

OHIO AUDITOR OF STATE
KEITH FABER



Ripley Union Lewis Huntington
Local School District

Performance Audit

March 2, 2021

OHIO AUDITOR OF STATE
KEITH FABER



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To the Ripley Union Lewis Huntington School District community,

The Auditor of State's Office recently completed a performance audit for the Ripley Union Lewis Huntington Local School District (the District) at the District's request. This review was conducted by the Ohio Performance Team and provides an independent assessment of facilities usage and operations.

This performance audit report contains information, supported by detailed analysis, to enhance the District's overall economy, efficiency, and/or effectiveness. This report has been provided to the District and its contents have been discussed with the appropriate elected officials and District management. The District has been encouraged to use the information contained in the report and to perform its own assessment of facilities use and develop alternative management strategies independent of the performance audit report.

This data-driven analysis of facilities usage provides the District valuable information which can be used to make important financial decisions. Additional resources related to performance audits are available on the Ohio Auditor of State's website.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option.

Sincerely,

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

Keith Faber
Auditor of State
Columbus, Ohio

March 2, 2021

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Introduction

The public expects and deserves government entities to be good stewards of taxpayer dollars. As Ohio's school districts face progressively higher costs of doing business and uncertainty related to state and local revenue, it is increasingly important to ensure efficiency of operations. One tool that can assist a district's leadership in decision making is a performance audit. Performance audits, provided by the Ohio Auditor of State's Ohio Performance Team (OPT), use data-driven analyses to identify opportunities for improved operations and cost reductions. While we have the authority to initiate a performance audit for school districts facing financial distress, any school district can request, and benefit from, a performance audit.¹

In 2020, officials from Ripley Union Lewis Huntington Local School District (RULH LSD or the District), requested a performance audit to receive data-backed recommendations and options related to the operations of the District's facilities. OPT conducted the audit to make recommendations that would improve the efficiency and effectiveness of the District's operations. OPT's analyses are based on industry standards and peer comparisons when appropriate.

The audit was limited in scope and focused solely on the District's facilities, which includes an analysis of the District's past and forecasted enrollment, custodial and maintenance staffing, and the cost of facility operations.



NOTE TO REPORT USERS:

Our report is largely based on information available prior to the State of Ohio's state of emergency declaration in March of 2020 due to the COVID-19 pandemic. Due to the impact of closures on facilities operations, facilities data from the most recently completed, uninterrupted school year was used for analysis. Although there are potential lasting and unforeseen impacts on the District caused by the pandemic, our recommendation is not going to change due to the District being well below the capacity benchmark. Our analysis takes into account changes in operations or potential reductions in future revenues and expenditures related to the pandemic and state of emergency as projected in the District's May 2020 five-year forecast.

¹ Audits are performed under Generally Accepted Government Auditing Standards. See [Appendix A](#) for further details.

Ripley Union Lewis Huntington LSD

The District is located along the Ohio River in Brown County and serves the Villages of Ripley, Aberdeen, and Higginsport, as well as the surrounding areas which encompass portions of Union, Lewis, Huntington, and Pleasant Townships. The District spans 99 square miles and had 761 students enrolled in Fiscal Year (FY) 2019. Of the total enrolled students, 61 percent were considered economically disadvantaged. The median income in FY 2019 was \$30,125.²

A school district budget is comprised of revenues and expenditures. Due to revenue generation generally being outside the control of school districts, as it is either State provided or taxpayer approved, our audit identified cost savings associated with the District undergoing a building reconfiguration which could address the operating deficit and prolong fiscal solvency. The recommendation, which we presented to RULH LSD, is based on a combination of industry standards and peer district analysis.

