

**WEST LICKING DEVELOPMENT
GROUP COMMUNITY
IMPROVEMENT CORPORATION**
LICKING COUNTY, OHIO

**Financial Statements
(Audited)**

**For the Years Ended
December 31, 2019 and 2018**



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Columbus, Ohio 43215
IPARepor@ohioauditor.gov
(800) 282-0370

Board of Directors
West Licking Development Group Community Improvement Corporation
P.O. Box 188
Etna, Ohio 43018

We have reviewed the *Independent Auditor's Report* of the West Licking Development Group Community Improvement Corporation, Licking County, prepared by Julian & Grube, Inc., for the audit period January 1, 2018 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 West Licking Development Group Community Improvement Corporation is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

September 29, 2020

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**WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

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Independent Auditor's Report

West Licking Development Group Community Improvement Corporation
Licking County
P.O. Box 188
Etna, Ohio 43018

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the West Licking Development Group Community Improvement Corporation, Licking County, Ohio, (a not-for-profit corporation), which comprise the statements of financial position as of December 31, 2019 and 2018, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the West Licking Development Group Community Improvement Corporation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the West Licking Development Group Community Improvement Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the West Licking Development Group Community Improvement Corporation, Licking County, Ohio, as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matters

The accompanying financial statements have been prepared assuming that the West Licking Development Group Community Improvement Corporation will continue as a going concern. As discussed in Note 5 to the financial statements, the West Licking Development Group Community Improvement Corporation's articles of incorporation have been cancelled by the Secretary of State of Ohio on October 13, 2017, raising substantial doubt about its ability to continue as a going concern. Management's plan in regard to this matter is also discussed in Note 5. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

As discussed in Note 6 to the financial statements for the year ended December 31, 2019, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the West Licking Development Group Community Improvement Corporation.

We did not modify our opinion regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2020, on our consideration of the West Licking Development Group Community Improvement Corporation'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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 West Licking Development Group Community Improvement Corporation's internal control over financial reporting and compliance.



Julian & Grube, Inc.
July 29, 2020

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019**

ASSETS:

Current Assets:	
Cash and cash equivalents	<u>\$108,133</u>
Total current assets	<u>\$108,133</u>

NET ASSETS:

Net Assets:	
Without donor restrictions	<u>\$108,133</u>
Total net assets	<u>\$108,133</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Net assets at beginning of year	\$108,133
Net assets at end of year	<u>\$108,133</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Cash and cash equivalents at beginning of year	<u>\$108,133</u>
Cash and cash equivalents at end of year	<u>\$108,133</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1 – Summary of Significant Accounting Policies

A. Organization

The West Licking Development Group Community Improvement Corporation (the "Corporation") was incorporated as a corporation not-for-profit in October 2015. The Corporation was created to assist and improve the Western part of Licking County, primarily in the Etna Township and Pataskala area.

B. Basis of Accounting

The accounts are maintained and these financial statements are presented on the accrual basis and in conformity with accounting principles generally accepted in the United States.

C. Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958, Financial Statements for Not-for-Profit Organizations. Under this standard, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Corporation is required to present a statement of cash flows when a statement of financial position and a statement of activities are reported upon.

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 organization. These net assets may be used at the discretion of the Corporation'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 the actions of the Corporation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. As of December 31, 2019, the Corporation did not have any net assets with donor restrictions.

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 statements of activities.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows and for presentation of Financial Position, all cash in checking accounts are considered to be cash and cash equivalents.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1 – Summary of Significant Accounting Policies – (Continued)

E. Concentration of Credit Risk

The Corporation maintains its cash account in one commercial bank in Ohio. The cash balance is fully insured within the limits guaranteed by the Federal Deposit Insurance Corporation.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Tax Exempt Status

The Corporation is exempt from federal income tax under Section 501 (C) (4) of the IRS Code.

H. Functional Expenses

The Corporation's expenses are all considered to be for the same function, which is to promote the development of Licking County, Ohio. Since there is only one function, there are no expenses that require allocation between functions.

NOTE 2 – Restriction of Net Assets

The Corporation did not have any restrictions on net assets as of December 31, 2019.

NOTE 3 – Contingent Liabilities

Management believes there are no pending claims or lawsuits.

