



OHIO AUDITOR OF STATE
KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF HAMILTON
BUTLER COUNTY
DECEMBER 31, 2020 AND 2019**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Community Improvement Corporation of Hamilton
Butler County
345 High Street
Hamilton, Ohio 45011

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the Community Improvement Corporation of Hamilton, Butler County, Ohio (the CIC), (a not-for-profit corporation), which comprise the statement of financial position as of December 31, 2020 and 2019, 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 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 the extent needed to opine on the effectiveness of the CIC'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the CIC, as of December 31, 2020 and 2019, 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 Matter

As discussed in Note 8 to the financial statements for the year ended December 31, 2020, the financial impact of COVID-19 and the continuing emergency measures may 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 September 14, 2021, 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. 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 CIC's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
September 14, 2021

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Statement of Financial Position
December 31, 2020*

Assets:

Cash and Cash Equivalents	\$ 579,005
Loan Receivable - CORE	3,678,046
Loan Receivable - 241 High	140,894
Loan Receivable - Vision Hamilton Main	650,000
Investment in Spooky Nook Project	8,000,000
Assets Held for Resale	<u>681,841</u>
Total Assets	<u><u>13,729,786</u></u>

Liabilities:

Loan Payable - City of Hamilton	\$ <u>1,000,000</u>
Total Liabilities	<u><u>1,000,000</u></u>

Net Position:

Net Investment in Assets Held for Resale	681,841
Restricted	8,000,000
Unrestricted	<u>4,047,945</u>
Total Net Position	<u><u>\$ 12,729,786</u></u>

See accompanying notes to the basic financial statements.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

Statement of Activities
For the Year Ended December 31, 2020

	<u>Unrestricted</u>
Operating Revenues:	
Contributions - City of Hamilton	\$ 8,505,000
Contributions - CORE	202,400
Contributions - Butler County Land Reutilization Corp.	21,640
Interest on Loans	27,054
Investment Earnings	441
Miscellaneous	2,631
Total Operating Revenue	<u>8,759,166</u>
Operating Expenses:	
Urban Core Rehab Grants	43,625
Property Transfer - Butler County Port Authority	34,660
Property Taxes	2,934
Interest Expense - City of Hamilton Loan	23,333
Loss on Sale of Property	3,181
Administrative	20,659
Total Operating Expenses	<u>128,392</u>
Change in Net Assets	8,630,774
Net Position (Deficit) Beginning of Year	<u>4,099,012</u>
Net Position End of Year	<u><u>\$ 12,729,786</u></u>

See accompanying notes to the basic financial statements.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Statement of Cash Flows
For the Year Ended December 31, 2020*

Cash Flows from Operating Activities:

Cash Paid for Operating Expenses	\$ (67,218)
Cash Received for Operating Revenue	8,502,631
Net cash provided by Operating Activities	<u>8,435,413</u>

Cash Flows from Investing Activities:

Investment Earnings	441
Cash Paid for Loans	(673,333)
Investment in Spooky Nook Project	(8,000,000)
Loan Repayment - Principal	16,775
Loan Repayment - Interest	27,054
Property Purchase	(457,801)
Sale of Property	1,819
Net cash provided by Investing Activities	<u>(9,085,045)</u>

Net increase (decrease) in cash and cash equivalents (649,632)

Cash and cash equivalents at beginning of year 1,228,637

Cash and cash equivalents at end of year \$ 579,005

See accompanying notes to the basic financial statements.

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**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2020*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Community Improvement Corporation (the “CIC”) was created in March 1966 and incorporated as a corporation not-for profit under Section 1702 and 1724 of the Ohio Revised Code. The CIC is a separate body politic having power to act as an individual entity to carry out powers given to it under State statute. The CIC is a legally separate, not-for-profit organization, served by a 16-member board composed of City officials and community representatives. The CIC was created to advance, encourage, and promote the industrial, economic, commercial, and civic development of Hamilton by such means as will improve the normal growth, employment opportunities, and stability of employment in existing industries. The CIC is empowered with the ability to carry out the actions it considers necessary to achieve its mission.

B. Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) 117, Financial Statements for Not-For-Profit Organizations. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted net position, and permanently restricted net position. At December 31, 2020, the unrestricted net position of the CIC was \$4,047,945.

C. Basis of Accounting

The financial statements are presented as of December 31, 2020, and for the year then ended on the accrual basis and in conformity with accounting principles generally accepted in the United States of America.

D. Cash and Investments

Cash and cash equivalents include amounts in demand deposits.

E. Concentration of Credit Risk

The CIC maintains its cash accounts in two commercial banks in Ohio. At times, the CIC’s cash deposits exceed amounts covered by insurance limits of \$250,000 per institution provided by the Federal Deposit Insurance Corporation. Management monitors the soundness of these financial institutions and believes the CIC’s exposure to significant credit risk related to cash deposits is very limited.

F. Assets Held for Resale

Assets Held for Resale are defined by the CIC as assets with an initial, individual cost of more than \$1,000. Property, plant and equipment acquired is stated at cost (or estimated historical cost), including architectural and engineering fees where applicable. Donated capital assets are recorded at fair market value at the date received. Depreciation is not calculated for land and buildings. It is the CIC’s practice

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(Continued)*

to sell land and buildings after appropriate improvements have been made. Because it is not the CIC's intent to use these properties themselves, they have not been depreciated.

G. Loans Receivable

The CIC has loaned money to various City of Hamilton businesses and organizations. The loans range in interest rates from 2% to 3%. At December 31, 2020, there were three loans outstanding with a total balance of \$4,468,940.

H. Loans Payable

On September 12, 2018, Hamilton City Council approved a loan in the sum of \$1,000,000 to the CIC. The purpose of the loan was for the CIC to loan the proceeds to the Consortium for Ongoing Reinvestment Efforts for Main Street Improvements, ultimate ending with the CORE using the proceeds of the sale of 150 High Street to repay the loan to the CIC. The loan becomes payable on the date that the CIC receives sale proceeds in connection with the sale of 150 High Street. The CIC received the loan proceeds from the City on May 1, 2019. Under the loan agreement, the interest rate is 0% through July 1, 2019, 1.75% beginning August 1, 2019 through April 1, 2020, and 3.5% beginning May 1, 2020.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

At December 31, 2020, the carrying amount of deposits was \$579,005.

NOTE 3 – RELATED PARTY TRANSACTIONS

Seven of the 16 CIC board members are elected or appointed officials of the City of Hamilton.

The City of Hamilton transferred one property to the CIC during 2019 totaling \$130,000. The City of Hamilton transferred one property to the CIC during 2020 totaling \$5,000. During 2020, the CIC received \$8,000,000 from the City of Hamilton to fund an investment in the Spooky Nook project.

NOTE 4 – CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2020
(Continued)*

NOTE 5 – RISK MANAGEMENT

The CIC is subjected to certain types of risk in the performance of its normal functions. The Board views this exposure as minimal as the CIC currently has no employees and minimal operating activity. However, in 2019 the CIC did purchase a commercial liability insurance policy for the properties held related to the future Spooky Nook Sports Complex.

NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets held by the CIC available for general expenditures within one year of the December 31, 2020 financial position date, without donor or other restrictions limiting their use, within one year of the financial position date, totals \$579,005. As a steward of public-related funds, the CIC maintains all of its cash balances in safe deposit accounts with little to no risk of loss.

NOTE 7 – INVESTMENT IN SPOOKY NOOK PROJECT

On May 28, 2019, the CIC board voted to accept an \$8 million grant from the City of Hamilton, create a for-profit CIC subsidiary, and direct the for-profit entity to invest 100% of the \$8 million grant into Mill 2 of the Spooky Nook project by executing an operating agreement. Effective June 30, 2020, the Champion Mill Redevelopment Corporation contributed \$8 million to acquire a 1% membership interest in Historic Manager, LLC, a Pennsylvania limited liability company.