Category	Data
County	Brown
District Square Mileage	99
Median Income	\$30,125
Percentage of Minority Population	8.0%
Percentage of Students with Disabilities	21.2%
Percentage of Economically Disadvantaged	61.7%
Total Revenue per Pupil	\$15,838
Instructional Expenditures per Pupil	\$7,699
Non-Instructional Expenditures per Pupil	\$6,314
Total Expenditures per Pupil	\$14,013

Source: RULH LSD and ODE

Financial Condition

Ohio school districts receive funding through a variety of sources including local property taxes, local income taxes, state funding, and grants, with the majority of funding typically coming from local property taxes and state funding. The majority of state funding to school districts is derived from what is referred to as the state foundation formula. The formula, which determines the amount granted to a district, takes into account student enrollment and the relative wealth of the district compared to statewide income and property valuations. However, while the formula determines a potential amount to grant districts, individual school districts may not receive the full calculated state funding due to appropriation limitations in the state budget. In other words, the formula may calculate more revenue to be distributed to all school districts than what was appropriated by the General Assembly. The districts receiving a reduced amount of calculated funding are known as “capped” districts, since the amount of revenue received has been “capped” to remain within appropriations. School districts are also guaranteed to not receive a lower amount of state funding from one year to the next, which can result in a district receiving

² Data taken from FY 2019 Cupp Report – median income is reflective of Tax Year 2017 data.

more than the calculated funding. School districts receiving more than what the formula calculates are referred to as being on the “guarantee.” RULH LSD is a formula district.³

RULH LSD’s total revenues, total expenditures, results or operations, beginning and ending cash balances, and ending fund balances as projected in the District’s May 2020 five-year forecast are shown in the following table. The District’s revenues are estimated to be reduced in three of the four, year-over-year calculations, while the forecast anticipates increased expenditures in the same period. The ending cash balance is projected to decrease as the District projects year-over-year operating deficits throughout the forecast period. Identifying areas of inefficiency and potential cost-saving is one way of maintaining a sustainable budget.

RULH LSD Financial Condition Overview (May 2020)

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Total Revenue	\$10,746,529	\$10,093,732	\$10,763,399	\$10,754,732	\$10,742,357
Total Expenditures	\$11,018,531	\$10,832,448	\$11,130,683	\$11,460,762	\$11,625,657
Results of Operations	(\$272,002)	(\$738,716)	(\$367,284)	(\$706,030)	(\$883,300)
Beginning Cash Balance	\$4,798,101	\$4,526,099	\$3,787,383	\$3,420,099	\$2,714,069
Ending Cash Balance	\$4,526,099	\$3,787,383	\$3,420,099	\$2,714,069	\$1,830,769
Encumbrances	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Reservations	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$4,506,099	\$3,767,383	\$3,400,099	\$2,694,069	\$1,810,769

Source: RULH LSD and ODE

Revenues

The District’s primary source of revenue is unrestricted grants-in-aid, which is primarily state foundation funding. A variety of other funding sources including other allocations from the state as well as local property taxes make up the remainder of revenues for the District.⁴

Unlike districts that are chosen for a performance audit due to significant budget deficits, while RULH LSD has a forecast with year-over-year structural imbalance, the fund reserves are such that during the current five year forecast period, it does not result in a negative ending fund balance. In requesting this audit, the District seeks to reduce operational costs to provide more structural balance to the budget. The District is attempting to determine their current and future

³ The Ohio General Assembly suspended use of the foundation formula in July 2019 and froze state aid payments calculated by the foundation formula at their FY 2019 level for the foreseeable future.

⁴ In addition to the state foundation formula, districts receive state aid through what is known as the ‘property tax allocation.’ Included in the property tax allocation payments are receipts to offset lost property tax resulting from the phase-out of the general business tangible personal property tax (TPP) and the reduction of property tax assessment rates on utility property. Also included are payments to reimburse revenue lost due to property tax relief programs granted by the state to taxpayers under the Homestead Exemption program and property tax rollbacks such as the non-business credit (former 10 percent credit) and the owner-occupied credit (former 2.5 percent credit).

