

***CASTLO COMMUNITY IMPROVEMENT  
CORPORATION***

***MAHONING COUNTY***

Regular Audit

For the Year Ended December 31, 2019







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Columbus, Ohio 43215  
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(800) 282-0370

Members of the Board  
CASTLO Community Improvement Corporation  
100 S. Bridge St.  
Struthers, OH 44471

We have reviewed the *Independent Auditor's Report* of the CASTLO Community Improvement Corporation, Mahoning County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The CASTLO Community Improvement Corporation is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 24, 2020

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**CASTLO Community Improvement Corporation**

*Mahoning County*

*For the Year Ended December 31, 2019*

**Table of Contents**

<b><u>Title</u></b>	<b><u>Page</u></b>
Independent Auditor's Report.....	1
2019 Financial Statements:	
Statement of Financial Position .....	3
Statement of Activities.....	4
Statement of Cash Flows .....	5
Notes to the Financial Statements.....	6
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	11
Schedule of Findings.....	13
Prepared by Management:	
Schedule of Prior Audit Findings .....	14
Corrective Action Plan.....	15

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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## **INDEPENDENT AUDITOR'S REPORT**

CASTLO Community Improvement Corporation  
Mahoning County  
100 South Bridge Street  
Struthers, OH 44471

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the CASTLO Community Improvement Corporation, Mahoning, County, Ohio (the CIC), which comprise the statement of financial position as of December 31, 2019, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the CIC's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to for the purpose of expressing an opinion on the effectiveness of the CIC's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

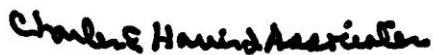
In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the CASTLO Community Improvement Corporation, Mahoning County, Ohio, as of December 31, 2019, and the changes in financial position and cash flows, for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 8 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the CIC. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2020, on our consideration of the CIC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CIC's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CIC's internal control over financial reporting and compliance.



***Charles E. Harris & Associates, Inc.***  
July 20, 2020



**CASTLO Community Improvement Corporation**  
**Statement of Financial Position**  
*December 31, 2019*

**Assets**

**Current Assets**

Cash and cash equivalents	\$ 380,676
<b>Total Current Assets</b>	<b>380,676</b>

**Noncurrent Assets**

Notes receivable	121,084
Capital assets:	
Land	5,388,104
Land improvements	1,718,162
Buildings	4,165,162
Buildings and improvements	376,991
Railway improvements	181,408
Furniture, fixtures and equipment	16,859
Machinery and equipment	39,372
Vehicles	23,227
Less: accumulated depreciation	(6,147,027)
Net capital assets	5,762,258
<b>Total Noncurrent Assets</b>	<b>5,883,342</b>
<b>Total Assets</b>	<b>6,264,018</b>

**Liabilities**

**Current Liabilities**

Accrued payroll expenses	2,743
Other accrued liabilities	18,265
Tenant security deposits	21,986
<b>Total Current Liabilities</b>	<b>42,994</b>
<b>Total Liabilities</b>	<b>42,994</b>

**Net Assets**

Without donor restrictions	6,221,024
<b>Total Net Assets</b>	<b>6,221,024</b>

<b>Total Liabilities and Net Assets</b>	<b>\$ 6,264,018</b>
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The accompanying notes are an integral part of the financial statements.

