

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COLUMBUS COLLEGE OF ART AND DESIGN</u></p> <p><u>60 CLEVELAND AVENUE</u> <u>COLUMBUS, OH 43215-1758</u></p>	<p>1c Effective date of plan <u>09/01/1961</u></p> <p>2b Employer Identification Number (EIN) <u>31-0820394</u></p> <p>2c Plan Sponsor's telephone number <u>614-224-9101</u></p> <p>2d Business code (see instructions) <u>611000</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/15/2025	THOMAS J. DOTSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	434
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	179
	6a(2)	194
	6b	0
	6c	241
	6d	435
	6e	3
	6f	438
	6g(1)	434
6g(2)	438	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2L 2G 2F 2M 3D

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBUS COLLEGE OF ART AND DESIGN	D Employer Identification Number (EIN) 31-0820394

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

TIAA-CREF

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-1624203	69345	327202	295	07/01/2023	06/30/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	12043926
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	15316469

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	12214608
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c Additions: (1) Contributions deposited during the year	7c(1)	66649
	7c(2)	
	7c(3)	558258
	7c(4)	250023
	7c(5)	44880
▶ PARTICIPANT LOAN PRINCIPAL REPAYMENT, PARTICIPANT LOAN INTEREST, PLAN SERVICING CREDIT		

(6) Total additions	7c(6)	919810
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d Total of balance and additions (add lines 7b and 7c(6))	7d	13134418
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year (2) Administration charge made by carrier	7e(1)	647308
	7e(2)	
	7e(3)	398063
	7e(4)	45121
▶ FEES		

(5) Total deductions	7e(5)	1090492
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	12043926
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Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

- 8** Benefit and contract type (check all applicable boxes)
- | | | | |
|--|--|---|--|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

a Premiums: (1) Amount received		9a(1)	
(2) Increase (decrease) in amount due but unpaid.....		9a(2)	
(3) Increase (decrease) in unearned premium reserve		9a(3)	
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....		9b(1)	
(2) Increase (decrease) in claim reserves		9b(2)	
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention	9c(1)(H)		0
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	
10 Nonexperience-rated contracts:			
a Total premiums or subscription charges paid to carrier		10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount		10b	
Specify nature of costs.			

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBUS COLLEGE OF ART AND DESIGN	D Employer Identification Number (EIN) 31-0820394	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

TIAA

13-1624203

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

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

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

MMA SECURITIES LLC

22-3570392

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	ADVISOR	42954	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

TIAA

13-1624203

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	31087	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COLUMBUS COLLEGE OF ART AND DESIGN</u>	D Employer Identification Number (EIN) <u>31-0820394</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	<u>TIAA REAL ESTATE</u>	
b Name of sponsor of entity listed in (a):	<u>TIAA-CREF</u>	
c EIN-PN <u>13-1624203-004</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>963622</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **07/01/2023** and ending **06/30/2024**

A Name of plan COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLUMBUS COLLEGE OF ART AND DESIGN		D Employer Identification Number (EIN) 31-0820394	

Part I Asset and Liability Statement

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	54402
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	1035226
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	22230246
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	12214608
(15) Other	1c(15)	38484
		963622
		25345555
		12043926

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	35534482	38391587
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	35534482	38391587

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	598374	
(B) Participants	2a(1)(B)	673717	
(C) Others (including rollovers)	2a(1)(C)	101255	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		1373346
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2234	
(F) Other	2b(1)(F)	558258	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		560492
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	274320	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		274320
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		-117121
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3248105
c Other income	2c		44681
d Total income. Add all income amounts in column (b) and enter total	2d		5383823

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2452677	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2452677
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	74041	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		74041
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2526718

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2857105
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BRADY, WARE & SCHOENFELD INC.**

(2) EIN: **35-1476702**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	27077
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan <u>COLUMBUS COLLEGE OF ART AND DESIGN RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLUMBUS COLLEGE OF ART AND DESIGN</u>	D Employer Identification Number (EIN) <u>31-0820394</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 82-2826183

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	
--	---	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 08 / 07 / 2017 (MM/DD/YYYY) and the Opinion Letter serial number J600957A.