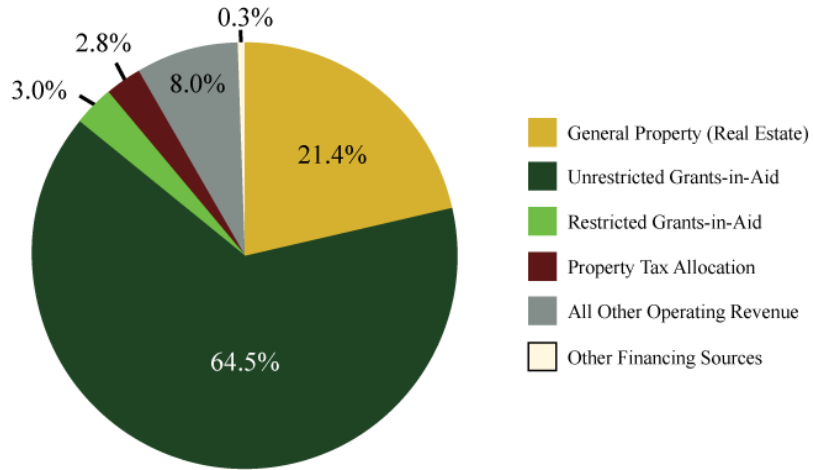
facility needs and the associated operational costs to determine the most optimal operating model.

Local Tax Effort

ODE uses the Local Tax Effort Index as a measure of taxpayer support for the district in which they reside. This index provides context to better understand a community's tax burden, not only compared to other districts, but also as

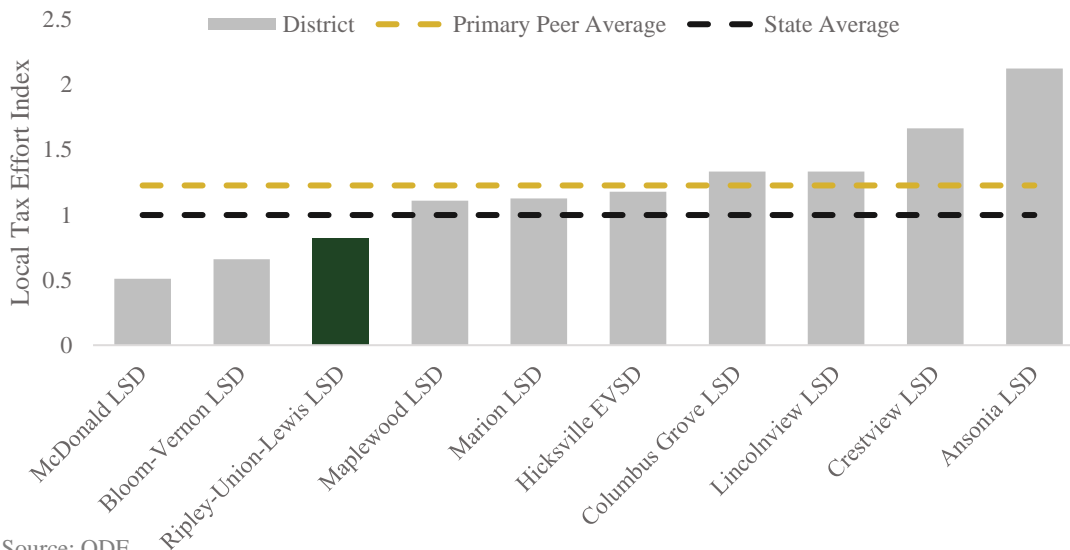
a function of the residents' ability to pay. On this sliding scale, a value of 1.0 indicates the state average, a baseline against which all districts in the state are weighed. If a district has a local tax effort below 1.0, residents provide a smaller portion of their available income to public education whereas a value above 1.0 indicates the community pays a larger portion of their available income to public education compared to the state average. The index is updated by ODE annually as part of its District Profile Reports, also known as the Cupp Report, to reflect changes in local conditions from year to year. In the chart below, the District's local tax effort was compared to the state average and primary peers. RULH LSD has a local tax effort of 0.825, which is lower than both benchmarks.