**CASTLO Community Improvement Corporation**  
**Statement of Activities**  
For the Year Ended December 31, 2019

	Without Donor Restrictions
<b><u>Operating Revenues:</u></b>	
Tenant rental	\$ 276,941
Refunds and reimbursements	19,921
Miscellaneous income	9,582
Site maintenance fees	18,114
<b>Total Operating Revenue</b>	<b>324,558</b>
<b><u>Operating Expenses:</u></b>	
Office salaries	50,618
Payroll taxes	4,384
Hospitalization	22,506
Employee benefit program	2,504
Utilities	26,818
Legal and professional	17,359
Accounting	7,255
Auditing	4,111
Temp services	4,066
Insurance	12,317
Office expense and supplies	3,732
Bank charges	52
Advertising	137
Equipment rental	4,738
Donations	2,170
Uniforms and mats	312
Site cleanup and environmental costs	3,618
Maintenance supplies	554
Repairs and maintenance	35,216
Janitorial	580
Real estate taxes	44,647
CIC management fee	52,000
Printing and publications	601
Dues and subscriptions	1,538
Travel and meetings	2,538
Event expenses	7,248
Postage and freight	235
Auto and truck	462
Miscellaneous	368
Small equipment, park	925
Depreciation	39,835
<b>Total Operating Expenses</b>	<b>353,444</b>
Operating Income (Loss)	(28,886)
<b><u>Non-Operating Revenues (Expenses):</u></b>	
Interest income (expense)	3,665
<b>Total Non-Operating Revenues (Expenses)</b>	<b>3,665</b>
Change in Net Assets	(25,221)
<b>Net Assets, Beginning of Year</b>	<b>6,246,245</b>
<b>Net Assets, End of Year</b>	<b>\$ 6,221,024</b>

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

**CASTLO Community Improvement Corporation**  
**Statement of Cash Flows**  
For the Year Ended December 31, 2019

	2019
<b><u>Cash Flows from Operating Activities:</u></b>	
Cash received from customers	\$ 276,941
Other operating cash receipts	47,617
Cash payments to suppliers and employees	(313,609)
<b>Net cash provided (used) by operating activities</b>	<b>10,949</b>
<b><u>Cash Flows from Investing Activities:</u></b>	
Interest on investments	3,665
Payments received for notes receivable	34,405
Purchases of property and equipment	(36,433)
<b>Net cash provided (used) by investing activities</b>	<b>1,637</b>
Increase (decrease) in cash and cash equivalents	12,586
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>368,090</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 380,676</b>
<b><u>Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities</u></b>	
Operating income	\$ (28,886)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation and amortization	39,835
Increase/decrease in operating assets and liabilities	
Prepaid expenses	638
Accrued liabilities	(2,103)
Accrued payroll liabilities	1,611
Tenant security deposits	(146)
Total adjustments	39,835
<b>Net cash provided (used) by operating activities</b>	<b>\$ 10,949</b>

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

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

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**Note 1 – Summary of Significant Accounting Policies**

**A. Description of the Entity**

The CASTLO Community Improvement Corporation, Mahoning County, Ohio (the CIC), is a non-profit corporation created on April 5, 1978 by its three charter members: the City of Campbell, the City of Struthers, and the Village of Lowellville, as a non-designated community improvement corporation under the laws of the State of Ohio. The purpose of the CIC is to advance, encourage and promote the industrial, economic, commercial, and civic development of Campbell, Struthers, Lowellville, Poland Township and Coltsville Township.

**B. Basis of Accounting**

The financial statements of the CIC have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities.

**C. Basis of Presentation**

The financial statements of the CIC have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the CIC to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organizations. These net assets may be used at the discretion of the CIC's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by action of the CIC or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

**D. Revenue Recognition**

Income from intergovernmental, rental and program fees are recognized over the period to which fees relate.

**E. Cash and Cash Equivalents**

For the purposes of the Statement of Cash Flows, cash and cash equivalents include all highly liquid investments with initial maturities of three months or less.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

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**Note 1 – Summary of Significant Accounting Policies (continued)**

**F. Federal Income Tax**

The CIC is an exempt organization under Section 501(c)(4) of the Internal Revenue Code. By virtue of Ohio Law, the CIC is not subject to Ohio income taxes.

Accounting principles generally accepted in the United States require management to evaluate tax positions taken and recognize a tax liability (or asset) if an uncertain tax position has been taken that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has concluded that as of December 31, 2019, there are no uncertain positions taken or expected to be taken by the CIC that would require recognition of a liability (or asset) or disclosure in the financial statements. The CIC is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The CIC's Federal Return of Organization Exempt from Income Tax (Form 990) for 2016, 2017 and 2018 are subject to examination by the IRS, generally for three years after they were filed.