NOTE 4 – Risk Management

The Corporation is subjected to certain types of risk in the performance of its normal functions. The Board views this exposure as minimal as the Corporation currently has no employees and minimal operating activity. No policy for commercial insurance is currently in place.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 5 – Going Concern

On October 13, 2017, the Secretary of State of Ohio cancelled the Corporation’s articles of incorporation and considered their status with the state as inactive. This ruling was due to the failure of the Corporation reporting annual financial statements, in accordance with ORC 1724.06. The Corporation has since filed all annual financial statements to date and paid the applicable fees to become active again and reinstate their articles of incorporation. As of the date of this report, there has been no ruling or change of status noted from the Secretary of State.

Management intends to continually follow up with the Secretary of State and provide any required information or documentation in an effort to once again be deemed active.

NOTE 6 – Subsequent Event

The United States of America 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 Corporation. In addition, the impact on the Corporation’s resources and obligations, cannot be estimated.

NOTE 7 – Availability and Liquidity

The following represents the Corporation’s financial assets at December 31, 2019:

Financial assets at December 31, 2019:	
Cash and Cash Equivalents	<u>\$ 108,133</u>
Total financial assets available to meet general expenses over the next twelve months	<u><u>\$ 108,133</u></u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. The Corporation’s goal is generally to maintain financial assets to meet three months (90 days) of operating expenses; however, there were no operating expenses in 2019.

The Corporation’s financial assets are structured to be available as general expenses, liabilities and other obligations come due.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 8 – New Accounting Pronouncements

During 2019, the Corporation implemented Financial Accounting Standards Board (FASB) ASU 2014-09, “Revenue from Contracts with Customers (Topic 606)”, included in ASC 958-605, “Not-for-Profit Entities- Revenue Recognition.” The update creates a single framework for recognizing revenue from contracts with customers that fall within its scope and revises when it is appropriate to recognize a gain (loss) from the transfer of nonfinancial assets. The implementation did not have an effect on the financial statements of the Corporation.

During 2019, the Corporation implemented FASB ASU 2018-08, Not-for-Profit Entities (Topic 958) – “Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made”, included in ASC 958-605, “Not-for-Profit Entities- Revenue Recognition.” The update addresses the complexity and understandability of whether a contract or agreement should be accounted for as a contribution or as an exchange transaction and provides a framework for determining whether a contribution is conditional or unconditional and its impact on the timing of revenue recognition. The implementation did not have an effect on the financial statements of the Corporation.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2018**

ASSETS:

Current Assets:	
Cash and cash equivalents	<u>\$108,133</u>
Total current assets	<u>\$108,133</u>

NET ASSETS:

Net Assets:	
Without donor restrictions	<u>\$108,133</u>
Total net assets	<u>\$108,133</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

OPERATING REVENUES:

Sponsorship	<u>\$10,000</u>
Total operating revenues	<u>\$10,000</u>

OPERATING EXPENSES:

Audit & Costs	<u>\$2,287</u>
Total operating expenses	<u>\$2,287</u>
Change in net assets	\$7,713
Net assets at beginning of year	<u>\$100,420</u>
Net assets at end of year	<u>\$108,133</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Cash flows from operating activities:

Change in net assets	<u>\$7,713</u>
Net Cash Provided by Operating Activities	<u>\$7,713</u>

Cash and cash equivalents at beginning of year	<u>\$100,420</u>
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Cash and cash equivalents at end of year	<u>\$108,133</u>
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SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 – Summary of Significant Accounting Policies

A. Organization

The West Licking Development Group Community Improvement Corporation (the "Corporation") was incorporated as a corporation not-for-profit in October 2015. The Corporation was created to assist and improve the Western part of Licking County, primarily in the Etna Township and Pataskala area.

B. Basis of Accounting

The accounts are maintained and these financial statements are presented on the accrual basis and in conformity with accounting principles generally accepted in the United States.

C. Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958, Financial Statements for Not-for-Profit Organizations. Under this standard, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the Corporation is required to present a statement of cash flows when a statement of financial position and a statement of activities are reported upon.

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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 statements of activities.

D. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows and for presentation of Financial Position, all cash in checking accounts are considered to be cash and cash equivalents.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 – Summary of Significant Accounting Policies – (Continued)

E. Concentration of Credit Risk

The Corporation maintains its cash account in one commercial bank in Ohio. The cash balance is fully insured within the limits guaranteed by the Federal Deposit Insurance Corporation.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Tax Exempt Status

The Corporation is exempt from federal income tax under Section 501 (C) (4) of the IRS Code.