**COLUMBUS COLLEGE OF ART & DESIGN
RETIREMENT PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITORS' REPORT

Plan Administrator
Columbus College of Art & Design Retirement Plan
Columbus, Ohio

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

We were engaged to perform audits of the accompanying financial statements of **Columbus College of Art & Design Retirement Plan**, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended June 30, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Disclaimer of Opinion

We do not express an opinion on the financial statements of **Columbus College of Art & Design Retirement Plan** referred to in the first paragraph. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

INDEPENDENT AUDITORS' REPORT - CONTINUED

Basis for Disclaimer of Opinion

Columbus College of Art & Design Retirement Plan does not have sufficient accounting records and supporting documents relating to certain prior year records to allow us to perform auditing procedures on the individual participant account balances accumulated from inception of the Plan, to satisfy ourselves as to the basis on which a participants' equity is stated as of June 30, 2024 and 2023, and the propriety of the distributions to participants who terminated or withdrew from the Plan during the years then ended. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

Responsibilities of Management

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Columbus College of Art & Design Retirement Plan's** ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of **Columbus College of Art & Design Retirement Plan's** financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditors' report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of **Columbus College of Art & Design Retirement Plan** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audits.

INDEPENDENT AUDITORS' REPORT - CONTINUED

Supplemental Schedules Required by ERISA

The supplemental Schedule of Delinquent Participant Contributions and Schedule of Assets (Held at End of Year) as of and for the year ended June 30, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Brady, Ware & Schoenfeld, Inc.

Columbus, Ohio
April 14, 2025

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Investments at fair value	\$ 37,821,983	\$ 34,617,868
Fully benefit-responsive investment contracts at contract value	360,520	506,056
Stable value fund at contract value	<u>170,600</u>	<u>356,156</u>
Total investments	38,353,103	35,480,080
Receivables		
Notes receivable from participants	<u>38,484</u>	<u>54,402</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 38,391,587</u>	<u>\$ 35,534,482</u>

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended June 30, 2024 and 2023

	2024	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income		
Net appreciation in value of investments	\$ 3,689,242	\$ 2,962,737
Interest and dividends	274,320	253,568
Other investment income	44,681	44,808
Total investment income	<u>4,008,243</u>	<u>3,261,113</u>
Interest income on notes receivable from participants	<u>2,234</u>	<u>2,737</u>
Contributions		
Employer	598,374	568,851
Participants	673,717	669,648
Rollovers	101,255	17,460
Total contributions	<u>1,373,346</u>	<u>1,255,959</u>
Total additions	<u>5,383,823</u>	<u>4,519,809</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	2,452,677	2,933,561
Administrative expenses	74,041	78,006
Total deductions	<u>2,526,718</u>	<u>3,011,567</u>
NET INCREASE	2,857,105	1,508,242
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>35,534,482</u>	<u>34,026,240</u>
End of year	<u>\$ 38,391,587</u>	<u>\$ 35,534,482</u>

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN

The following description of the **Columbus College of Art & Design Retirement Plan** (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - On September 1, 1961, Columbus College of Art & Design (the "Organization") adopted a Section 403(b) defined contribution plan. The Plan allows employees of the Organization who have attained age 21 to participate. Non-resident aliens and student employees are not eligible to participate. Employees are automatically enrolled in the Plan at a 3% deferral rate on the first day of the month coinciding with the satisfaction of the eligibility requirements, unless they elect otherwise. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - The Plan provides for employee salary deferrals within statutory limits, as defined in the Plan, each year as an elective deferral. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 by the end of the Plan year are eligible to make catch-up contributions. In addition, the Plan allows Roth deferrals.

The Organization makes a non-discretionary contribution equal to 3% of employees' annual compensation, regardless of the amount of contribution, if any, made by the employee. In addition to the non-discretionary contribution, the Organization makes a matching contribution for employees who contribute at least 3% of their compensation. Employees who have completed one to nine years of service receive a matching contribution equal to 2% of their compensation. Beginning in their tenth year of service and beyond, employees receive a matching contribution equal to 4% of their compensation.