FY 2019 RULH LSD Revenue Sources



Source: RULH LSD and ODE

FY 2019 Local Tax Effort Comparison to Primary

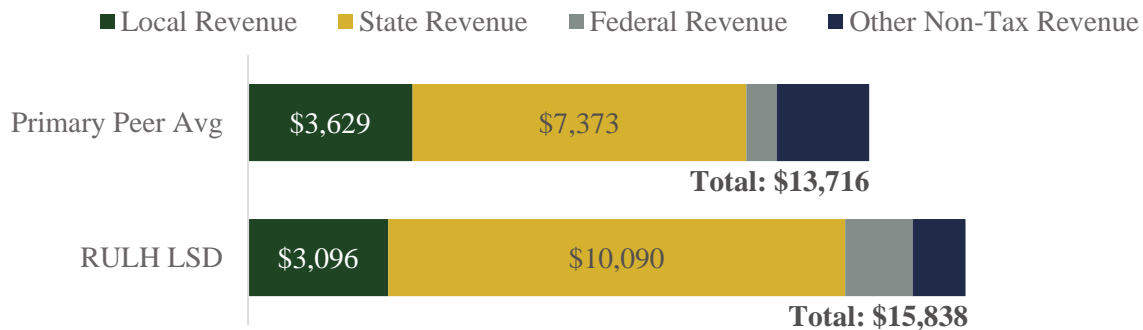


Source: ODE

Revenue per Pupil

Revenue per pupil, broken down by type of funding, is another way to compare funding sources between Ohio school districts. RULH LSD receives \$15,838 per pupil, with 19.5 percent coming from local revenue sources. The primary peer average is \$13,716 per pupil, with 26.4 percent coming from local revenue sources. The District's local revenue is lower than the primary peer average on both a total dollar amount and percentage basis.

FY 2019 Revenue per Pupil Comparison

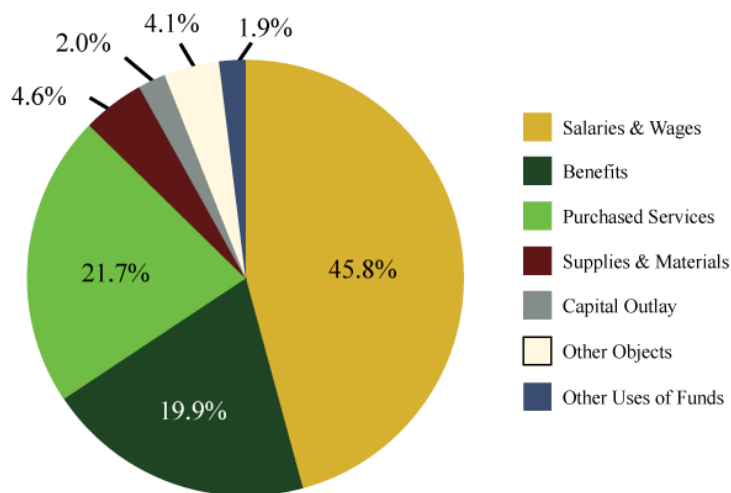


Source: RULH LSD and ODE

Expenditures

The main area of expenditures is related to personnel, with employee salaries & wages and employee retirement & insurance benefits accounting for over 65 percent of overall costs. A variety of other categories comprise the remainder of the expenditures, including purchased services, supplies & materials, and capital outlay.