**G. Property, Plant and Equipment**

Equipment is stated at cost and is depreciated over the estimated useful lives by the straight-line method of financial reporting purposes. Repairs and maintenance are charged to operations when incurred and improvements and additions are capitalized. When equipment is sold, or otherwise disposed of, the net asset account and related accumulated depreciation account are relieved, and any gain or loss is included in operations. The CIC has determined that the capitalization threshold has been set at \$5,000 for all capital asset classes.

**H. Estimates**

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenue and expenses. Actual results could differ from those estimates.

**Note 2 – Leases Where Company is Lessor**

The CIC leases commercial real estate space in Struthers, Ohio. Leases are granted for month-to-month, yearly, and long-term occupancy. All leases are considered to be operating leases.

**Note 3 – Deposits with Financial Institutions**

Custodial credit risk for deposits is the risk that, in the event of bank failure, the CIC's will not be able to recover deposits or collateral securities that are in possession of an outside party. As of December 31, 2019, the CIC's bank balances of \$380,676 were covered by federal depository insurance or collateralized with securities held by the pledging institution's trust department or agent in the CIC's name.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

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**Note 3 – Deposits with Financial Institutions (continued)**

The CIC's deposits are categorized to give an indication of the level of risk assumed by the CIC as of December 31, 2019. The categories are either (1) insured or collateralized with securities held by the entity or by its agent in the entity's name, (2) collateralized with securities held by the pledging institution's trust department or agent in the entity's name, or (3) uncollateralized.

Cash and cash equivalents at December 31, 2019 were as follows:

Checking and savings deposits	<u>\$ 380,676</u>
Total cash and cash equivalents	<u>\$ 380,676</u>

**Note 4 – Pension Plan**

A Simplified Employee Pension (SEP) is available to all employees with at least three years of employment services. The percentage of each employee's wage, not to exceed 5%, to be put into the pension fund shall be determined by the Board of Directors at each annual meeting. When granted, the SEP shall be immediately and 100% vested with employees. The CIC's total contribution to employee SEP accounts was \$2,504, which is included with Payroll and Benefits on the Statement of Activities.

**Note 5 – Risk Management**

The CIC is exposed to various risks of loss during the normal course of its business operations, including but not limited to, loss related torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees.

The CIC maintains comprehensive insurance coverage with private carriers for health, real property, and building contents. There was no significant reduction in coverage and no settlements exceeded insurance coverage, during the past four years.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

**Note 6 – Capital Assets**

Changes in capital assets for the year ended December 31, 2019 consisted of the following:

	Balance 1/1/2019	Additions	Deletions	Balance 12/31/2019
<u>Capital Assets, Not Being Depreciated</u>				
Land	\$ 5,388,104	\$ -	\$ -	\$ 5,388,104
Total Capital Assets, Not Being Depreciated	5,388,104	-	-	5,388,104
<u>Capital Assets, Being Depreciated</u>				
Buildings and Improvements	4,506,618	35,535	-	4,542,153
Land Improvements	1,718,162	-	-	1,718,162
Railway Improvements	181,408	-	-	181,408
Furniture, Fixtures and Equipment	16,859	-	-	16,859
Vehicles	23,227	-	-	23,227
Machinery and Equipment	39,372	-	-	39,372
Total Capital Assets, Being Depreciated	6,485,646	35,535	-	6,521,181
<u>Accumulated Depreciation</u>				
Buildings and Improvements	(4,155,562)	(35,292)	-	(4,190,854)
Land Improvements	(1,700,851)	(2,472)	-	(1,703,323)
Railway Improvements	(181,408)	-	-	(181,408)
Furniture, Fixtures and Equipment	(8,380)	(1,411)	-	(9,791)
Vehicles	(23,227)	-	-	(23,227)
Machinery and Equipment	(37,764)	(660)	-	(38,424)
Total Accumulated Depreciation	(6,107,192)	(39,835)	-	(6,147,027)
Capital Assets, Net	<u>\$ 5,766,558</u>	<u>\$ (4,300)</u>	<u>\$ -</u>	<u>\$ 5,762,258</u>

**Note 7 – Contingent Liability**

The CIC participates in several state assisted grants that are subject to financial compliance audits by grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. The CIC believes that disallowed claims, if any, will not have a material adverse effect on the CIC's financial condition.

Management is not aware of any pending legal claims.

**Note 8 – Subsequent Events**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the CIC. The impact on the CIC's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2019*

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**Note 9 – Liquidity and Availability**

The following represents the CIC's financial assets at December 31, 2019:

Financial assets at year end:	2019
Cash and cash equivalents	<u>\$ 380,676</u>
Total financial assets	380,676
Financial assets available to meet general expenditures over the next 12 months:	\$ 380,676

As part of the CIC's liquidity management, its goal generally is to maintain financial assets to meet 290 days of operating expenses.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

CASTLO Community Improvement Corporation  
Mahoning County  
100 South Bridge Street  
Struthers, OH 44471

To the Board of Trustees:

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the CASTLO Community Improvement Corporation, Mahoning County, Ohio (the CIC) which comprise the statement of financial position as of December 31, 2019, and the statements of activities and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated July 20, 2020 wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the CIC.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the CIC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CIC's internal control. Accordingly, we do not express an opinion on the effectiveness of the CIC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the CIC's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings, that we consider to be a material weakness. We consider finding 2019-001 to be a material weakness.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the CIC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***CIC's Response to Finding***

The CIC's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. We did not subject the CIC's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the CIC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CIC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



***Charles E. Harris & Associates, Inc.***  
July 20, 2020

**CASTLO Community Improvement Corporation**

*Mahoning County  
Schedule of Findings  
December 31, 2019*

<p><b>Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS</b></p>
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**Finding Number: 2019-001 – Material Weakness**

**Audit Adjustments and Reclassifications**

During audit procedures performed, errors were noted in the CIC's financial statements that required audit adjustments and reclassifications as follows:

- The financial statements filed with the Hinkle system included statements that are not required by GAAP standards and the statements were not labeled as supplementary information. In addition, comparative information was filed for the Statement of Activities but none of the other financial statements presented comparative information.
- For four out of twelve payments made during 2019, interest earned on the loan was not posted as revenue, but instead decreased the notes receivable balance.
- The financial report filed in the Hinkle system did not implement Financial Accounting Standards Board ASU 2016-14 completely.

The accompanying financial statements and the CIC's records have been adjusted to properly reflect these transactions.

Sound financial reporting is the responsibility of the CIC and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We recommend the CIC adopt policies and procedures to identify and correct errors and omissions in a timely manner. Management can use Financial Accounting Standards Board (FASB) pronouncements, and Auditor of State guidance to aid in properly identifying account classifications and preparing annual financial statements.

**Management's Response:**

See Corrective Action Plan on page 15.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Schedule of Prior Audit Findings*

*(Prepared by Management)*

*For the Year Ended December 31, 2019*

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2018-001	Financial Statement Presentation	Not Corrected	Management was not able to fully implement its new policies and procedures related to financial statement preparation and review during the audit period.

**CASTLO Community Improvement Corporation**

*Mahoning County*

*Corrective Action Plan*

*(Prepared by Management)*

*December 31, 2019*

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2019-001	The note receivable difference noted was due to postings made before the last audit not being properly corrected. Management has already corrected this for all future postings. Management plans to use more care in completing the financial statements in the future and will review the required financial statements before filing in the Hinkle system in the future.	Immediately	Denise Simon, Administrative Assistant

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# OHIO AUDITOR OF STATE KEITH FABER



**CASTLO COMMUNITY IMPROVEMENT CORPORATION**

**MAHONING COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 10/8/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)