Participant Accounts - Teachers Insurance and Annuity Association of America ("TIAA") and College Retirement Equities Fund ("CREF") are the Custodians of Plan investments. Each participant's account is credited with the participant's contributions, Organization contributions, net earnings or losses, forfeitures, distributions, and withdrawals. Organization contributions are allocated based on participants' compensation as defined by the Plan Agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Each participant directs both separately, and distinctly, into which investment the participant contribution, employer matching contribution, and non-discretionary contribution are to be invested.

Vesting - Participants are immediately vested in their voluntary contributions, non-discretionary contributions, matching contributions, rollovers, and corresponding earnings.

Notes Receivable from Participants - Participants may borrow from their vested account balance, up to 50%, not to exceed \$50,000. The minimum loan amount is \$1,000. Notes bear interest at the Federal Reserve Board Bank prime loan rate plus 1%. Note terms are for a period not exceeding five years. A longer term may be approved by the Plan if proceeds are to be used for the purchase of a primary residence. Notes are secured by the balance in the participants' accounts. Principal and interest are paid ratably through payroll deductions.

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF PLAN - CONTINUED

Participant Loans - Participants may borrow directly from TIAA using a portion of their account as security for the loan. The minimum loan is \$1,000 and may be up to the lesser of \$50,000 or 45% of their account balance. The loans bear interest at a variable rate determined periodically by TIAA. Principal and interest are paid ratably through monthly or quarterly ACH transfer by the participant to TIAA. The Plan administrator has concluded that these loans are not Plan assets and that such arrangements are exempt transactions. There were no outstanding participant loan balances as of June 30, 2024 and 2023.

Benefits Paid - Upon termination of service by reason of retirement, death, permanent disability, or otherwise, participants, or designated beneficiaries, may elect to receive their vested balance either in a lump-sum amount, or payments over a period of time in cash installments, or in a form agreeable to the Plan Administrator. If the participant's account balance is \$5,000 or less, the Plan Administrator may elect to automatically distribute the balance to the participant in a single-sum payment.

Investment Options - Upon enrollment in the Plan, a participant may currently direct contributions in investment options in increments of one percent. Participants may change their investment options at any time via phone or the Internet. Deferral percentages can be changed via the enrollment form or the Internet.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Investment Valuation and Income Recognition - Investments, with the exception of the fully benefit-responsive investment contract and stable value fund, are reported at fair value. Fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements. The fully benefit-responsive investment contracts and stable value fund are valued at contract value.

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

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses was deemed necessary as of June 30, 2024 and 2023. If a participant ceases to make note repayments, and the Plan Administrator deems the participant note to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - The Organization pays certain administrative expenses of the Plan, and the Plan participants will bear the responsibility of the remaining expenses. Investment related expenses are included in net appreciation (depreciation) in value of investments.

The Plan entered into a plan servicing credit agreement with the Custodian, in which the Custodian will pay the Plan a percentage of Plan assets on a quarterly basis. These funds can be used to pay future Plan expenses or be allocated to participants on a pro rata basis. During 2024 and 2023, the Plan used \$42,954 and \$51,857 to pay eligible Plan expenses. No amounts were allocated to participants during 2024 and 2023. The balance is maintained in a separate account with the other investments of the Plan, and the current year credits have been recorded as other income in the financial statements. Unallocated funds at June 30, 2024 and 2023 were \$22,042 and \$19,257.

Subsequent Events - In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through April 14, 2025, the date the financial statements were available to be issued.

NOTE 3 - CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at June 30, 2024 and 2023, net appreciation (depreciation) in value of investments, interest and dividends, and other investment income for the years 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Teachers Insurance and Annuity Association of America ("TIAA") and College Retirement Equities Fund ("CREF") (the Custodians of the Plan).

NOTE 4 - FAIR VALUE MEASUREMENTS

Accounting standards provide a framework for measuring fair value. This framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements).