FY 2019 RULH LSD Expenditures



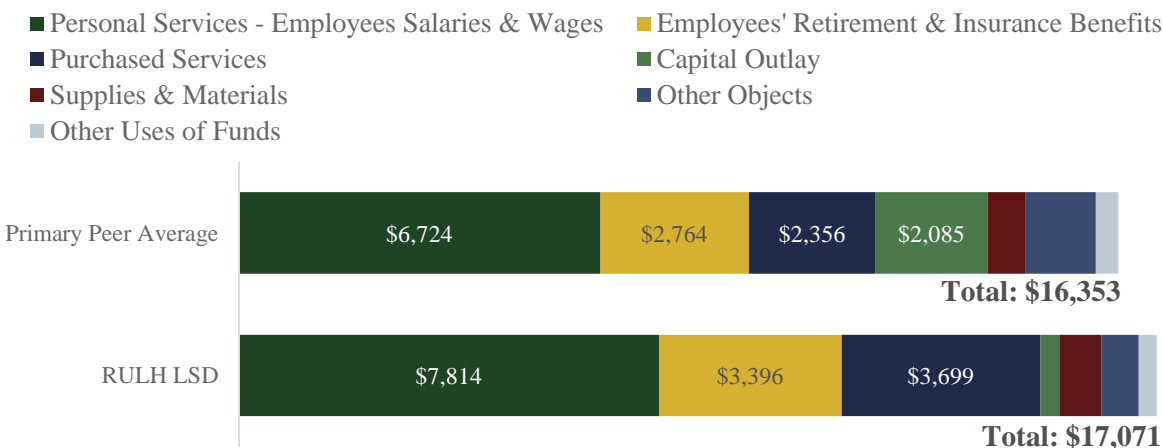
Source: RULH LSD and ODE

As was mentioned above, the District's cash reserves are not expected to go negative during the forecast period despite the forecasted year-over-year structural imbalance. However, one way of further preserving the positive fund balance is to identify areas of inefficiency and reduce expenditures wherever possible. With this in mind, the District has requested this audit to determine if such

inefficiencies exist in order to provide more structural balance to the budget. The District is attempting to determine their current and future facility needs, and the associated operational costs, to determine the most optimal operating model.

Expenditure per Pupil

FY 2019 Expenditure per Pupil Comparison



Source: RULH LSD and ODE

Expenditure per pupil, broken down by spending category, is another way to compare expenditures between Ohio school districts. The District spends \$17,070 per pupil as compared to the primary peer average of \$16,352 per pupil. RULH LSD spends more than the primary peer average within the categories of employee salaries and wages, employee retirement & insurance benefits, purchased services, and supplies and materials. While the District spends less than the primary peer average on capital outlay, other objects, and other uses of funds.⁵

Results of the Audit

At the request of the District, OPT only analyzed facilities for this performance audit. Within facilities, we reviewed capacity and utilization, expenditures, and staffing. Benchmark criteria used to calculate the functional capacity of each building was taken from *Defining Capacity*.⁶ Criteria from American School & University Magazine and the National Clearinghouse for Educational Facilities were also used for this report. The primary peer group for comparison consisted of eight school districts. Based on our analysis, we identified one recommendation for

⁵ The category of “Other Objects” includes things such as interest on loans, memberships in professional organizations, County Board of Education contributions, and various types of non-healthcare insurance. “Other Uses of Funds” mainly consists of transfers, contingencies, and advances within the various accounting dimensions.

⁶ *Defining Capacity* is a research article produced by William S. DeJong and Joyce Craig, educational facility planners, in CY 1999. It includes various methodologies for facilities capacity analyses that remain an industry standard.

the District in regards to facilities operations. The District is able to close one building due to underutilization, and can continue educational operations with a more efficient capacity level in the remaining two utilized buildings. Potential savings from this action would be approximately \$113,400 annually due to decreased utilities, maintenance, and supplies associated with the building closure.

Facilities

The changing landscape of education requires periodic reviews of facility usage and maintenance to ensure that a district is using limited resources wisely. We reviewed RULH LSD’s use of existing facilities in comparison to best practices and industry standards to determine if there were any areas for improvement.