H. Functional Expenses

The Corporation's expenses are all considered to be for the same function, which is to promote the development of Licking County, Ohio. Since there is only one function, there are no expenses that require allocation between functions.

NOTE 2 – Restriction of Net Assets

The Corporation did not have any restrictions on net assets as of December 31, 2018.

NOTE 3 – Contingent Liabilities

Management believes there are no pending claims or lawsuits.

NOTE 4 – Risk Management

The Corporation is subjected to certain types of risk in the performance of its normal functions. The Board views this exposure as minimal as the Corporation currently has no employees and minimal operating activity. No policy for commercial insurance is currently in place.

**WEST LICKING DEVELOPMENT GROUP
COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY**

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE 5 – Going Concern

On October 13, 2017, the Secretary of State of Ohio cancelled the Corporation’s articles of incorporation and considered their status with the state as inactive. This ruling was due to the failure of the Corporation reporting annual financial statements, in accordance with ORC 1724.06. The Corporation has since filed all annual financial statements to date and paid the applicable fees to become active again and reinstate their articles of incorporation. As of the date of this report, there has been no ruling or change of status noted from the Secretary of State.

Management intends to continually follow up with the Secretary of State and provide any required information or documentation in an effort to once again be deemed active.

NOTE 6 – Availability and Liquidity

The following represents the Corporation’s financial assets at December 31, 2018:

Financial assets at December 31, 2018:

Cash and Cash Equivalents	<u>\$ 108,133</u>
Total financial assets available to meet general expenses over the next twelve months	<u><u>\$ 108,133</u></u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. The Corporation’s goal is generally to maintain financial assets to meet three months (90 days) of operating expenses; however, operating expenses in 2018 were minimal.

The Corporation’s financial assets are structured to be available as general expenses, liabilities and other obligations come due.

NOTE 7 – New Accounting Pronouncements

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Corporation has adjusted the presentation of these statements accordingly, however, its implementation did not have an effect on the Corporation's net assets.

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**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards***

West Licking Development Group Community Improvement Corporation
Licking County
P.O. Box 188
Etna, Ohio 43018

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the West Licking Development Group Community Improvement Corporation, Licking County, Ohio, (a not-for-profit corporation), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities and cash flows, for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated July 29, 2020, wherein we noted, as discussed in Note 5, the Corporation has a going concern. Furthermore, as discussed in Note 6 to the financial statements for the year ended December 31, 2019, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the West Licking Development Group Community Improvement Corporation's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the West Licking Development Group Community Improvement Corporation's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the West Licking Development Group Community Improvement Corporation's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2019-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the West Licking Development Group Community Improvement Corporation's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the West Licking Development Group Community Improvement Corporation's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the West Licking Development Group Community Improvement Corporation's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
July 29, 2020

**WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION
LICKING COUNTY, OHIO**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2019 AND 2018**

FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS	
Finding Number	2019-001

Significant Deficiency - Financial Statement Presentation:

Management is responsible for preparing complete and accurate financial statements in accordance with the applicable financial reporting framework. Control and monitoring activities typically associated with the period-end financial reporting process include reviewing and approving manual journal entries, consolidating entries, and any entries that are recorded directly to the financial statements, and also reviewing the note disclosures to ensure they properly reflect the financial activity in accordance with applicable accounting standards.

For both 2018 and 2019, various formatting adjustments were made to the Statement of Financial Position, Statement of Activities, and the Statement of Cash Flows to properly reflect the Corporation's activities. Additionally, significant adjustments were made to the 2018 and 2019 notes to the financial statements to properly reflect the Corporation's disclosures in accordance with FASB ASU 2016-14.

Without additional policies and procedures for control and monitoring activities associated with the period-end financial reporting process the Corporation is at risk of preparing incomplete or inaccurate financial statements.

We recommend the Corporation design and implement additional policies and procedures for control and monitoring activities associated with period-end financial reporting processes. We also recommend the Corporation consult with their auditors, the Auditor of State and/or further consult with an accounting firm to help ensure accurate financial reporting. In addition, the Board of Directors should review the financial statements and note disclosures to identify and correct errors and omissions.

Client Response: We did not receive a response from Officials to this finding.

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OHIO AUDITOR OF STATE KEITH FABER



WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION

LICKING 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 10/13/2020

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