NOTE 8 – COVID-19 PANDEMIC

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 continuing emergency measures may affect 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.

NOTE 9 – SUBSEQUENT EVENT

On August 1, 2021, the CIC modified four of the promissory notes with CORE. The modified agreements canceled \$1,254,293 of the \$3,678,046 Loan Receivable – CORE, resulting in the total amount due of \$2,423,753.

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**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Statement of Financial Position
December 31, 2019*

Assets:

Cash and Cash Equivalents	\$ 1,228,637
Loan Receivable - CORE	3,678,046
Loan Receivable - 241 Main	157,669
Assets Held for Resale	34,660
Total Assets	<u>5,099,012</u>

Liabilities:

Loan Payable - City of Hamilton	\$ 1,000,000
Total Liabilities	<u>1,000,000</u>

Net Position:

Net Investment in Assets Held for Resale	34,660
Unrestricted	4,064,352
Total Net Position	<u>\$ 4,099,012</u>

See accompanying notes to the basic financial statements.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

Statement of Activities
For the Year Ended December 31, 2019

	<u>Unrestricted</u>
Operating Revenues:	
Contributions - City of Hamilton	\$ 730,000
Interest on Loans	7,743
Investment Earnings	348
Miscellaneous	524
Total Operating Revenue	<u>738,615</u>
Operating Expenses:	
Urban Core Rehab Grants	331,681
Return of Contribution - City of Hamilton	124,028
Liability Insurance	5,120
Interest Expense - City of Hamilton Loan	4,375
Administrative	11,027
Total Operating Expenses	<u>476,231</u>
Change in Net Assets	262,384
Net Position (Deficit) Beginning of Year	<u>3,836,628</u>
Net Position End of Year	<u><u>\$ 4,099,012</u></u>

See accompanying notes to the basic financial statements.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Statement of Cash Flows
For the Year Ended December 31, 2019*

Cash Flows from Operating Activities:

Cash Paid for Operating Expenses	\$ (476,231)
Cash Received for Operating Revenue	524
Net cash provided by Operating Activities	<u>(475,707)</u>

Cash Flows from Investing Activities:

Investment Earnings	348
Cash Paid for Loans	(839,722)
Cash Received for Loan	1,000,000
Loan Repayment - Principal	19,766
Loan Repayment - Interest	7,743
Sale of Property	730,000
Net cash provided by Investing Activities	<u>918,135</u>

Net increase (decrease) in cash and cash equivalents 442,428

Cash and cash equivalents at beginning of year 786,209

Cash and cash equivalents at end of year \$ 1,228,637

See accompanying notes to the basic financial statements.

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**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Community Improvement Corporation (the “CIC”) was created in March 1966 and incorporated as a corporation not-for profit under Section 1702 and 1724 of the Ohio Revised Code. The CIC is a separate body politic having power to act as an individual entity to carry out powers given to it under State statute. The CIC is a legally separate, not-for-profit organization, served by a 16-member board composed of City officials and community representatives. The CIC was created to advance, encourage, and promote the industrial, economic, commercial, and civic development of Hamilton by such means as will improve the normal growth, employment opportunities, and stability of employment in existing industries. The CIC is empowered with the ability to carry out the actions it considers necessary to achieve its mission.

B. Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) 117, Financial Statements for Not-For-Profit Organizations. Under SFAS No. 117 the Corporation is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted net position, and permanently restricted net position. At December 31, 2019, the unrestricted net position of the CIC was \$4,064,352.

C. Basis of Accounting

The financial statements are presented as of December 31, 2019 and for the year then ended on the accrual basis and in conformity with accounting principles generally accepted in the United States of America.

D. Cash and Investments

Cash and cash equivalents include amounts in demand deposits.

E. Concentration of Credit Risk

The CIC maintains its cash accounts in two commercial banks in Ohio. At times, the CIC’s cash deposits exceed amounts covered by insurance limits of \$250,000 per institution provided by the Federal Deposit Insurance Corporation. Management monitors the soundness of these financial institutions and believes the CIC’s exposure to significant credit risk related to cash deposits is very limited.

F. Assets Held for Resale

Assets Held for Resale are defined by the CIC as assets with an initial, individual cost of more than \$1,000. Property, plant and equipment acquired is stated at cost (or estimated historical cost), including architectural and engineering fees where applicable. Donated capital assets are recorded at fair market value at the date received. Depreciation is not calculated for land and buildings. It is the CIC’s practice

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)*

to sell land and buildings after appropriate improvements have been made. Because it is not the CIC's intent to use these properties themselves, they have not been depreciated.

G. Loans Receivable

The CIC has loaned money to various City businesses and organizations. The loans range in interest rates from 2% to 3%. At December 31, 2019, there were two loans outstanding with a total balance of \$3,835,715.

H. Loans Payable

On September 12, 2018, Hamilton City Council approved a loan in the sum of \$1,000,000 to the CIC. The purpose of the loan was for the CIC to loan the proceeds to the Consortium for Ongoing Reinvestment Efforts for Main Street Improvements, ultimate ending with the CORE using the proceeds of the sale of 150 High Street to repay the loan to the CIC. The loan becomes payable on the date that the CIC receives sale proceeds in connection with the sale of 150 High Street. The CIC received the loan proceeds from the City on May 1, 2019. Under the loan agreement, the interest rate is 0% through July 1, 2019, 1.75% beginning August 1, 2019 through April 1, 2020, and 3.5% beginning May 1, 2020.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

At December 31, 2019, the carrying amount of deposits was \$1,228,637.

NOTE 3 – RELATED PARTY TRANSACTIONS

Seven of the 16 CIC board members are elected or appointed officials of the City of Hamilton.

During 2017, the CIC received a \$3,450,000 grant from the City of Hamilton to fund a loan to the Consortium for Ongoing Reinvestment Efforts (CORE) for Main Street improvements. During 2018, the CORE was still drawing down on this loan. The City of Hamilton transferred one property to the CIC during 2018 totaling \$99,640. The City of Hamilton transferred one property to the CIC during 2019 totaling \$130,000.

NOTE 4 – CONTINGENT LIABILITIES

Management believes there are no pending claims or lawsuits.

**COMMUNITY IMPROVEMENT CORPORATION
CITY OF HAMILTON, OHIO**

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 5 – RISK MANAGEMENT

The CIC is subjected to certain types of risk in the performance of its normal functions. The Board views this exposure as minimal as the CIC currently has no employees and minimal operating activity. However, in 2019 the CIC did purchase a commercial liability insurance policy for the properties being held related to the future Spooky Nook Sports Complex.

NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Financial assets held by the CIC available for general expenditures within one year of the December 31, 2019 financial position date, without donor or other restrictions limiting their use, within one year of the financial position date, totals \$1,228,637. As a steward of public-related funds, the CIC maintains all of its cash balances in safe deposit accounts with little to no risk of loss.

NOTE 7 – SUBSEQUENT EVENT

On August 1, 2021, the CIC modified four of the promissory notes with CORE. The modified agreements canceled \$1,254,293 of the \$3,678,046 Loan Receivable – CORE, resulting in the total amount due of \$2,423,753.

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OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
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Blue Ash, Ohio 45242-1817
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SouthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Community Improvement Corporation of Hamilton
Butler County
345 High Street
Hamilton, Ohio 45011

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 Community Improvement Corporation of Hamilton, Butler County, (the CIC) (a not-for-profit corporation) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the CIC's basic financial statements and have issued our report thereon dated September 14, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the CIC.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the CIC's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the CIC'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 CIC'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the CIC'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 financial statements. 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 CIC's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the CIC's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
September 14, 2021

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF HAMILTON

BUTLER 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 10/5/2021

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