Recommendation 1: Reconfigure Educational Facilities

Consider reconfiguring District educational facilities to better reflect the current enrollment demand. In doing so, the District could save \$113,400 in facilities operating costs and progress toward structural balance within their year-over-year budget.

Financial Implication

Closing the RULH Middle School could save the District \$113,400 in operating costs annually and better align the District with industry benchmarks for building capacity.

Additional savings could be possible if the District decides to make reductions in educational and support personnel that the administration deems appropriate with building reconfiguration. OPT did not conduct an analysis of staffing beyond custodians, maintenance and facilities operations staff as part of this engagement.

Methodology and Analysis

We reviewed the District’s use of existing buildings for educational purposes. In addition to its three school buildings, RULH LSD maintains a board office. The District also leases a portion of the elementary school to a non-profit medical group that provides a school-based health center for the community at a reduced cost due to less overhead. For this analysis, only regular educational classrooms and teaching stations were included. We identified the percentage of building utilization by identifying the existing enrollment and the actual building capacity. Capacity is set at 25 students per classroom space within each building. We found that RULH LSD maintains three educational buildings:

RULH LSD FY 2019 Building Capacity

	Grades	Building Size	Enrollment	Capacity	Utilization
Elementary School	K-4	98,003 sq. ft.	273	575	47.5%
Middle School	5-8	78,966 sq. ft.	244	550	44.4%
High School	9-12	105,561 sq. ft.	260	574	45.3%

Source: RULH LSD

The state requires a student to teacher ratio of no more than 25 to 1, and we used this ratio in order to determine the maximum capacity of each building. OPT’s capacity analysis was

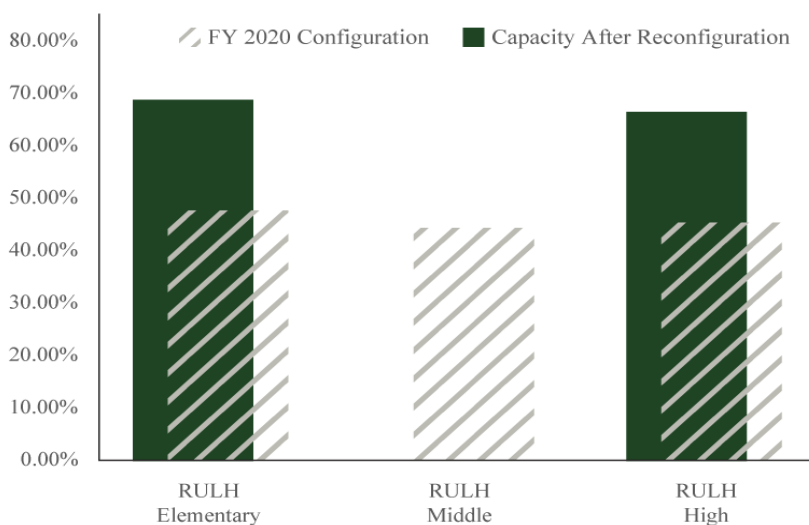
conducted after a walkthrough of the District’s classrooms and a confirmation of number of rooms. The Ohio Department of Education building head count standard was compared to the building capacity to determine the building’s usage rate.

Building Capacity

School districts should not plan for 100 percent capacity within their educational buildings. In *Defining Capacity*, a capacity rate of 90 percent is suggested as the maximum rate. When capacity exceeds 90 percent, it becomes increasingly difficult to schedule students and spaces.⁷ RULH LSD is well below the 90 percent benchmark within each school, and we conducted analyses to determine what options existed in regards to closing buildings to increase the efficient use of space.

We determined that either the elementary or middle school could be closed. After discussion with the District’s administration, they noted that if a building was to be closed, it would most likely be the middle school. Of the two buildings, the middle school is located the farthest away from the District’s population center in the Village of Ripley. In light of this, closing the middle school rather than the elementary school would allow the District to leverage greater efficiencies in the area of transportation. As a result, the financial implication analysis focused on the closure of the middle school and the expenditures allocated to its operations.

