20890, 20891, 20892, 20893, 22631, 23566, 24358, 23598, 26761, 26016, 26017, 26018, 21019, 26020, 26021, 26850, 27646, 27647, 27648, 27649, 27650, 24589, 24590, 23909, 28645, 34785, 36288		1664	\$91,520.00
Autumn 2022	PSYCH 1100 (Hadeed)	36204		39	\$780.00
Autumn 2022	PSYCH 1100 (Hugg/Dkile)	22282, 14566		38	\$4,708.96
Autumn 2022	PSYCH 1100 (Jones)	24620, 26201, 14568		16	\$16,911.68
Autumn 2022	PSYCH 1100 (Lima)	27553, 35048		46	\$736.00
Autumn 2022	PSYCH 1100 (Mansfield)	14352, 14351		40	\$1,330.00
Autumn 2022	PSYCH 1100 (Marion)	27986, 27987, 14564		38	\$494.00
Autumn 2022	PSYCH 1100 (Miser)	24950, 14563		82	\$4,510.00
Autumn 2022	PSYCH 1100 (Weiss)	25994, 23908		36	\$3,816.00
Autumn 2022	PSYCH 1100E	35049		8	\$128.00
Autumn 2022	PSYCH 1100H	27256, 2425, 24591, 26172, 27960, 35658, 36291		125	\$30,748.75
Autumn 2022	PSYCH 2220	24067, 20894, 20898, 23435, 25513, 36268		609	\$15,225.00
Autumn 2022	PSYCH 2300	36289, 34786, 20899, 26025, 24066, 36292		52	\$6,786.00
Autumn 2022	PSYCH 2333	35908		122	\$692.76
Autumn 2022	PSYCH 3310	24749, 23428, 26762		210	\$26,021.10
Autumn 2022	PSYCH 3313	24600, 26865, 24340, 27090		409	\$58,859.19
Autumn 2022	PSYCH 3313 (Mansfield)	24243		10	\$160.00
Autumn 2022	PSYCH 3331	20900, 23565, 27950, 28078, 28187, 25500, 27949		553	\$31,924.69
Autumn 2022	PSYCH 3331 (Lima)	27559		16	\$532.00
Autumn 2022	PSYCH 3331 (Newark)	27988		16	\$660.00
Autumn 2022	PSYCH 3331E	36566		1	\$40.00
Autumn 2022	PSYCH 3331H	26733		29	\$1,674.17
Autumn 2022	PSYCH 3340	27962		118	\$4,720.00
Autumn 2022	PSYCH 3340 (Newark)	28171		14	\$1,218.00
Autumn 2022	PSYCH 3340E	36571		9	\$783.00
Autumn 2022	PSYCH 3375	26866		9	\$437.00
Autumn 2022	PSYCH 3513	26023, 36270		220	\$2,860.00
Autumn 2022	PSYCH 3530	23431		150	\$1,950.00
Autumn 2022	PSYCH 3550	35660		79	\$1,264.00
Autumn 2022	PSYCH 3550 (Newark)	14573		25	\$5,471.25
Autumn 2022	PSYCH 4508	23662		73	\$4,275.00
Autumn 2022	PSYCH 4531	26868		11	\$352.00
Autumn 2022	SOCIO1 1101 (Lopez)	21387		519	\$26,469.00
Autumn 2022	SOCIO1 1101 (Martin)	27030		65	\$7,049.90
Autumn 2022	SOCIO1 3487	21909		90	\$9,761.40
Autumn 2022	SOCWORK 1120	13857, 13896, 13516, 13447, 13093, 13094, 35589, 13090, 13450		223	\$24,186.58
Autumn 2022	SOCWORK 1130	13096, 35593, 13505, 13507, 35985, 13091, 13352, 13632, 13446, 13095		201	\$31,850.46
Autumn 2022	SOCWORK 1130H	13448		18	\$2,852.28

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER(s)	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Autumn 2022	SOCWORK 3101	13101, 13103, 13104, 13647, 13102, 13410, 13431, 13434, 13428		157	\$17,028.22
Autumn 2022	SOCWORK 3201	35836		32	\$2,496.00
Autumn 2022	SOCWORK 3301	13105, 13411		25	\$5,138.00
Autumn 2022	SOCWORK 3401	13652, 13108, 13109, 13110, 13111, 13112, 13412, 13709, 13432, 13436, 13430		187	\$10,659.00
Autumn 2022	SOCWORK 3401H	13468		11	\$627.00
Autumn 2022	SOCWORK 3501	13113, 13114, 13115, 13116, 13117, 13118, 13423, 13710, 13433, 13437, 13496, 13641		168	\$18,221.28
Autumn 2022	SOCWORK 3502	13625		10	\$1,055.20
Autumn 2022	SOCWORK 3597	13449, 13321, 13119, 13120		99	\$12,267.09
Autumn 2022	SOCWORK 3600	13498, 13553, 13653, 13623, 35055, 13624		87	\$13,786.02
Autumn 2022	SOCWORK 4501	13129, 13130, 13131, 13132, 13133, 13456, 13454, 13464, 13452, 13659		231	\$25,054.26
Autumn 2022	SOCWORK 4502	13134, 13135, 13136, 13137, 13138, 13457, 13458, 13465, 13512, 13660		225	\$34,242.75
Autumn 2022	SOCWORK 4503	13469		13	\$1,734.98
Autumn 2022	SOCWORK 5014	13143, 13148		19	\$1,083.00
Autumn 2022	SOCWORK 5015	13604, 13605, 13639, 13640, 13682, 13683		91	\$12,144.86
Autumn 2022	SOCWORK 5806	13643, 13644		32	\$11,841.00
Autumn 2022	SOCWORK 6301	13544, 13556, 13557, 13596, 13649, 13667, 13668, 13669, 13154, 13155, 13156, 13157, 13158		302	\$17,446.54
Autumn 2022	SOCWORK 7512	13541, 13542, 13172, 35822		61	\$9,666.06
Autumn 2022	SOCWORK 7530	13706, 13176, 13177		56	\$2,688.00
Autumn 2022	SOCWORK 7621	13393, 36087		25	\$3,638.00
Autumn 2022	SOCWORK 7630	13513, 13524, 13591, 35828, 35829, 13181		103	\$16,321.38
Autumn 2022	SPANISH 1101	14322, 14419, 14588, 14589, 35163, 23289, 35162, 35164, 21392, 21393, 21394, 21395, 21396, 21397, 21398, 21453, 25015, 14587		284	\$17,324.00
Autumn 2022	SPANISH 1102	14323, 25689, 23262, 23263, 23317, 26507, 26530, 26571, 25833, 25840, 26739, 21401, 35197, 21402, 21403, 21404, 21405, 21406, 21407, 21408, 21409, 21410, 21411, 21412, 23162, 23163, 23243, 23244, 23245, 35196, 35198, 35199, 35200, 35201, 35202, 14590, 14591		614	\$37,454.00
Autumn 2022	SPANISH 1103	14324, 25691, 14592, 23248, 26432, 26433, 26434, 26435, 24998, 25000, 25025, 25803, 25804, 25805, 21413, 21414, 21415, 21416, 21417, 21418, 21419, 21420, 21421, 21422, 21423, 21424, 21425, 21426, 21427, 21428, 23158, 23159, 23241, 28670, 35204, 35205, 35206, 35207, 35208, 35209, 35210, 35211, 35212		747	\$45,567.00
Autumn 2022	SPANISH 1155	23318, 27279, 27286, 27287, 23921, 23933, 23153, 23154, 23160, 23161, 35165, 35166, 35167, 35168		275	\$16,775.00
Autumn 2022	SPANISH 2202	24379, 21399, 21400, 25765, 25832, 24379, 35183		112	\$2,240.00
Autumn 2022	STAT 1350.01	27980, 34854, 21724, 34687, 14420, 14593, 14594, 14595		539	\$12,531.75
Autumn 2022	STAT 1350.02	28088, 27412		441	\$10,253.25
Autumn 2022	STAT 1430.01	14348, 34679, 34680, 34689, 14422, 14596		679	\$30,548.21
Autumn 2022	STAT 1430.02	26292, 28129		271	\$12,192.29
Autumn 2022	STAT 1450.01	26923, 21721, 34855, 26199		205	\$4,766.25
Autumn 2022	STAT 1450.02	27423		121	\$2,813.25
Autumn 2022	STAT 2450.01	34686		203	\$4,719.75
Autumn 2022	STAT 2480.01	24201, 35084, 36245		141	\$3,278.25
Autumn 2022	STAT 2480.02	27426		87	\$2,022.75
Autumn 2022	STAT 3201	27093, 27094, 27095, 27096		202	\$31,089.82
Autumn 2022	STAT 3440	35054, 35982, 36246		28	\$6,860.00
Autumn 2022	STAT 3450.01	21722		195	\$7,800.00
Autumn 2022	STAT 3450.02	27390		91	\$3,640.00
Autumn 2022	STAT 3470.01	34681, 34682, 34683, 25692		95	\$17,356.50
Autumn 2022	STAT 3470.02	27391		165	\$5,197.50
Autumn 2022	STAT 4201	21715		88	\$13,978.80
Autumn 2022	STAT 4202	21718		88	\$13,978.80
Autumn 2022	STAT 5301	21722, 21723		52	\$8,003.32
Autumn 2022	THEATRE 2100	21745, 21778		498	\$54,013.08
Autumn 2022	THEATRE 2100H	23221		24	\$2,603.04
Spring 2023	ACCTMIS 3200	4581, 4165, 4166		135	\$12,808.80
Spring 2023	ACCTMIS 3201	4167		45	\$4,260.60
Spring 2023	ACCTMIS 3300	4760, 4761		85	\$1,785.00
Spring 2023	ACCTMIS 3400	4169, 4170		95	\$5,588.00
Spring 2023	ACCTMIS 3600	4172, 4888, 4889		106	\$1,908.00
Spring 2023	ACCTMIS 3620	35409		52	\$1,092.00
Spring 2023	ACCTMIS 4200	4758, 4759		91	\$3,298.75
Spring 2023	ACCTMIS 4410	4827, 4175, 4547		119	\$10,041.22
Spring 2023	AEDECON 2001	32527, 32017		91	\$6,188.00
Spring 2023	AEDECON 2105	31276		51	\$1,071.00
Spring 2023	AEDECON 3102	31034		30	\$540.00

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Spring 2023	AEDCON 4106	31046		26	\$832.00
Spring 2023	ANIMSCI 2200.03	30851, 34236		135	\$789.75
Spring 2023	ANIMSCI 3150	30866, 32643		49	\$286.65
Spring 2023	ANTHROP 2201	20480, 20502, 20503, 16958, 16959, 16963		238	\$2,142.00
Spring 2023	ANTHROP 2201H	20490		24	\$216.00
Spring 2023	BIOCHEM 4511	17532, 17533, 27421		539	\$10,780.00
Spring 2023	BIOCHEM 5613	17548, 21441		55	\$16,114.45
Spring 2023	BIOLOGY 1101	16684, 16686, 16819		120	\$25,878.00
Spring 2023	BIOLOGY 1102	21756		124	\$2,355.00
Spring 2023	BIOLOGY 1102 (Marion)	16687		10	\$1,956.50
Spring 2023	BIOLOGY 1113.01	16689		20	\$4,979.80
Spring 2023	BIOLOGY 1113.01 (Lab Manual)	17639, 17640, 17641, 17642, 17643, 17644, 17645, 17646, 17647, 17650, 17652, 17653, 17654, 17655, 17656, 21813, 21814, 21829, 21857, 17620		840	\$3,360.00
Spring 2023	BIOLOGY 1113.01 (Mastering)	17612, 17620		1024	\$15,360.00
Spring 2023	BIOLOGY 1113.02 (Lab Manual)	34086		41	\$164.00
Spring 2023	BIOLOGY 1113.02 (Mastering)	34086		41	\$615.00
Spring 2023	BIOLOGY 1113H	17614		32	\$480.00
Spring 2023	BIOLOGY 1114.01 (Lab Manual)	17616, 17615		909	\$909.00
Spring 2023	BIOLOGY 1114.01 (Packbook)	17616		312	\$1,825.20
Spring 2023	BIOLOGY 1114.02 (textbook)	33964, 35294, 17616, 17615		950	\$236,540.50
Spring 2023	BIOLOGY 1114.02	34024		40	\$9,959.60
Spring 2023	BIOLOGY 1114.02 (Lab Manual)	34024		40	\$40.00
Spring 2023	BIOLOGY 1114H	17621		48	\$11,951.52
Spring 2023	BIOLOGY 1114H (Lab Manual)	17621		48	\$48.00
Spring 2023	BIOLOGY 2105	35424		17	\$99.45
Spring 2023	BIOLOGY 3401	21787, 17617		291	\$2,138.85
Spring 2023	BIOMEDE 2800	34058		79	\$1,185.00
Spring 2023	BUSFIN 3120	4242, 4243		219	\$4,589.00
Spring 2023	BUSFIN 3220	04221		1131	\$57,115.50
Spring 2023	BUSFIN 3300	4830, 4849, 4238		138	\$9,217.02
Spring 2023	BUSFIN 3500	6230, 4551		158	\$12,087.00
Spring 2023	BUSFIN 4211	4783, 4817, 4820, 4492, 35597, 4782, 4893, 4650, 5021		395	\$33,555.25
Spring 2023	BUSFIN 4221	4818, 4819, 4495, 4880, 4494		218	\$16,677.00
Spring 2023	BUSFIN 4250	04233		352	\$18,110.40
Spring 2023	BUSFIN 4255	4706, 4707, 4831, 35599		167	\$16,199.00
Spring 2023	BUSFIN 4265	35593, 35602		93	\$4,454.35
Spring 2023	BUSFIN 7260	04554		16	\$767.20
Spring 2023	BUSMHR 2000 (McGraw)	4572, 4189, 4187, 4188		1094	\$82,050.00
Spring 2023	BUSMHR 2000 (Packback)	4572, 4189, 4187, 4188		1094	\$6,399.90
Spring 2023	BUSMHR 2292	04412		1049	\$4,563.15
Spring 2023	BUSMHR 2292H	04519		79	\$343.65
Spring 2023	BUSMHR 2500 (McGraw)	4828, 4498		425	\$34,531.25
Spring 2023	BUSMHR 2500 (Packback)	4828, 4498		425	\$1,848.75
Spring 2023	BUSMHR 4020	04218		46	\$6,486.00
Spring 2023	BUSMHR 4323	04824		14	\$3,175.34
Spring 2023	BUSMHR 4490	4193, 4199, 4204, 5003, 4210, 5007, 4087		1183	\$96,118.75
Spring 2023	BUSMHR 4490 (Packback)	4210		633	\$2,753.55
Spring 2023	BUSMHR 4490H	4984		24	\$1,950.00
Spring 2023	BUSML 3150	4124, 4967		240	\$4,320.00
Spring 2023	BUSML 3250	4685, 4113, 4394, 4398, 4075, 4400, 4111, 4112		1063	\$86,368.75
Spring 2023	BUSML 3380	4745, 4110, 4108, 4109, 5015		1011	\$5,914.35
Spring 2023	BUSML 4201	4979, 4114, 4115		129	\$4,740.75
Spring 2023	BUSML 4201	4116, 4549		90	\$20,412.90
Spring 2023	BUSML 4233	4833, 4836		95	\$7,718.75
Spring 2023	BUSML 4252	41748		42	\$2,646.00
Spring 2023	BUSML 4254	4986		47	\$846.00
Spring 2023	BUSML 4383	4402, 4895		51	\$221.85
Spring 2023	BUSML 7206	4502		17	\$1,135.43
Spring 2023	BUSOBA 2320	4095, 4099, 35901, 4092, 4641		1178	\$51,612.00
Spring 2023	BUSOBA 2320 (Mansfield)	40484		6	\$126.00
Spring 2023	BUSOBA 3130	04107		156	\$11,934.00
Spring 2023	BUSOBA 3230	4654, 4660, 4740, 4764, 35496, 4073, 4081, 5009		1111	\$84,991.50
Spring 2023	BUSOBA 3230H	4955		35	\$2,677.50
Spring 2023	BUSOBA 4242	36104, 4546		71	\$44,364.72
Spring 2023	BUSOBA 4240	04898		28	\$4,283.40
Spring 2023	BUSTEC 1202T	31772, 30792		29	\$1,278.90
Spring 2023	BUSTEC 2207T	30742		3	\$245.85
Spring 2023	BUSTEC 2231T	30744		40	\$294.00
Spring 2023	BUSTEC 2232T	30745		15	\$222.60
Spring 2023	BUSTEC 2241T	30746		30	\$1,323.00
Spring 2023	BUSTEC 2244T	30748		45	\$9,970.20
Spring 2023	BUSTEC 2249T	30749		28	\$1,610.00
Spring 2023	CHEM 1110	17941, 21952, 16802, 16691, 16828, 22026, 16747		357	\$7,140.00
Spring 2023	CHEM 1110 Lab Manuals	22025, 16747, 16828, 16691		141	\$4,864.50
Spring 2023	CHEM 1205	28806		30	\$450.00
Spring 2023	CHEM 1210	28101, 21955, 17958, 17968, 17977, 17987, 34344, 34347, 16693, 33984, 27597, 29658, 16749		1222	\$18,330.00
Spring 2023	CHEM 1210 Lab Manuals	16749, 29658, 27597, 33984, 16693		150	\$5,175.00
Spring 2023	CHEM 1220	28973, 17995, 18022, 18008, 18035, 18048, 18061, 16798, 28170, 28846, 16831, 16752		1766	\$26,490.00
Spring 2023	CHEM 1220 Lab Manuals	28846, 28170, 16831, 28973, 16752		102	\$3,519.00

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Spring 2023	CHEM 1250	22037, 28104		65	\$2,502.50
Spring 2023	CHEM 1620	17948		130	\$1,950.00
Spring 2023	CHEM 1920H	17954		48	\$1,200.00
Spring 2023	CHEM 2310	17795		93	\$25,818.66
Spring 2023	CHEM 2510	17802, 17811, 28574		500	\$13,750.00
Spring 2023	CHEM 2520	17820, 17833, 17842, 17855, 17860, 17865, 21961, 30302, 16695, 29661		1026	\$28,215.00
Spring 2023	CHEM 2520 (Wooster)	28208		2	\$604.64
Spring 2023	CHEM 2620	17870		58	\$1,595.00
Spring 2023	CHEM 4870	19800		45	\$5,751.45
Spring 2023	CIVILEN 2050	08447		75	\$1,275.00
Spring 2023	CIVILEN 2410	8582		54	\$1,242.00
Spring 2023	CLAS 2220	16741		28	\$4,541.88
Spring 2023	COMM 1100	22619, 22692		454	\$20,203.00
Spring 2023	COMM 1101	22620		30	\$1,335.00
Spring 2023	COMM 2110	18355, 18352, 18354, 18356, 18357, 18358, 18359, 18603, 22621		233	\$7,456.00
Spring 2023	COMM 2131	22675, 18604		58	\$1,856.00
Spring 2023	COMM 2331	18368		160	\$5,120.00
Spring 2023	COMM 3620	18391		147	\$11,120.51
Spring 2023	COMM 4401	28018		26	\$2,496.00
Spring 2023	CSE 1110	6547, 6549		147	\$3,381.00
Spring 2023	CSE 2111	6556, 6559, 6562, 6565, 6568, 6961, 6970, 6991, 7102, 7132		1300	\$65,650.00
Spring 2023	CSE 2112	07105		81	\$6,637.95
Spring 2023	CFRST 2100	14544		32	\$672.00
Spring 2023	CFRST 2300	13666		131	\$569.85
Spring 2023	CFRST 2374	13660		446	\$1,940.10
Spring 2023	CFRST 3474	14742		50	\$292.50
Spring 2023	CHSPMG 2100	14563		28	\$588.00
Spring 2023	CHSPMG 2300	15355		55	\$230.25
Spring 2023	CHSPMG 2990	14417		31	\$1,931.92
Spring 2023	EARTHSC 1121H	19305		28	\$364.00
Spring 2023	EARTHSC 1151	19310		131	\$8,036.85
Spring 2023	EARTHSC 5203	19318, 19326		29	\$1,526.15
Spring 2023	ECE 2060	11782, 9487		425	\$77,269.25
Spring 2023	ECE 3010	9668, 8631		58	\$11,058.86
Spring 2023	ECE 3030	8700, 9649		70	\$16,029.30
Spring 2023	ECE 3561	08636		98	\$17,817.38
Spring 2023	ECE 5078	35493, 35492		22	\$704.00
Spring 2023	ECON 2001.01	16805, 16842		66	\$4,488.00
Spring 2023	ECON 2001.01	25751		580	\$23,200.00
Spring 2023	ECON 2001.01	19384, 19400		650	\$34,027.50
Spring 2023	ECON 2001.01	25749		78	\$1,170.00
Spring 2023	ECON 2002.01	25773, 16845		53	\$3,604.00
Spring 2023	ECON 2002.01	19418		79	\$1,650.00
Spring 2023	ECON 2002.01	19417, 16803, 19401		795	\$11,925.00
Spring 2023	ECON 2002.03H	19421		40	\$9,359.60
Spring 2023	ECON 3820	30119		32	\$139.20
Spring 2023	ECON 4001.01	25775		92	\$1,840.00
Spring 2023	ECON 4002.01	19430, 19431		234	\$59,141.16
Spring 2023	ECON 4130	19455		89	\$520.65
Spring 2023	ECON 4140	19434, 30120		148	\$865.80
Spring 2023	ECON 4300	19447		79	\$15,528.24
Spring 2023	ECON 4400	19424, 19425		131	\$35,237.69
Spring 2023	ECON 5700	27405, 27407		66	\$4,554.00
Spring 2023	EOB 2510	19574		158	\$3,160.00
Spring 2023	EOB 2520	27778, 16714		31	\$134.85
Spring 2023	ENGLISH 1110.01	29225, 29226, 29261, 29262, 30278, 30279		78	\$3,019.38
Spring 2023	ENGLISH 1110.03	21987, 16767		17	\$658.07
Spring 2023	ENGLISH 2290	27896		155	\$7,684.90
Spring 2023	ENR 5649	31111, 31112		48	\$352.80
Spring 2023	ENTMLGY 4600	31524, 31365		276	\$1,614.60
Spring 2023	ESEPSY 1259	15422, 13401, 13402, 13403, 13404, 13405, 13406, 13407, 13408, 13419, 13420, 13396, 13397, 13398, 13399, 13400, 13421, 13374		409	\$79,227.39
Spring 2023	ESEPSY 2059	13411, 13412, 13413, 13414, 13393, 13409, 15026, 13418		162	\$10,304.82
Spring 2023	ESEPSY 2309	13351, 13352, 13353, 13361, 13362, 13366		162	\$10,095.84
Spring 2023	ESPHE 4280	13753		21	\$566.58
Spring 2023	ESQREM 7648	14653		17	\$1,071.00
Spring 2023	ESSPED 2251	13572		41	\$1,803.59
Spring 2023	ESSPED 5742	21571, 13646		25	\$1,089.75
Spring 2023	FABENG 2110	10998		39	\$2,171.13
Spring 2023	FABENG 3130	10992		35	\$1,648.50
Spring 2023	FABENG 3150	10995		39	\$1,836.90
Spring 2023	FDSCTE 2200	32448		177	\$1,239.00
Spring 2023	FRENCH 1101.01	19717, 19718, 19719, 26153, 35116, 35117		81	\$2,608.20
Spring 2023	FRENCH 1101.21	29933, 35118		19	\$611.80
Spring 2023	FRENCH 1101.61	27784, 28111, 27780, 29106		29	\$933.80
Spring 2023	FRENCH 1102.01	19724, 19725, 26148, 35120, 35121, 35119, 35253		121	\$3,896.20
Spring 2023	FRENCH 1102.21	29934, 35122		18	\$579.60
Spring 2023	FRENCH 1102.61	27785, 28623, 27548, 28900		32	\$1,030.40
Spring 2023	FRENCH 1103.01	19723, 26154, 26163, 25124, 29938, 35123, 19722, 19732		133	\$4,282.60
Spring 2023	FRENCH 1103.21	29936, 35125, 35126, 29935		54	\$1,738.80

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Spring 2023	FRENCH 1103.61	28242, 28774, 28093, 29946		42	\$1,352.40
Spring 2023	FRENCH 1155.01	19720		19	\$611.80
Spring 2023	FRENCH 3101	28078		22	\$149.82
Spring 2023	GENCHEM 11001	30788		24	\$480.00
Spring 2023	GENMATH 1141T	30790		13	\$546.70
Spring 2023	GENMATH 1145T	30791		-2	\$30.00
Spring 2023	HCS 2200	31413		208	\$1,528.80
Spring 2023	HCS 2270	32028		199	\$1,164.15
Spring 2023	HCS 2370	32028		130	\$760.50
Spring 2023	HCS 3475	32686		388	\$2,260.80
Spring 2023	HDPS 2420	12876, 12915		99	\$5,402.43
Spring 2023	HDPS 3310	12928		50	\$3,449.50
Spring 2023	HIMS 5648	5119		48	\$3,432.00
Spring 2023	HISTART 2001	19872, 27431, 34333		392	\$57,902.32
Spring 2023	HISTART 2002	19878, 19885, 30067		251	\$37,075.21
Spring 2023	HISTART 2002 (Marion)	30012		18	\$2,921.76
Spring 2023	HISTART 2002H	34212		24	\$3,545.04
Spring 2023	HISTART 5312	34168, 34169		20	\$865.90
Spring 2023	HISTORY 1211	279045		60	\$3,342.60
Spring 2023	HISTORY 1211	279045		60	\$7,912.40
Spring 2023	HISTORY 2001	27249		34	\$1,559.92
Spring 2023	HTRHSC 3400	5523, 5524		142	\$830.70
Spring 2023	HTRHSC 3400.01	5450		20	\$117.00
Spring 2023	HTRHSC 3500 (Connect)	5525, 5094		181	\$8,054.50
Spring 2023	HTRHSC 3500 (etext)	5408		75	\$2,400.00
Spring 2023	HTRHSC 3500.01	5451		30	\$1,335.00
Spring 2023	HTRHSC 4370	5403, 5407, 5485		191	\$830.85
Spring 2023	HTRHSC 4370.01	5453		24	\$104.40
Spring 2023	HTRHSC 5350	05489		32	\$235.20
Spring 2023	HTRHSC 5350.01	05532		9	\$46.15
Spring 2023	HTRHSC 5500	5459		92	\$3,201.60
Spring 2023	HUMNTR 2310	14207		142	\$5,644.50
Spring 2023	HUMNTR 2410	35246, 34008, 34009, 34007, 33806, 33613, 33814, 33808, 33812		763	\$30,329.25
Spring 2023	HUMNTR 3313	14200, 14560		112	\$821.20
Spring 2023	INTSTS 2200	26661		16	\$1,008.00
Spring 2023	ISE 2040.02	11925, 11924, 11994, 11995		429	\$18,018.00
Spring 2023	ISE 5830	34355, 34356		58	\$11,535.28
Spring 2023	ITALIAN 1101.03	29956, 29957		32	\$6,110.00
Spring 2023	ITALIAN 1101.71	28211, 28750, 28751, 29103, 29104, 29105		26	\$3,055.00
Spring 2023	ITALIAN 5101	26670, 26671		11	\$1,292.50
Spring 2023	KNSFHP 1104	14736, 14032, 14033, 14045		159	\$13,007.79
Spring 2023	KNSFHP 1150.01	13839		53	\$1,802.00
Spring 2023	KNSFHP 1150.02	13840		123	\$1,768.00
Spring 2023	KNSFHP 3312	13932, 14036		58	\$1,977.00
Spring 2023	MATH 1050	27163, 35325, 20148, 20149, 20150, 16763		98	\$2,881.20
Spring 2023	MATH 1075	35327, 28186, 16872, 16870, 20319, 20320, 27101, 16875, 28742, 16874, 16873		444	\$19,513.80
Spring 2023	MATH 1116	16878		15	\$934.80
Spring 2023	MATH 1148	20166, 20173, 20180		546	\$21,294.00
Spring 2023	MATH 1149	29206		37	\$1,443.00
Spring 2023	MBA 6223	4885, 4886, 4900, 5026		56	\$6,328.35
Spring 2023	MBA 6261	04902		52	\$753.48
Spring 2023	MBA 6273 (eText)	4555, 4556, 4781, 5020, 36141		210	\$46,527.60
Spring 2023	MBA 6273 (MindTap)	04901		50	\$2,485.00
Spring 2023	MBA 6281.01	4560, 4561		83	\$361.05
Spring 2023	MBA 6292	04921		50	\$217.50
Spring 2023	MON 6500	05562		33	\$8,837.73
Spring 2023	MEDCOLL 7790	02223		3	\$126.99
Spring 2023	MICROBIO 4000.01	16760, 25408, 25704		705	\$14,100.00
Spring 2023	MOLGEN 4500.01 (Instruct)	24970, 25005		163	\$953.55
Spring 2023	MOLGEN 4500.01 (Marion)	35259		15	\$480.00
Spring 2023	MOLGEN 4500.01 (Pearson)	24970, 25005		382	\$7,640.00
Spring 2023	MOLGEN 4500.01 (Questions)	24970, 25005		219	\$952.65
Spring 2023	MOLGEN 4500E (Packback)	24971, 29732		11	\$64.35
Spring 2023	MOLGEN 4500E (Pearson)	24971, 29732		11	\$220.00
Spring 2023	MUSIC 2250	24204		35	\$6,013.35
Spring 2023	OCCTHER 6220	05411		47	\$274.95
Spring 2023	PHYSICS 1200	16903, 23227, 23036, 23104, 23218, 28967		635	\$47,618.65
Spring 2023	PHYSICS 1201	23250, 23574, 23039, 23138, 23449, 30170		657	\$49,268.43
Spring 2023	PHYSICS 1201 (Marion)	28157		16	\$223.68
Spring 2023	PHYSICS 1250	23205, 23054, 23085, 23604, 16733, 16906, 28163		674	\$30,330.00
Spring 2023	PHYSICS 1251	23181, 23133, 23072, 23057, 23452, 23606, 27887, 16909, 23192		590	\$11,800.00
Spring 2023	PHYSIO 3200	02359		265	\$14,707.50
Spring 2023	POLITSC 1200	22880		179	\$11,277.00
Spring 2023	POLITSC 1300	22881		175	\$8,478.75
Spring 2023	PORTGSE 1101.01	22740		13	\$793.00
Spring 2023	PORTGSE 1102.01	22739		10	\$610.00
Spring 2023	PORTGSE 1103	22700		10	\$610.00
Spring 2023	PSYCH 1100	22579, 22597, 22598, 22442, 22443, 22444, 22445, 28520, 28523, 28524, 27893, 28011, 28012, 28793, 28794, 28795, 27247, 27247, 29799, 33474, 33477, 33478, 33479, 34148		791	\$131,266.45

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PLEASE ONLY INCLUDE INCLUSIVE ACCESS COURSES ON THIS LIST.

DEFINITION OF INCLUSIVE ACCESS

Inclusive access is an arrangement between an institution, through faculty, and students to offer college textbooks and materials as "included" within tuition and/or a fee assessment, rather than purchased individually

TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER(s)	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	PSYCH 1100 (Mansfield)	16770		14	\$490.00
Spring 2023	PSYCH 1100 (Marion)	22594, 28160, 16912		89	\$1,157.00
Spring 2023	PSYCH 1100 (Miser)	16911		35	\$2,100.00
Spring 2023	PSYCH 1100 (Oxide)	16914		39	\$5,413.59
Spring 2023	PSYCH 1100 (Weiss)	16913		41	\$1,824.50
Spring 2023	PSYCH 1100H	33524, 22609, 33523, 22433, 22433		55	\$14,189.45
Spring 2023	PSYCH 1100H (Newark)	35298		5	\$300.00
Spring 2023	PSYCH 2220	27265, 22432, 22549, 22550, 22558, 22431		533	\$13,325.00
Spring 2023	PSYCH 2300	22453, 28789, 29793, 33528, 34158		351	\$4,699.89
Spring 2023	PSYCH 2300 (Newark)	16,916, 22452		27	\$5,675.40
Spring 2023	PSYCH 2376 (Packback)	28775		82	\$479.70
Spring 2023	PSYCH 2376 (textbook)	28775		82	\$2,624.00
Spring 2023	PSYCH 3310 (eText)	35077, 29801		101	\$14,019.81
Spring 2023	PSYCH 3310 (Mindtap)	21605		19	\$665.00
Spring 2023	PSYCH 3312	28777, 27271		120	\$8,120.40
Spring 2023	PSYCH 3313	29784, 29803, 35308, 28779, 33561		287	\$46,152.47
Spring 2023	PSYCH 3313 (Mansfield)	29977		5	\$80.00
Spring 2023	PSYCH 3321	30152		138	\$4,830.00
Spring 2023	PSYCH 3331	30153, 22568, 30154, 34152, 34153, 22593, 33562, 28798		405	\$25,239.60
Spring 2023	PSYCH 3331H	22563		28	\$1,744.96
Spring 2023	PSYCH 3335	29722		20	\$700.00
Spring 2023	PSYCH 3340	28790, 34149, 33564		116	\$5,162.00
Spring 2023	PSYCH 3343	28749, 34156, 34157, 34149, 33564		328	\$4,394.00
Spring 2023	PSYCH 3530	29438		13	\$578.50
Spring 2023	PSYCH 3551	29970		119	\$5,295.50
Spring 2023	PSYCH 3551 (Newark, 1/2)	16925		22	\$1,200.54
Spring 2023	PSYCH 3551 (Newark, 2/2)	16925		22	\$65.56
Spring 2023	PSYCH 4508	33178		64	\$4,021.00
Spring 2023	PSYCH 4510	33644		11	\$495.00
Spring 2023	PSYCH 4540	28220		14	\$1,703.94
Spring 2023	PSYCH 4543 (Marion)	35266		15	\$945.00
Spring 2023	PSYCH 4543 (Newark)	28753		17	\$1,502.88
Spring 2023	SOCOL 1103 (Lopez)	208563		498	\$10,415.00
Spring 2023	SOCOL 2210	30311, 21573		96	\$7,902.72
Spring 2023	SOCOL 2463	28573, 21589		128	\$8,064.00
Spring 2023	SOCOL 3487	21592		58	\$7,050.18
Spring 2023	SOCWORK 1120	16048, 16060, 15861, 15995, 16037, 15540, 15541, 15824, 15838, 15786, 15464		224	\$27,263.04
Spring 2023	SOCWORK 1130	15813, 16036, 16063, 15542, 15806, 15839, 15908, 15857, 15820		143	\$25,269.53
Spring 2023	SOCWORK 3101	16102		50	\$6,085.50
Spring 2023	SOCWORK 3201	15546, 15547, 15548, 15549, 15550, 15788, 15793, 15466, 15887		177	\$13,806.00
Spring 2023	SOCWORK 3301	15972		111	\$2,298.89
Spring 2023	SOCWORK 3501	15926, 16095		55	\$6,694.05
Spring 2023	SOCWORK 3502	15555, 15556, 15557, 15558, 15559, 15996, 16062, 15790, 15468, 15935, 15795		145	\$23,536.40
Spring 2023	SOCWORK 3597	16049, 15858, 15892, 16038, 15565, 15566, 35186		160	\$22,209.60
Spring 2023	SOCWORK 3600	16107, 15862, 15997, 15976, 15927		106	\$18,713.26
Spring 2023	SOCWORK 4503	15575, 15576, 15577, 15578, 15938, 16054, 15828, 15472, 15823		204	\$30,336.84
Spring 2023	SOCWORK 5006	16081, 16082		10	\$2,089.90
Spring 2023	SOCWORK 5015	15590, 15591		31	\$4,610.01
Spring 2023	SOCWORK 5023	15832, 15833		29	\$2,262.00
Spring 2023	SOCWORK 5806	16017, 16015, 16016, 16018, 16052, 16053, 16029, 16041, 16008		56	\$3,528.00
Spring 2023	SOCWORK 6302	16073, 16074, 16073, 15595, 15611, 15612, 15613, 15614, 15615, 15912, 15949, 15993		290	\$43,207.10
Spring 2023	SOCWORK 7512	16113, 15598, 15919, 15929		49	\$8,658.79
Spring 2023	SOCWORK 7530	16043, 16118, 15961, 15979, 15980		120	\$6,120.00
Spring 2023	SOCWORK 7621	16045, 16046, 16106, 15620, 15780, 15883, 15890, 15898, 15981, 15982		184	\$27,414.16
Spring 2023	SOCWORK 7630	15923		12	\$2,120.52
Spring 2023	SPANISH 1101	16734, 21315, 21233, 21234, 21358, 21370, 28422, 27798, 35022, 35019, 35020, 21319		197	\$12,017.00
Spring 2023	SPANISH 1102	16936, 21316, 21235, 21236, 21237, 21238, 21239, 21240, 21241, 21242, 21243, 21368, 21369, 27478, 27479, 28416, 28465, 27795, 35035, 35036, 35037, 35038, 35039, 35034, 35029, 35030, 35031, 16735		381	\$23,241.00
Spring 2023	SPANISH 1103	27554, 21317, 21248, 21249, 21250, 21251, 21252, 21253, 21254, 21255, 21256, 21257, 21258, 21259, 21260, 21261, 21262, 21263, 21264, 21265, 21266, 21283, 21284, 21325, 21326, 21328, 21330, 21331, 29235, 35048, 21332, 27797, 28415, 21355, 29269, 29322, 27796, 35044, 35045, 35046, 35047, 35049, 35050, 35051, 35052, 35053, 35054, 35055, 35056, 35057, 35058, 35059, 35060, 35061, 35062, 35063, 16937		938	\$57,218.00

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DEFINITION OF INCLUSIVE ACCESS

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TERM (Fall 2022 or Spring 2023)	COURSE ID	SECTION NUMBER(s)	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	SPANISH 1155	21244, 21245, 21246, 21327, 21344, 28412, 28493, 35040, 35041, 35042, 35043		205	\$12,505.00
Spring 2023	SPANISH 2202	21167, 21268, 21352, 21353, 27476		95	\$1,995.00
Spring 2023	STAT 1350.01	16786, 20759, 20771, 20765, 16938, 16939, 35277, 35275, 35276, 20950		595	\$13,833.75
Spring 2023	STAT 1350.02	29372, 29383		380	\$8,835.00
Spring 2023	STAT 1430.01	16940, 29364, 29362, 30021		572	\$21,164.00
Spring 2023	STAT 1430.02	33837, 29407		252	\$9,324.00
Spring 2023	STAT 1430H	20782		26	\$962.00
Spring 2023	STAT 1450.01	27549, 20784, 20789		167	\$3,882.75
Spring 2023	STAT 1450.02	29392		116	\$2,697.00
Spring 2023	STAT 2450.01	20929		189	\$4,394.25
Spring 2023	STAT 2480.01	27373, 20793		130	\$3,022.50
Spring 2023	STAT 2480.02	29398		80	\$1,860.00
Spring 2023	STAT 3201	30263, 20942		98	\$16,837.38
Spring 2023	STAT 3450.01	20895		109	\$4,905.00
Spring 2023	STAT 3450.02	29403		53	\$2,385.00
Spring 2023	STAT 3470.01	20796, 20905		320	\$10,640.00
Spring 2023	STAT 3470.02	29404		192	\$6,384.00
Spring 2023	STAT 4201	20794		68	\$10,584.20
Spring 2023	STAT 4202	20797		106	\$16,498.90
Spring 2023	STAT 4302	29355, 33464		67	\$2,477.66
Spring 2023	STAT 5301	20958, 20959		42	\$7,216.02
Spring 2023	THEATRE 2100	29021, 29022		277	\$6,592.60
Spring 2023	THEATRE 2100H	20541, 20700, 35733		63	\$1,499.40
Spring 2023	THEATRE 2700	20695		25	\$1,425.00
				116,535	\$6,629,008.79

APPENDIX XLVII

The Ohio State University
Board of Trustees

November 16, 2023

AUTHORIZING THE DISCONTINUATION OF TRANSCRIPT WITHHOLDING

BACKGROUND

TOPIC: AUTHORIZING THE DISCONTINUATION OF TRANSCRIPT WITHHOLDING

CONTEXT: It is proposed that the Ohio State University discontinue withholding student transcripts for past-due balances.

SUMMARY:

Most state institutions withhold transcripts from students with a past-due balance. Prior to registration each semester, students electronically sign a financial responsibility statement agreeing OSU may withhold their official transcript until all financial obligations have been met. This practice has historically been effective in helping collect debts from students.

House Bill 33 (HB33) requires each state institution of higher education to formally consider and adopt a resolution, no later than December 1st, 2023, determining whether to keep or end the practice of transcript withholding. HB33 required the university to describe the impact of continuing transcript withholding on the state's secondary education attainment and workforce goals, the rate of collection on overdue balances resulting from the historical practice of transcript withholding; and the extent to which ending the practice of transcript withholding will help students who have dis-enrolled from the state institution complete an education, whether at the same institution or another state institution.

Additionally, the Federal Department of Education recently, as part of their participation agreements with higher education institutions, updated regulations to restrict transcript withholding from students receiving federal funding.

Given these factors and our analysis of the student data, the process of withholding student transcripts is no longer administratively viable.

REQUESTED OF THE FINANCE & INVESTMENT COMMITTEE: Approval of the discontinuation of withholding student transcripts for past-due balances.

APPENDIX XLVIII

The Ohio State University
Board of Trustees

November 16, 2023

**THE OHIO STATE UNIVERSITY BOARD OF TRUSTEES
FINANCE AND INVESTMENT COMMITTEE**

November 16, 2023

TOPICS: Football Ticket Prices
 Golf Course Membership Dues

CONTEXT:

The Ohio State University Department of Athletics continues to be one of a very limited number of self-sustaining athletics programs in the nation. Currently, the Department of Athletics funds more than 1,000 student-athletes in successful endeavors of academic achievement and athletics competitions, as well as personal and professional development, with a Graduation Success Rate of 94% and a career placement rate of 95%. The Department of Athletics transfers approximately \$59 million annually to the University for contributions and payments for goods and services provided to the Department, which includes \$37 million for grant-in-aid.

The Department of Athletics first introduced premier-game pricing for football in 2013 and beginning with the 2016 season adopted a completely variable pricing model for all individual game tickets, while also implementing discounts for public and faculty & staff season ticket purchasers. Beginning with the 2022 season, the stadium scaling configuration was increased to six price zones, offering a wide array of options for fans purchasing tickets, and the Department began offering extended payment plans for season ticket purchasers. These pricing strategies have been successful both in matching pricing to market, and in positive feedback received from fans regarding variable pricing for games based on opponent and seat location. The Athletic Council and University administrators recommend continuation of these pricing guidelines.

Big Ten Conference expansion from 14 to 18 teams and a new scheduling model, where opponents are known in advance – through 2028 – but not the actual game dates until the November prior to the start of the season, is a new challenge confronting the Department of Athletics. As a result, this new scheduling protocol requires more flexibility by the Department in the ticket pricing approval process.

The Department is requesting the ability to adjust future pricing approvals to be based on price ranges by opponent type – non-conference, conference and premier – to allow for the determination of actual pricing closer to the launch of season ticket renewals, which now starts in November each year. This flexibility is needed to make pricing decisions based on the most current data available: actual game dates, strength and reputation of the opponent, projected demand and other market comparisons, and to incorporate data-driven pricing strategies in order to maximize yield management and revenue. Pricing for FY2025 in detail, as well as the pricing ranges for FY2026 and FY2027 are submitted for approval below.

Additionally, an increase in golf course membership dues is necessary to meet increased costs and remain financially stable for the 2024 calendar year. Athletic Council and University administrators have reviewed the proposed rates and recommend approval.

RECOMMENDATION:

For Football tickets:

- For FY2025, to maintain the configuration of scaling the stadium seating into six price zones, and assign the individual game and season ticket pricing for the 2024 football season as indicated in the attached table.
- For FY2026 and FY2027, to assign individual game ticket pricing as determined by opponent and seating zone within price ranges as follows:
 - Individual game tickets for non-conference opponents to be priced as low as \$50 up to a maximum of \$150 per ticket.
 - Individual game tickets for conference opponents to be priced as low as \$80 up to a maximum of \$210 per ticket.
 - Individual game tickets for premier opponents to be priced as low as \$125 up to a maximum of \$500 per ticket.
- Season ticket discounts off the aggregate individual game prices for public, faculty, staff, and students will remain.
- Individual game and season ticket prices will continue to be reviewed and approved by Athletic Council and University administrators prior to the launch of season ticket renewals.

For Golf Course Membership Dues and Green Fees:

- For the 2024 calendar year, increase the Alumni, Faculty/Staff, Affiliate and Student membership dues by 3% as indicated in the attached table.

CONSIDERATIONS:

For Football tickets:

- The season ticket price increase for the 2024 season is reflective of playing 8 home games in 2024 versus 6 home games in 2023.
- Student ticket prices for the 2024 season will increase by \$2 per non-conference game and \$4 per conference game. This is the first student ticket price increase since the 2013 season, and the student ticket price per game will remain unchanged for the 2025 and 2026 seasons.

Football Ticket Pricing – 2024 Season (FY2025) – 8 games						
Opponent	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Southern Mississippi	\$ 123	\$ 107	\$ 92	\$ 79	\$ 68	\$ 52
Western Michigan	\$ 109	\$ 95	\$ 82	\$ 70	\$ 60	\$ 46
Marshall	\$ 128	\$ 111	\$ 96	\$ 82	\$ 70	\$ 54
Indiana	\$ 163	\$ 142	\$ 122	\$ 105	\$ 90	\$ 69
Iowa	\$ 217	\$ 189	\$ 163	\$ 140	\$ 119	\$ 91
Nebraska	\$ 202	\$ 176	\$ 151	\$ 130	\$ 111	\$ 85
Purdue	\$ 202	\$ 176	\$ 151	\$ 130	\$ 111	\$ 85
Michigan	\$ 458	\$ 399	\$ 343	\$ 295	\$ 251	\$ 192

The Ohio State University
Board of Trustees

November 16, 2023

Season Ticket (Public)	\$ 1,365	\$ 1,189	\$ 1,024	\$ 880	\$ 752	\$ 596
Season Ticket (Faculty/Staff)	\$ 1,094	\$ 952	\$ 819	\$ 705	\$ 602	\$ 490
Season Ticket (Student)					\$ 298	\$ 298

For Golf Course Membership Dues:

- The membership dues increase will be allocated to the capital reserve account for deferred maintenance and future projects.
- In market comparisons, the current rates are comparable to local courses for the quality and amenities provided.

Golf Course Membership Dues/Green Fees – 2024 Calendar Year	
Category / Affiliation	Annual Membership
Student	\$ 855
Faculty / Staff	\$ 3,260
With Spouse	\$ 4,890
Full Family	\$ 5,705
Alumni / Buckeye Club	\$ 4,073
With Spouse	\$ 6,109
Full Family	\$ 7,128
Young Professional (21-26yo)	\$ 2,647
With Spouse	\$ 4,683
Young Professional (27-32yo)	\$ 3,054
With Spouse	\$ 5,090

REQUESTED OF FINANCE AND INVESTMENT COMMITTEE:

Approval

The Ohio State University
Board of Trustees

November 16, 2023

APPENDIX – FOOTBALL TICKET PRICING HISTORY**2023 Football Season (6 home games)**

Opponent	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Youngstown State	\$ 101	\$ 90	\$ 80	\$ 69	\$ 59	\$ 39
Western Kentucky	\$ 101	\$ 90	\$ 80	\$ 69	\$ 59	\$ 39
Maryland	\$ 153	\$ 137	\$ 121	\$ 105	\$ 90	\$ 59
Penn State	\$ 308	\$ 276	\$ 244	\$ 212	\$ 181	\$ 119
Michigan State	\$ 230	\$ 206	\$ 182	\$ 158	\$ 135	\$ 89
Minnesota	\$ 177	\$ 159	\$ 141	\$ 122	\$ 104	\$ 69
Season Ticket (Public)	\$ 944	\$ 846	\$ 750	\$ 650	\$ 555	\$ 398
Season Ticket (Faculty/Staff)	\$ 774	\$ 693	\$ 615	\$ 533	\$ 456	\$ 325
Season Ticket (Student)					\$ 204	\$ 204

2022 Football Season (8 home games)

Opponent	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
Notre Dame	\$ 298	\$ 267	\$ 236	\$ 205	\$ 164	\$ 149
Arkansas State	\$ 92	\$ 82	\$ 73	\$ 63	\$ 51	\$ 42
Toledo	\$ 102	\$ 91	\$ 81	\$ 70	\$ 56	\$ 42
Rutgers	\$ 116	\$ 104	\$ 92	\$ 80	\$ 64	\$ 54
Iowa	\$ 218	\$ 195	\$ 173	\$ 150	\$ 120	\$ 80
Indiana	\$ 131	\$ 117	\$ 104	\$ 90	\$ 72	\$ 60
Wisconsin	\$ 218	\$ 195	\$ 173	\$ 150	\$ 120	\$ 80
Michigan	\$ 319	\$ 286	\$ 253	\$ 220	\$ 176	\$ 149
Season Ticket (Public)	\$ 1,287	\$ 1,151	\$ 1,022	\$ 886	\$ 711	\$ 559
Season Ticket (Faculty/Staff)	\$ 1,020	\$ 912	\$ 810	\$ 702	\$ 563	\$ 450
Season Ticket (Student)					\$ 272	\$ 272

2021 Football Season (7 home games)

Opponent	Reserved	Box/Club
Oregon	\$ 160	\$ 185
Tulsa	\$ 63	\$ 88
Akron	\$ 66	\$ 91
Purdue	\$ 90	\$ 115
Michigan State	\$ 144	\$ 169
Maryland	\$ 90	\$ 115
Penn State	\$ 210	\$ 235
Season Ticket (Public)	\$ 702	\$ 851
Season Ticket (Faculty/Staff)	\$ 659	
Season Ticket (Student)	\$ 238	

APPENDIX XLIX

The Ohio State University
Board of Trustees

November 16, 2023

BACKGROUND

- TOPIC:** Ratification of that certain Cost Allocation Agreement regarding the CHP plant
- CONTEXT:** The university previously entered into a Cost Allocation Agreement and is requesting the Board to ratify the Agreement.
- SUMMARY:** The Cost Allocation Agreement facilitates the completion of the CHP plant by September 30, 2024, including by allocating costs, providing for new construction milestones and associated remedies, augmenting information sharing among the parties, and establishing an oversight committee.

APPENDIX L

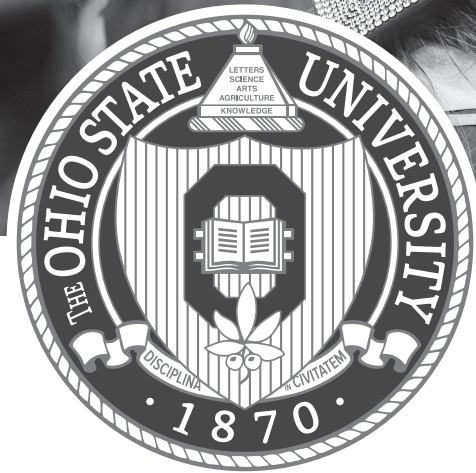
	Amount Establishing <u>Endowment*</u>	Total <u>Commitment</u>
<u>Establishment of Named Endowed Fund (University)</u>		
Steps for Sarcoma Endowment Fund Established November 16, 2023, with a fund transfer by The Ohio State University Comprehensive Cancer Center – Arthur G. James Cancer Hospital and Richard J. Solove (OSUCCC – James) of gifts from donors and proceeds from Steps for Sarcoma, an annual event created in 2010 which fundraises for sarcoma research at the OSUCCC – James; used to benefit medical research on sarcoma diseases.	\$250,000.00	\$250,000.00
Journalism Major Program Fund Established November 16, 2023, with a fund transfer by College of Arts and Sciences of a gift from the estate of Eileen C. Billie (BA 1968, MA 1970) used for the journalism major program in the College of Arts and Sciences, School of Communication.	\$150,244.21	\$150,244.21
Ruth Ella Moore, PHD, Scholarship Fund Established November 16, 2023, with gifts from friends, family, and colleagues of Dr. Ruth Ella Moore, the first African American Woman to graduate with a PhD from The Ohio State University, and the first to graduate with a PhD in the natural sciences in the country; provides one or more scholarships to students who are enrolled in the College of Public Health. Preference shall be given to candidates who are first-generation or trailblazing in their educational pursuits. The donors desire that when awarding this scholarship special consideration be given for students who have overcome substantial educational or economic obstacles. If no students meet the selection criteria, the scholarship(s) will be open to all students who are enrolled in the college and demonstrate a commitment to diversity and inclusion.	\$102,855.31	\$102,855.31
<u>Change in Name and Description of Named Endowed Fund (University)</u>		
From: The Robert J. O'Leary Endowed Lecture Series Fund To: The Robert J. O'Leary Endowed Fund		
From: The Mabel Sarbaugh Undergraduate Honors Scholarship in Home Economics To: The Mabel Sarbaugh Undergraduate Honors Scholarship in Human Ecology		
<u>Change in Description of Named Endowed Fund (University)</u>		
The Mabel M. Sarbaugh 4-H Scholarship Endowment Fund		
<u>Change in Name of Named Endowed Fund (University)</u>		

From: Integrated Systems Engineering Department Fund To: Friends of Integrated Systems Engineering Fund		
<u>Establishment of Named Endowed Professorships (Foundation)</u>		
Philip Barbour Hardymon Professorship in Surgery Established November 16, 2023, with gifts from the Dawson Fund; supports a surgical oncology or thoracic surgery professorship position in the Department of Surgery. If the position is vacant, the annual distribution will be reinvested in the endowment principal. If the gifted principal balance reaches \$3,500,000 by December 31, 2028, the fund name and purpose will be revised and the annual distribution shall support a chair position in the Department of Surgery. If the position is vacant, the annual distribution will be reinvested in the endowment principal.	\$1,000,000.00 As of October 10, 2023	\$1,000,000.00
Endowed Surgical Professorship in Health Equity Established November 16, 2023, with gifts from OSU Physicians Inc.; supports a distinguished surgeon engaging in research, education, and clinical efforts that address the disparities in health care that adversely impact equitable care and health outcomes of marginalized groups. Candidates must demonstrate excellence in understanding and addressing health equity. Prior to full funding, if the position is vacant, or if full funding is not reached, the annual distribution may be used to support faculty in the College of Medicine.	\$1,000,000.00	\$1,000,000.00
<u>Establishment of Named Endowed Fund (Foundation)</u>		
Everett L. and Helen L. Rogers Graduate Study Scholarship Fund Established November 16, 2023, with a gift from the estate of Marilyn R. Becker (BSBA 1954) in memory of her parents Everett L. Rogers and Helen L. Rogers; provides one or more scholarships to graduate students who are enrolled in the Max M. Fisher College of Business.	\$1,049,427.44	\$1,049,427.44
The Marjorie Kreilick Endowed Scholarship Fund Established November 16, 2023, with an estate gift from Marjorie Kreilick (BA 1946, MA 1947); provides renewable tuition-only scholarship support for undergraduate students who are graduates of Oak Harbor High School in Ohio, or its successor, who are enrolled in the College of Arts and Sciences.	\$485,757.95	\$485,757.95
Sidi Grünstein Gluck and Peter Gluck Endowed Scholarship Fund in Art Education Established November 16, 2023, with an estate gift from Peter Gluck and Sidi Grünstein Gluck (BS 1963, MA 1968, MFA 1971); provides scholarships to students enrolled in the College of Arts and Sciences who are studying art education in the Department of Arts Administration, Education and Policy.	\$250,000.00	\$250,000.00

<p>Ohio Turfgrass Foundation Scholarship Fund Established November 16, 2023, with gifts from the Ohio Turfgrass Foundation and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program; provides one or more scholarships to undergraduate students who are enrolled in the College of Food, Agricultural, and Environmental Sciences and are studying turfgrass science in the Department of Horticulture and Crop Science or turfgrass management at Agricultural Technical Institute with preference to supporting two students annually, one at the Columbus Campus and one at ATI. The donor desires to support high performing candidates who demonstrate academic merit. If no students meet the selection criteria, the scholarship(s) will be open to all students who are enrolled in the college. It is the donor's desire to award up to 50% of tuition and fees for recipients at the Columbus campus and/or at ATI.</p>	\$250,000.00	\$250,000.00
<p>Clare and Elvira Rohrer Endowed Scholarship Fund Established November 16, 2023, w with an estate gift from Clare E. Rohrer (BS 1947); supplements the grant-in-aid costs of undergraduate student-athletes.</p>	\$150,000.00	\$150,000.00
<p>Dr. Carol Lee Clinton Emergency Medicine Career Accelerator Endowed Fund Established November 16, 2023, with gifts from Dr. Carol Lee Clinton (BS 1986, MD 1990); supports the Department of Emergency Medicine.</p>	\$120,261.00	\$120,261.00
<p>David S. Cobb Scholarship Fund Established November 16, 2023, with a gift from Phillip E. Cobb (BS 1965); supplements the grant-in-aid costs of undergraduate student-athletes participating on the men's lacrosse team who are from the greater Dallas - Fort Worth area in Texas. If there are no men's lacrosse student-athletes from the greater Dallas - Fort Worth area in Texas, the scholarship(s) will be open to all men's lacrosse student-athletes or women's lacrosse student-athletes. If no students meet the selection criteria, the scholarship(s) will be open to all student-athletes.</p>	\$100,548.00	\$100,548.00
<p>The Isler Family Scholarship Fund Established November 16, 2023, with gifts from Michael John Isler (BS 1990, MBA 1996) and Heather Arntz Isler (BS 1991); provides one or more scholarships to undergraduate students who are enrolled in the Max M. Fisher College of Business and demonstrate financial need. Candidates must be from Northern Ohio, be involved in an extracurricular or leadership activities, and have a minimum 3.3 cumulative grade point average. If no students meet the selection criteria, the scholarship(s) will be open to all undergraduate students who are enrolled in the college and demonstrate financial need.</p>	\$100,140.74	\$100,140.74

<p>The Carol and Tom Graham Endowment Fund in Gynecologic Oncology Established November 16, 2023, with gifts from Thomas L. Graham given in loving memory of Carol Graham; supports medical research, education, technology, facilities, and priority initiatives for the prevention, treatment, and cure of ovarian cancer in the Division of Gynecologic Oncology.</p>	<p>\$100,000.00</p>	<p>\$100,000.00</p>
<p>The Malcolm Jenkins Visionary Impact Scholarship (MJVIS) Fund Established November 16, 2023, with gifts from The Malcolm Jenkins Foundation and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program; provides one or more scholarships to rising second-year undergraduate students who meet one or more of the following criteria: are a first-generation college student; demonstrate financial need, or has overcome substantial educational or economic obstacles. Candidates must be in good academic standing and submit a personal essay illustrating their vision for making transformative contributions to the OSU community and society at large.</p>	<p>\$100,000.00</p>	<p>\$100,000.00</p>
<p>John B. Roth, MD '70 Pediatric Prize Fund in Medicine Established November 16, 2023, with gifts from Dr. John B. Roth (MD 1970); provides one or more prizes to be given to graduating fourth-year medical students who have demonstrated outstanding performance in pediatrics and are pursuing a residency in pediatrics. It is the donor's desire to provide as significant financial support as possible to one eligible recipient. Any remaining distribution shall be used to provide as significant financial support as possible to additional eligible recipients.</p>	<p>\$100,000.00</p>	<p>\$100,000.00</p>
<p>Dennis Trapp Endowed Chemistry Scholarship Fund Established November 16, 2023, with gifts from James Molley and Cheryl Molley, and matching funds as part of the Scarlet and Gray Advantage Endowed Matching Gift Program; provides one or more scholarships to undergraduate students who are enrolled in the College of Arts and Sciences and are studying a major in the Department of Chemistry and Biochemistry. First preference shall be given to candidates who graduated from Hamilton Township High School in Ohio.</p>	<p>\$100,000.00</p>	<p>\$100,000.00</p>
<p><u>Change in Description of Named Endowed Fund (Foundation)</u></p>		
<p>James F. and Patricia C. Dietz Engineering Scholarships Fund</p>		
<p>Total</p>	<p>\$5,409,234.65</p>	

*Amounts establishing endowments as of September 30, 2023, unless notated otherwise.



Autumn Commencement

THE OHIO STATE UNIVERSITY
DECEMBER 17, 2023



Pomp, circumstance, and other songs of a lifetime

—by Professor David Citino, 1947–2005, Late University Poet Laureate
(Originally presented as the 2000 Winter Commencement address)

If you're like me, you've got a big head,
not to mention a funny robe, full of music—
poems and melodies, the tunes
we move to, shower and shave by,
study, write to. Not just the incidental,

but the momentous music keeping time.
Our histories are measures of song.
Listen to your heart: drums of Africa,
sea-spume of blind, far-sighted Homer,
Sappho's honeyed love lyrics. Often,

music speaks for us, one note saying
a thousand words. Like Rodolpho
in Puccini's *La Boheme*, *Sono un poeta*.
I am a poet. *Che cosa faccio?* What
do I do? *Scrivo*. I write. This ceremony

is loud music—pomp and circumstance
of the life you began freshman year
or that first day of graduate school.
In my head I press Play, and the CD
of *Big Days* kicks on. I leap and linger

over moments too sweet, nearly, for words.
I'll never escape rhymes from the nursery.
Up above the world so high, like a diamond
in the sky. We knew from the start
our universe was aglow with wonder.

Italian, Latin, English songs in nasal accents
of Cleveland. *Gaudeamus igitur*, *Juvenes
dum sumus*. So, let us rejoice, while
we are young. Youth is that gift we can't
comprehend while we're young. This ceremony

means you all are less young than you were.
Don't let the heavy knowledge gained
from your studies deprive you of the gifts
of youth, to be able to rejoice at the drop
of a hat, to care for, be moved by others.

Now I hear golden hits of five decades.
Big Mama Thornton, and that so-called King
(King of what, fried butter sandwiches?)
who stole away her hound dog. You ain't
never killed a rabbit, you ain't no friend

of mine. As with those profs and TAs,
course after course, you had to produce—
kill some rabbits—to earn respect.
And at times OSU may have seemed
like Heartbreak Hotel, down at the end

of Lonely Street, so difficult was it
to do your best. Tennessee Ernie Ford,
"Sixteen Tons": St. Peter don't you
call me 'Cause I can't go. I owe
my soul to the company store.

You have been digging deep in mines
of knowledge. We all owe our souls
to Ohio State, company store of learning,
shared experience—precious ore
we have in common forever.

Now I hear Domenico Modugno's
fervent urging to wish, sing, fly,
Volare, *Wo-oo*. *Cantare*, *Wo-o-o-o-o*.
My grandfather was a peasant farmer,
a *contadino* in Calabria in the toe

of Italy. He knew it's the human lot
to dream of flying. Lucky, lucky,
lucky me, I'm a lucky son-of-a-gun.
I work eight hours, I sleep eight hours,
That leaves eight hours for fun.

Hey! He sailed in steerage across
the Atlantic, came to Cleveland, where
he stayed long enough to work 52 years
for the B&O Railroad, before lying down
to rest in good Ohio soil. So many of us

here today came from elsewhere,
or ancestors did. From Tennessee, Italy,
Africa, Asia, Appalachia—even,
President Kirwan, the wilds of Kentucky
and Maryland. Women and men with backs

supple as birch trunks. The courage
it took to pick up stakes and begin again
in a new world! Think of the work
those older ones did. For you. You all
are facing a change right now.

This sheepskin is your passport.
You're bound for emigration to
the next song of your life. Ohio State
is the ark on which you've been sailing.
You've been the precious cargo.

But, as Noah once said, I can see
clearly now the rain is gone. The ark,
our university, was filled to overflowing
with the diversity of us. Diversity.
Networks and talk shows devalue the word.

(continued on inside back cover)

The Ohio State University 435th Commencement

Autumn 2023 • December 17, 2023 • 2:00 P.M. • Jerome Schottenstein Center

Presiding Officer

Peter J. Mohler
Acting President

Prelude—1:30 p.m. to 2 p.m.

The Symphonic Band
Scott A. Jones, Conductor

Welcome

Melissa S. Shivers
Senior Vice President for Student Life

Processional

National Anthem

Graduates and guests led by
Anabella Petronsi
Graduate Student
School of Music

Invocation

Jamar Turner
Chaplain
Department of Chaplaincy and
Clinical Pastoral Education
Wexner Medical Center

Commencement Address

Eugene D. Smith
Senior Vice President and
Wolfe Foundation Endowed
Athletic Director

Conferring of Honorary Degree

Recipient presented by
Hiroyuki Fujita, Chair
Board of Trustees

Arunava Majumdar
Doctor of Engineering

Conferring of Distinguished Service Awards

Recipients presented by
Hiroyuki Fujita

Karen L. Hendricks
Thomas M. Rieland

Conferring of Degrees in Course

Colleges presented by
Melissa L. Gilliam
Executive Vice President and Provost

Awarding of Diplomas

Welcome to New Alumni

Molly Ranz Calhoun
Senior Vice President of Alumni Relations
President and CEO
The Ohio State University
Alumni Association

Alma Mater—Carmen Ohio

Graduates and guests led by
Anabella Petronsi

*Oh! Come let's sing Ohio's praise,
And songs to Alma Mater raise;
While our hearts rebounding thrill,
With joy which death alone can still.
Summer's heat or winter's cold,
The seasons pass, the years will roll;
Time and change will surely show
How firm thy friendship—O-hi-o!*

Recessional



Excerpts from the commencement ceremony will be broadcast on WOSU-TV, Channel 34, on Tuesday, December 19, at 7 p.m.

Livestream coverage and a replay of the ceremony in its entirety can be viewed at commencement.osu.edu.

Commencement Address

Eugene D. Smith

Mr. Gene Smith is widely recognized as a national leader in intercollegiate athletics. He has served as an athletic director for over 38 years, at Eastern Michigan University, Iowa State University, Arizona State University, and The Ohio State University. Mr. Smith is one of only three individuals to win a national championship in football as a player, coach and administrator.

Mr. Smith has begun his 19th year as senior vice president and Wolfe Foundation Endowed Athletic Director at Ohio State, where he oversees one of the largest and most successful athletic programs in the country. Ohio State regularly

finishes in the top 5 in the Director's Cup standings and, during his tenure, Ohio State athletics has won 115 team and 369 individual conference championships and 32 team and 117 individual national championships, while also posting record high cross-sport multi-year academic performance rates.

Ohio State athletics has been a trendsetter in student-athlete programming, and its best practices have been emulated at many programs across the country. Perhaps the best example is the Eugene D. Smith Leadership Institute, funded by

\$15 million in private support to provide leadership, character and career development for student-athletes to best prepare them for life after graduation.

Mr. Smith has overseen tremendous facility improvements and growth. Under his leadership, more than \$930 million has been raised for athletics since 2005, which represents 77% of all funds raised for Ohio State athletics.

He was born and raised in Cleveland, Ohio, and attended the University of Notre Dame. Mr. Smith and his wife, Sheila, have four children and eight grandchildren.

Recipients of Honors

Arunava Majumdar

Doctor of Engineering

Dr. Arunava Majumdar received his bachelor's degree in mechanical engineering at the Indian Institute of Technology, Bombay in 1985 and his PhD from the University of California, Berkeley in 1989. Dr. Majumdar currently serves as the Chester Naramore Dean of the Stanford Doerr School of Sustainability. He is also the Jay Precourt Provostial Chair Professor at Stanford University, and a faculty member of the Departments of Mechanical Engineering and Energy Science and Engineering as well as a Senior Fellow and former Director of the Precourt Institute for Energy at Stanford. Additionally, he is a faculty

member in the Department of Materials Science and Engineering and Photon Science at the SLAC National Accelerator Laboratory, a facility run by Stanford for the U.S. Department of Energy.

Dr. Majumdar spent the early part of his academic career at Arizona State University and the University of California, Santa Barbara prior to serving as the Almy and Agnes Maynard Chair Professor of Mechanical Engineering and Materials Science and Engineering at the University of California, Berkeley and the Associate Laboratory Director for energy and environment at the Lawrence Berkeley National

Laboratory. He then worked in the Obama administration as the Founding Director of the Advanced Research Projects Agency - Energy and as the Acting Under Secretary of Energy. He served as a Science Envoy for the U.S. Department of State and currently serves as the Chair of the U.S. Secretary of Energy Advisory Board. Dr. Majumdar was also the vice president for energy at Google and advises numerous businesses in the energy innovation ecosystem. He is a member of the U.S. National Academy of Sciences, U.S. National Academy of Engineering and the American Academy of Arts and Sciences.

Recipients of Honors

Karen L. Hendricks

Distinguished Service Award

Ms. Karen L. Hendricks earned a BS in chemical engineering from The Ohio State University. She leveraged the knowledge and experience she gained at Ohio State during her professional career and is the retired CEO and Chairman of the Board of The Baldwin Piano & Organ Company. Prior to this, she was the executive vice president of the Dial Corporation, overseeing the Dial soap brand. She spent 21 years at the Procter & Gamble Company in increasing levels of management responsibility in product development and general management in the health care,

paper and beauty care businesses. In retirement, Ms. Hendricks spent 13 years serving on the public corporate boards of AC Nielsen, Columbia Energy Group and Ingredion. She left corporate board work to be her husband's caregiver in his losing battle with cancer along with the dedicated doctors and staff at The James Cancer Hospital at Ohio State.

Ms. Hendricks has extensive nonprofit board experience, serving on the board of trustees of Ohio State for nine years and on the board of the Association of Governing Boards

of Colleges and Universities. More recently she completed her second term on The Immokalee Foundation Board in Naples, Florida. Earlier nonprofit experience includes the executive committee of the board of directors of the Greater Cincinnati American Red Cross, the Ohio Business Roundtable, executive committee of the Cincinnati Chamber of Commerce Board of Trustees and a member of the Cincinnati Business Committee. Ms. Hendricks is a current resident of Naples, Florida, and has four adult children and two grandchildren.

Thomas M. Rieland

Distinguished Service Award

Mr. Thomas M. Rieland served as general manager of WOSU Public Media in Columbus, a licensee of The Ohio State University serving over 2.5 million Ohioans, for over 19 years before retiring in early 2022. Mr. Rieland started his broadcast career in college at the University of Wisconsin-La Crosse, working as a disc jockey and radio reporter before going on to work for television stations in Wisconsin, Florida and Tennessee as a reporter and anchor. He left daily news to earn his master's degree in journalism at the University of Mississippi, where he took over leadership of the broadcast public relations division. Then, in 1989, Mr. Rieland moved to the University of Alabama to teach broadcasting and direct the Center for Public Television and Radio.

Mr. Rieland was hired to lead WOSU in 2002, where he developed

a strong community-based organization with a focus on local programming, including several Emmy award-winning TV series and nationally distributed productions aired on PBS stations across the country. During his tenure, WOSU radio was named the best radio news operation in Ohio by the Associated Press several years in a row and became the most listened to radio station in the Columbus metro area. Mr. Rieland worked with Ohio State to increase student involvement at WOSU and partnered with academic areas across the university to produce programming and projects. Mr. Rieland has served on numerous local and national boards including being elected twice by his peers to serve on the PBS Board of Directors. Mr. Rieland led the effort to raise over \$12 million from private donors and foundations to complete WOSU

Public Media's new \$32 million headquarters and studios in 2021 as part of the 15th+High Campus Partners development project. Upon his retirement, community donors came together to create the Thomas Rieland General Manager Endowment and contributed over \$3 million to support future WOSU projects in his honor.

Mr. Rieland is the author of *Sparks Flew – WOSU's Century on the Air* (OSU Press, 2019), which is the definitive history of how The Ohio State University led the way in sustaining educational broadcasting in its most challenging years and helped create today's public broadcasting system.

Mr. Rieland is married to Carol O. Rieland, and their family proudly includes three generations of Ohio State Buckeyes.

A Message from Acting President Mohler



Dear Graduates,

Congratulations on all of your accomplishments that have brought you to this moment. I am so pleased to join you and your loved ones in celebrating this significant milestone today.

As you take your first steps out of the Schottenstein Center, degrees in hand, I hope you will always hold on to the values of our university community. Here, we are all part of The Ohio State University. Though your community will undoubtedly expand as you grow further as leaders and engaged citizens, you will remain Buckeyes for life. And with that comes a responsibility to create a positive impact on your community and the lives of the people who surround you.

As you start the next chapter of your life, remember to lead with purpose and build on the knowledge you have gained at The Ohio State University. I see your potential and am excited to follow your future achievements.

Congratulations, again — and go Buckeyes!

Sincerely,

A handwritten signature in black ink, appearing to read "P. Mohler", written in a cursive style.

Peter J. Mohler, PhD
Acting President

Congratulations and Welcome to the Alumni Association

Dear Graduates,

It gives me great pleasure to congratulate you on this momentous achievement, and to be the first to welcome you to our Ohio State alumni family.

Today, you join the ranks of the more than 600,000 Ohio State alumni, living and paying forward to make a difference in communities around the globe. Like those who have come before you, the possibilities you found as a student have now prepared you to change lives in ways not yet imagined.

All that you have learned about yourself and the world around you during your years at this incredible institution has primed you for the next chapter. As you embark on your journey, take a few moments to reflect on the people, places and experiences that have shaped who you are today.

Your earliest memories as a Buckeye are filled with unmatched spirit. This hallmark of our community will stay with you. Remember that you are never far from your alumni network. Wherever you go, when you lift up your voice with an “O-H,” you will surely be greeted by an enthusiastic “I-O!” There are hundreds of alumni societies and clubs in cities around the world, keeping you connected to other Buckeyes and your beloved alma mater.

The alumni association will be there, ready to celebrate your next momentous occasion, and to provide career resources and opportunities for lifelong learning and networking. Find events, including virtual programs, and updates at osu.edu/alumni and stay connected by following me @BuckeyeMolly on Twitter and Instagram.

The days of adding new memories to your Ohio State story never end — because you are Buckeyes for Life!

In firm friendship,



Molly Ranz Calhoun '86
President and CEO
The Ohio State University Alumni Association



TURN YOUR TASSEL AND STAY CONNECTED

THROUGH THE OHIO STATE UNIVERSITY ALUMNI ASSOCIATION

- Explore events and opportunities, from Ohio State Days to exclusive downloadable content
- Get job resources and tips for any stage of your career journey
- Travel around the world with other Buckeyes

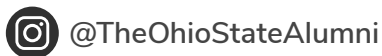
Find all of this and more at alumni.osu.edu



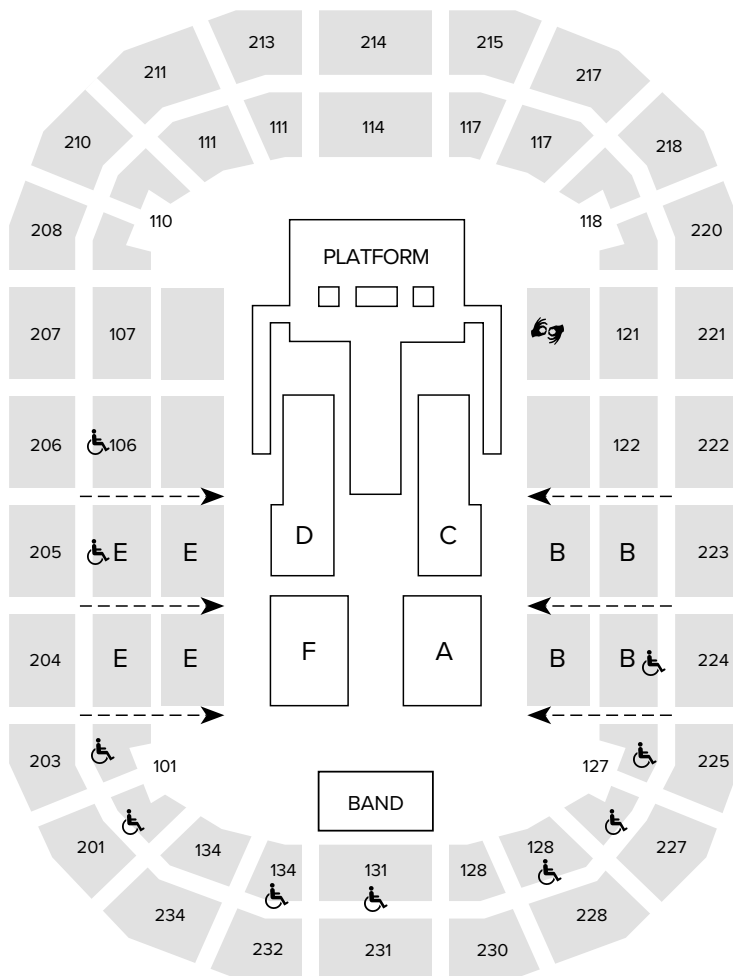
Have you taken the graduation survey yet?

Take advantage of all the Alumni Association offers you as a member — call the **Engagement Center at 614-292-2281** today.

Follow us on social media for the latest news and updates.





Arena Seating



-----> Please keep these aisles clear for the Processional and Recessional <-----

- A – Arts and Sciences
- B – Arts and Sciences
- C – Veterinary Medicine; Dentistry; Law; Nursing; Public Health; Business
- D – PhD; Master's; Medicine
- E – Public Affairs; Social Work; Pharmacy; Education and Human Ecology; Engineering
- F – Engineering; Food, Agricultural, and Environmental Sciences

ASL interpreter	
Wheelchair seating	

This program is not an official graduation list.

This printed program lists students who were eligible to graduate for Autumn Semester 2023, as of 5:00 p.m., December 6, 2023, pending the outcome of final examinations and final grades. Therefore, it should not be used to determine a student's academic or degree status. The University's official registry for conferral of degrees is the student's permanent academic record, kept by the Office of the University Registrar, Student Academic Services Building, 281 West Lane Avenue, Columbus, OH 43210-1132.

The Graduate School

Dean: Mary E. Stromberger

Doctor of Musical Arts

Dasom Kwon

B.Music (Gachon University)
M.Mus. (University of Cincinnati)
Music
Dr. Caroline Hong

Doctor of Philosophy

Ahmed Yasser Hamed Ramzy

AbdelAziz
Bachelor's, M.S. (Cairo University)
Electrical and Computer Engineering
Dr. Tawfiq Musah

Daniel Mieczyslaw Adamiak

B.S., B.S.Honors (University of Cape Town)
M.S. (The Ohio State University)
Physics
Dr. Yuri Kovchegov

Priyanka Adapala

B.Tech. (Jawaharlal Nehru Technological University)
M.Tech. (Indian Institute of Technology)
Materials Science and Engineering
Dr. Gerald Frankel

Parisa Rose Ahmadi

B.A. (College of Wooster)
Comparative Studies
Dr. Maurice Stevens
Dr. Ashley Perez

Abdullah Murdhi A Alanazi

Bachelor's (King Saud University)
M.S. (The Ohio State University)
Civil Engineering
Dr. Lei Wang

Julian Aldana Aroca

B.S. (Universidad Nacional de Colombia)
M.S. (Universidad de Los Andes)
Ohio State Biochemistry Program
Dr. Michael Freitas

Kayla Alvis

B.A. (University of Mississippi)
M.S. (Southern Illinois University Carbondale)
Environment and Natural Resources
Dr. Linda Lobao
Dr. Kerry Ard

Andriansyah

B.Educ. (Ar-Raniry State Islamic University)
M.S. (Western Oregon University)
M.A. (The Ohio State University)
Education
Dr. Adrian Rodgers

Lourdes Delta Arrueta Antequera

B.S. (Escuela Agrícola Panamericana el Zamorano)
M.S. (The Ohio State University)
Environmental Science
Dr. Jay Martin

Clinton Kakela Awai Jennings

B.S. (Brigham Young University)
M.A. (University of Hawaii)
M.A. (The Ohio State University)
Linguistics
Dr. Brian Joseph

Djeynaba Gatta Ba

B.A. (The Ohio State University)
M.A. (Ohio University)
Environment and Natural Resources
Dr. Jeffrey Jacques
Dr. Abdoul Sam

Hari Krishnan Balasubramanian

B.Tech. (Anna University)
M.S. (The Ohio State University)
Molecular, Cellular, and Developmental Biology
Dr. Stephen Osmani

Yuntao Bao

Bachelor's, Master's (Nanjing University of Information Science and Technology)
Atmospheric Sciences
Dr. Zhengyu Liu

Dishari Basu

B.Tech. (Manipal University)
M.S. (The Ohio State University)
Chemical Engineering
Dr. Umrit Ozkan

Macie Deann Benincasa

B.A. (Oberlin University)
Evolution, Ecology and Organismal Biology
Dr. Ian Hamilton

Peter Ehab Mouris Eskandar Beshay

B.S., M.S. (Cairo University)
Mechanical Engineering
Dr. Jonathan Sang
Dr. Carlos Castro

Prabhat Bhat

M.S. (Visva-Bharati University)
Chemistry
Dr. Dehua Pei

Rebecca Grace Blitz

B.S. (Michigan State University)
M.S. (The Ohio State University)
Neuroscience Graduate Studies Program
Dr. Jonathan Godbout
Dr. John Sheridan

Matthew George Bisbee

B.S.Mech.Eng. (The Ohio State University)
Nuclear Engineering
Dr. Lei Cao

Andrew Bishop

B.A. (University of Richmond)
M.A. (University of Tennessee-Knoxville)
English
Dr. Elizabeth Hewitt

Biplob Biswas

B.S.Cptr.Sci.Eng. (Bangladesh University of Engineering and Technology)
M.S. (The Ohio State University)
Computer Science and Engineering
Dr. Rajiv Ramnath

Nicholas Bollinger

B.A. (University of Southern California)
M.A. (Columbia University)
English
Dr. Jared Gardner

Renee L. Bowling

B.A. (University of Akron)
M.A. (Walsh University)
Education
Dr. Matthew Mayhew

Linda Jenny Capito Ruiz

Titulo.Bach. (Escuela Politecnica Nacional)
M.S. (The Ohio State University)
Electrical and Computer Engineering
Dr. Keith Redmill

Kirsten Justine Casey

B.S. (University of Nevada, Reno)
M.S. (The Ohio State University)
Physics
Dr. Annika Peter

Debanjana Chakraborty

B.S.Honors, M.S. (Indian Institute of Technology Kharagpur)
Ohio State Biochemistry Program
Dr. Dongping Zhong

Chen Chen

B.S. (Saint Mary's College)
B.S. (University of Notre Dame)
Mathematics
Dr. David Anderson

Hong-Yu Chen

B.S. (National Taiwan University)
M.S. (The Ohio State University)
Computer Science and Engineering
Dr. Wei-Lun Chao

Gingyu Chen

Bachelor's (Beijing Normal University)
M.S. (The Ohio State University)
Biostatistics
Dr. Shili Lin

Zhujun Cheng

B.Bus. Adm. (China University of Geosciences)
M.S., M.Appl.Econ. (The Ohio State University)
Human Sciences
Dr. Tansel Yilmazer

Alesondra Jenise Christmas

B.S. (Central Michigan University)
Dance
Dr. Nadine George
Dr. Nyama McCarthy-Brown

Megan Thuy Trang Co

B.S. (Oregon State University)
M.S. (The Ohio State University)
Biomedical Engineering
Dr. Benjamin Walter

Sergio Enrique Corrales Guerrero

Bachelor's (University of Navarra)
M.S. (University of Manchester)
Integrated Biomedical Science Graduate Program
Dr. Zobeida Cruz-Monserrate
Dr. Terence Williams

Benjamin Michael Ichiro Cote

B.S. (University of Notre Dame)
M.S. (The Ohio State University)
Physics
Dr. Kock Gan

Zhihao Cui

B.S. (Lanzhou University)
Master's (Wuhan University)
M.S. (The Ohio State University)
Chemistry
Dr. Anne Co

Devleena Das

Bachelor's (Rashtrasant Tukadoji Maharaj Nagpur University)
M.S. (University of Glasgow)
Biomedical Engineering
Dr. Daniel Gallego Perez

Thierno Aliou Diallo

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Balamurugan Lae Chimanan
B.S. (University of Kentucky)
Business Administration

Maria Therese Mattei
B.S.Hlth.Reh.Sci. (The Ohio State University)
Business Administration

Johnathan Michael Morgan
B.S.Bus.Adm. (Wayne State University)
B.S.Nurs. (Chamberlain University)
Business Administration

Tyler Muraski
B.S.Bus.Adm. (The Ohio State University)
Business Administration

Megan Tyler Piasecki
B.A. (The Ohio State University)
Business Administration

Catherine Plasket
B.S. (Miami University)
Business Administration

Syed M. Rizvi
B.Engr. (Allgarh Muslim University)
Business Administration

Joshua Rowan
B.S.Bus.Adm. (The Ohio State University)
Business Administration

Ahmad Shabsigh
M.D. (Aleppo University)
Business Administration

Karnika Singh
B.S., M.S. (University of Delhi)
Ph.D. (Louisiana State University in Shreveport)
Business Administration

Nicholas Stamatis
B.S.Bus.Adm. (The Ohio State University)
Business Administration

Matthew Douglas Stone
B.A. (Calvin College)
M.S. (The Ohio State University)
Business Administration

Bryan Swint
B.S.Bus.Adm. (The Ohio State University)
Business Administration

Master of Business Operational Excellence

Awais Ali
B.A. (The Ohio State University)
Business Operational Excellence

Zain Haider A. Ansari
B.S.Bus.Adm., B.S.Hsp.Mgt. (The Ohio State University)
Business Operational Excellence

Bianca N. Arendas
B.A. (The Ohio State University)
Business Operational Excellence

Heather Buck
B.A. (Eastern Illinois University)
Business Operational Excellence

Buck Buckley
B.A. (Colorado State University)
Business Operational Excellence

Kristen Carvaines
B.S. (University of Akron)
Business Operational Excellence

Janae A. Chiesa
B.A. (University of Georgia)
Business Operational Excellence

Sarah R. DeBord
B.A. (The Ohio State University)
Business Operational Excellence

Taja Hammond
B.S.H.D.F.S. (The Ohio State University)
Business Operational Excellence

Anthony Impronto
B.Educ. (Central Connecticut State University)
Business Operational Excellence

Mikel W. Lykins
B.A. (University of Phoenix)
Business Operational Excellence

Rocio B. Manriquez Baca
B.S. (Instituto Tecnologico de Chihuahua II)
Business Operational Excellence

Nicole Matthews
B.S. (Miami University)
Business Operational Excellence

Molly Mendenhall
B.S. (Ball State University)
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Sean E. Mitchell
B.Engr. (University of Cincinnati)
Business Operational Excellence

Jereme Monson
B.S. (Texas A&M University)
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Blaine K. Nicodemus
B.S. (The Ohio State University)
Business Operational Excellence

George Payiavlas
B.A. (Hiram College)
Business Operational Excellence

Rebecca Leona Pearson
B.S.Alld.Hlth.Prof. (The Ohio State University)
Business Operational Excellence

Erica Elizabeth Reed
B.A. (Miami University)
Pharm.D. (The Ohio State University)
Business Operational Excellence

Todd Schimmel
B.S. (Strayer University)
Business Operational Excellence

Kelly Skufca
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Reece L. Steelman
B.S. (Warner Pacific College)
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Irina Svirsky
B.S. (St. Johns University)
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Business Operational Excellence

James Tegeler
B.Engr. (University of Wisconsin)
M.S. (University of Wisconsin)
Business Operational Excellence

Richard Thompson
B.S. (Western Governors University)
Business Operational Excellence

Ken Tutin
B.S. (University of Phoenix)
Business Operational Excellence

Master of City and Regional Planning

Konner McKieran Kelly
B.A. (The Ohio State University)
City and Regional Planning

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Master of Clinical Research

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B.A. (Otterbein University)
Clinical Research

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B.A. (University of North Carolina at Charlotte)
Clinical Research

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Clinical Research

Savannah Hottle

B.S. (Purdue University)
Clinical Research

Jillian A. Johnson

B.S. (The Ohio State University)
Clinical Research

Daniel Lopez

B.S. (Florida International University)
Clinical Research

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B.S.Nurs. (Wright State University)
Clinical Research

Jamie Faulk Mooney

B.S. (Chamberlain University)
Clinical Research

Brian Michael Spahnle

B.S.Nurs. (The Ohio State University)
Clinical Research

Morgan Michael Spahnle

B.S.Pub.Hlth. (The Ohio State University)
Clinical Research

Keely Cherie Michae Starke

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Clinical Research

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Clinical Research

Kayla Belle Williams

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Clinical Research

Johnnie Jerome Young

B.S. (University of North Carolina at Wilmington)
Clinical Research

Amy Marie Zielonka

B.A. (Michigan State University)
Clinical Research

Master of Dental Hygiene

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Master of Dietetics and Nutrition

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B.S.Nutrition (The Ohio State University)
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Marleigh Grace McGuire

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Master of Engineering Management

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B.S. (Northern Kentucky University)
Engineering Management

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B.S.Mat.Sci.Eng. (Wright State University)
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B.S.Biomed.Eng. (The Ohio State University)
Engineering Management

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B.S.Chem.Eng. (Michigan Technological University)
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Bachelor's (Arab Academy for Science, Technology and Maritime Transport)
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Environment and Natural Resources

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Master of Fine Arts

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B.F.A. (Pennsylvania State University)
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Dance

Master of Global Engineering Leadership

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Human Resource Management

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Human Resource Management

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Human Resource Management

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B.S.Bus.Adm. (The Ohio State University)

Human Resource Management

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Human Resource Management

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Human Resource Management

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Human Resource Management

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Human Resource Management

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Human Resource Management

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B.S.Soc.Work (Eastern Michigan University)

Human Resource Management

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B.A. (Lewis and Clark College)

Human Resource Management

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B.A. (Wittenberg University)

Human Resource Management

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B.S.Bus.Adm. (Lock Haven University of Pennsylvania)

Human Resource Management

Vernon R. Wilson II

B.S. (Indiana University)

Human Resource Management

Linyan Zhong

B.S. (Southwest University of Political Science & Law)

Human Resource Management

Master of Landscape Architecture

Landscape Architecture

Master of Learning Technologies

Education

Heath Charles Gorden

B.S.Educ. (Bowling Green State University)

Education

Brandon Rhea Sutherland

B.A. (The Ohio State University)

Education

Master of Plant Health Management

Plant Health Management

Jayden Keith Black

B.S.Agr. (The Ohio State University)

Plant Health Management

Heather Jacqueline Kase

B.S. (State University of New York College of Environmental Science and Forestry)

Plant Health Management

Master of Public Administration

Public Policy and Management

Hannah Rose Meyer

B.A. (Denison University)

Public Policy and Management

Master of Public Administration and Leadership

Public Policy and Management

James A. Bogac

B.A. (The Ohio State University)

Public Policy and Management

Dale Edward Oates

B.S.Bus.Adm. (The Ohio State University)

Public Policy and Management

Master of Public Health

Public Health

Traci Bouchard

B.S. (Fordham University)

M.S. (Columbia University)

M.D. (State University of New York at Stony Brook)

Public Health

Samantha Jean Cochrane

B.S.Nutrition (The Ohio State University)

Public Health

Hayley Catherine Curran Day

B.S.Hlth.Reh.Sci. (The Ohio State University)

Public Health

Willa Rose Del Negro Skeehan

B.S. (Dominican University)

M.Math.Sci. (The Ohio State University)

Public Health

Alejandra Gonzalez

B.S. (The Ohio State University)

Public Health

Cheng Chih Hsu

D.V.M. (National Chiayi University)

Master's (National Taiwan University)

Public Health

Tierra Jewell Hummons

B.S.Pub.Hlth. (The Ohio State University)

Public Health

Amy Kristen Kuntz

B.S.Comm., B.A. (University of Akron)

Public Health

Vanessa Rodriguez

B.A. (University of Maryland Baltimore County)

M.S. (Johns Hopkins University)

M.A., Ph.D. (The Ohio State University)

Public Health

Jamaal W. Saleh

B.S. (Cleveland State University)

M.S. (The Ohio State University)

Public Health

Christopher George Sarkis

B.A. (University of Notre Dame)

M.D. (University of Toledo)

Public Health

Master of Science

Psychology

Silvia C. (Batezati-Alves) Carrau

M.D. (Pontificia Universidade Catolica do Parana)

Ph.D. (Universidade de Sao Paulo)

Human Sciences

Nasir C. Abdallah

B.S.Civ.Eng. (The Ohio State University)

Civil Engineering

Darcy Acevedo-Torres

B.A. (University of Puerto Rico)

Psychology

Ahmed Saud A Alaskar

B.S. (Fairleigh Dickinson University)

Civil Engineering

Rashed M M D Alazemi

B.S. (Wright State University)

Materials Science and Engineering

Kacey Irene Michele Aorum

B.S. (Arizona State University)

Mathematics

Remilekun Abosede Awe

M.D. (Avalon University School of Medicine)

Translational Pharmacology

Alexis Renee Badgett

B.S. (Bowling Green State University)

Translational Pharmacology

Adam Scott Bair

Pharm.D. (Ohio Northern University)

Translational Pharmacology

Sherry Bansal

B.Tech. (Punjab Agricultural University)

Food Science and Technology

Leeann Janien Bastian

B.S.Educ. (The Ohio State University)

Human Sciences

Abdulmajeed Ali O Batarfi

B.Engr. (King Saud University)

Civil Engineering

Kathleen Louise Beck

Nursing

Lindsey Becker

B.A. (Colgate University)

Psychology

Sarah Bee

B.S.Pharm.Sci. (The Ohio State University)

Translational Pharmacology

Nicole Benson

B.S. (Nevada State College)

Pharmaceutical Sciences

Jacque William Berkson

B.S.Weld.Eng. (The Ohio State University)

Welding Engineering

Ilaria Bernotti

M.D. (Universita Degli Studi di Milano)

Comparative Biomedical Science

Jade Anne Blackwell

B.A., B.S. (Saint Ambrose University)

M.A. (University of North Carolina)

Ph.D. (University of Arizona)

Molecular, Cellular, and Developmental Biology

Elyse Noelle Bonner

B.S. (Tuskegee University)

Civil Engineering

Ryan Thomas Buechele

B.A., B.S. (Case Western Reserve University)

Physics

Abigail Catherine Bugenske

B.S.Mech.Eng. (Michigan State University)

Aerospace Engineering

Dina Bugybayeva

Diploma (Kazakh National Agrarian University)

M.S. (University of Edinburgh Business School)

Animal Sciences

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Bachelor's (Erciyes University)
Civil Engineering

Allison Elizabeth Burg

B.S. (Michigan State University)
Food Science and Technology

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B.S.Cptr.Sci.Eng. (The Ohio State University)
Computer Science and Engineering

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B.S. (Nova Southeastern University)
Evolution, Ecology and Organismal Biology

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B.A. (Capital University)
Molecular, Cellular, and Developmental Biology

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Industrial and Systems Engineering

Anju Satyaram Chaudhary

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Translational Pharmacology

Taylor Marie Coakley

B.S. (New York University)
Physics

Aaron Stuver Cochran

B.S.Design (The Ohio State University)
Industrial and Systems Engineering

Gabriel Antonio Coloma Irizarry

B.S. (University of Puerto Rico)
Mathematics

Rosalie Connell

B.S.Biomed.Eng. (The College of New Jersey)
Biomedical Engineering

Ellen Elizabeth Danford

B.A., B.S. (Western Kentucky University)
Environmental Science

Yash Rajendra Daterao

B.Engr. (University of Pune)
Industrial and Systems Engineering

Amara Christine Davis

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B.Bus.Adm. (Jacksonville University)
Human Sciences

Juan Pablo De Rasis

Licenciatu (University of Buenos Aires)
Mathematics

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Electrical and Computer Engineering

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Molecular, Cellular, and Developmental Biology

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Food, Agricultural and Biological Engineering

Kexin Ding

Bachelor's (China Agricultural University)
M.S. (University of Georgia)
Agricultural, Environmental, and Developmental Economics

Anthony Dolph

B.S. (George Mason University)
Mechanical Engineering

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B.S., D.D.S. (The Ohio State University)
Dentistry

Madeline Audrey Dulaney

B.S. (University of North Georgia)
Biophysics

Kinnison John Edmunds

B.S. (Brigham Young University)
D.D.S. (The Ohio State University)
Dentistry

Mennaallah Raafat Abdelgawad Elgharib

B.S.Civ.Eng. (American University of Sharjah)
Civil Engineering

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B.Med.; B.Surgery. (Ain Shams University)
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Giovanni Ernesto Ferrer

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Mathematics

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B.S.Mech.Eng. (University of Texas at Arlington)
Nuclear Engineering

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Dentistry

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Health and Rehabilitation Sciences

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Human Sciences

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Physics

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Computer Science and Engineering

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Electrical and Computer Engineering

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Anthony Eugene Harbo Torres

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B.S. (California State University, Long Beach)
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Psychology

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B.S. (University of Oregon)
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B.S.Mech.Eng. (The Ohio State University)
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Physics

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Mechanical Engineering

Xinlan Jia

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Human Sciences

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Rushikesh Kishor Joshi

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Computer Science and Engineering

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Mechanical Engineering

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Anatomy

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Katherine Helen Laliotis

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Physics

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Physics

Zhihan Li

B.S. (Shandong University of Technology)
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Pharmaceutical Sciences

William Christopher Newman

B.S. (University of Michigan)
Mathematics

Duy Nguyen

B.S. (Oregon State University)
Physics

Celeste Elaine Nye

B.S. (Wilmington College)
Horticulture and Crop Science

Nicolle Marie Omiotek

B.S. (Elmhurst College)
Plant Pathology

Biswanath Paira

B.Tech. (National Institutes of Technology, India)
Welding Engineering

DeGraft A. Palmore III

B.S. (University of Akron)
Electrical and Computer Engineering

Aratrika Pan

B.S. (University of Cincinnati)
Mechanical Engineering

Anay Patel

B.S.Aero.Eng. (Georgia Institute of Technology)
Aerospace Engineering

Sajan Kiran Patel

B.S.Aero.Eng. (The Ohio State University)
Aerospace Engineering

Jacob Edward Paugh

B.S.Mech.Eng. (The Ohio State University)
Mechanical Engineering

Jillian Tate Pierson

B.S.Nutrition (The Ohio State University)
Human Sciences

Ali Anil Pinarci

B.S. (Rowan University)
Chemistry

Haiyang Qi

B.Engr. (Xi'an Jiaotong University)
Computer Science and Engineering

Cristian Daniel Quiroz Moreno

B.S. (Ikiam Amazonian Regional University)
Horticulture and Crop Science

Zachary Charles Rabin

B.S. (University of Maryland)
Computer Science and Engineering

Sheikh Ifatur Rahman

B.S. (Islamic University of Technology)
M.S. (South Dakota State University)
Electrical and Computer Engineering

Katherine Robinson

B.S. (Wittenberg University)
Chemical Physics

Christian David Roumelis

B.S. (University of Texas at Austin)
Earth Sciences

Md Ragib Rownak

B.S.Mech.Eng. (Bangladesh University of Engineering and Technology)
Mechanical Engineering

Riya Salandri

B.S.Cptr.Sci.Eng. (The Ohio State University)
Computer Science and Engineering

Mariam Ayman Omar Mohamed Salem

B.S. (Zewail City of Science and Technology)
Molecular, Cellular, and Developmental Biology

Andrew Allen Schellenberg

B.S.Mech.Eng. (The Ohio State University)
Mechanical Engineering

Alex James Schimmoller

B.S. (Tulane University of Louisiana)
Physics

Mariah Lauren Schwartz

B.S.Elec.Cptr.Eng. (The Ohio State University)
Electrical and Computer Engineering

Zoe Schweitzer

B.S.Educ. (The Ohio State University)
Human Sciences

Katherine Elizabeth Anne Schwind

B.F.A., B.S. (University of Oklahoma)
Physics

Prabath Senanayaka

Mudiyanselage
B.S. (University of Peradeniya)
Horticulture and Crop Science

Pranav Sharma

B.S. (Michigan State University)
Physics

Rokaiya Nurani Shatadru

B.S. (University of Dhaka)
Microbiology

Jacy Rae Sheldon

B.A. (The Ohio State University)
Human Sciences

Emily Simonton

B.A. (Capital University)
Microbiology

Alexandra Elizabeth Smolik

B.S.Allid.Hlth.Prof., D.D.S. (The Ohio State University)
Dentistry

Michael Anthony Sokol

B.S.Elec.Eng. (Bucknell University)
Industrial and Systems Engineering

Analyce Bella Soto-Hernandez

B.S. (Massachusetts Institute of Technology)
Physics

Hannah Nicole Spisak

B.S.Hlth.Reh.Sci. (The Ohio State University)
Translational Pharmacology

Noah James Steele

B.S.Ath.Trng. (The Ohio State University)
Biomedical Engineering

Folake Subair

B.S. (Barry University)
M.A. (The Chicago School of Professional Psychology)
Translational Pharmacology

Jingxuan Sun

B.S. (University of Minnesota)
Human Sciences

Yok Jye Tang

B.S.Elec.Cptr.Eng. (The Ohio State University)
Electrical and Computer Engineering

Korydwen Terrason

Bachelor's (Universite De Brest)
Master's (La Rochelle Universite)
Pharmaceutical Sciences

Priyanka Kristine Tewani

B.S.Biomed.Eng. (The Ohio State University)
Industrial and Systems Engineering

Cristopher Michael Thompson

B.A. (Bates College)
Physics

Monica Elaine Trask

B.S.Mech.Eng. (The Ohio State University)
Mechanical Engineering

Justin D. Twardowski

B.S. (University of Wisconsin)
Materials Science and Engineering

Christopher Paul Vadala

B.S. (Kent State University)
Neuroscience Graduate Studies Program

Miriam Itzel Velazquez Cruz

B.S.Pharm.Sci. (The Ohio State University)
Translational Pharmacology

Danielle Nicole Wampler

B.S. (The Ohio State University)
Physics

Sarah Kimberly Wampler

B.S. (Bridgewater College)
Neuroscience Graduate Studies Program

Jiangmeng Wang

B.S. (Capital Normal University)
Psychology

Jingheng Wang

B.S. (College of William and Mary)
Mathematics

Yuchi Wang

B.S. (University of Science and
Technology of China)
Master's (Chinese Academy of
Sciences)
Materials Science and Engineering

Samira Amanda Wehmann

B.S.F.A.B.E. (The Ohio State
University)
*Food, Agricultural and Biological
Engineering*

Haosheng Wen

Biophysics

Noah Tyler Willis

B.S. (Miami University)
Health and Rehabilitation Sciences

Shang Ru Yao

B.S., M.S. (Chang Gung College of
Medicine and Technology)
Electrical and Computer Engineering

Chien Heng Yu

B.S. (Yuan Ze University)
Computer Science and Engineering

Ryan Jinwoo Yu

B.S. Biomed. Eng. (The Ohio State
University)
Biomedical Engineering

Xiaomi Zhao

B.S. (University of Cincinnati)
B.S. (Chongqing University)
Electrical and Computer Engineering

Master of Social Work

Brooke Annamarie Bartrom

B.S. (Pennsylvania State
University)
Social Work

Logan Alexander Bobbitt

B.S. (Bowling Green State
University)
Social Work

Shelby Ann Bravo

B.A. (Marian University)
Social Work

Toni Olivia Lynn Brown

B.A., M.A. (Ohio University)
Social Work

Emily Marie Buchanan

B.S. Pub. Hlth. (The Ohio State
University)
Social Work

Alyssa Jeanne Campbell

B.S. Soc. Work (The Ohio State
University)
Social Work

Danielle Chan

B.S. H.D.F.S. (The Ohio State
University)
Social Work

Muna Mohamed Harroud

B.S. Soc. Work (The Ohio State
University)
Social Work

Kayla Nicole Howard

Bachelor's (Ohio University)
Social Work

Breana Huggins

B.S. Soc. Work (The Ohio State
University)
Social Work

Dwila Lewis-Hess

B.S. (University of Northwestern
Ohio)
Master's (Indiana University)
Social Work

Ruqia Noor

B.A. (Ohio University)
Social Work

Aurora Virginia Oropeza

Bachelor's (Columbia College)
Social Work

Jillian Dahl Pena

B.A. Honors (Hollins University)
M.F.A. (School of the Art Institute
of Chicago)
Social Work

Miranda Rae Ross

B.A. (The Ohio State University)
Social Work

Rahaf Saghir Najjar

B. Appl. Sci. (Toronto Metropolitan
University)
Social Work

Ruperta Adaya Schwartz

B.A. (Columbia College)
Master's, Doctorate (Jacksonville
Theological Seminary)
Social Work

Olivia Rose Scirocco

B.A. (The Ohio State University)
Social Work

John Seebeck

B.A. (Wright State University)
M.S. (University of Dayton)
Social Work

Kristy Shoup

B.A. (University of Wyoming)
Social Work

Raveen Singh

B.A. Honors (York University)
Diploma (Humber College)
Social Work

Sarah Clare Stein

B.A. (Belmont University)
Social Work

Annalise Marie Thompson

B.S. Soc. Work (Minnesota State
University, Mankato)
Social Work

Tamara Rae Tyree

B.S. Soc. Work (Ohio University)
Social Work

Amy Xu

B.A. (Bryn Mawr College)
Social Work

Master of Sports Coaching

Katelyn Alyssa Cooper

B.S. Bus. Adm. (Hawai'i Pacific
University)
Human Sciences

Justin Manuel Inacio

B.S. (The Ohio State University)
Human Sciences

Patrick James Montowski

B.S. Educ. (The Ohio State
University)
Human Sciences

This program is not an official graduation list.

This printed program lists students who were eligible to graduate for Autumn Semester 2023, as of 5:00 p.m., December 6, 2023, pending the outcome of final examinations and final grades. Therefore, it should not be used to determine a student's academic or degree status. The University's official registry for conferral of degrees is the student's permanent academic record, kept by the Office of the University Registrar, Student Academic Services Building, 281 West Lane Avenue, Columbus, OH 43210-1132

College of Arts and Sciences

Dean: David G. Horn

Dana Renga, Divisional Dean Arts and Humanities

Susan V. Olesik, Divisional Dean Natural and Mathematical Sciences

Ryan D. King, Divisional Dean Social and Behavioral Sciences

Bachelor of Arts

- Hannan Hasan Abdi
- Muna Abdi
- Karmel Muhammad Abdulhafiz
- Miski Yasin Abdullahi
- Rebecca Ann Abrahamson
- Ines B. Abrantes
- Hannah Jane Ackley
Cum Laude
- Daniela Alejandra Acosta Montilla
- Hannah Joy Adams
Magna Cum Laude
- Ashalul Adan
- Laxman Adhikari
- Ram Adhikari
- Mackenzie Agan
Cum Laude
- Amal Awes Ahmed
- Saynab Abdi Ahmed
- Taahir Ahmed
Cum Laude
- Shelby Akridge
- Daoud Ahmad Al-Akhras
- Yaqdhan Al-Habsi
- Matthias Apollous Alice
- Ainsley Megan Allen
Summa Cum Laude
- Marcy L. Allen
Cum Laude

- Marisa Allen
Cum Laude
- Tanner Dwight Amos
- Daniel Anaya
- Ahmad Anderson
- Katlyn Marie Anderson
Cum Laude
- Ashley Dede Anoh
- Ian Matthew Arbutina
- Noah Gabriel Aregood
Magna Cum Laude
- Dylan Michael Arey Jewell
- Evan Eugene Armentrout
- Isabella Dominique Armentrout
Cum Laude
- Ethan Michael Ash
- Clinton Osezele Ataman
- Adenola Muktair Atekoja
Cum Laude
with Research Distinction in Psychology
- Madeline Elise Atkinson
Summa Cum Laude
- Amr Nabil Awad
Magna Cum Laude
- Ethan Porter Aylesworth
- Varsha Suresh Babu
- Nathan Gerard Baer
- Zoe Arianna Baker-Howard
- Rhiannon Adeline Baldwin
Cum Laude
- Kashawn Antonio Baptiste
- Sydney Renee Barna
with Research Distinction in Psychology
- Stephen Sams Barranco III
Magna Cum Laude
- Taylor Lee Barrick
- Kinsey Tyler Barrows
Magna Cum Laude
- Asmaou Barry
- Victoria Bassey
- Mackenzie Grace Bateman
- Evan Arthur Bauer
- Jack Elliot Bay-Vinka
- Jacob Bays
- Rogelio Craig Beaumier
- Eve Beiting
Summa Cum Laude
with Honors in the Arts and Sciences
- Connor David Bell
- Steven John Belluardo
- Madison Rachel Bennett
Summa Cum Laude
- Mary Grace Bentivegna
Summa Cum Laude
with Honors in the Arts and Sciences
- Malila Dennaë Bernard
- Marissa Nicole Bernard
Magna Cum Laude
- Gerard Louis Berroteran
Magna Cum Laude
- Jillian Paris Bettan
Summa Cum Laude
- Binsha Bhattarai
- Isabel Rose Biasella
Summa Cum Laude
- Brooke Michelle Bishop
- Nicholas Michael Bittel
Cum Laude
- John Darrell Black III
- Cassilyn Jane Blair
- Tysaun Blenvis

- Chad Michael Bloniarz
Cum Laude
- Sarah Nicole Bolt
Summa Cum Laude
- Todd Christopher Borgerson
- Evan Kyle Bowen
- Jack Bradford
- Layla Bradford
- Aidan Braughrler
Summa Cum Laude
- Megan Hazel Brokamp
Summa Cum Laude
- Joshua Brooks
- Emma Elizabeth Brown
- Shelby Lynn Brown
- Rebekah Lynn Brumbaugh
Cum Laude
- Alexis Skye Bruno
- Erica Lane Buck
- Ashley Nicole Buell
- Haley Marie Bullock
- Christopher David Burkhart
Magna Cum Laude
- Abigail Marie Burns
Magna Cum Laude
- Richard Derrick Burton
- Abigail Nicole Bush
Summa Cum Laude
with Honors in the Arts and Sciences
- Ryan Richard Bush
- Madison Amelia Butler
- Thoron Michael Byrd
- Roman Harris Cain
Summa Cum Laude
with Honors in the Arts and Sciences
- Hannah Elise Cameron
- Brent Nial Campbell
- Leslee Elizabeth Campbell
- Austin Cannell
- Zachary Michael Carroll
- Amanda Marie Case
- Hee Jin Chae
- James Lewis Chappellear
- Lauren Rose Chatman-Whight
Cum Laude
- La'Trice M. Chatmon
- Fanghui Chen
Magna Cum Laude
- Jiahong Chen
Cum Laude
- Qingyang Chen
- Tiffany Chen
Magna Cum Laude
with Honors in the Arts and Sciences
- Vanessa Marie Chilcoat
Magna Cum Laude
with Honors in the Arts and Sciences
with Honors Research Distinction
- Sam Sunder Chirravuri
- Charles Edward Clauss, Jr.
- Isabella Louise Cleveland
Magna Cum Laude
- Allison Riley Clifford
Summa Cum Laude
- Madison Marie Clingman
- Juliana Nicole Clouse
- Oz Carolina Cohn
- Liam Cole
- Sarah Catherine Coleman

- Kaley Maria Cossette
- Joseph Ray Cottrell
- Kayle Justice Coulter
- Emily Jean Coutts
- Benjamin Michael Cowan
- Brannigan Marie Crab
- Steven Matthew Crane
- Makenzie Sue Creach
Summa Cum Laude
- Jennifer Jean Crowe
- Sergio Ronaldo Cruz
Cum Laude
- Emily Curry
Magna Cum Laude
- Yassin Amin Dahir
- Gabrielle Lynne Damare
- Samantha Michelle Dandand
- Johnathan Daniels
- Stephanie Nana Yaa Darko
- Diana Danelle Darkoaa
- Kai Tongfeng Robert Davis
Summa Cum Laude
- Lacey Marie Davis
- Elizabeth Shannon Day
- Michelangelo Cristofer Della Flora
Cum Laude
- Sloane Fitzpatrick Dellipoola
Cum Laude
- Hayden Paul DeMark
- Marie Lin DePascale
Summa Cum Laude
with Honors in the Arts and Sciences
- Katherine Mae Detzel
- Ethan Robert DeVelvis
Cum Laude
- Leah Jane DeVito
Magna Cum Laude
- Shaan Singh Dhillon
- John Patrick DiCesare
- Cynthia Jane Dimel
Summa Cum Laude
- Fadimata Thiaw Diop
- Tyler Douglas Doran
- Audrey Elizabeth Douglass
- Colin Vincent Doyle
- McKenna Marie Dunn
Magna Cum Laude
- Molly Anne Durst
- Max Evan Dworkin
- Magdalene Elizabeth Eck
Cum Laude
- Meredith Frances Eddy
Magna Cum Laude
- Breanne Christine Eickholt
Cum Laude
- David Michael Eisele II
- Klaudia Mercedes Eisenreich
Magna Cum Laude
- Ayah Bakri Hassan Elsheikh
Summa Cum Laude
- Toree Enderle
- Alex Hall Enochs
- Niah Grace Eppley
Magna Cum Laude
- Curtis Lawrence Erlindson
- Lily Christine Essad
Summa Cum Laude
- Justin Kyle Evans
- Siobhan Catherine Fallon
Cum Laude

- Yixuan Fang
Magna Cum Laude
- Terrance Charles Farmer
- Ali Sidi Faye
- Jarrett Thomas Finley
Magna Cum Laude
- Bryn Elizabeth Fitzkee
- Claire Louise Flora
- Christian Flores
- Jadyñ Alexia Flores
- Jared Michael Flowers
- Katherine Julia Flynt
- Caitlin Emily Foley
Cum Laude
- Kingsley Ngho Fomba
- Orion Kennedy Foss
Cum Laude
- Autumn Rose Foust
- Joseph Edward Frantz
- Channah Eilsheva Frazier-Rossello
- Cambree Mariah Friedman
- Derricka Rayven Frost
- Dana Sue Fuller
- Kelsey Irene Fuller
- Rebecca Elizabeth Gagnon
- Samantha Rose Gannon
Cum Laude
- Grace G. Garand
- Deja Geddings
- Shoval Gilead
Cum Laude
- Haleemah T. Gill
- Hannah Elizabeth Gillespie
Cum Laude
- Haley Gilmour
Summa Cum Laude
- Kolton Daniel Glindey
- Elena Rosalia Glorioso
- Rachel Shayna Glukh
Summa Cum Laude
- Marie Joan Gluch
- Nathaniel Lucas Goff
- Mikayla Lian Goings
- Sydney Kae Golden
Summa Cum Laude
- Jiaxon Gong
Summa Cum Laude
- Jasmine Danielle Griffin
- Hayley Nicole Griggs
Summa Cum Laude
- Anna Louise Leilani Grondolsky
- Rebecca Lynn Grover
- Borui Gu
- Ryan Michael Gunter
- Yutong Guo
Magna Cum Laude
- Isabel Rafaela Gutierrez
Magna Cum Laude
- Sophia Gutierrez
Cum Laude
- Benjamin Norton Haidt
Magna Cum Laude
- Franklin Dale Hall
- Nicholas Michael Hall
Summa Cum Laude
- Victoria Grace Haller
Summa Cum Laude
- Sierra Nicole Hamilton
Magna Cum Laude

December 17, 2023, Autumn Commencement

Aaron Wesley Hannah <i>Magna Cum Laude</i>	Jackson Edward Janetski <i>Cum Laude</i>	Catherine Grace Leahey Rhyann Monet Lee <i>Cum Laude</i>	Anita McCoy Emma McDonald Madolyn Simone McDonald <i>Magna Cum Laude</i> <i>with Honors in the Arts and Sciences</i>	Kabita Nepal Myles Frederick Nessif <i>Cum Laude</i>
Adam Micheal Hardy <i>Cum Laude</i>	Joshua William Rawson Jerome Caitlin Jesenovec Mikayla Jewell <i>Magna Cum Laude</i>	Mark Philip Letscher <i>Cum Laude</i>	Isabella Rose McDonough <i>Magna Cum Laude</i>	Henry Michael Newman Sydney Danielle Newton <i>Cum Laude</i> <i>with Research Distinction in Psychology</i>
Jolie Theresa Harmon <i>Magna Cum Laude</i>	Tian Jin <i>Summa Cum Laude</i>	Melissa Grace Levensodski Rebecca Levik Kevin Patrick Lewis <i>Magna Cum Laude</i>	Kyle McDowell <i>Cum Laude</i>	Connor William Nickison Robin Nadim Niemeyer <i>Magna Cum Laude</i>
Brooke Carolynn Hartley Aafi Hassan William Zifan He Anna Grace Heckscher <i>Magna Cum Laude</i>	Madeline Joyce Johnson <i>Magna Cum Laude</i>	Rachelle Tamika Lewis Jiaxu Li <i>Summa Cum Laude</i> <i>with Research Distinction in Sociology</i>	Joslyn McGee <i>Cum Laude</i>	Eleanor Jean Nixon Connor Malachi Norfleet Aries Camille Norment Devin Nunez Catherine Ann O'Hairmiring <i>Cum Laude</i>
Noah Hein <i>Cum Laude</i>	Megan Abigail Johnson <i>Magna Cum Laude</i>	Keyan Li Shiwei Li <i>Cum Laude</i>	Chelsea Marie McGlinch Madeline Carole McGlone <i>Magna Cum Laude</i>	Dinah Jo Ann Oen-Carver Maya Grace Oerther <i>Summa Cum Laude</i>
Emma Marie Helkey Garrett Adam Henderson Andrew Henry Brittany Morgan Henslee <i>Magna Cum Laude</i>	Sarah Elizabeth Johnson <i>Summa Cum Laude</i>	Shuxian Li <i>Cum Laude</i>	Elizabeth Rose McKain Nate Meching <i>Summa Cum Laude</i>	Aryadna Ojeda <i>Cum Laude</i>
Daisy Mae Heppert <i>Magna Cum Laude</i>	Tia Johnson Nia Kaylen Jones <i>Summa Cum Laude</i>	Wen Ying Lin Grace Joanna Lipkin <i>Cum Laude</i>	Nickoah DaShawn Medley <i>Cum Laude</i>	Devon James Olding Selin Asena Orge Heidi Elizabeth Orr <i>Cum Laude</i>
Norma Hernandez-Sarmiento Chloe Herncane <i>Cum Laude</i>	Alexander John Joseph Victoria Catherine Joyce Alexandria Lynn Jozefiak Benjamin Karoscik Amanda Claire Kazsmer <i>Cum Laude</i>	Dylan James Litreal <i>Cum Laude</i>	Genesis Medrano-hernandez Catherine Meleshchuk Tyler Ryan Mell Mitchell Reese Melton Alex Tyler Merrill Isabel Conley Merriman <i>Summa Cum Laude</i>	Abigail Mae Ortiz-Schwer <i>Summa Cum Laude</i>
Constance Elizabeth Hester <i>with Distinction in Theatre</i>	Alexandra Lauren Kees <i>Magna Cum Laude</i>	Qianyu Liu Yichen Liu <i>Cum Laude</i>	Brianna Rae Michel <i>Magna Cum Laude</i>	Dawson Jake Osborn Ahmed Abdi Osman Abigail Emma Lee Oswald Andrew D. Owens Cole William Pacis Andrew Joseph Palumbo Brandon Anthony Panilio Caroline Elizabeth Parr <i>Magna Cum Laude</i>
Kate Marie Hickey <i>Magna Cum Laude</i>	Grace Elizabeth Keller <i>Magna Cum Laude</i>	Kaitlyn Marie Lockhart Leann Drew Lofton Taylor Faith Logan Jeremy David Lohr <i>Summa Cum Laude</i> <i>with Honors in the Arts and Sciences</i>	Christopher Clay Miller <i>Magna Cum Laude</i>	Emma Louise Patterson <i>Summa Cum Laude</i>
Carter James Hillery Nicole Ni Chan Ho Ava Sophia Hoernner <i>Summa Cum Laude</i>	Jonathan Michael Kemp Emma Caroline Kentner Jacob William Kessler <i>Summa Cum Laude</i>	Kennadi Alexandra Looker Logan Lowery Jiawei Lu Xiyuan Lu <i>Summa Cum Laude</i>	Sarah Paige Miller Eric Michael Milliron <i>Magna Cum Laude</i>	Thomas Wilson Patteson, Jr. James Michael Patton Grace Anelle Paxton <i>Summa Cum Laude</i>
Alyssa Marie Holland <i>Cum Laude</i>	Laith Kanaan Khalil Wali Mohammad Khan Amira Rieaidi Kamal Khoury <i>with Research Distinction in World Politics</i>	Lincoln Raymond Luzar Yichun Ma <i>Summa Cum Laude</i>	Francesca Sol Mirabelli Michael Miyoshi Belan Abdirahman Mohamad Sakiyo Abdinur Mohamad <i>Summa Cum Laude</i>	David Edward Pease Paige Alexandra Pennington <i>Cum Laude</i>
Julia Elizabeth Holland <i>Summa Cum Laude</i>	Samuel Dennis King <i>Cum Laude</i>	Connor Macy Marisa Anne Mahler Cameron Jacob Maier Sarah Male <i>Magna Cum Laude</i>	Mason Charles Moldvay <i>Cum Laude</i>	Ava Alyse Petersen <i>Cum Laude</i>
McKenna Ann Hollinger Aliyah Sade Holloway Parker Benjamin Holt Elizabeth Holup <i>Summa Cum Laude</i> <i>with Honors in the Arts and Sciences</i>	William King Christopher Marvin Kirk Liam Christian Kirkpatrick Grace E. Klein <i>Magna Cum Laude</i>	Hafsah Malik Stephanie Ann Mallon <i>Magna Cum Laude</i>	Juan De Jesus Montano Baylee Marie Moon Thomas Eugene Moore Lily Grace Moses Maureen E. Mshiu Lauren Kay MtJoy Lincoln Mullins <i>Magna Cum Laude</i>	Kevin Andrew Petransky Michael Paul Peyton Emily Marie Phillips Nolan Reed Phillips Owen Davis Phillips <i>Magna Cum Laude</i>
Evan Roman Hopkins <i>Cum Laude</i>	Thomas Robert Klosterman Quinn Alvarez Knopp <i>Cum Laude</i>	Isabella Rose Maloche <i>Cum Laude</i>	Maureen E. Mshiu Lauren Kay MtJoy Lincoln Mullins <i>Magna Cum Laude</i>	Dylan Lee Heiari Piko Jackson Finn Pilgram William Randall Pinkerton <i>Magna Cum Laude</i>
Jonae Hopkins Audra Elise Horton Chang Hou Hongying Huang <i>Summa Cum Laude</i>	Elia May Koepke <i>Magna Cum Laude</i>	Kyle Manley <i>Magna Cum Laude</i>	Matthew Mustillo <i>Cum Laude</i>	Dorothy Joy Plank <i>Summa Cum Laude</i>
Jingwen Huang Yixuan Huang Nicholas James Hubbell Ashley Elizabeth Huck <i>Cum Laude</i>	Kathleen Susannah Koons Taylor Leeana Koors <i>Summa Cum Laude</i>	Elizabeth Ruth Marcum Karlie Christine Marlatt Tova Mars Samer Haitham Masri Mia Rae Massimo <i>Summa Cum Laude</i>	Hamida Mahdi Hamid Muudee-Ibrahim <i>Cum Laude</i>	Annamaria Platania Aaron Stephen Pocatko Gina Therese Ponzani Jamesha Powell <i>Cum Laude</i>
Zach Dane Hummel Lauren Hursey Jessica Ngoc Nhung Huynh Elizabeth Imel <i>Summa Cum Laude</i>	Eniola Adeola Koye Jolaoso Hannah Lee Kramer <i>Cum Laude</i>	Olivia Lauren Mastrantonio <i>Magna Cum Laude</i>	Samuel Steven Myers <i>Cum Laude</i>	Owen Michael Powell Regina Josephine Powers <i>Magna Cum Laude</i> <i>with Honors in the Arts and Sciences</i>
Caroline Elizabeth Ingraham <i>Cum Laude</i>	Hannah Rose Kramer <i>Summa Cum Laude</i> <i>with Honors in the Arts and Sciences</i>	Daniel Mather <i>Magna Cum Laude</i>	Hikari Nawa <i>Summa Cum Laude</i>	
Dominic Mitchell Iosue <i>Cum Laude</i>	Nicholas Steven Henry Kremer <i>Cum Laude</i>	Evan William Matthews Alexandra Bailey Maynard <i>Summa Cum Laude</i>	Djeynaba S. Ndiaye Germaine Aicha Ndiaye Zachary Earl Nelson <i>Magna Cum Laude</i>	
Brandon Christopher Irby Jamilo J. Ismail Vanditha Venkatasai Itikala Amier Jaber Kevin Isaac Jaffe <i>Magna Cum Laude</i>	Grace Elizabeth Kucera <i>Cum Laude</i>	Tadiwanashe Mazivanhanga Alexandria Marie Mazziotta <i>Cum Laude</i>		
Algashim Omar Jah Ikhra Nur Jama <i>Cum Laude</i> <i>with Honors in the Arts and Sciences</i>	Maxwell John Kwasnik Connor Lairson Mallory Norine Lalonde Michael Joseph Latessa Samantha Whitney Latham Craig Matthew Latty Riley Lynn Ramage Lauchard Hayley Jennifer Lawrence <i>Cum Laude</i>	Madison Taylor McAlear Nathan Scott McCallum		
	Philip Luke			

Tori Angela Prenger

Summa Cum Laude

John Joseph Prout IV

Summa Cum Laude

Michael Anthony Ragnone

Summa Cum Laude

Kenneth Alejandro Ramos

Lathan Ransom

Christopher Rappleye

Benjamin Wyatt Rau

Tessa Annaleah Reams

Kevin John Reed

Summa Cum Laude

Jazlyn Rose Reed-McFarland

Libby Faye Reichley

Guanyu Ren

JungTaek Rhim

Nikolas Joseph Rhoades

Riley Ann Richardson

Pearce William Richer

Mekaela Debra Riley

Jacob Allen Roberts

Anastasia Rogachevsky

Cum Laude

Alex Porfirio Rogers

Jamie Allen Rogers

Alyssa Rollins

Magna Cum Laude

Elizabeth Mae Routee

Magna Cum Laude

Callie Christine Saba

Magna Cum Laude

Leah Victoria Tiehen Salit

Summa Cum Laude

Keely Marie Sammons

Casey Rebecca Sanders

Kennedy Jay Sapp

Cum Laude

Olivia C. Saunders

Cum Laude

Emily Scheib

Magna Cum Laude

with Research Distinction in Biochemistry

Maxwell Terrence Schirra

Mariah Elizabeth Schroeder

Joseph Terry Schroer

Cum Laude

Katherine Rose Schuler

Magna Cum Laude

Katherine Elizabeth Schulz

Donald William Search III

Khadjia Zainab Sesay

Megan Sewell

Christopher John Sfikas

Sofia Michele Shafizadeh

Magna Cum Laude

Esha Sharma

Cum Laude

Kamala Sharma

Cum Laude

Raayan Sharma

Audrey Rose Shelley

Dongfang Sheng

Julia Rose Sheppard

Brice Sherburne

Izzabella Marrie Shinault

Isabella Zora Shumay

Magna Cum Laude

Alec Sifferlin

Cum Laude

Bryson Hunter Simmons

Summa Cum Laude

Chloe Emma Simmons

Magna Cum Laude

Markayla Sue Sites

Cum Laude

Jhanavi Sivakumar

Summa Cum Laude

with Honors in the Arts and Sciences

Eric Richard Six

Summa Cum Laude

Claire Morgan Sloat

Summa Cum Laude

Rachel Irene Slywczak

Summa Cum Laude

with Honors in the Arts and Sciences

Trey Alexander Small

Alyssa Brooke Smith

Austin James Smith

James Smith

Brandon Tyler Village

Bailey Carpenter Vital

Christina SeEVERS Snow

Dayna Ruth Franz Snow

Summa Cum Laude

Owen Snyder

Summa Cum Laude

Madelyne Marcy Solonche

Cum Laude

Alison May Somerville

Magna Cum Laude

Audrey Nicole Soper

Gwendolyn Mae Stamper

Magna Cum Laude

Matthew William Stanfield

Sterling Nyx Starr

Cum Laude

Jennifer Ann Starr

Cum Laude

Nico Starr

Samuel Benjamin Steed

Summa Cum Laude

Patrick McCauley Steyn

Dylan Joseph Storts

William Joseph Streets

Noah Samuel Striker

Cum Laude

Zeyu Su

Summa Cum Laude

Jesse Damon Tack

Magna Cum Laude

Alec Chung Tam

Summa Cum Laude

Giulia Isabella Tasso

Magna Cum Laude

Audrey Ann Taylor

Summa Cum Laude

Grace Marie Taylor

Breanne Marian Taylor Lowry

Magna Cum Laude

Connor Anthony Telford

Summa Cum Laude

Esha Thakar

Victor Lee Theile

Ida Theodros

Drew Anthony Thomas

Hunter Logen Thompson

Raven Kyleah Tilford

Magna Cum Laude

Taylor Lindsey Tilley

Matthew James Tincher

Ewan Todd

Cum Laude

Erica Michelle Tokiwa

Iyanuoluwa Daniel Tolani

Cum Laude

Margaret Bernadette Traubert

Magna Cum Laude

Dhairya Trivedi

Emily Josephine Truskoski

Cum Laude

Bode Laurence Turner

Magna Cum Laude

Michelle Vargas Ramirez

Magna Cum Laude

Corbyn Giffin Vawter

Surya Vedprakash

Magna Cum Laude

Katelin Vela

Summa Cum Laude

Shirley A. Ventresca

Cum Laude

Madison Nichole Vereb

Magna Cum Laude

Brandon Tyler Village

Bailey Carpenter Vital

Madison Taylor Vondersaar

Summa Cum Laude

Andrew W. Walker

Nicole Marie Walkosky

Magna Cum Laude

Kyle Edward Wallace

Lily Christine Walling

Freddy Song Wang

Qi Wang

XinYu Wang

Aubrey Leanne Ward

Cum Laude

William Gabriel Ware

Magna Cum Laude

Adrianna Nicole Watral

Aaron Patrick Wayne

Alexandra Ryann Webb

Cum Laude

Krystal Sierra Webb

Richard D. Weiner

Marisa Skye Weister

Grace Renee Whalen

Aegeas Bach Wiertel

Ethan Edward Willis

Manon L. Wilson

Magna Cum Laude

Nolan Graham Wilson

Alexandria Nichole Wilson-Motley

Rachel Catherine Windau

Maxwell Leech Wolfe

Kaia Marie Woodford

Summa Cum Laude

Riley Woods

Summa Cum Laude

Lauren Page Wright

Summa Cum Laude

Rachel Taylor Wright

Summa Cum Laude

Jiahong Wu

Yiliu Wu

Magna Cum Laude

Minxuan Xu

Cum Laude

Yutao Xu

Cum Laude

Stephen Joseph Yakkell

Summa Cum Laude

Lehan Yang

Cum Laude

Alivia Korinne Ybarra

Mia Rattana Yin

Jonathan Yokiell

Julia Ann Zaborszki

Cum Laude

Mustafa Zafar

Kyle Zawada

Haichuan Zhang

Michael Zhang

Yangyi Zhong

Magna Cum Laude

Yicheng Zhou

Kayla Michelle Zurowski

Magna Cum Laude

Bachelor of Arts in Journalism

Benjamin Brian Blavat

Patrick Ryan Kenney

Madison Kaylee Kinner

Summa Cum Laude

Brett Andrew Price

Alexis Marie Schupbach

Jasmyne Mychelle Smith

Cum Laude

Caleb Supik Spinner

Bachelor of Fine Arts

Ilyana Shanel Hill

Elaina Jordan

Cum Laude

Liangsheng Ma

Samantha Ann Marszalek

Magna Cum Laude

with Honors in the Arts and Sciences

with Honors Distinction in Dance

Luis Omar Mercado

Magna Cum Laude

KeiArria Antoniece Mock

Max Robert Reynolds

Dylan Christopher Rush

Mary Elizabeth Shabab

Cum Laude

Madison Suver

Summa Cum Laude

Montana Widener

Chiara Joy Ziska

Magna Cum Laude

Bachelor of Music

Craig Neal McMullen

Miles Franklin Smith

Bachelor of Music Education

Christopher James McGhee

Cum Laude

Kaitlyn Grace Newcomb

Summa Cum Laude

Bachelor of Science in Design

Lilianna Kathryn Waugh

Bachelor of Science in Atmospheric Sciences

Victor Alden Bello

Andrew Richard Clouse

Anna Patricia Giodzik

Magna Cum Laude

Bachelor of Science in Geographic Information Sciences

Victor Acquaaah-Harrison

Rebecca Jeanne Brown

Nicholas Dailey Bubash

Evan Robert Colaw

Kameron James Hensley

Hayden Hostetler

Andrew James Lineweaver

Cum Laude

Bachelor of Science

Anesa Iyad Abid

Michael George Abou-Elias

Summa Cum Laude

Drew Achinger

Chloe Grace Adams

Mingze Tang
 Jasmine Taulborg
 Jaash Dhaval Thakkar
 Kai Wei Tham
Cum Laude
 Juno Hazel-McKenzie Thomas
with Research Distinction in Biology
 Andrew Warren Thompson
Magna Cum Laude
with Honors in the Arts and Sciences
 Nikita Thompson
Cum Laude
with Research Distinction in Biology
 Jack Anthony Tincher
 Esraa Mohamed Torki
 Xinyue Tu
Cum Laude
 Kathryn Rose Turner
 Nikhitha Vellanki
 Riley Garret Vierstra
 Sheeny V Vo
 Keit Vu
Summa Cum Laude
 Urvi Wagh
Magna Cum Laude
 Jacob Lawrence Wakefield
 Adam David Walter
 Ashley L. Wan
Cum Laude
 Wenbin Wan
Cum Laude
 Cheqing Wang
 Feilong Wang
Cum Laude
 Qitong Wang
Cum Laude
 Sihan Wang
 Zehua Wang
Cum Laude
 Meghan Elizabeth Waters
 Allison Jean Weidmann
Cum Laude
 Samantha Elaine Weigman
 Alex Christopher Wendel
 Julia Michael Wetherell
 Samantha Mae Whitman
Cum Laude
 Danielle Judith Wolford
Summa Cum Laude
 Kei Chun Wong
 Osric Sun-Man Wong
 Michaela Leigh Writeseal
Magna Cum Laude
with Research Distinction
 Linran Wu
Magna Cum Laude
 Tianyu Wu
Magna Cum Laude
 Alvin Rui Xia
Magna Cum Laude
 Minxuan Xu
Cum Laude
 Jiayao Ye
 Brandon P. Young
Summa Cum Laude
with Honors in the Arts and Sciences
 Jiahao Zhang
Summa Cum Laude
 Jingxin Zhang
Magna Cum Laude

Michael Zhang
 Yiliang Zhang
Cum Laude
 Yiyao Zhang
 Zheqi Zhang
Magna Cum Laude
 Yongnian Zhao
 Xinyu Zhu
Magna Cum Laude

Associate of Arts

Yomna Abupakr
 Harimaya Acharya
 Kylie Jean Acheson
 Ashalul Adan
 Manisha Adhikari
 Anthony Wayne Adkins
 Lewis Atemnkeng Afuah
 Oluwaseun Jeffrey Alagbe
 Rachel Kathleen Albertson
 Kyler Isaac Altier
Cum Laude
 Aayush Amin
 Tanner Dwight Amos
 Codi McKenna Andrews
 Danielraj Arulnathan
 Samuel Anthony Auletta
 Eric Wayne Bailey
 Joshua Ryan Balogh
 Ethan Alexander Balolong De Vera
 Sienna Alyse Barnish
 Russell J. Batchelder
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 Tahj Amir Beasley
 Laura Rose Beckett
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 Olivia Rae Blaine
 Lanie Kay Blankley
 Christopher Antoine Blueitt
 Summer Renee Boehringer
 Emma Grace Bollinger
 Aubrie Brandon
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 Jenna L. Briley
Cum Laude
 Braden Ray Brown
 Padraig Jaime Browning
 Nicholas Dailey Bubash
 Ashley Nicole Buell
 William Trey Burger
 Ethan Flory Burke
 Rachel Lynn Burt
Cum Laude
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 Daniel Joseph Cabe
 Christopher Allen Campbell
 Leslee Elizabeth Campbell
 Olivia Rose Carson
 Megan Reiley Cassell
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 Nathan Chaykowski
 Tyler Thomas Cheesbro

Andrew Young Choe
 Isabella Alyssa Cicora
 Lorne Emanuel Clarke
 Ella Briann Coakley
 Laura Marie Coil
Summa Cum Laude
 Saidu Conteh
 Jonah Nicklas Cook
 Kate Marie Cook
 Tarina R. Cosgriff
Summa Cum Laude
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 Trevor Allen Cramer
 Logan Michael Cronenwett
 John David Daily
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 Kaleigh Rose Davis
 Ashley Marie Dearden
 Francesca Decker
 Michael Angelo DeDad
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 Robera D. Desissa
 Houleymatou Diallo
 Trevor Howard Dials
 Abigail Christine DiYanni
 Kylie Lynn Doon
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 Riley David Fackler
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 Yotam Fishatons
 Nathan Alexander Fisher
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 Jadzia Daneice Forte'
 Samson George Foster
 Harrison Frenken
 Cienna Beatrix Gaines
 Kyla Paige Gallion
 Clare Marie Galuzny
 Shelby Ann Gambill
 Carissa Raquel Garcia
 Melani Paige Gardner
 Logan Andrew Douglas Garrett
 Dominic Joseph Gasper
 Benjamin Richard Gegorski
 Verina Zaher Gerges
 Lauren Elizabeth Gessel
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 Adam Vincent Gintert
 Seth James Glover
 Justus Jamison Goff
 Larissa Victoria Goncalves
 Hallie Anne Gottfried
 Katherine Greene

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 Mina Beth Gronbach
 Trinity Zyrir Aire Gurley
 Margaret Dolores Hamen
 Aaron Wesley Hannah
Magna Cum Laude
 A'shiah Harris Marie Harris
 Eve Lily Harrison
 Aisha Abdullahi Hashi
Magna Cum Laude
 Ghufuran Ahmed Hassan
 Lindsey Nichole Heminger
Cum Laude
 Juliana Hendez
 Kameron James Hensley
 Briana Citirina Henthorne
 Sydne Mae Hermiller
 Ebony Melody Hernandez
 Grant David Hecht
 Bright Hiawo
 Iyana Shanel Hill
 Carly Nicole Hines
 Emma Marie Holden
 Taylor Marie Hunt
 Jamal Nur Hussein
Magna Cum Laude
 Samuel James Irwin
 Dean Joseph Janowiecki
 Jordan David Jaruta
 Gabriel Ryan Johnson
 Chloe Rae Jones
 Stephenie Renee Jones
 Noel Renne Justice
 Micah James Kanode
 Bernard John Karam III
Summa Cum Laude
 Adam John Karap
Magna Cum Laude
 Ruba Atef Karasneh
 Dylan James Karlovic
Cum Laude
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 Jack Anthony Kerr
 Laith Kanaan Khalil
 Arfah Khan
 Nathaniel Willen Kho
 Jason Eliot Kibler II
 Victoria Elizabeth King
 William Randall Kinser
 Shannon Leigh Knighton
 Trevor Knoplesch
 Daniel Todd Kocher
 Charles Micky Krebs
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 Sergio Landriscina-Johnson
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 Tate Edward LaSpisa
 Lauren Steele Law
 Emily Nicole Lee
 Jacklyn Kristine Leffel
Magna Cum Laude
 Nichole A. Lengle
Magna Cum Laude
 Steven Richard Lepard
 Trent Joseph Lindeman
Cum Laude

Alan Liu
Cum Laude
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 Kristian Lopez
 Taylor Mackenzie Love
 Nicholas Ralph Loveland
Cum Laude
 Fatimata Ly
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 Miranda Nicole Manross
 Calvin Andrew Markley
 Emily Grace Marks
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 Mackenzie Lynn Martin
Summa Cum Laude
 Nathaniel Martin
 Kadyan Allen Mathews
Cum Laude
 Dalen Carl Maynard
 Jonathon Anthony Mays
Cum Laude
 Elaine Beatrice McCall
 Randy Wayne McCloskey
 Nathaniel Drake McClure
 Eric Martin McCrate
 Matthew James McCullough
Cum Laude
 Jamie McGuire
Cum Laude
 Jayde Cheyenne McKinnie-Myers
 Clay Colburn McWherter
 Niko Meijerink
Magna Cum Laude
 Ana Gabriela Mendiola
 Hannah Elizabeth Milner
 Zerir Din Minnich
 Allison Joy Misel
Cum Laude
 Fatima Mohammed
Summa Cum Laude
 Jeffrey Moody
 Jasmine T. Moore
 Katelyn Ann Moore
 Lukas Moore
 Kaylynn Morgan
 Veronica Simone Morgan
 Jakob Carter Murphy-Dreyer
 Broderick Allen Muterspaw
Magna Cum Laude
 Samuel Elias Naffah
 Abberah Nasir
 Sarah Elizabeth Nelson
 Angel Renee Neville
 Sydney Danielle Newton
Cum Laude
 Michael Andrew Nguyen
 Alaina Jene Nininger
 Maxwell Allen Niswonger
 Lillian Mackenzie Nixon
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 Benjamin Yirenkyi Ofori
 Percy Karel Osmens
 Prisca Karen Osmens
 George Oteng

Danielle Sue Ousley
 Benjamin Michael Palmer
 Anayah Parrish
 Rishi Patel
Cum Laude
 Riya A. Patel
 Shrey Rahul Patel
 Vaansh Patel
 Nathalie Pedroza Nonato
 Audrey Ruthanne Pennington
 Daniel Pennybaker
 Emily Ruth Perry
Cum Laude
 Wyatt Andrew Polinko
 Michael Popov
 Aubrey Reagan Porter
 Brad Potes
 Baeleigh Quinn Powers
 Jillian Marie Price
 Danish Qadeer
 Paige Lindon Race
 Bri'Anna Josephine Ramey
 Terrell Redding
 Macie Faye Redman
Cum Laude
 Jessica Kate Reznik
Magna Cum Laude
 Diatra E'lexus Richardson
 Donnie Lee Richardson
Cum Laude
 Chloe Renee Riemann
 Tiffany Faith Riffle
Cum Laude
 Aleah Faith Robinson
 Clara May Robinson
 Stella Marie Roche
Summa Cum Laude
 Shannon Nicole Ronk
 Gabriel Ryan Rosenberg
 Chay Robert Rossing
 Logan Richard Rowe
 Nathan Andrew Ruggeri
 Regan Renee Russell
Summa Cum Laude
 Jaymeson Matthew Sahr
 Momodou Sarr
 Alena Renee Sarver
 Jonathan Tyler Schade
 Andrew William Schulze
Cum Laude
 Lakyn Jade Secrest
 David Dongkun Seo
 Madison Elizabeth Shaw
Cum Laude
 Collin Michael Rees Sherman
 Lawson I. Sidner
Cum Laude
 Karan Pal Singh
 Walid Mustafa Sirag
 Sabrina Lynn Slattery
 Caitlyn Elizabeth Sloat
 Izabella Grayce Smith
 Sara Sophia Smith
 Teylor Marie Smith
 Hunter Spinks
 Parker Blake Staten
 Autumn Paige Steele
 Maximilian Mathew Steinhauser
 Megan Marie Steinman
 Gabrielle Stewart
 McKenzie Philipp Stimmel
 Kylie Reann Stolzenburg
Cum Laude

Elyse Renee Stufflebean
 Kaitlyn Alexis Summers
Cum Laude
 Amber Sunderland
Magna Cum Laude
 Bruce Swainhart
 H Lukas Swearingen
 Tomasz Swiderek
 Korina Marie Swiderski
 Malik Mohammed Tarazi
 Isaiah Jacob Tedrow
 Aby Anna Thiaw
 Kajornoy Thongkhoh
 Emily Carolann Tibbals
 Raven Khy Leah Tilford
Magna Cum Laude
 Savannah Ruth Marie Tobias
 Donna Marie Tomecko
 Makaeyla Touville
 Olivia Carol Tregoning
 Ousmain Tunkara
 Alexander Turner
 Emma Turner
 Renee Villamor Unland
Summa Cum Laude
 Nicolette Valavalo
Magna Cum Laude
 Gretchen Wagner
 Janie Wagner
 Jacob Waldman
 Kenton David Waldroup
 Lauren Aleece Walker
 Nicolaus Steven Walls
 Matthew Ryan Walter
 Emily Ann Watt
Magna Cum Laude
 Ryan Lee Weaver
Magna Cum Laude
 Kamryn Lee Wechter
 Carter Jacob Welch
Cum Laude
 Joyous White
 Blake Douglas Wilburn
 Parker L. Wildman
 Abigail Renee Willey
 Lauryn Anye Williams
 Lyric Anai' Williams
 Taylor Marie Wilson
 Tyler Jacob Wisman
 Marianna Morgan Woodruff
 Alexander Matthew Wright
 Joshua Daniel Wujnovich
 Juliana G. Yoss
Magna Cum Laude
 Konner Francis Zerrussen

**The Max M. Fisher
 College of Business**

Dean: Anil K. Makhija

**Bachelor of Science in
 Business Administration**

Jonah Ackerson
 Eliza Grace Adams
Magna Cum Laude
 Haarith Ahmed

Morgan Catherine Akers
Cum Laude
 Farrah Awayyid Al-Shammari
Magna Cum Laude
 Ahmed Burhan Ali
 Ashgan Salah Ali
Cum Laude
 Aviv Issac Amige
 Sachi J. Amin
 Yasmin Araud
 Michele Auddino
 LaShawnda Autman
 Yingjie Bai
Summa Cum Laude
 Senator Abigail Ann Baldwin
Magna Cum Laude
 William Morris Ballard II
 Fallon Nicole Bandy
 Kirsten Serwaa Banieh
 Abigail Kaye Bartholomew
 Ryan Basuno
Magna Cum Laude
 Aiden Albert Benyarku
 JennaMarie Maxine Berger
 Abigail Jordan Bergman
Summa Cum Laude
 Emily Bertke
 Sarah Isabel Bertke
Cum Laude
 Vienna Leigh Bertram
 Neel Bhanvadia
 Jacob Christopher Bilger
Cum Laude
 Mitchell Andrew Bilo
Cum Laude
 Andrew James Bimler
 Olivia Mae Bobrowski
 Rachel Elizabeth Bond
 Sidney Elizabeth Boroff
Magna Cum Laude
 Ethan Michael Bourn
 Charles Cahill Bower
Cum Laude
 Matthew James Bowman
 Collin Lane Boyd
 Cullen Brophy
Cum Laude
 Devin Elijah Brown
 Andrew Benjamin Bruno
 Rana Buabdellah
 Abu Bakarr Bundu
 Faith Suzanne Butler
 Sean Edwards Byrne
 Wendi Cai
Cum Laude
 Samantha L. Canter
 Jose Maria Carballal
Cum Laude
 Jaydon Dyani Cashman
 Devin Francis Cavanagh
Summa Cum Laude
 Yat Nam Chan
 Jui Hsun Chang
Magna Cum Laude
 Alexander Jeffery Chen
 Luo Chen
 Weihong Chen
 Yucui Chen
 Ryan Patrick Clancy
 Sophie Jean Clody
Summa Cum Laude
 Aleah Jillian Clow
 Elizabeth A. Cramblett
 Sarah Nicole Creona
 Jack Cassidy Cridler

Kimberly Saule Croup
 Christian Liam Cunningham
 Sarah Lynn Cyphers
Cum Laude
 Kyle Czerpak
 Abdweli Ali Dahir
 JuJuan Jason Davis, Jr.
 Carter James Day
 Maria DeCaprio
Magna Cum Laude
 Phillip Anthony DeGeorge
 Abigail Elizabeth Demetriades
 Katherine Elizabeth Di Liberti
Magna Cum Laude
 Ryan Donald Dickrede
 Abigail Elizabeth Marie Doherty
 Logan Tayler Domer
 Kevin Dong
 Joseph Gabriel Doogan
 Llewellyn Winford Dortch, Jr.
 Tristian Kyle Doss
 Riley Morgan Doyle
 Regan Draganic
 Jack David Duffy
Magna Cum Laude
 Merlea Shaw Dunn
Magna Cum Laude
 Bodie Ryan Eberhart
 Michael Edgington
 Emeka Frederick Egbuka
 Graham Hayford Eggenschwiler
 Yousif Elfadil
 Evan David Elliott
 Noah Craig Elliott
Cum Laude
 Ugonna Jordan Ezenagu
 Matthew Lawrence Patrick
 Fantauzzo
Summa Cum Laude
 Madalynn Margaret Farkas
 Vincent Joseph Ferrmann
 Joseph Francisco Ferrandiz
Magna Cum Laude
 Marc J. Fitch
 Savannah Joy Fleshman
Cum Laude
 Aleksander Drake Flory
Cum Laude
 Jillian Bo Flowers
Cum Laude
 Robert Vincent Ford III
Cum Laude
 Samuel Edward Fox
 Sydney Mackay Fox
 Benjamin J. Friedberg
 Mingxia Gao
Magna Cum Laude
 Shun Gao
 Christopher Jeffrey Gardiner
 Samuel Lowell Garner
 Zaiden Niveah Gattison
 Grant Lee Geisel
 Colin James Galal
 Smit Ghiya
 Avantika Ghosh
Magna Cum Laude
 Dylan Steven Glauer
 Drew Goldstein
Magna Cum Laude
 Jonathan Goodman
 Jerry Patrick Godray

James Robert Graf
 Kevin Gray
Magna Cum Laude
 Brendan Daley Greenwell
 Jacob Russell Griffith
 Luke Anthony Grosel
Cum Laude
 Justin Gunawan
Magna Cum Laude
 Olivia Belle Gundler
 Cassandra Lynn Guy
Magna Cum Laude
 Grant Ivan Gvozdonovic
 Bridget Haag
Summa Cum Laude
 Zecharias Tsemere Hailu
 Olivia Rose Hall
 Brooke Lauren Hammons
Cum Laude
 William Patrick Hampson
 Ethan Hampton
 Fei Han
Magna Cum Laude
 Darren Quante Obrien Harris II
 Erin D. Harris
Magna Cum Laude
 Stephen Michael Hatem
 Brooke Alexis Haynes
 Reese Marshall Heater
Magna Cum Laude
 Jacob Brian Hess
 Austin Daniel Hinegardner
 Isabella Adriana Hoffman
Magna Cum Laude
 Jenna Eileen Howard
 Kyle Joseph Hrabusa
 Qianyin Hu
Magna Cum Laude
 Hongying Huang
Summa Cum Laude
 Kyla Nicole Hughes
 Mariya Yevheniya Hyryk
Cum Laude
 Alexandra Joanne Intihar
Cum Laude
 Samuel Joseph Jablonski
Magna Cum Laude
 Vanya Jain
 Damon Jenkins
 Ruokun Jia
Cum Laude
 Chenyu Jiang
 Junhang Jiang
 Heath Gustaf Johnson
Magna Cum Laude
 Ryan Kenneth Jones
Cum Laude
 Dan Justiniani
 Harry Burak Kakkli
 Daniel Lynch Karsatos
 Hamza Kashubeck
Cum Laude
 Madison Paige Kaurich
Magna Cum Laude
 Tyler David Kean
 Danielle Morgan Keil
 Caroline Renee Kelly
 Maor Keren
 Ethan Mathew Kerzee
 Macray Alexander Kester
Cum Laude

Brieanna Virginia Key
 Ryan Khalili
 Alana Kim
Cum Laude
 Casey Michelle King
 Alexandra Francis Kitzmiller
 Kyler Anthony Klein
 Anthony Michael Kleynburd
 Matthew Garst Kolar
Cum Laude
 Tyler Julia Kolenich
 Eric James Kopaczewski
 Desmond Koranteng
 Colby James Kramer
Summa Cum Laude
 Lauren Elizabeth Kreitzer
 Luke Douglas Kudart
 Addison Elaine Larabee
 Matthew Louis Larkin
 Kyungmin Lee
 Joshua James Lehwald
 Trey M. Leroux
 Jackson Lewis
 Haoxuan Li
Summa Cum Laude
 Jijian Li
Cum Laude
 Xinran Li
Cum Laude
 Zelin Li
Magna Cum Laude
 Brennan David Liming
Cum Laude
 Amy Lin
 Adeline Mae List
 Owen Bennett List
 Luke Owen Lister
Cum Laude
 Yang Liu
 Sarah Beth Logan
 Diana Lopez Rodriguez
 Ailun Lu
Cum Laude
 Aidan Kekoa Macchia
 Hannah Alexandra MacDonell
 Daniel Mach
Cum Laude
 Michael Malyshev
Summa Cum Laude
 Ashelly Manivanh
 Charles Edward Martin III
 Andrew Martinez, Jr.
 Chad Anthony Masters
 Tyler Joseph Matijasich
 Kevin Patrick McGrath, Jr.
 Christian Patrick McKimby
 Logan Daniel McLaughlin
 Zachary Edward McMahan
 Nicolas Jevne Meader
 Maria Fernanda Medina
 Maldonado
 Michael Joseph Melliére, Jr.
 Tara M. Mellul
Summa Cum Laude
 Getta Britney Menard
 Tinghao Meng
Magna Cum Laude

Evan Andrew Menker
Magna Cum Laude
 Molly Bridget Metzler
 Max Henry Mielke
 Jack Thomas Mignery
 Samuel Jacob Miles
 Alexander Thomas Miller
 Mathew Haden Miller
 Nicholas Anthony Miller
 Phoebe Grace Minorik
Cum Laude
 Madeline Ann Celeste Mittler
Cum Laude
 Madison Noel Moll
Cum Laude
 Kyle Moncol
Summa Cum Laude
 Gabriel Manigault Montgomery
 Samuel Edward Moore
Magna Cum Laude
 Cameron Drew Morgan
 Dalton Abraham Morrison
 Joshua Moser
Cum Laude
 Mark Oleksandrovich Moskwyh
 Gavin William Mottl
 Agni Mulpuri
Summa Cum Laude
 Jayden Allen Murray
Magna Cum Laude
 Caden Michael Mutchler
 Huda Naseer
Cum Laude
 Zachary James Nemeth
 Hoang Nguyen
Cum Laude
 Jason Hung Nguyen
 Zhuang Zhuang Ni
Cum Laude
 Jose Issai Nieves-Diaz
Cum Laude
 Nina Nikazm
 Ryan George Nin
 Nolan Lester Nyborg
 Daniel James O'Rourke
 Tiffany Djan Ofori
 Jonathan Eian Olbur
Cum Laude
 Patrick James Otter
 Taylor Reese Paine
 Aseem Saahil Palekar
Summa Cum Laude
 Reagan Elizabeth Papadatos
 Charmi Patel
 Kemauni Payton
 Paige Alexandra Pennington
Cum Laude
 Kevin Thomas Pinho
Cum Laude
 Ricardo Andres Pou
 Devon Liberty Prevost
Cum Laude
 Jack Stephen Price
Magna Cum Laude
 Matthew Jon Proctor
 Abhijit Puduvalli

Chenyi Qian
Magna Cum Laude
 Jarrod Douglas Queen
 Patrick Joseph Quinn
Magna Cum Laude
with Honors in Accounting
 Dominic Antonio Ragio
 Lauren Elizabeth Ranelli
 Emily Marianthi Recker
Cum Laude
 Lauren Nicole Renard
Cum Laude
 Ara Evangelina Starr Rexford
Magna Cum Laude
 Joseph Henry Rhodes
Magna Cum Laude
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 Sean Massy Ryan
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Cum Laude
 Andres San Miguel Rexach
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Magna Cum Laude
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Cum Laude
 William Paul Sartain
 Evan Nathan Saylor
 Emma Rose Schaefer
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Summa Cum Laude
 Cameron Shane Schnell
 Kara Schoch
Cum Laude
 Andrew Schodrof
Summa Cum Laude
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 Rami Nabil Shaheen
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 Makenna Sharkey
Cum Laude
 Esha Sharma
Cum Laude
 Sabian Shedie
 Qian Shi
Cum Laude
 Yunxuan Shi
Cum Laude
 Caleb Shovlin
 Peter Maxwell Shugert
 Tyler Joseph Sieradzki
 Cody Simon
 Konnor Grant Sirow
 Rachel Margaret Slesnick
Cum Laude
 Brendan Thomas Smith
 Emily Louise Smith

Payton David Smith
Cum Laude
 Robert August Smith
Cum Laude
 Tyler Duane Smith
Cum Laude
 Joshua Snitkin
Summa Cum Laude
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 Hunter Spinks
 Garin Christopher Spurlock
 Cameron John Steller
 Nathan Stover
 Cameron C. Streeter
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Summa Cum Laude
 Megan Ilene Sullivan
 Owen Paul Sullivan
Cum Laude
 Cailor Ailene Sundstrom
 William Michael Suttle
Cum Laude
 Rowan Elizabeth Swartz
Cum Laude
 Isaac Jacob Swert
 Hayden Tyler Sydnor
 Ian Michael Tavennner
 Ayonna Monet Taylor
 Rachel Nicole Taylor
 Seth Teeters
 Andrew David Thompson
Magna Cum Laude
 Cole Frederick Thompson
 Joshua Michael Thompson
 Jessica Bryan Thurston
Magna Cum Laude
 James Oakley Tippen
Cum Laude
 Lia Diane Torriolo
 Isabella Jean Torti
 Kelsey Anna Traut
 Alex Jose Umanzor
Summa Cum Laude
 Landon Sergio Uriarte
 Caroline Marie Vallota
Magna Cum Laude
 Peter William Van Euiwen IV
Magna Cum Laude
 Logan Joseph Vargo
Summa Cum Laude
 Andrew Russell Waddell
Cum Laude
 Gabrielle Nicole Wagoner
Magna Cum Laude
 Kurt Nick Walcutt
 Wenbin Wan
Cum Laude
 Jianing Wang
Summa Cum Laude
 Yue Wang
Summa Cum Laude
 Alexander James Ward
 Jacob James Ware
 Gabriella Lynn Thuy Weaver
 Zackery Theodore West
Magna Cum Laude
 Brady Oliver White

Garrison Walter Wiesenhahn
Magna Cum Laude
 Jibriil Madhii Williams
 John R. Wilson
 Michael Andrew Wilson
 Daniel Robert Wiseman
Cum Laude
 Cory Joseph Witmer
Cum Laude
 Molly Grace Wolf
Cum Laude
 Zachary Matthaes Woo
Summa Cum Laude
 Austin Daniel Wuebker
 Matthew Reed Wyant
 Yuhao Xia
Summa Cum Laude
 Shengmin Xu
 Zecheng Xue
Magna Cum Laude
 Jacob Patrick Yakima
Summa Cum Laude
 Gangyi Yi
 Yanwen Yin
 Aiden Gil-Sang Yoo
 Sarah Hayoung Yoon
Magna Cum Laude
 Youran Yu
Summa Cum Laude
 Tianhao Yuan
Summa Cum Laude
 Yue Yuan
Magna Cum Laude
 Ziyu Zeng
Magna Cum Laude
 Yixuan Zhang
Magna Cum Laude
 ZeChen Zhang
Cum Laude
 Sukie Zheng
Cum Laude
 Weijia Zheng
Cum Laude
 Yuxin Zheng
Summa Cum Laude
 Guanting Zhou
Cum Laude
 Yuxuan Zhou
 Verna Zhu
Magna Cum Laude
 Jonathan Joseph Zkiab
 Drew Patrick Zwiebel

College of Dentistry

Dean: Carroll Ann Trotman

Bachelor of Science

Stephanie Dawn Stringfield

Bachelor of Science in Dental Hygiene

Ashlyn Michelle Haury

College of Education and Human Ecology

Dean: Donald B. Pope-Davis

Bachelor of Science in Health Promotion, Nutrition, and Exercise Science

Hunter Dean Simons
Summa Cum Laude

Bachelor of Science in Human Development and Family Science

Lauren Taylor Alexander
Haleigh Elizabeth Blanchard
Kyle Anthony Byrd
Devan L. Collins
Cum Laude

Margaret Kay Dible
Shelby Lynn Dunham
Julian Fleming
Kendra Kizer Goschinski
Cum Laude

Kristen Haggerty
Cade Matthew Harvey
Timothy Aaron Herber
Cum Laude

Sambrena Marie Hodge
Nick Patrick Janos
Magna Cum Laude

Madelyn Barbara Jauss
Destiny Amber Jolley
Alaina Michele Marmaduke
Cum Laude

Sara L. Martinez
Risa Matsumoto
Hailey Mae McGowan
Magna Cum Laude

Erica Marie Opachick
Johnetta Crystal Orton
Emily Grace Parker
Magna Cum Laude

Virginia Adelaide Peelle
Jasmine Renee Rainey
Kayley Anne Ratka
Summa Cum Laude

Isabelle Bergonia Sansait
Olivia May Sexton
Summa Cum Laude

Melody Taylor
Cum Laude

Grant Michael Toutant
Ousmain Tunkara
Sumedha Bhaskari Vadlamani
Cum Laude

Raquel Vazquez
Enokk Samuolu Vimahi
Scott Marshall White
Madison Taylor Yoder
Magna Cum Laude

Bachelor of Science in Human Ecology

Chinya Altman
Madison Borne
Abdul Rahman Bundu
Jimmer Catalan
Sydney Renee Chafin
Kyler Emerson Cox
Luai A. Dawi
Nicole Mariia Dillard
Alea Marie Doronsky
Maison Elaine Earl
Cum Laude

David Michael Griffin
Kam Ron Amari Griffin-Hamilton
Katelyn Jean Hill
Cum Laude

Call Leonhardt
Kendall Blake Marcum
Sarah Catherine Marston
Magna Cum Laude

Kristen Nicole Mitchell
Magna Cum Laude
Kaitlyn Maysie Pearl
Magna Cum Laude

Haly Michal Peterson
Quinn Michael Pitcock
Gabriel John Pullen
Kathryn Ann Recker
Cum Laude

Riley Anne Ries
Cum Laude

Blayne Robinson
Emma Marian Shafer
Ashley Mari Smith
Kaitlyn Margaret Sopko
Emily Grace Stachler
Deamonte Larue Trayanum
Robert Wendell Wagner
Hannah Elise Way
Cum Laude

Mya Angelina Weaver
Magna Cum Laude
Brandon Michael Yoho

Bachelor of Science in Hospitality Management

Madisyn Cooke
Ryan James Daughenbaugh
Jennifer Eberly
Emma Nicole Hellman
Cum Laude

Jaida Leondrea Moorer
Mariah Yvonne Rodriguez
Ningning Zhao
Cum Laude

Bachelor of Science in Nutrition

Sofia Nicole Auddino
Olivia Colopy
Hajakaday Doumbouya
Morgan Taylor Fouts
Justin Delaine Green
Rachel Regina Kitzmiller
Summa Cum Laude

Alyson Giu McHenry
Summa Cum Laude
William Nikita Stratots
Corinne Marie Sutliff

Bachelor of Science in Education

Salma Bazi Abubakar
Magna Cum Laude

Mallory Eileen Adler
Magna Cum Laude

Thomas Taylor Alexander II
Magna Cum Laude

Kathleen Louise Allen
Michaela Rose Ambos
Magna Cum Laude

Erica Leigh Anderson
Natasha Eileen Joann Anderson
Vincent Carter Apling
Ryan Lee Arcuri
Cum Laude

Avery Lauren Austin
Cum Laude

Sydney D. Bacon
Magna Cum Laude

Brevin Balliett
Magna Cum Laude

Chase Michael Bavis
Cum Laude

Kade Belmer
Isabelle Bettinger
Summa Cum Laude

Shayla Renae Bodyke-Hedrick
Summa Cum Laude

Taylor McKenzie Breehl
Tyler Nicholas Breitsch
Summa Cum Laude

Sophia Lillian-Nguyen Brown
Summa Cum Laude
Abbigail Lynn Buchanan
Magna Cum Laude

Jenna Renata Buglioni
Summa Cum Laude

Nicholas Glenn Chieffo
Cum Laude

Morgan Gabrielle Clark
Magna Cum Laude

Caitlyn Ellen Conley
Alyssa Marie Center
Magna Cum Laude

Noah James Cooper
Cum Laude

Vincent Andrew Costanzo
Magna Cum Laude
with Honors in Education and Human Ecology

Carter Hayes Covert
Kinsey Leigh Crabtree
Tanner Thomas Jay DeGroot
Summa Cum Laude

Baneza Delacruz
Quasie Demore
Alaura Joyce Dowe
Braden Durbin
Jocelyn Merica Earl
Summa Cum Laude

Ashley Elizabeth Euans
Summa Cum Laude

Joseph Alan Feerer
Rachel Lauren Fields
Magna Cum Laude

Skylar Moon Fliger
Marco Antonio Formichelli
Bryden David Goodwin
Marshall Jayla Henderson
Summa Cum Laude

Thaddeus Eugene Hensel

David Hinshaw
Jillian Marie Hollett
Magna Cum Laude
Kristen Danielle Houser
Magna Cum Laude

Peyton Matthew Ice
Magna Cum Laude

Adam John Issler
Marcus Jackson
Jakob Robert James
Asa Daniel Jessup
Jamir Jones
Jacob Timothy Kellogg
Riley Lynn Kimpel
Alyssa Nicole Kossoudji
Magna Cum Laude

Alia Michelle Kover
Cum Laude

Abigail Lee Leslein
Jaime Aileen Limbert
Summa Cum Laude

Emily Irene Londot
Summa Cum Laude

Lang Luo
Magna Cum Laude

Britney Lykins
Skylee Alyssa McKee
Magna Cum Laude

Riley Marie McMurray
Summa Cum Laude

Hunter Danielle Meade
Magna Cum Laude

Erin Miller
Summa Cum Laude

Jesse Luc Frank Mirco
Magna Cum Laude

Garey Moaney III
Cum Laude

Thomas David Nappier
Alaina Jene Ningier
Nairan Oakes Normand, Jr.
Morgan Oglesby
Ariella Susana Pitty
Chloe Elizabeth Prajzner
Magna Cum Laude

Rylee Rader
Dakota Ridenour
Jamie Elizabeth Rinard
Cum Laude

Kayla Eloise Ritz
Alexander Robert Roth
Summa Cum Laude

Kourtney Lea Roth
Summa Cum Laude

Joseph M. Royer
Austin Sanders
Cum Laude

Chloe Savard
Blythe Jessalyn Saxinger
Jewel Seery
Summa Cum Laude

Jeffrey Samuel Seibert
Moriah Nicole Shelton
Addison Slone
Summa Cum Laude

Nasrin Leila Khaleel Smith
Summa Cum Laude

Payton David Smith
Cum Laude

Rachel Nicole Sorge
Cum Laude

Mollie Renae Springer
Kelsey Colleen Stiversson
Summa Cum Laude

Ryan Subler
Magna Cum Laude
Kaitlyn Alexis Summers
Cum Laude

Karleigh Sutter
Summa Cum Laude

Hayden Alan Sutton
Summa Cum Laude

Ethan Allan Suver
Emma Ruth Swartz
Magna Cum Laude

Logan Garrett Tackett
Cheryl E. Thiel
Magna Cum Laude

Danielle Jaye Toth
Cum Laude

Grace Abigail Wampler
Summa Cum Laude

Han Wang
Ryan Lee Weaver
Magna Cum Laude

John William Wheatley
Sarah Anne White
Magna Cum Laude

Daechanea Ariah Williams
Kevin Michael Williamson
Ainsley Grace Work
Summa Cum Laude

Changkai Xu
Cum Laude

Elizabeth C. Yardley
Cum Laude

Isabel Ileana Zablo
Summa Cum Laude

College of Engineering

Dean: Ayanna Howard

Bachelor of Science in Aerospace Engineering

Alejandro Stevens Echanove
Reid Peter Newman
Cum Laude

Andrew Jacob Nguyen
Cum Laude

Jeremy Allen Selby
Carolyn Miranda Stockhausen
Magna Cum Laude

Bachelor of Science in Architecture (Austin E. Knowlton School of Architecture)

Kawther Yasir

Bachelor of Science in Aviation

OUMAIMA ER ROUZI
Adam Lee Frederick
Summa Cum Laude
Kyle B. Higley

Parker Edward Hogan
 Christopher Jeffrey Johnson
with Research Distinction in Aviation

Nicholas Matthew Kanarsky
 Rahul Mahesh
Cum Laude

Joseph Nash
 Isabelle Margaret Wilson
Summa Cum Laude

Bachelor of Science in Biomedical Engineering

Deba'e Al Zou'bi
 Dema Omar Alkashkash
Summa Cum Laude

Faleh Alzoubi
Cum Laude

Liam Patrick Burns
Magna Cum Laude

Nicholas James Donahue
Summa Cum Laude

Elias Jeffrey Dresbach
Magna Cum Laude

Connor Neely Durham
Magna Cum Laude
with Honors in Integrated Business and Engineering

Adedeji Elisha
 Jonathan Thomas Ibinson
Magna Cum Laude

Michael Peter Kaplan
Magna Cum Laude

Zhonghao Liu
Cum Laude

Colin Reeve Mack
Summa Cum Laude

Caleb Aniket Mallory
Magna Cum Laude

Jose Gabriel Rajashekar Manes
 Aarti Patel
Magna Cum Laude
with Honors Research Distinction in Biomedical Engineering

Jason Andrew Shuman
 Cole Stephen Smith
 Allison Marie Zarling
Magna Cum Laude

Bachelor of Science in Chemical Engineering

Graeme Elliott Agronin
Magna Cum Laude

Michael James Albainy
Magna Cum Laude

Danil Vladislavovich Bagin
 Tess Eliza Belleville
Cum Laude

Patrick Anthony Brady
 William Bridges
 Thomas James Bridgman
Cum Laude

McKenna Elaine Cartt
Cum Laude

Alexander James Comley
 Grant Edward Coyner

Robert Stewart Crawford
Magna Cum Laude

Ethan Gunnar Deutsch
Cum Laude

Abigail Dietrich
Magna Cum Laude
with Honors Research Distinction in Earth Sciences

Jarod Joseph Dinorog
 Patrick Barron Donahoe
Cum Laude

Justin Dunnigan
Cum Laude

Grace Nicole Farina
Magna Cum Laude

Luke Edward Felde
 Ethan Tyler Gaeze
 Zachary Gemmer
Magna Cum Laude

Angelo Michael Gentile
Cum Laude

Jacob Goldman
 Tyler Guenther
Cum Laude

Ibrahima Gueye
 Luke George Helm
 Gilbert Hernandez
Cum Laude

Jason Craig Hunkele
Magna Cum Laude

Jeffrey Garrett Jackson
Cum Laude

Eli Thomas Johnson
 Elise Mixner King
Magna Cum Laude
with Honors in Integrated Business and Engineering

Claire Krabacher
Cum Laude

Thomas Krizman
Cum Laude

Elynn Margaret Kurtz
 Michael Reagan Lim
Magna Cum Laude

Adam Nathaniel Mayo
Cum Laude

Marcus Koutarou Muise
 Tanner Scott Mulhern
 Anthony Nguyen
 Marcial Mbangchia Nkengfack
 Elizabeth Noor Ostadali
Magna Cum Laude
with Honors in Engineering

Evan David Petruskevich
 Melissa Pleasnick
 Megan Elizabeth Shaffer
Cum Laude
with Honors in Engineering

Kyle Kohei Silver
Magna Cum Laude

Daniel Robert Smith
Cum Laude

Dylan Andrew Strang
 Sarah Grace Strunk
Magna Cum Laude

Sonia Lauren Tandon
Cum Laude

Hannah Que Tran
 Gianna Frances Wagner
Cum Laude

Matthew Warburton
 Yasmine Simone Wilford

Trevor Ryan Wolfe
 Christopher Jien Zhang
Summa Cum Laude
with Honors in Engineering

Eli Zinck
Cum Laude

Bachelor of Science in City and Regional Planning (Austin E. Knowlton School of Architecture)

Jackson Levi Berns
Summa Cum Laude

Aidan Bracken
Magna Cum Laude

John Ryan Burton
 Angelo Michael Cole
Cum Laude

Gary Shaquan Corvi
 Ryan Anthony Zane DeGeeter
Cum Laude

Akasia M.D. Gazal
 Ryan Hearreth
Cum Laude

Margaret Ann Rowedda-Schmidt
 Fatuma Abdullahi Sheikh-Mohamed
Cum Laude

Allex Leigh Smith
Summa Cum Laude

Bachelor of Science in Civil Engineering

Mohamed Ahmed
 Ayup Abdil Ali
Cum Laude

Antonio Auddino
 Samuel Robert Brooks
 Justin Michael Chrisman
Magna Cum Laude

Carl James Cooks, Jr.
 Devan Riley Courtright
 Matthew Lake Dettra
 Amanda Do
 Matthew Alexander Downey
 Andrew Howard Gruenwald
Cum Laude

John Michael Hargraves
 Nadean Karzon
 Mitchell Jay Kuryla
 Garry Collin Lauter
 Dawson James Libben
Magna Cum Laude

Kiara Jane Mahon
 Sameer Maniar
Cum Laude

Lillian Meredith McGee
Cum Laude

Nathan James McLaughlin
 Hassan A. Mustafa
 Aliyah Ahmed Osman
 Sean Patrick Ryan
 Yahir Sarmiento Aguilera
 Dilan Shwan
 Benjamin Rahe Starker
Magna Cum Laude

Hamidou Sy
 Pujja Thapa
 Nathan Kristopher Thomas
Summa Cum Laude

Bachelor of Science in Computer Science and Engineering

Muhammad Feras Abdeljaber
Cum Laude

Nolan Joseph Albanese
Magna Cum Laude

William Emery Altman
Magna Cum Laude

Lennon James Anderson
Magna Cum Laude

Grant Marshall Arnold
Summa Cum Laude

Hanebal Manyazewal Aseged
 Jose Orlando Berrios
 Sumedh Suryanarayana
 Bhattacharyya
 Sean Michael Blake
 Blake Brady
Magna Cum Laude

Kirk Eliot Brauer
Cum Laude

Alexander Henry Brewer
Magna Cum Laude

Caleb Joseph Bucci
Magna Cum Laude

Sean Patrick Burns
Summa Cum Laude

Austin Thomas Carrick
 Alexander Chan
 Eric Shuhao Chen
 Hong Chen
 Michael Alexander Chiou
Magna Cum Laude

Branden Glenn Cooper
Magna Cum Laude

Dylan Cummings
 Anthony James D'Alesandro
Summa Cum Laude

Akhil Srinivas Damarla
 Kai Tongfeng Robert Davis
Summa Cum Laude

Roberto Antonio De Jesus
 Annada Dubey
Cum Laude

Alejandro Stevens Echanove
 James Eisenhauer
 Alexander Dario Ellison
 Louise Rossi Fabris
 Jack Reilly Fedurek
 Jennifer Leigh Fournery
 Bhargav Ganesh
Cum Laude

Muhammad Gheith
 Gurbaksh Singh Gill
Magna Cum Laude

Riley Benjamin Gillman
 Patrick Thomas Gould
Cum Laude

Rajat Gupta
Cum Laude

Layla Hadadi
 Colin Christopher Hall
 Ethan Harpster
Cum Laude

Austin Gregory Hendricks
Cum Laude

Kyle Michael Hoefker
Summa Cum Laude

Haosheng Huang
Magna Cum Laude

Alexander Chun Yung Ink
Magna Cum Laude

Tarik Naim Jaber
Summa Cum Laude

Ronit Jain
Cum Laude

Umar Jara
 Vincent Liu Jia
 Peter Vincent Johanni
 William Daniel Johnoff
 Christopher Jeffrey Johnson
 Nathan Johnson
Cum Laude

Nicholas Vaughn Jones
 Teri Jones
 Cross Kalp
 Erik Kenkel
Cum Laude

Tomas Montgomery Kennedy
 Justin Roger King
Cum Laude

Paul Thomas Koenig
 Tyler Michael Kozar
 Matthew Kuriakose
 Alexander Joseph Landis
Cum Laude

Michael Thomas Lavelle
Summa Cum Laude

Jack Franklin Lukich
 Eric Peter Maher
 Lohith Maralla
 Marshall Locke Mason
Cum Laude

Waris Javed Mazhar
Magna Cum Laude

Aydan Daniel Minor
 Wesley King Nguyen
Cum Laude

Shukant Kumar Pal
Cum Laude

Emily Lia Pang
Cum Laude

Ankit Patel
Summa Cum Laude

Hailie Denise Payne
Cum Laude

Benjamin Cole Pearlstein
Magna Cum Laude

Siva Keerthi Pelluru
 Anthony James Petros
Magna Cum Laude

Michael Pratt
 Ervin Qalliaj
Cum Laude

Velan Rajmohan
 Shashwat Rao
Summa Cum Laude

Shashank Reddy
 Nicolas Anthony Ridge
 Andrew Michael Ripberger
Summa Cum Laude

Nathan Douglas Rogers
 Kyle Rosenberg
Summa Cum Laude

Justin Michael Satterlee
Magna Cum Laude

Connor Zachariah Scholl
Magna Cum Laude
Johannes M. Scutt
Alexander Bashar Shaheen
Jessie Shen
Yen Shuo Shih
Cum Laude

Maximilian John Simaitis
Cum Laude
Kyle Daniel Stadler
Alyssa Nicole Steury
Benjamin Joseph Strnad
Suyash Rajesh Talekar
Cum Laude

Sahil Meghraj Tayade
Magna Cum Laude
Sitao Tong
Summa Cum Laude
Nicholas Daniel Trambitis
Magna Cum Laude

Kenny Truong
Cum Laude
Rahul Ukkalam
Joel C. Varughese
Joshua Bryant VonSeggern
Summa Cum Laude
Adrian Christopher Vovk
Magna Cum Laude

Yijia Wang
Trevor William Westin
Cum Laude
Phillip Andrew White
Magna Cum Laude
Nicholas Richard Wozniak
Summa Cum Laude

Charles Joseph Wray
Haoran Yang
Yunhao Zhang
Matthew Peng Zhou
Summa Cum Laude
Yifei Zhuang
Magna Cum Laude
Edward Cahill Zink

**Bachelor of Science in
Electrical and Computer
Engineering**

Sydney Reginald Adams
Mazin Ali AL Sudani
Ali Raad Al-badri
Cum Laude
Noor Al-Hamwy
Manav Arora
Phillip Patrick Barker
Hayes David Bentley
Ronald Liam Brennan Reyes
Parker Charles Carson
Magna Cum Laude
Katherine Rose Castaneda
Yidan Chang
Zelong Chen
Marco Alexander Ciclet
Summa Cum Laude
Kevin Cummins
Connor Joseph DeFrancesco
Magna Cum Laude

Owen Molloy Descalzi
Gianluca Augusto DiStaola
Matthew Christopher Downs
Joshua Anthony Gallup
Summa Cum Laude
Sean Stephen Garnick
Magna Cum Laude

Ethan James Garrett
Summa Cum Laude
Zachary Ryan Goodwin
Logan Gormley
Summa Cum Laude
Jacob James Hedrick
Daniel Cole Helbig
Zifei Huang
Cum Laude

Khalid Khamis
Magna Cum Laude
William Adam Barnes King
Magna Cum Laude
Paul Krempasky
Magna Cum Laude

Tanner Michael Lapp
Cum Laude
Timmy Pham Le
Jessica Arlyn Levitt
Han Li
Cum Laude

Ethan Long
Noah James Ludwig
Cum Laude
Megan Marie Luzader
Jacob J. Mayhew
Robert Scott McCormack
Michael Todd McDavid
Ryan Michael McKinley
Zachary Aidan Meadows
Garrett Lykins Mielke
Magna Cum Laude

Alexia Claire Moore
David Jesse Mowell
Paxton William Murra
Abdoul Hafizou Ouedraogo
Gabriel Pabon
Jay Patel
Magna Cum Laude

Yudong Peng
Michael Benjamin Piro
Jonathan Stanley Pratt
Magna Cum Laude
Uzair Qidwai
Caelan Joel Quigley
Robert S. Rennard
Magna Cum Laude
Bradley Michael Seo
Cum Laude
Isaac Theodore Shores
Negwo Samuel Tefera
Joseph William Tembo
Jonah Vincent Trillana
Nathan B. Tsai
Oliver Vockell
Kevin Michael Wenger
Summa Cum Laude
Jiaqi Zhang
Zachary Tyler Zusan
Magna Cum Laude

**Bachelor of Science in
Engineering Physics**

Nicolas James Daneman
Jalen Mundy
Nicholas Scott Wallace

**Bachelor of Science in
Environmental Engineering**

Mariah Shania Barboza
Jared David Brown
Laura Glenys Cunliffe
Said A. Diriye
Amanda Milagros Galarza
Evan Alexander Jones
Andrew David Kolibaba
Samuel Louis LaGuardia
Collin Lester
Magna Cum Laude

*with Honors Research Distinction in
Environmental Engineering*

Jordan Taylor Lonyo
Cum Laude
Taylor Moores
Ella Emelia Nichols
Julia Paige Nutter
Michael Robert O'Hara

**Bachelor of Science in Food,
Agricultural, and Biological
Engineering**

Yujie Lin
Zachary Scott Miller
Tatiana Marcela Morales
Saisiri Panjagala
Grayson Lee Spurlin
Grace Rosemarie Stephenson

**Bachelor of Science in
Industrial and Systems
Engineering**

Ryan Aigner
Alexander Anderson
Michael Scott Arndt
Madison Claire Chitwood
Cum Laude
Caroline Elizabeth Cohen
Cum Laude
Nickolas Thelen Dooley
Michael Anthony Ferrito
Cum Laude
Evan Fisher
Cum Laude
Kathryn Elizabeth Frank
Sahit Gadge
Cum Laude
Jackson Scarff Goodall
Summa Cum Laude
with Honors in Engineering
MacKenzie Nicole Hamilton
Jackson Nelson Helm
Magna Cum Laude
with Honors in Engineering

Charles Alexander Hickman
Cum Laude
Alex Timothy Hoehn
Isabela Sofia Hyre
Edward Patrick Klute
Cum Laude
Sarah Levine
Magna Cum Laude

Nathan Li
Sarah MacDonald
Taylor Nicole McKinstry
Benjamin Jacob Napier
Ruth Kali Ndeme-Matuke
Colin O'Malley
Magna Cum Laude

Gabriel Xavier Overstreet
Christine Abigail Pargett
Summa Cum Laude
Jude Joseph Prodrozo
Magna Cum Laude
Greta Puhalla
Trey Schwieterman
Yusuf Syed Shareef
Magna Cum Laude

Eva Linda Soucek
Alexa Sousa-Shumosis
Robert Wendell Wagner
Elizabeth Lourraine Woods
Cum Laude
*with Honors in Integrated Business and
Engineering*
Allison Torry Zwelling
Cum Laude

**Bachelor of Science in
Landscape Architecture
(Austin E. Knowlton School of
Architecture)**

Mia Simone Burkhardt
Cum Laude
with Honors in Landscape Architecture
Faty Demba Diallo
Caitlyn Victoria Milsap

**Bachelor of Science in
Materials Science and
Engineering**

Chris Byung-Ho Choi
Megan Hendricks
Magna Cum Laude
Elisabeth Anne Kuebel
Bradley Dale Samberg
Magna Cum Laude
Jewelina Sebastienne Smith
Jessica Renee Stiene
Cum Laude
Jeanelle G. Wu

**Bachelor of Science in
Mechanical Engineering**

Muhammad Akmal Dini Bin Abdul
Razak
Magna Cum Laude
Rohaan Alikhan
Gwang tae An
Summa Cum Laude

William Russell Ayres
Magna Cum Laude
Alexander Robert Barto
Cum Laude
Shane Patrick Baumer
Nolan William Bishop
Veronica Boddy
Cum Laude

Melinda Breck
Magna Cum Laude
Aaron Kimble Brimmer
Summa Cum Laude
Elizabeth Brynn Bugenske
Summa Cum Laude

Jake Anthony Canitano
Samuel Alexander Clark
Summa Cum Laude
Thomas Clarke
Cum Laude

Isaac John Clemens
Magna Cum Laude
Jonathan David Crow
Cum Laude
Edward Francis Damm V
Magna Cum Laude
*with Honors Research Distinction in
Mechanical Engineering*

Alec John DeBald
Alexander Robert DeLisle
Allen Thien Dinh
Maxwell Wayne Dumm
Hunter Lee Dzierwa
Cameron Dayne Fetter
Nicholas Michael Gavin
Anna Margaret Grantier
Cum Laude

Adham Walid Helal
Nathalia Maria Hohep
Cole Alton Jackson
Jalal Musa Abdallah Jallaq
Magna Cum Laude
Hassan Jarouche
Andrew David Katz
Summa Cum Laude

Matthew Logan Kauffung
Trenton Lewis Klosz
Summa Cum Laude
Alyssa Mae Lambert
Olivia Langenderfer
Magna Cum Laude
Harpreet Singh Leahl
Nelson Lee
Cum Laude

Jonathon Jeffrey Lemieux
Tianyue Li
Wei jie Li
Cum Laude
Ben Rui Cher Lim
Cum Laude

William Burke Luft
Summa Cum Laude
Levi Jerry Malphrus
Magna Cum Laude
Matthew Mason
Ashley Louise McDonalld
Cum Laude
Nicholas Galen McGuire
*with Research Distinction in Mechanical
Engineering*

Harrison Schilb Miller
Summa Cum Laude
Anthony Joseph Molinaro
Cum Laude
Lorean Kathleen Nicole Napper
Bianca Patel
Brady Christopher Phillips
Cum Laude
Sarah Jean Pinkerton
Samuel Fairfield Poole
William Ethan Radcliffe
Cum Laude

Aditya Rampal
Jake Cole Ratermann
Cum Laude
Kurt Gabriel Perez Repaso
Samuel Alexander Robinson
Magna Cum Laude

Rachel Nicole Russ
Allison Saas
Cum Laude

Vineet Satija
Summa Cum Laude
Daniela Antonia Schmitz
Summa Cum Laude

Grace Margaret Schuler
Summa Cum Laude

Adam Shand
Cum Laude

Daniel Eric Shaner
Jacob Scott Sherwood
Magna Cum Laude

Brian Anthony Shumrick
Edward Michael Smith
Summa Cum Laude

Travis Ryan Smith
Samuel Karl Spaltenstein
Magna Cum Laude

Jonathon Robert Spangler
Magna Cum Laude
*with Honors in Integrated Business and
Engineering*

Ruchira Udara Sumanasekera
Cum Laude

Matthew Stone Sutton
Cum Laude

Jacob Alexander Tingley
Magna Cum Laude

Robert Philip Tobin
David Alan Turner
Jason Richard Turschak
Victoria Nicole Vanderputten
Alexander Joseph Waddell
Cum Laude

Ryan Scott Walston
Michael James Weber
Thomas Keenan Wolfe
Zeyang Yang
Cum Laude

Kexin Zhang
Cum Laude

**Bachelor of Science in
Welding Engineering**

Rama Diop
Tylah Antoinette Fortson
Hunter Hall
Olivia Helmlly
Richard Lei Li
Magna Cum Laude
Connor Patrick Sims
Magna Cum Laude
Brian Robert Wells

**College of Food,
Agricultural, and
Environmental
Sciences**

Dean: Cathann A. Kress

**Bachelor of Science in
Agriculture**

Katie Lynne Anderholm
Benjamin Jacob Atiyeh
Jamie F Bahamonde
Emily Nicole Barkheimer
Emilee Joyce Berchtold
Ashley Marie Berger
Brittany Ann Bickers
Benford Richard Burns
Alayna Mae Call
Anna Cantwell
Aaron Matthew Carmona
Grace Evelyn Channel
Lirui Chen
Sonsarae Arnett Cobbs
Nicholas Lawrence Corbin
Ramsy Corneet
Betsy Cunningham
Cum Laude

Audrey Marie Darr
Benjamin Domin
James Elliott
Emmalee Facemyer
Seven Ferguson
Eric Thomas Franklin
Katelyn D. Fulcher
Cum Laude

*with Honors Research Distinction in
Sustainable Plant Systems*

Geoffrey Stephen Galida
Cum Laude

Clara Gephart
Magna Cum Laude

Kalie Elinda Grow
Gabriella Carmea Gugliemotto
Kyle Christopher Hicks
Cum Laude

Logan Xavier Johnson
Ashley Jordan Klein
Keara Kneppshield
Cum Laude

Valerie Diana Kronson
Cum Laude

Addison Kay Leach
Quincy Jane Lee
Marissa Dianna Miller
Cum Laude

Shanna M. Miller
Tyler Moll
Kaylee Renee Montgomery
Cody Christopher Nackerud
Cody Daniel Parlapiano
Brianna Lee Pizzurro
Elaine Ramey
Katelyn E. Redick
Magna Cum Laude

Camryn Tate Regis

Morgan Elizabeth Rich
Kenton Richter
Magna Cum Laude
Caitlin Renee Rupp
Isaac Anthony Schmitz
Kayla Grace Scott
Magna Cum Laude
*with Research Distinction in Animal
Sciences*

Kristen Ann Seiber
Cum Laude
Trevor McBride Simmons
Samantha Renee Sobol
Cum Laude

Jonathan James Soltis
Cade Stover
Megan Amanda Swisher
Kristoffer Daniel Tovar
Alyssa Tori Vernatter
Autumn Webb
Elizabeth Louise White
Cum Laude

Shelby Brianna Willeke
Lyndie Rae Williams
Summa Cum Laude

Robert Williams
Michelle Loraine Wright
Magna Cum Laude
Haylie Ann Wynne
Cum Laude

**Bachelor of Science in
Construction Systems
Management**

Aidan Alexander Beck
Magna Cum Laude

Andrew Joseph Box
Cum Laude

Benford Richard Burns
Caleb Jobe Casto
Cum Laude

Luke Christian Cetovich
Cassandra Collins
Aaron Forbush
Richard Gomez
Joshua John Guckenberger
Majd Hamdan
Tyler Roy Karr
Cullen Kristopher Krombach
Garrett A. Kuns
Oliver Wren McGuire
Ryan Andrew Pandilidis
Joseph Scott Printy
Sean Ramsey Rea
Magna Cum Laude

Kyle Rodriguez
Nathaniel Michael Roush
Anush Singh Tomar
Henrick Voss Turckes
Summa Cum Laude
Matthew Patrick Valentino
Cum Laude
George Gabriel Verhoff
Logan Dean Williams

**Bachelor of Science in
Environment and Natural
Resources
(School of Environment and
Natural Resources)**

Megan Eileen Albert
Magna Cum Laude

Elizabeth Blackford
Magna Cum Laude

Christian Lee Bryson
Samuel Devane Buehler
Cum Laude

Lauren Taylor Clark
Cum Laude

Rachel Coy
Mackayla Culbertson
Magna Cum Laude

Addison Elizabeth Curry
Meghan Jean Czech
Alexis Doerger
Braven Bronte Dulaney
Cum Laude

Katherine Jane Eaton
Ava Elisabeth Fabian
Cum Laude

Ethan Isaac Fischer
Cum Laude

Hannah Marie Fleisher
Madison Lynne Fraker
Cum Laude

Cureeji C. Gele
Magna Cum Laude

Devon Lucille Hale
Leah Marie Hall
Cum Laude

Lisa Marie Hartley
Corbin Paige Hison
Juan P. Jaen
Brandon Edward Johnson

Alexis Orion Kerr
Indra Prasad Khatiwoda
John Paul Joseph Kreidler
Kaillee Magen Kretzinger
Summa Cum Laude

Andrew James Lako
Alexander Michael Larkin
Zachary William LaValley
Matthew Stewart Lincicome
*with Research Distinction in
Forestry, Fisheries, and Wildlife*

Oakley Chase Lowery
Magnus Maciejewski
Cum Laude

Sarah Male
Magna Cum Laude

Marley Anne McLaughlin
Jason Cobia Merkel
Aisha Mohamed
Magna Cum Laude

Amber Christine Morera
Meera Lakshmi Nadathur
John Samer Narouze
Connor James Newsome
Summa Cum Laude

Kwadwo Anshah Opoku

Jared Christopher Perry
Cole Stewart Pfeiffer
Cassandra Kay Poray
Cum Laude

Benjamin Karl Ritschel
Sarah Michelle Rubadue
Allison Paige Ruffner
Cum Laude

Taeson Slane
Gwendolyn Mae Stamper
Magna Cum Laude

Yun Yi Amelie Thomas
Magna Cum Laude

Evette Marlene Ullmann
Joseph Alexander Wester
Cum Laude

Amelia Elaine Williams

**Bachelor of Science in Food
Science**

Joseph Nicholas Bogdanovitch
Summa Cum Laude

Zoe Elizabeth Bowers
Sawyer John Henry
Cum Laude

Celeste Elizabeth Miller
Cum Laude
*with Honors Research Distinction in
Food Science and Technology*

Immanuelle Victoria Polite

**Associate in Applied Science
(Agricultural Technical Institute-
Wooster)**

Amanda Theressa Annett
Hannah Marie Bilbrey
Caleb Matthew Clay
Magna Cum Laude

Gabriel Davis Emery
Sarah Mackenzie Friend
Austin Louis Helsel
Kaine Joseph Koerner
Brandon Michael Kreger
Ryan Michael Neubecker
Jessica Marie Palkovits
Lillian Marie Pinkelman
Cum Laude

Jordan James Thoma
Lane David Wetzel
Cathryn Mae Yonek
Magna Cum Laude

**Associate of Science
(Agricultural Technical Institute-
Wooster)**

Connor Anderson
Caroline Rose Bensman
Kayla Dawn Bowers
Jazlyn Seanna Boyer

Kadence Clair Carroll
Magna Cum Laude
Nicholas Donald Cline
Cum Laude
Ashley Cooper
Ava Elisabeth Fabian
Cum Laude
Faith Ann Ferencik
John Ronald Gilbert
Sicily Marie Giozzo
Libby Julia Grossniklaus
Joseph Raymond Helterbrand
Magna Cum Laude
Alexus Rose Henry
Clay Allen Johnson
Tara Klingenberg
Kalea Lynn Percic
Janie Elizabeth Preece
Laura Rebecca Grace Scholl
Cum Laude
Hanna Marie Weidrick
Cole Henry Weinau
Ethan Wayne Westenfelder
Magna Cum Laude
Wesley Robert Wickline

Michael E. Moritz College of Law

Dean: Lincoln L. Davies

Juris Doctor

Dilnigaer Aishan
B.Laws (University of International
Business and Economics)
M.Laws (Universidad Pontificia
Comillas)
Miesha Milton Alexander
B.S.Bus. Adm. (The Ohio State
University)
Sarah Nicole Warner
B.S. (Western Michigan University)
M.A. (The Ohio State University)

Master of Laws

Mauricia Dinopol
B.S.Econ. (University of the
Philippines)
J.D. (Ateneo de Manila University)
Nancy Nansubuga
B.Laws (Makerere University)
Mubarak Opeyemi Nurudeen
LL.B. (University of Ilorin)
B.Laws (Nigerian Law School)
Isatu M. Sannoh
B.Laws (Fourah Bay College,
University of Sierra Leone)
Thi Ngoc Hanh Vo
B.Laws (Ho Chi Minh City
University of Law)

College of Medicine

Dean: Carol R. Bradford

Bachelor of Science in Biomedical Science

Peeyush Shrivastava

School of Health and Rehabilitation Sciences

Bachelor of Science in Health and Rehabilitation Sciences

Ayan Mohamed Abdi
Amrina Akter
Cum Laude
Christin Marie Baumbick
Cum Laude
Andrew Bostick
Summa Cum Laude
John Gage Boyer
Riley Kay Brown
Magna Cum Laude
Olivia Lauren Burner
Cum Laude
Joseph Murphy Cannon
Cum Laude
Chloe Nicole Clapham
Cum Laude
Joshua Cook
Jocelyn Nicole Crossley
Magna Cum Laude
Nyah Nicole Ivory Derrett
Isabella Marie Durham
Summa Cum Laude
Zakaria Farag El-geroushi
Cum Laude
Mary Katelyn Estep
Cum Laude
Rachel Samira Fall
Lillian Marie Gardner
Jennifer Granados Fuentes
Magna Cum Laude
Samantha Dickinson Grant
Kenneth John Guevara
Cum Laude
Ashleigh Jordan Halblaub
Delaney Linn Hancock
Magna Cum Laude
Sydney Paige Harper
Summa Cum Laude
Gerrin Hoffman
Summa Cum Laude
Melina Gabriella Holt
Magna Cum Laude
Kayla Danielle Hooten
Jessica Hunsicker
Dean Joseph Janowiecki
Anna Irene Kantaras
Summa Cum Laude
Taylor Killen

Ashley Nicolle Knackstedt
Lauren Emerald Kohler
Magna Cum Laude
Jenna Allison Kralik
Magna Cum Laude
Elizabeth Antoinette Mae Lang
Cum Laude
Savannah Marie Larsen
Cum Laude
Jonathan Boyer Lester
Jennifer Lim
Cum Laude
Taylor Madison Livermore
John Andrew Lyon
Hend Rita Makhoul
Magna Cum Laude
Evan Antwan Massouh
Ryan Michael Mazzaferri
Megan Elizabeth McKenna
Magna Cum Laude
Julia Yasser Mikhail
Magna Cum Laude
Jonathan Bennett Miller
Nina Bella Musarra
Jesse Daniel Nussbaum
Maggie Rose O'Brien
Magna Cum Laude
Jessica Rose Pajek
Summa Cum Laude
Vaani P. Patel
Vincenzo Egidio Patriarca
Summa Cum Laude
Taylor Nicole Pfaff
Richard Phan
Magna Cum Laude
*with Research Distinction in Health
Sciences*
Megan Nicole Poore
Summa Cum Laude
Cecilia Carol Rathbone
Magna Cum Laude
Austin Julian Richey
Cum Laude
Emilia Ann Riddell
Magna Cum Laude
Haley Anne Rich Roberts
Cum Laude
J'Anna Rae Rogers
Grace Elizabeth Sadim
Blake Edward Saffell
Wilkinson Marcus Sauray
Breanna Kaylee Schwab
Emma C. Sears
David Dongkun Seo
Victorah Renea Shade
Dev Shah
Abigail Christine Shannon
Suzan Mohamed Sharif
Cum Laude
Colby B. Slate
Annie Marie Smith
Summa Cum Laude
Chloe Grace Smith
Summa Cum Laude
Zebo Soatjonova
James Edward Spear
Summa Cum Laude
Sophie Addison Spittler
Kenadi Dominique Stevens
Cole Hunter Trimbur
Cum Laude
Michelle A. Werne
Erica Danae Westfield

College of Nursing

Dean: Karen M. Rose

Bachelor of Science in Nursing

Rhonte L. Alexander
Julie K. Bailey
LeAnne C. Benson
Hannah Borden-Coleman
Sawyer Bricker
Jessica Lee Dawson
Stephanie Kahlee DiNardo
Zeina El Kheir
Elizabeth Finley
Madisyn C. Foster
Kendra Leigh Fullen
Jamie L. Groves
Nedim Havale
Lindsay Hollern
Alaina Johnson
Alana Jones
Rachel Adams Knopf
Andrew P. Loos-Little
Peter John Lovering
Alex Neal Miller
Rhea Marie Moore
Hayley Ann Pease
Marcus Shane Porter
Joshua Andrew Raisch
James Alfred Shipp
Andre Stewart
Elizabeth Kieu Thomas
Kesi Lasone Valentine

College of Pharmacy

Dean: Deanna L. Kroetz

Doctor of Pharmacy

Xiancong Zhang
B.S. (Emory University)
M.S. (The Ohio State University)
Cum Laude

Bachelor of Science in Pharmaceutical Sciences

Nicholas Ambrose
Magna Cum Laude
Rafia Arif Baig
Magna Cum Laude
Autumn Madison Brammer
Matthew Sean Brauser
Summa Cum Laude
John Schuster Curry
Cum Laude
Patrizio Thomas D'Ambrosi
Cum Laude
Gavin Nathaniel George
Magna Cum Laude
Eric Donald Gruver
Magna Cum Laude

Addison Grace Herb
Cum Laude
Griffin Michael Hobbs
Diksha M. Kande
Cum Laude
Jordan Micheala Kern
Kavya Sai Koneru
Summa Cum Laude
*with Distinction and Honors in
Pharmaceutical Sciences*
Tessa Kreikemeier
Summa Cum Laude
Emily Taylor Kurtz
Lucille Jane Lowe
Cum Laude
Angelina Sophia Moseley
Summa Cum Laude
Connor Jacob Moser
Maia Lynn Osborne
Liban Adil Osman
Jacob Robert Schmitt
Magna Cum Laude
*with Distinction in Pharmaceutical
Sciences*
Mara Renee Stewart
Dalyna V. To
Ivy Yen-Nhi Tran
Abigail Noelle Truman
Abigail Kaitlyn Vorhees
Magna Cum Laude
Colin Anthony Walker
Cum Laude
Lauren Viktoria Weber
Cum Laude
Kylee Williams
Cum Laude

John Glenn College of Public Affairs

Dean: Trevor L. Brown

Bachelor of Arts

Isabelle Bettinger
Summa Cum Laude
Hannah Fallon Bird
Cum Laude
Grace Elizabeth Broom
Summa Cum Laude
Delaney Rae Connor
Summa Cum Laude
Lauren Dahler
Summa Cum Laude
*with Honors Research Distinction in
Public Affairs*
Lindsey Karen Flenner
Carli Elizabeth Frey
Magna Cum Laude
Jaelen Rae Ham
Andrew Christopher Jesson
Summa Cum Laude
Colin Patrick Krupinski
Nina Monet LeFlore

Ryan Mac Miller
Ketuwra Tamarae Walton

Bachelor of Science

Madison Elizabeth Dorobek
Summa Cum Laude

Ryan Clifford Doucette
Magna Cum Laude
with Honors in Public Affairs

Mark Anthony Hughes
Megan Nicole McCarthy
Magna Cum Laude

Tiana Yunxiao Stussie
Magna Cum Laude
with Research Distinction in Public Affairs

Cameron Taylor Varney

College of Public Health

Interim Dean: Karla Zadnik

Bachelor of Science in Public Health

Hanaan Ali Abdullahi
Magna Cum Laude

Peter Echezona Aliozor-Anigbo
Leanne M. Atkinson
Luke Ayad

Bonte Michael Baraka
Ann-Marie Nicole Beeba
Magna Cum Laude

Rachel Buczynski
Dipika Das
Shawn D. Elmore II
James Daniel Evans
Molly Kathleen Fankhauser
Victoria Jade Garland
David Edem Gawuga
Sadiya Elmi Hashi
Lucas Jay Plotkin
Isabel Quimba
Cum Laude

Khadijatou Samb
Yusra Mohamad Sharif
Jacob David Slater
Magna Cum Laude

Andrea Christine Snyder
Gabriel James Valento
Cum Laude

College of Social Work

Dean: David A. Jenkins

Bachelor of Science in Social Work

Zam Zam Abdullahi
Deanne Archambeau
Cum Laude

Daylen Chandler Balliett
Cum Laude

Margret Cathryn Bunker
Brenna Leann Mionwe Coate
Brooks
Mackenzie Noell Coleman

Kiera Nichole Cooper
Assitan Diaby
Magna Cum Laude

Emily Anne Dillon
Alisha Brooke Edgington
Lalitha Garcia
Magna Cum Laude

Molly Pearl Gaskill
Yoana Areli Gutierrez
Morgan Emalee Hampton
Magna Cum Laude

Madison Ann Hashman
Cum Laude

Teledji Kante
Nieema Simone Kern
Cum Laude

Rosalyn Yejide Lasekan
Chelsey Elizabeth Lenhart
Hope Erin Martin
Amanda Lee Piteo
Connor Michael Prenger
Kathy Milagros Santana Rivera
Magna Cum Laude

Caitlyn Annastasia Starich
Melissa A. Toohy
Alyssa Ann Wallace
Cum Laude
Briana Renea Wheeler

College of Veterinary Medicine

Dean: Rustin M. Moore

Doctor of Veterinary Medicine

Thomas Stan Geary
B.S. (Brigham Young University)

Candidates to be Commissioned in the Armed Forces

United States Army

Second Lieutenant United States Army Reserves

Aviation Corps.
Patrick J. Karman

Second Lieutenant United States Army National Guard

Military Intelligence Corps.
Jiahong Chen

United States Navy

Ensign United States Navy

Sarah Cathryn Levine
Nathan Li
Reid Peter Newman

*denotes Distinguished Military Graduate
**denotes Distinguished Air Force Graduate
***denotes Distinguished Naval Graduate

Graduates with Honors

Criteria for graduating with honors are listed below. Grade-point averages (GPA) are based on the student's penultimate semester.

Summa Cum Laude designates those who earned a 3.9 GPA or better.

Magna Cum Laude designates those who earned a 3.7 GPA or better.

Cum Laude designates those who earned a 3.5 GPA or better.

With Honors in the Arts and Sciences requires successful completion of the Arts and Sciences Honors Contract and graduation with a 3.4 GPA or better.

With Honors in Business/Accounting requires successful completion of a prescribed honors program of study and graduation with a 3.5 GPA or better.

With Honors in Education and Human Ecology requires successful completion of a prescribed honors program of study and graduation with a 3.4 GPA or better.

With Honors in Engineering requires successful completion of an honors experience contract and graduation with a 3.4 GPA or better.

With Honors in Food, Agricultural, and Environmental Sciences requires successful completion of an honors experience contract and graduation with a 3.4 GPA or better.

With Honors in Medicine denotes successful fulfillment of the College of Medicine Honors Program tenets and a 3.4 cumulative GPA or better.

With Honors in Pharmaceutical Sciences requires successful completion of the BSPS Honors Contract and graduation with a 3.5 GPA or better.

With Honors in Public Affairs requires successful completion of an honors experience contract and graduation with a 3.4 GPA or better.

With Honors in Public Health requires successful completion of a prescribed honors program of study and graduation with a 3.4 GPA or better.

With Honors in Social Work requires successful completion of a prescribed honors program of study and graduation with a 3.4 GPA or better.

With Distinction requires successful completion of an undergraduate thesis and a 3.4 GPA or better.

Summary of Degrees and Certificates

Autumn Semester Commencement – 2023

College	Degree/Certificate	Degree/Cert. Total	Autumn Semester 2023 College Total
Graduate School	D.M.A.	1	
	Ph.D.	169	
	D.N.P.	7	170
	D.P.T.	1	
	Ed.S.	1	Doctoral
	M.Anmt.Sci.	1	
	M.Stdy.Law	1	
	M.Acc.	2	
	M.Ac.G.R.Mgt.	3	
	M.Appl.Econ.	1	
	M.Appl.Neurosci.	1	
	M.Appl.Stat.	1	
	M.A.	48	8
	M.B.A.	22	Professional
	M.Bus.Op.Exc.	27	
	M.C.R.P.	2	
	M.Clin.Res.	15	
	M.Dent.Hyg.	1	
	M.Diet.Ntrm.	9	
	M.Eng.Mgt.	17	
	M.E.N.R.	5	
	M.F.A.	2	436
	M.Global.Eng.Ldrshp.	2	Masters
	M.Hum.Res.Mgt.	45	
	M.Land.Arch.	1	
	M.Learn.Tech.	2	
	M.P.H.M.	2	
	M.P.A.	1	
	M.P.A.L.	2	
	M.P.H.	11	17
	M.S.	183	Certificates
	M.S.W.	25	
	M.Sprt.Coach.	3	
	Cert.Anti-Racism.Educ.	1	
	Cert.Asst.Rehab.Tech.	2	
	Cert.Crim.Just.Adm.	1	
	Cert.Env.Assmt.	4	
	Cert.Hlth.Wilns.Coach.	7	
	Cert.Publ.Mgt.	1	
	Cert.Schl.NrWilns.Coord.	1	631
Arts and Sciences, College of	B.A.	616	
	B.A.Journal.	7	
	B.F.A.	11	
	B.Music	2	
	B.Mus.Educ.	2	
	B.S.Design	1	
	B.S.Atms.Sci.	3	
	B.S.Geog.Info.Sci.	7	
	B.S.	316	
	A.A.	328	
	Cert.Div.Eq.Incl.	8	
	Cert.Forens.Anthrop.	1	1302
	Business, Fisher College of	B.S.Bus.Adm.	386
Dentistry	B.S.	1	
	B.S.DentLHyg.	1	2
Education and Human Ecology	B.S.H.P.N.E.S.	1	
	B.S.H.D.F.S.	36	
	B.S.Humn.Ecol.	33	
	B.S.Hsp.Mgt.	7	
	B.S.Nutrition	9	
	B.S.Educ.	112	
Cert.Hlthcr.Env.Hos.Srv.	2	200	
Engineering	B.S.Aero.Eng.	5	
	B.S.Arch.	1	
	B.S.Aviation	9	
	B.S.Biomed.Eng.	18	
	B.S.Chem.Eng.	55	
	B.S.C.R.P.	11	
	B.S.Civ.Eng.	29	
	B.S.Cptr.Sci.Eng.	116	
	B.S.Elec.Cptr.Eng.	65	
	B.S.E.P.	3	
	B.S.Env.Eng.	14	
	B.S.F.A.B.E.	6	
	B.S.I.S.E.	35	
	B.S.Land.Arch.	3	
	B.S.Mat.Sci.Eng.	7	
	B.S.Mech.Eng.	84	
B.S.Weld.Eng.	7	468	
Food, Agricultural, and Environmental Sciences	B.S.Agr.	65	
	B.S.C.S.M.	24	
	B.S.Env.Nat.Res.	54	
Environment and Natural Resources, School of Agricultural Technical Institute	B.S.Food.Sci.	5	
	A.A.S.	14	
A.Science	23	185	
Law, Michael E. Moritz College of	J.D.	3	
	LL.M.	5	8
Medicine Health and Rehabilitation Sciences, School of	B.S.Biomed.Sc	1	
	B.S.Hlth.Reh.Sci.	79	
	Cert.Asst.Rehab.Tech.	2	82
Nursing	B.S.Nurs.	28	28
Pharmacy	Pharm.D.	1	
	B.S.Pharm.Sci.	29	30
Public Affairs, John Glenn College of	B.A.	12	
	B.S.	5	17
Public Health	B.S.Pub.Hlth.	21	21
Social Work	B.S.Soc.Work	27	27
Veterinary Medicine	D.V.M.	1	1
Total Degrees and Certificates		3,388	3,388
Total Degrees this Semester	(not including certificates)	3,358	
Total Degrees since 1878	(not including certificates)	867,583	
Total Degrees during Last Decade	(not including certificates)	152,059	

The Academic Costume

The colorful ceremonies of The Ohio State University commencements derive from practices originating in the Middle Ages. When European universities were taking form in the 12th and 13th centuries, the scholars were usually clerics, and consequently they adopted costumes similar to those of their monastic orders. Cold halls and drafty buildings called for caps and floor-length capes with attached hoods, and the sobering influence of the church probably resulted in the staid character of the caps and gowns.

As the control of the universities gradually passed from the church,

some aspects of the costumes took on brighter hues. Old prints and engravings, however, reveal a strong similarity between the regalia worn in early universities and that of the present day.

In light of our nation's English heritage, academic costume has been in use in the United States since colonial times. To establish a standard of uniformity in regard to the practice, an intercollegiate commission was formed to prepare a code for caps, gowns and hoods that has since been adopted by all academic institutions.

Originally round, the shape of the cap is now the familiar mortarboard

square — a shape that, according to ballad folklore, resembles a scholar's book. Legend also has it that the privilege of wearing a cap was the initial right of a freed Roman slave; the academic cap, therefore, has become a sign of the freedom of scholarship. The flowing gown has become symbolic of the democracy of scholarship, for it covers any dress that might indicate rank or social status. The hood, reserved at The Ohio State University for those receiving doctoral and master's degrees, not only indicates the type of degree, but also is lined with the official colors of the university.

The Gown

Bachelor: The bachelor gown is black, full-cut with long pointed sleeves.

Master: The master gown is black, long or short sleeves, with an arc-shaped panel extended for each sleeve.

Doctor: The Ohio State University Doctor of Philosophy, Doctor of Education, and Doctor of Nursing Practice gown is scarlet with gray velvet panels on the front and three velvet bars on each sleeve. Other doctor gowns are black with velvet panels and bars, the color of which is distinctive of the field of study.

Honors Emblem

The Ohio State University honors emblem is a scarlet and gray tasseled braid worn over the gown. Students eligible for this curricular honor are those graduating summa cum laude, magna cum laude, cum laude, with distinction and with honors.

The Hood

Bachelor: Three feet long with a two-inch-wide velvet edging.*

Master: Three and one-half feet long with a three-inch-wide velvet edging.

Doctor: Four feet in length with a five-inch-wide velvet edging and panel at the sides.

The lining of all hoods, which is folded out, bears the official colors of the institution granting the degree. The color of the velvet indicates the field of study.

* Not usually worn by candidates for a degree.

Cap and Tassel

Candidates for degrees at The Ohio State University wear the black mortarboard with a tassel whose color is distinctive of the degree being received. The tassel colors are as follows:

Graduate School (PhD)	Gray
(Others).....	Black
College of Arts and Sciences	
BA	White
BA Journalism.....	Crimson
BAE, BFA.....	Brown
BM, BME.....	Pink
BS, BS Design, BS Atmos.Sci., BS Geog.Info.Sci.....	White
Fisher College of Business.....	Drab
College of Dentistry.....	Lilac
College of Education and Human Ecology	
Education.....	Light Blue
Human Ecology.....	Maroon
College of Engineering.....	Orange
Knowlton School of Architecture.....	Blue-Violet
College of Food, Agricultural, and	
Environmental Sciences.....	Maize
School of Environment and	
Natural Resources.....	Blue-Green
Moritz College of Law	Purple
College of Medicine.....	Green
School of Health and Rehabilitation Sciences.....	Green
College of Nursing.....	Apricot
College of Optometry.....	Seafoam Green
College of Pharmacy.....	Olive Green
John Glenn College of Public Affairs.....	Peacock Blue
College of Public Health.....	Salmon
College of Social Work.....	Citron
College of Veterinary Medicine.....	Gray

The gold tassel is worn frequently by those holding the doctoral degree and by college and university administrative officers.



Board of Trustees

(The expiration date of each trustee's term is given in parentheses.)

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John W. Zeiger, vice chair (2026)
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Gary R. Heminger (2027)
Elizabeth P. Kessler (2027)
Lewis Von Thae (2028)
Jeff M.S. Kaplan (2028)
Elizabeth A. Harsh (2029)
Reginald A. Wilkinson (2029)
Michael F. Kiggin (2030)
Tomislav B. Mitevski (2030)
Pierre Bigby (2031)
Juan Jose Perez (2031)
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Taylor A. Schwein, student trustee (2024)
Joshua H.B. Kerner, student trustee (2025)
James D. Klingbeil, charter trustee (2024)

Jessica A. Eveland, secretary

Photography

Photographs may be taken from the stands at any time during the ceremony. However, only press photographers are permitted on the arena floor. Guests are asked to be courteous and respectful of all those wishing to take photographs.

Complimentary Programs

A limited number of programs are available on a first-come, first-served basis. Requests should be sent to the Office of Commencement and Special Events, 1060 Blankenship Hall, 901 Woody Hayes Drive, Columbus, OH 43210-4016.

The President's Cabinet

Peter J. Mohler

Acting President
Executive Vice President for Research,
Innovation and Knowledge

JR Blackburn

Chief of Staff, Office of the President

Michael C. Eicher

Senior Vice President for Advancement
President, The Ohio State University
Foundation

Jessica A. Eveland

Secretary of the Board of Trustees

Anne K. Garcia

Senior Vice President for Legal Affairs
and General Counsel

Melissa L. Gilliam

Executive Vice President
and Provost

Katie Hall

Interim Senior Vice President for Talent,
Culture and Human Resources

Jay D. Kasey

Senior Vice President for Administration
and Planning

Michael Papadakis

Senior Vice President for Business and
Finance and Chief Financial Officer

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Communications

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Wolfe Foundation Endowed
Athletic Director

John J. Warner

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Wexner Medical Center
Executive Vice President
The Ohio State University

Council of Deans

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Interim Dean and Director, Ohio State
Mansfield

Carol R. Bradford

Dean, College of Medicine
Vice President for Health Sciences

Trevor L. Brown

Special Advisor to the Provost
Dean, John Glenn College
of Public Affairs

Lincoln L. Davies

Dean, Moritz College of Law

Melissa L. Gilliam

Executive Vice President and Provost

David G. Horn

Dean, College of Arts and Sciences

Ayanna Howard

Dean, College of Engineering

Damon E. Jaggars

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Dean of University Libraries

David A. Jenkins

Dean, College of Social Work

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Vice Provost and Dean for
Undergraduate Education

Cathann A. Kress

Vice President for Agricultural
Administration
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Pomp, circumstance, and other songs of a lifetime

(continued from inside front cover)

I say, rather, the richness of us,
precious difference, the grand multiplicity
of selves that balance this globe
and enable it to spin true. Grandson
of peasant immigrants, I was given

the opportunity to earn a doctorate
in English literature from Ohio State—
because my family labored long nights
around the kitchen table trying to learn
this arduous English. I sat where

you're sitting twenty-six years ago.
Bob Dylan and Smokey Robinson got me
through. Yes, it took a prophet and Miracles!
My son earned an OSU Ph.D. in history.
Now you, graduates, are being honored—

by degrees. We've all come together
around the kitchen table of Ohio State.
Ohio, Round on the ends and high
in the middle. For the years to come
we'll sing together, Beautiful Ohio,

in dreams again I see, Visions of what
used to be. These psalms, sacred thoughts
of our tribes, 78's and 33's, tapes,
CD's—they take up space in shelves
of our skulls, our hearts. They remind us

we want a song beyond the run-
of-the-mill thrill, the moment throbbing
with pleasure or bathed in the blues.
We ache for something grander than
pure selfishness. Songs sung for one

alone are not true music. Arias shared
are music of the spheres, ways of saying
to another something from the soul.
Of course the Buckeye Battle Cry
is there. Drive, drive on down the field,

Men (and women!) of the Scarlet
and Gray. Well, you drove on down
the field, and you drove up and down
the streets, around and around
crowded lots, looking for a place to park,

and you searched our dark, ancient library
for a decent place to study. My wife,
Mary's, father marched in the first
"Script Ohio," in 1936. He's here today
with us, blowing his horn, I can't help

but feel, as is the sweet mother
I lost last year, the one who gave me
the stars. Today's music makes us think
of the debts we owe, and never can repay.
So many of us would not be here

were it not for the lullabies and songs
of dear parents, their parents, theirs.
Some are here today in the flesh.
Many are not. We mourn them with cadences
of our hearts. Think how many people

sang before us, gave us a name, a voice,
taught us the right words. We must
cherish them by remembering every song.
When we sing to others, we honor
our fathers and mothers, thank them

for this day of profound scarlet and gray
pomp and circumstance. O, come
let's sing Ohio's praise, And songs
to Alma Mater raise. Alma mater.
Ohio State is our sweet, nurturing mother.

We came of age here, with her help.
Well, Mother, we love you, but, like,
it's time we moved out, got a place
of our own. You're standing there,
Mom, gray hair, eyes scarlet

from crying. We won't forget you.
Now, even though this ceremony
means we're being weaned, taken off
the nipple, let's take care to cherish her
all our days. Let's remember

the words to the songs she taught us,
and pass them on. We'll remember
always, Graduation Day. Summer's heat,
and winter's cold, The seasons pass,
the years will roll, Time and change

will surely show How firm thy friendship,
O-hi-O. We call that little number
Carmen Ohio. Carmen means song
in Latin. You've worked hard; she
is your reward; today is your reward.

You're filled to overflowing with
the notes, the poems we've written
together. You know the score.
Continue to work hard for yourselves,
and one another. Find the ones who need

you to sing to, for them, in the world.
Graduates, this joyful litany, this hymn
our ancestors collaborated on with us,
the calling of your name today is music
to our ears. Sing that name proudly

all your days, as if your life depended
on it. It does, you know. It has been
an honor for me to speak—and sing—to
you today. Thank you, graduates,
and, again, Congratulations.