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - FAIR VALUE MEASUREMENTS - CONTINUED

The three levels of the fair value hierarchy under the accounting standards are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

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

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

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs, and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Investments in registered investment companies: Valued at the closing price reported by the fund. Funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate account: Valued using the market value of the underlying real estate holdings or other real estate related investments.

Non benefit-responsive investment contracts: Valued using the market value of the underlying Plan contracts.

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

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - FAIR VALUE MEASUREMENTS - CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Investments in registered investment companies	\$ 25,345,555	\$ -	\$ -	\$ 25,345,555
Pooled separate account	-	963,622	-	963,622
Non benefit-responsive investment contracts	-	11,512,806	-	11,512,806
	<u>\$ 25,345,555</u>	<u>\$ 12,476,428</u>	<u>\$ -</u>	<u>\$ 37,821,983</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Fair Value</u>
Investments in registered investment companies	\$ 22,230,246	\$ -	\$ -	\$ 22,230,246
Pooled separate account	-	1,035,226	-	1,035,226
Non benefit-responsive investment contracts	-	11,352,396	-	11,352,396
	<u>\$ 22,230,246</u>	<u>\$ 12,387,622</u>	<u>\$ -</u>	<u>\$ 34,617,868</u>

NOTE 5 - INVESTMENTS AT CONTRACT VALUE

Fully Benefit-Responsive Investment Contracts - The TIAA Traditional Annuities are fixed annuity contracts that are fully and unconditionally guaranteed by TIAA. During the accumulation phase, the TIAA Traditional Annuity provides a guarantee of principal, and guaranteed minimum rate of interest, and the potential for additional interest if declared by TIAA. When the accumulation in the TIAA Traditional Annuities are converted to annuities based on life expectancy, the present value of the stream of payments is equal to the accumulation. The contracts are included in the statements of net assets available for benefits at contract value.

TIAA Stable Value Fund - The TIAA Stable Value Fund is a fixed rate group annuity contract issued by TIAA. Contributions are deposited into a non-unitized separate account. The contract provides a guaranteed minimum rate of interest between 1% and 3%. Although the liability to provide contract guarantees and accumulations is backed by the assets in the separate account, any amount to be credited above the minimum guaranteed rate is determined by TIAA. Contract holders and Plan participants do not participate in, and do not receive the earnings of, the assets in the separate account. The contract is included in the statements of net assets available for benefits at contract value.

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - INVESTMENTS AT CONTRACT VALUE - CONTINUED

Certain events, such as premature termination of the contract by the Plan, or the termination of the Plan, would limit the Plan's ability to transact at contract value with the Custodians. The Plan Administrator believes the occurrence of such events, which would also limit the Plan's ability to transact at contract value with Plan participants, is not probable.

NOTE 6 - RELATED PARTY TRANSACTIONS

Certain Plan assets are invested with Teachers Insurance and Annuity Association of America ("TIAA") and College Retirement Equities Fund ("CREF"). Thus, Teachers Insurance and Annuity Association of America ("TIAA") and College Retirement Equities Fund ("CREF"), as Custodians defined by the Plan, qualify as parties-in-interest. Fees paid by the Plan for these services for the years 2024 and 2023 totaled \$31,087 and \$26,149.

MMA Securities LLC, as investment advisor, qualifies as a party-in-interest. Advisory fees paid by the Plan for the year 2024 totaled \$42,954. There were no fees paid to MMA Securities for the year 2023.

LPL Financial, as investment advisor, qualifies as a party-in-interest. Advisory fees paid by the Plan for the year 2023 totaled \$51,857. There were no fees paid to LPL Financial for the year 2024.

The Organization provides certain accounting, record keeping, and administrative services to the Plan, for which it receives no compensation.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Organization has the right to terminate the Plan subject to the provisions of ERISA and its related regulations.

NOTE 8 - TAX STATUS

The Plan adopted a Volume Submitter 403(b) Plan which received a favorable opinion letter from the Internal Revenue Service dated August 7, 2017, which stated that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the opinion letter; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. generally accepted accounting principles require Plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 9 - RISKS AND UNCERTAINTIES

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

NOTE 10 - BENEFITS ALLOCATED TO WITHDRAWN PARTICIPANTS

At June 30, 2024 and 2023, there were no amounts due to participants who have withdrawn from the Plan and requested benefit payment prior to year-end.

NOTE 11 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

For the years 2024 and 2023, there were no differences between the financial statements and the Form 5500.

NOTE 12 - NON-EXEMPT TRANSACTIONS

During 2024, the Plan sponsor failed to timely remit participant contributions in the amount of \$27,077. As a result of this failure, a non-exempt transaction was reported. The Plan sponsor was liable for lost earnings and excise tax, which will be paid during 2025. The Plan sponsor was timely on the remittance of all participant contributions during 2023.

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0820394

PLAN NUMBER: 001

Year Ended June 30, 2024

<u>Date Contributions Were Withheld From Pay</u>	<u>Date Remitted by the Plan Sponsor</u>	<u>Participant Contributions Transferred Late to the Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected under VFCP and PTE 2002-51</u>
December 15, 2023	January 4, 2024	<u>\$ 27,077</u>	<u>\$ 27,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

There are no loan repayments included in the amounts above.

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0820394

PLAN NUMBER: 001

June 30, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
	Pooled separate account			
*	TIAA and CREF	TIAA Real Estate Account	#	\$ <u>963,622</u>
	Investments in registered investment companies			
*	TIAA and CREF	CREF Stock	#	6,376,791
*	TIAA and CREF	CREF Money Market	#	231,228
*	TIAA and CREF	CREF Social Choice	#	552,236
*	TIAA and CREF	CREF Global Equities	#	1,218,438
*	TIAA and CREF	CREF Growth	#	946,303
*	TIAA and CREF	CREF Equity Index	#	769,501
*	TIAA and CREF	CREF Inflation-Linked Bond	#	263,367
*	TIAA and CREF	TIAA Access Core Bond Plus	#	19,490
*	TIAA and CREF	TIAA Access Core Bond	#	73,387
*	TIAA and CREF	TIAA Access Equity Index	#	40,106
*	TIAA and CREF	TIAA Access Growth & Income	#	20,908
*	TIAA and CREF	TIAA Access Inflation Linked Bond	#	18,135
*	TIAA and CREF	TIAA Access International Equity	#	424,090
*	TIAA and CREF	TIAA Access Lifecycle Retirement	#	457,639
*	TIAA and CREF	TIAA Access Large Cap Growth	#	81,786
*	TIAA and CREF	TIAA Access Large Cap Value	#	229,433
*	TIAA and CREF	TIAA Access Lifecycle 2010	#	1
*	TIAA and CREF	TIAA Access Lifecycle 2015	#	43,042
*	TIAA and CREF	TIAA Access Lifecycle 2020	#	93,896
*	TIAA and CREF	TIAA Access Lifecycle 2025	#	100,193
*	TIAA and CREF	TIAA Access Lifecycle 2030	#	140,618
*	TIAA and CREF	TIAA Access Lifecycle 2035	#	23,473
*	TIAA and CREF	TIAA Access Lifecycle 2040	#	50,726
*	TIAA and CREF	TIAA Access Lifecycle 2045	#	20,152
*	TIAA and CREF	TIAA Access Lifecycle 2050	#	30,357
*	TIAA and CREF	TIAA Access Mid-Cap Growth	#	33,411
*	TIAA and CREF	TIAA Access Mid-Cap Value	#	168,798
*	TIAA and CREF	TIAA Access Money Market	#	5,700
*	TIAA and CREF	TIAA Access Real Estate	#	154,901
*	TIAA and CREF	TIAA Access Small-Cap	#	96,331
*	TIAA and CREF	TIAA Access Quant	#	209,779

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0820394

PLAN NUMBER: 001

June 30, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Investments in registered investment companies - continued				
*	TIAA and CREF	TIAA Access Social Equity	#	75,930
*	TIAA and CREF	CREF Core Bond	#	357,058
*	TIAA and CREF	TIAA-CREF Equity Index	#	512,729
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2015	#	54,515
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2020	#	740,423
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2025	#	655,785
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2030	#	1,353,344
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2035	#	585,701
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2040	#	1,506,781
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2045	#	1,137,066
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2050	#	1,054,098
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2055	#	396,637
*	TIAA and CREF	TIAA-CREF Lifecycle Index	#	7,473
	Principal Fund	Principal Real Estate	#	2,589
	Vanguard	Vanguard Total Bond Market	#	71,150
	American Funds	American Washington Mutual	#	605,852
	American Century Investments	American Century Mid Cap Value	#	516,687
	Vanguard	Vanguard Extended Market	#	323,704
	JP Morgan Chase	JP Morgan US Small Company	#	143,048
	Hartford International	Hartford International Opp	#	364,686
	Vanguard	Vanguard Total International Stock	#	528,274
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2060	#	129,460
*	TIAA and CREF	TIAA-CREF Lifecycle Index 2065	#	6,114
	JP Morgan Chase	JP Morgan Large Cap Growth R6	#	67,645
	BlackRock	BlackRock Total Return Inst	#	66,593
	CREF	CREF Social Choice R4	#	217,444
	CREF	CREF Stock R4	#	808,198
	MassMutual	MassMutual Mid Cap Growth R5	#	121,790
	Pioneer Strategic	Pioneer Strategic Income Y	#	40,565
				25,345,555

COLUMBUS COLLEGE OF ART & DESIGN RETIREMENT PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED

PLAN'S EMPLOYER IDENTIFICATION NUMBER: 31-0820394

PLAN NUMBER: 001

June 30, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, and Par or Maturity Value	(d) Cost	(e) Current Value
Non Benefit-Responsive Investment Contracts				
*	TIAA and CREF	TIAA Traditional Non Benefit Responsive	#	10,448,983
*	TIAA and CREF	TIAA Traditional Non Benefit Responsive 2	#	<u>1,063,823</u>
				<u>11,512,806</u>
Fully Benefit-Responsive Investment Contracts				
*	TIAA and CREF	TIAA Traditional Benefit Responsive	#	338,478
*	TIAA and CREF	TIAA Traditional Benefit Responsive 2	#	<u>22,042</u>
				<u>360,520</u>
Stable Value Fund at Contract Value				
*	TIAA and CREF	TIAA Stable Value Fund	#	<u>170,600</u>
*	Notes receivable from participants	Interest at 1%+ Prime Rate, maximum five-year term collateralized by 50% of participants' vested account balance.	-0-	<u>38,484</u>
				<u>\$ 38,391,587</u>

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

Cost not readily determinable.

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

Name of Plan:

► Columbus College of Art and Design Retirement Plan

Employer Identification Number: ► 31-0820394

For plan year (beginning/ending): ► 7/1/2023 to 6/30/2024

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	College Retirement Equities Fund variable annuities	TIAA Traditional Benefit Responsive		\$ 338,477.96
*	College Retirement Equities Fund variable annuities	TIAA Traditional Non Benefit Responsive		\$ 10,448,983.33
*	College Retirement Equities Fund variable annuities	TIAA Traditional Benefit Responsive 2		\$ 22,042.28
*	College Retirement Equities Fund variable annuities	TIAA Traditional Non Benefit Responsive 2		\$ 1,063,822.79
*	College Retirement Equities Fund variable annuities	TIAA Stable Value		\$ 170,600.12
*	College Retirement Equities Fund variable annuities	CREF Stock R1		\$ 6,376,790.82
*	College Retirement Equities Fund variable annuities	CREF Money Market R1		\$ 231,228.39
*	College Retirement Equities Fund variable annuities	CREF Social Choice R1		\$ 552,235.68
*	College Retirement Equities Fund variable annuities	CREF Global Equities R1		\$ 1,218,438.47
*	College Retirement Equities Fund variable annuities	CREF Growth R1		\$ 946,302.88
*	College Retirement Equities Fund variable annuities	CREF Equity Index R1		\$ 769,500.95
*	College Retirement Equities Fund variable annuities	CREF Inflation-Linked Bond R1		\$ 263,367.05
*	College Retirement Equities Fund variable annuities	TIAA Real Estate		\$ 963,622.10
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Core PI Bd T4		\$ 19,489.94
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Core Bond T4		\$ 73,387.21
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Equity Idx T4		\$ 40,106.36
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Core Equity T4		\$ 20,908.39
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Infl Lnk Bd T4		\$ 18,135.18
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Intl Equity T4		\$ 424,089.58
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc Rt Inc T4		\$ 457,638.88
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Lrg Cap Gr T4		\$ 81,785.82
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Lrg Cap Val T4		\$ 229,433.25
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2010 T4		\$ 0.76
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2015 T4		\$ 43,042.40
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2020 T4		\$ 93,895.86
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2025 T4		\$ 100,193.23
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2030 T4		\$ 140,618.18
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2035 T4		\$ 23,473.32
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2040 T4		\$ 50,726.14
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2045 T4		\$ 20,151.63
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LfCyc 2050 T4		\$ 30,357.15
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Mid Cap Grw T4		\$ 33,410.70
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Mid Cap Val T4		\$ 168,798.40
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Money Mkt T4		\$ 5,700.41
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv RIEstSecSel T4		\$ 154,901.33
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Sm Cp Bl lx T4		\$ 96,331.15
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv Qt Sm Cp Eq T4		\$ 209,778.68
*	College Retirement Equities Fund variable annuities	TIAA Access Nuv LgCp Res Eq T4		\$ 75,929.54
	College Retirement Equities Fund variable annuities	Participant Loan Fund		\$ 38,483.60
*	College Retirement Equities Fund variable annuities	CREF Core Bond R1		\$ 357,057.87
	College Retirement Equities Fund variable annuities	Nuveen Equity Index R6		\$ 512,728.91
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2015 R6		\$ 54,515.27
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2020 R6		\$ 740,422.50
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2025 R6		\$ 655,784.67
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2030 R6		\$ 1,353,344.18
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2035 R6		\$ 585,701.07
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2040 R6		\$ 1,506,781.17
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2045 R6		\$ 1,137,065.71
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2050 R6		\$ 1,054,097.72
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2055 R6		\$ 396,636.87
	College Retirement Equities Fund variable annuities	Nuveen LfCyc lx Ret Inc R6		\$ 7,473.22
	College Retirement Equities Fund variable annuities	Principal Div Real Asset Inst		\$ 2,588.89
	College Retirement Equities Fund variable annuities	Vanguard Ttl Bd Mkt Idx Adm		\$ 71,150.37
	College Retirement Equities Fund variable annuities	American Washington Mut Inv R6		\$ 605,852.32
	College Retirement Equities Fund variable annuities	American Cent MdCpVa Fd Cla R6		\$ 516,687.44
	College Retirement Equities Fund variable annuities	Vanguard Extended Mkt Idx Adm		\$ 323,704.04
	College Retirement Equities Fund variable annuities	JPMorgan US Small Company R6		\$ 143,048.14
	College Retirement Equities Fund variable annuities	Hartford International Opp Y		\$ 364,686.30
	College Retirement Equities Fund variable annuities	Vanguard Ttl Intl Stk Idx Adm		\$ 528,273.71
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2060 R6		\$ 129,459.53
	College Retirement Equities Fund variable annuities	Nuveen LfCycle lx 2065 R6		\$ 6,113.71
	College Retirement Equities Fund variable annuities	JPMorgan Large Cap Growth R6		\$ 67,644.72
	College Retirement Equities Fund variable annuities	BlackRock Total Return Inst		\$ 66,593.19
*	College Retirement Equities Fund variable annuities	CREF Social Choice R4		\$ 217,443.57
*	College Retirement Equities Fund variable annuities	CREF Stock R4		\$ 808,197.91
	College Retirement Equities Fund variable annuities	MassMutual Mid Cap Growth R5		\$ 121,789.75
	College Retirement Equities Fund variable annuities	Pioneer Strategic Income Y		\$ 40,564.86
	Grand Total			\$ 38,391,587