RULH LSD Building Capacity Comparison



Source: RULH LSD and ODE

The building reconfiguration will move students from the middle school into the other existing schools. After analyzing the prospect of moving all middle school students to the elementary school or moving all middle school students to the high school, it was determined that the utilization rate in either case would exceed 100 percent. As a result, the most likely future building configuration would involve a transfer of grades five and six to the elementary school and grades seven and eight to the high school. This would effectively increase occupied capacity

⁷ “In *Defining Capacity*, it is stated, “Experience will also show that once a building surpasses 90 percent utilization, scheduling of spaces and students becomes increasingly difficult” indicating a 90 percent usage for school buildings would be an accurate benchmark.”

of the two buildings solely dedicated to RULH LSD educational programming.⁸ If students are divided evenly between the two buildings, the District will have a usage rate of 65.7 percent after the new configuration is implemented. This is an increase from the current 45.7 percent usage rate, but is still well below the industry benchmark of 90 percent. See [Appendix A](#) for the District’s five-year enrollment projections.

According to the National Clearinghouse for Educational Facilities⁹ (NCEF) criteria for non-payroll building related expenditures, closing a building will decrease total building utilities costs by approximately 60 percent, maintenance costs by approximately 90 percent, and supplies and materials costs by 100 percent. Using this criteria, a building closure financial implication was calculated for RULH LSD Middle School.

RULH LSD Potential Building Closure Savings

Facilities	Savings
Avoidable Purchased Services	\$36,108
Supplies and Materials (100%)	\$17,332
Utilities (60%)	\$59,984
Total Facility Savings	\$113,424
<hr/>	
Total Savings From Building Closure	\$113,424

Source: RULH LSD and NCEF

Although the calculation of potential savings related to a building closure does not include any reductions or reclassifications of staff, this remains a possibility as part of any facilities reconfiguration. Final decisions relating to staffing as part of a reconfiguration would ultimately be determined by the District and based on future educational programming and enrollment demands, but it can be expected that there are additional savings related to the building reconfiguration with respect to staffing needs.

Conclusion

The District has enough excess capacity to close its middle school building without exceeding the benchmark of 90 percent usage. If the District closed RULH Middle School, it could save \$113,400 in facilities operating costs.

⁸ It should be noted that, should a reconfiguration occur, the District would anticipate working with outside organizations (other districts and/or non-profits) to continue utilization of the current middle school building in support of education in some capacity. i.e. alternative school, after school programming, or other community needs.

⁹ “These cost reductions were found within *Closing a School Building, A Systematic Approach* (National Clearinghouse for Educational Facilities (NCEF), 2010).”

Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The District made the decision to waive this opportunity. Throughout the audit process, OPT staff met with District officials to ensure substantial agreement on the factual information presented in this report. When the District disagreed with information presented by OPT, and provided supporting documentation, revisions were made.

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the District with appropriate, data driven, recommendations, the following question was assessed within the agreed upon scope area:

Summary of Objectives and Conclusions

Objective	Recommendation
Facilities	
What opportunities exist to improve the efficiency and effectiveness of RULH LSD facilities?	R.1

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to the scope area and

objectives. The following internal control components and underlying principles were relevant to our audit objectives¹⁰:

- Control environment
 - We assessed the District’s exercise of oversight responsibilities in regards to detecting improper payroll reporting and benefits administration
 - We assessed the District’s activities associated with its purchasing practices
- Risk Assessment
 - We considered the District’s activities to assess fraud risks
- Information and Communication
 - We considered the District’s use of quality information in relation to its financial and data reporting to ODE, specifically its five-year forecast, transportation, facility, and staffing data
- Control Activities
 - We considered the District’s compliance with applicable laws and contracts, including with outside stakeholders and employees
- Monitoring
 - We considered the District’s monitoring activities concerning its building usage and enrollment

No internal control deficiencies were identified during the course of the audit.

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of District operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peer Districts;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

In consultation with the District, a set of peer groups was selected for comparisons contained in this report. A “Primary Peers” set was selected for general, District-wide comparisons. This peer set was selected from a pool of demographically similar districts with relatively lower per pupil spending and similar academic performance. These peers are identified as necessary and

¹⁰ We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

appropriate within the section where they were used. Table A-2 shows the Ohio school districts included in these peer groups.

Peer Group Districts

Primary Peers
<ul style="list-style-type: none"> • Ansonia Local School District (Darke County) • Bloom-Vernon Local School District (Scioto County) • Columbus Grove Local School District (Putnam County) • Crestview Local School District (Van Wert County) • Hicksville Exempted Village School District (Defiance County) • Lincolnview Local School District (Van Wert County) • Maplewood Local School District (Trumbull County) • Marion Local School District (Mercer County) • McDonald Local School District (Trumbull County)

Where reasonable and appropriate, peer districts were used for comparison. However, in some operational areas industry standards or leading practices were used for primary comparison. District policies and procedures as well as pertinent laws and regulations contained in the Ohio Administrative Code (OAC) and the Ohio Revised Code (ORC) were also assessed. The recommendation in this report describes the specific methodology and criteria used to reach our conclusions.

FY 2019 RULH LSD Student Enrollment - Five Year Projections

Grade	Historical Enrollment						Projected Enrollment				
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
K	70	75	59	59	46	59	47	43	39	35	31
1	83	75	81	55	64	42	61	49	44	40	36
2	72	74	66	77	51	61	39	56	45	40	37
3	62	70	76	71	80	45	62	39	57	45	40
4	75	55	63	67	60	65	39	53	34	49	39
5	66	76	59	53	71	65	66	39	54	34	50
6	81	71	70	55	58	66	64	65	38	53	33
7	78	76	65	74	54	62	65	63	64	37	52
8	71	76	88	60	71	51	62	65	63	64	37
9	87	77	81	84	63	74	53	64	67	65	66
10	89	83	69	75	75	63	69	49	59	62	60
11	81	72	70	62	59	61	52	57	41	49	51
12	68	72	72	68	69	61	60	51	56	40	48
Total:	983	952	919	860	821	775	739	693	661	613	580

Source: ODE

Note: A trend analysis is used to project kindergarten enrollment. The cohort survival method, using linear regression, is used to project all other grades. There are many other factors that could impact actual enrollment such as housing starts, planned annexations, open enrollment, charter schools, vouchers, and digital academies.

Appendix B: Facilities

Buildings & Grounds Staffing Comparison

Grounds Staffing

AS&U Benchmark - Acres per FTE	40.2
Acreage Maintained	7.2
Benchmarked Staffing Need	0.2
Grounds FTEs	0.0
Grounds FTEs Above/(Below) Benchmark	(0.2)

Custodial Staffing

NCES Level 3 Cleaning Benchmark ¹ - Median Square Footage per FTE	29,500
Square Footage Cleaned	231,604
Initial Benchmarked Staffing Need	7.9
Custodial FTEs	5.0
Custodial FTEs Above/(Below) Benchmark	(2.9)

Maintenance Staffing

AS&U Benchmark - Square Footage per FTE	94,872
Square Footage Maintained	244,998
Benchmarked Staffing Need	2.6
Maintenance FTEs	1.0
Maintenance FTEs Above/(Below) Benchmark	(1.6)

Total Buildings & Grounds Staffing

Total FTEs Employed	6.0
Total Benchmarked Staffing Need	10.6
Total FTEs Above/(Below) Benchmark	(4.6)

Source: RULH LSD, AS&U, NCEF, OFCC

OHIO AUDITOR OF STATE KEITH FABER



RIPLEY UNION LEWIS HUNTINGTON LOCAL SCHOOL DISTRICT

BROWN 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 3/2/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov