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**2011 Report to the General Assembly:  
Business Entity Compliance with State Awards  
for Economic Development**

**December 29, 2011**

*Submitted to the Ohio General Assembly Pursuant to  
Section 125.112(G) of the Ohio Revised Code*



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Honorable Members of the General Assembly:

In December 2008, the 127th General Assembly enacted a measure intended to create greater transparency with respect to awards issued by the State of Ohio. This measure, among other requirements, directs the Ohio Attorney General to monitor the compliance of business entities with the terms and conditions, including performance metrics (if any) of state awards for economic development issued by the Ohio Department of Development. It also directs my office to submit to the General Assembly an annual report regarding the level of compliance of such entities with the terms and conditions of their awards. What follows is the second such annual report.

I hope that you will find this report useful.

Very respectfully yours,

Mike DeWine  
Ohio Attorney General

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## EXECUTIVE SUMMARY

Pursuant to Section 125.112(G) of the Ohio Revised Code, a statute enacted by the 127<sup>th</sup> General Assembly as part of Am. Sub. H.B. 420, the Ohio Attorney General's office ("AGO") recently conducted a three-phase review to determine the level of compliance of business entities with the terms and conditions, including performance metrics, if any, of state awards for economic development issued by the Ohio Department of Development ("ODOD").

In the first phase of review, the AGO identified every active economic development award administered by ODOD, of which there are **2,990**. ODOD offers these awards through a variety of incentive programs, but the awards fall into four main categories: Grants, Tax Credits, Loans, and Workforce Guarantee awards. The AGO then sought, and received, detailed information from ODOD regarding each active award, including the name and address of each business receiving an award, the type of award received, the performance metric pledged by the business, the actual performance numbers reported by the business, and where possible, ODOD's compliance determination.

In the second phase of review, the AGO conducted a data assurance audit to assess the reliability of the information reported by ODOD. By comparing a random sample of award files with the information contained in ODOD's databases, the audit revealed that the information reported by ODOD was **93 percent accurate** at a 95 percent confidence level with a margin of error of plus or minus 2.5 percent. Accordingly, the AGO concluded that it could rely upon ODOD's information, and thus that it could analyze the information to determine the level of compliance of businesses with the terms and conditions of their economic development awards.

In the third phase of review, the AGO identified those businesses for which it would be possible for ODOD to make a compliance determination. In a typical economic development award agreement, a business receiving an award must pledge to achieve some combination of specified performance metrics by the end of a specified performance period (usually within three years of the project completion date). These metrics include creating or retaining jobs, training workers, and/or investing capital in new or existing projects. As a condition of the award agreement, a business must also file annual reports informing ODOD of its progress and must file a final closeout report with the department at the end of its performance period.

Among the 2,990 active awards, businesses receiving **420** awards had performance periods ending in 2010, meaning that the businesses were obligated to file a closeout report covering calendar year 2010. ODOD examined the information contained within the closeout reports to assess whether the businesses had complied with the terms and conditions of their awards. As reported to the AGO, businesses receiving **220** awards complied with the terms and conditions of their state awards for economic development, whereas businesses receiving **200** awards did not comply, representing an overall

compliance rate of **52.4%**.<sup>1</sup> Below is a breakdown of the compliance rates for each award category and the specific award programs within those categories.

<b>Overall Compliance Rate:</b>	<b>52.4%</b>	<b>(220/420)</b>
• <b>Grant Compliance Rate:</b>	<b>15.6%</b>	<b>(12/77)</b>
○ Rapid Outreach:	16%	(7/44)
○ Roadwork Development:	4%	(1/25)
○ ISIF:	80%	(4/5)
○ EDCA:	0%	(0/3)
• <b>Tax Credit Compliance Rate:</b>	<b>54.3%</b>	<b>(50/92)</b>
○ Job Creation:	53.3%	(48/90)
○ Job Retention:	100%	(2/2)
• <b>Loan Compliance Rate:</b>	<b>24.4%</b>	<b>(20/82)</b>
○ Regional 166:	20%	(6/30)
○ 166 Direct:	26%	(6/23)
○ IOLF:	7.7%	(1/13)
○ R&D:	33.3%	(2/6)
○ OEBF:	0%	(0/2)
○ Pioneer Rural:	50%	(1/2)
○ Rural Industrial Park:	50%	(1/2)
○ Urban Redevelopment:	100%	(2/2)
○ Rural Development:	50%	(1/2)
• <b>Workforce Compliance Rate:</b>	<b>81.7%</b>	<b>(138/169)</b>
○ OITP:	84%	(74/88)
○ OWG:	77.3%	(51/66)
○ ATIP:	86.7%	(13/15)

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<sup>1</sup> Based on information provided by ODOD as of December 23, 2011.

## BACKGROUND

### State Awards for Economic Development

State awards for economic development are administered by the Ohio Department of Development. Each year, ODOD offers hundreds of millions of dollars in economic development incentives to Ohio businesses for the purpose of expanding commerce in the state, attracting new businesses to Ohio, retaining existing jobs and training workers with new skills. During fiscal year 2010, for instance, ODOD awarded more than \$1.02 billion in economic development incentives with an estimated value of \$260.5 million.<sup>2</sup>

Awards issued by ODOD fall into four main categories: grants, tax credits, loans, and workforce guarantee awards. What follows are brief descriptions of the most popular award programs within each category.

#### *Grants*

Rapid Outreach Grant Program<sup>3</sup>: The Rapid Outreach Grant Program, previously known as the Business Development (412) Program, provides financing for eligible on- or off-site infrastructure improvements, including water, sewer, road, and rail improvements. These funds are given to companies primarily engaged in manufacturing, research and development, high technology, and distribution. Qualified businesses typically must create and/or retain a specified number of jobs within three years after the project completion date and submit annual progress reports and a final closeout report to ODOD. If a recipient of an award fails to meet its obligations under the terms of the award, ODOD may, among other remedial actions, “clawback” funds previously disbursed.

Roadwork Development Fund (629) Program<sup>4</sup>: R.C. 122.14 creates the Roadwork Development Fund from investment earnings on Ohio Bureau of Motor Vehicles security deposits and transfers from the gasoline excise tax fund. Grants distributed from this fund are available for public roadway improvements, including engineering and design costs. Grants are usually provided to local political subdivisions as pass-through funds to local contractors. Qualified grantees must typically create and/or retain a specified number of jobs within three years after the project completion date and submit annual progress reports and a final closeout report to ODOD. Award agreements place requirements on both the subdivision directly receiving the benefit and the private company intended to benefit from the award. In the event of default for failure to meet its obligations the award agreement typically authorizes ODOD to, among other remedial

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<sup>2</sup> Ohio Department of Development, *2010 Annual Report*, (Dec. 1, 2010), pg. 2, <http://www.development.ohio.gov/DepartmentReports/documents/2010AnnualReport.pdf> (accessed Dec. 15, 2011).

<sup>3</sup> *2010 Annual Report* at 9-10; Ohio Department of Development, *Grants Program Guidelines* (May 17, 2010), pp. 7-9, <http://www.development.ohio.gov/Business/documents/GrantsProgramGuidelines.pdf> (accessed Dec. 15, 2011).

<sup>4</sup> *2010 Annual Report* at 9-10; *Grants Program Guidelines* at 10-12.

actions, “clawback” funds from the subdivision, and the subdivision must then seek restitution and contribution from the defaulting company.

Economic Development Contingency Account (EDCA) Program<sup>5</sup>: This program promotes economic development, business expansion, and job creation by providing infrastructure financing for eligible projects in the State of Ohio. Eligible grantees include, but are not limited to, companies engaged in manufacturing, research and development, and distribution. The program uses discretionary funds awarded based on the relative projected impact of a proposed project, the promised job creation and/or retention, the promised wages of such jobs, the new capital investment promised at the project site and the proposed project location. Funding awards must be approved by the director of ODOD. Qualified grantees must typically create and/or retain a specified number of jobs within three years after the project completion date and submit annual progress reports and a final closeout report to ODOD. If a recipient of an award fails to meet its obligations under the terms of the award, ODOD may, among other remedial actions, “clawback” funds disbursed.

Industrial Site Improvement Fund (ISIF) Program<sup>6</sup>: This program, which provided funding in fiscal years 2005-2009, assisted geographically and/or economically disadvantaged counties around Ohio in the expansion and modernization of buildings, the remediation of environmentally-contaminated property, and the completion of other infrastructure improvements at sites used primarily for commercial or industrial activities.

#### *Tax Credits*

Job Creation Tax Credit (JCTC)<sup>7</sup>: The JCTC provides businesses with a tax credit equivalent to a proportion of the Ohio income taxes withheld against the earnings of new employees added to the company’s payroll as a result of business expansion. In the event that a company’s tax liability to the state is less than the credit, the state provides a cash reimbursement to the company for the difference. The amounts and terms of the credits are determined by the Ohio Tax Credit Authority, with a maximum of 15 years and 100 percent of the income taxes withheld for new employees. Typically, however, the tax credit rates for approved projects range between 25 and 55 percent for a period of five to seven years. To receive the JCTC, the company must obtain a “matching” incentive commitment from the local political subdivision in which the project is located. Typically, these “local match” incentive commitments are of low dollar amounts as compared with the dollar amount of the JCTC. The business must maintain operations at the project site for twice the term of the credit, which could be up to 30 years. Finally, companies must also create at least 25 new jobs and pay 150 percent of the federal

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<sup>5</sup> *Grants Program Guidelines* at 4-6.

<sup>6</sup> R.C. 122.951; Ohio Department of Development, *Business and Industry: Site Improvement Fund (ISIF) Program*, <http://www.development.ohio.gov/Business/IndustrialSiteImprovementFund/> (accessed Dec. 15, 2011).

<sup>7</sup> Ohio Department of Development, *Ohio Economic Development Incentive Study* (May 4, 2009), pg. 30, <http://www.development.ohio.gov/DepartmentReports/Reports/IncentiveStudy.pdf> (accessed Dec. 15, 2011).

minimum wage (or 10 jobs and 400 percent of federal minimum wage) within three years of initiation of the business expansion project and must submit annual progress reports and a final closeout report to ODOD. If a tax credit recipient fails to meet its obligations under the award, ODOD may, among other recommendations, recommend that the Ohio Tax Credit Authority terminate the award agreement, reduce the number of years for which the business may claim the credit (reduce the term), or reduce the proportional amount a business may claim as a credit in its tax filings (reduce the rate). The final decision for action lies with the Tax Credit Authority.

Job Retention Tax Credit (JRTC)<sup>8</sup>: The JRTC is a non-refundable tax credit to companies retaining jobs in Ohio. The credit is measured as a percentage of the state income tax withholdings for all employees retained under the program. The tax credit rates for approved projects range up to 75 percent for 10 years. Typically, companies must retain at least 1,000 full-time jobs and make new fixed-asset investments of either: (1) \$100 million if the average wages of the retained jobs exceed 400 percent of the federal minimum wage (equal to \$29.00 per hour); or (2) \$200 million if the average wage amount of the retained jobs does not exceed 400 percent of the federal minimum wage.<sup>9</sup> A recipient of a JRTC must submit annual progress reports and a final closeout report to ODOD. If a recipient of a JRTC fails to meet its obligations under the award, ODOD may, as with Job Creation Tax Credits, recommend that the Ohio Tax Credit Authority take remedial action.

### *Loans*

166 Direct Loan Program<sup>10</sup>: This program provides direct loan financing for land and building acquisition, expansion or renovation and equipment purchases. Eligible projects include those related to industry, commerce, distribution, or research activities. The 166 Direct Loans provide “take-out” financing (allowable project costs/uses must be purchased with interim financing with the 166 Direct Loan disbursing upon project completion). The program may finance up to 50 percent of allowable project costs with loans ranging in size from \$500,000 to \$1,500,000 for businesses willing to commit to creating or preserving jobs in Ohio. Development requires a 10 percent minimum equity contribution in the allowable project costs/uses from the recipient of the loan. The loan term is based upon the useful life of the allowable project costs/uses financed. The term for real estate is up to 15 years, and the term for machinery and equipment is up to 10 years. The interest rate is fixed (at or below market rates) with terms similar to those of commercial financing. ODOD requires the creation or retention of one job for each \$35,000 of loan proceeds within three years of disbursement. A recipient of a 166 Direct Loan must submit annual progress reports and a final closeout report to ODOD. If a

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<sup>8</sup> 2010 Annual Report at 9-10; *Ohio Economic Development Incentive Study* at 31.

<sup>9</sup> See 2010 Annual Report, pp. 9-10. Effective October 1, 2009, ODOD reduced the requirements for the Job Retention Tax Credit to a minimum of 500 full-time employees for investments as small as \$50 million for manufacturing projects and \$20 million for projects involved in significant corporate administrative functions.

<sup>10</sup> Ohio Department of Development, *166 Direct Loan Program: Program Guidelines & Application Process* (Jan. 28, 2011), <http://www.development.ohio.gov/Business/documents/166DirectLoanProgram.pdf> (accessed Dec. 15, 2011).



business fails to meet its obligations under the loan, ODOD may, among other remedial actions, increase the interest rate on the outstanding balance of the loan.

Regional 166 Direct Loan Program<sup>11</sup>: This program provides low-interest financing for land and building acquisition, construction, expansion or renovation, and equipment purchases. Eligible projects include those related to industry, commerce, distribution or research activities. The Regional 166 Direct Loans provide “take-out” financing (allowable project costs/uses must be purchased with interim financing with the Regional 166 Direct Loan disbursing upon project completion). The program may finance up to 40 percent of allowable project costs, with loans up to \$350,000, for businesses willing to commit to creating or preserving jobs in Ohio. The loan term is based upon the useful life of the allowable project costs/uses financed. The term for real estate is up to 15 years, and the term for machinery and equipment is up to 10 years. Interest rates are fixed at/or below market rates. ODOD requires a 10 percent minimum equity contribution in the allowable project costs/uses from the recipient of the loan, and requires the creation or retention of one job for each \$50,000 of loan proceeds within three years of disbursement. A recipient of a Regional 166 Direct Loan must submit annual progress reports and a final closeout report to ODOD. If a business fails to meet its obligations under the loan, ODOD may, among other remedial actions, increase the interest rate on the outstanding balance of the loan.

Innovation Ohio Loan Fund Program (IOLF)<sup>12</sup>: This program provides low-interest loans to assist existing Ohio companies develop next-generation products and services within certain targeted industry sectors, including advanced materials, instruments, controls and electronics, power and propulsion, biosciences, and information technology. The loan may finance up to 75 percent of allowable project costs with loans ranging in size from \$500,000 to \$1,500,000. ODOD requires a 25 percent minimum contribution in the allowable project costs/uses from the recipient of the loan. The loan term typically ranges from 4-7 years, and the interest rate is fixed at or below private sector loans for comparable levels of risk. ODOD requires a commitment to create or retain jobs through the loan program; while there is not a specified dollar-per-job ratio, the number of jobs committed, as well as the annual payroll, will be considered when determining the funding amount. A recipient of an Innovation Ohio Loan must submit annual progress reports and a final closeout report to ODOD. If a business fails to meet its obligations under the loan, the director of development can, among other remedial actions, increase the interest rate on the outstanding balance of the loan.

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<sup>11</sup> Ohio Department of Development, *Regional 166 Loan Program: Program Guidelines & Application Process* (Mar. 2, 2011), <http://www.development.ohio.gov/Business/documents/Regional166DirectLoan.pdf> (accessed Dec. 15, 2011).

<sup>12</sup> Ohio Department of Development, *Innovation Ohio Loan Fund: Program Guidelines & Application Process* (Feb. 9, 2011), <http://www.development.ohio.gov/Business/documents/InnovationOhioLoan.pdf> (accessed Dec. 15, 2011).

Research & Development Investment Loan Fund Program<sup>13</sup>: This program provides loan financing for businesses primarily engaging in research and development activity undertaken for the purpose of discovering information that is technological in nature and the application of which is intended to be useful in the commercialization of a new or improved product, process, technique, formula, or invention. The R&D Loans provide “take-out” financing (allowable project costs/uses must be purchased with interim financing with the R&D Loan disbursing upon project completion). The loan may finance up to 50 percent of allowable project costs with loans ranging in size from \$500,000 to \$5,000,000. The loan term is based upon the useful life of the allowable project costs/uses financed. The term for real estate is up to 15 years, and the term for machinery and equipment is up to 10 years. The loan interest rate is fixed at or below market rates. ODOD requires a 10 percent minimum equity contribution in the allowable project costs/uses from the recipient of the loan. ODOD requires a commitment to create or retain jobs within three years of disbursement of the loan; while there is not a specified dollar-per-job ratio, the number of jobs committed, as well as the annual payroll, will be considered when determining the funding amount. Businesses meeting the program requirements (i.e. job commitments, loan repayments, etc.) are eligible for a loan repayment tax credit against their Ohio Commercial Activity Tax liability. The credits are equal to the amount of principal and interest repaid on the loan up to a maximum annual credit of \$150,000. The credit is non-refundable, and any unused credits may be carried forward until expended. A recipient of a R&D Loan must submit annual progress reports and a final closeout report to ODOD. If a business fails to meet its obligations under the loan, ODOD may, among other remedial actions, increase the interest rate on the outstanding balance of the loan.

Ohio Enterprise Bond Fund Program (OEBF)<sup>14</sup>: This program provides revenue bond financing through a Standard & Poor’s AA- (double A-minus) rated fund, whereby proceeds from the sale of bonds are loaned to companies for fixed rate, long-term capital asset financing. The program may provide financing up to 90 percent of the total eligible project costs directly related to the fixed-asset purchase. The minimum loan amount is \$1.5 million and the maximum loan amount is \$10 million. Interest rates are fixed depending on the type of bond issued, with terms up to 10 years for machinery and equipment and 15 years for real estate. ODOD requires a minimum of 10 percent equity contribution from the recipient of the loan and also requires the creation or retention of one job for each \$100,000 of fund proceeds within three years of disbursement of the loan. A recipient of an Ohio Enterprise Bond Loan must submit annual progress reports and a final closeout report to ODOD. If a business fails to meet its obligations under the loan, ODOD may, among other remedial actions, increase the interest rate on the outstanding balance of the loan.

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<sup>13</sup> Ohio Department of Development, *Research & Development Investment Loan Program: Program Guidelines & Application Process* (Jan. 28, 2011), <http://www.development.ohio.gov/Business/documents/ResearchDevelopmentInvestmentLoanProgram.pdf> (accessed Dec. 15, 2011).

<sup>14</sup> Ohio Department of Development, *Ohio Enterprise Bond Fund: Program Guidelines and Application Procedures* (Jan. 28, 2011), <http://www.development.ohio.gov/Business/documents/OhioEnterpriseBondFund.pdf> (accessed Dec. 15, 2011).

## *Workforce Guarantee Awards*

Ohio Workforce Guarantee (OWG)<sup>15</sup>: This program provides reimbursable training grants to employers in targeted industry sectors, including: advanced energy and environmental technologies; aerospace and aviation; agriculture and food processing; bioscience and bio-products; corporate and professional services; distribution and logistics; instruments, controls, and electronics; motor vehicles and parts manufacturing; and polymers and advanced materials. This program pays a portion of instructor salaries, materials, travel, and special needs. In addition to training a specified number of existing workers, employers must pledge to create or retain a minimum of 20 jobs, and must file a final closeout report with ODOD within 45 days (in most cases) after the training completion date set forth in the award. If a business fails to meet its obligations, ODOD may, among other remedial actions, reduce the rate at which it will reimburse the business for its training expenses.

Ohio Investment in Training Program (OITP)<sup>16</sup>: This former program provided reimbursable training grants to Ohio companies making investments that create or retain a specified number of jobs. Eligible training costs were reimbursed based upon 50 percent of the actual company costs per instructional hour for the instructor(s), and up to 50 percent of actual company costs for instructional materials and special needs as specified in the company's proposal. If the company was located in a priority investment area (as determined by ODOD) and the average hourly wage without benefits is between \$7.73 and \$13.80, the company could have received a 60 percent reimbursement of documented training expenses. Companies must have agreed to create and retain a specified number of jobs, to invest a specified amount of capital in a project facility, and to file a final closeout evaluation report with ODOD. If a business fails to meet its obligations, ODOD may, among other remedial actions, reduce the rate at which it will reimburse the business for its training expenses.

Appalachian Training Investment Program (ATIP)<sup>17</sup>: This program assists smaller companies in qualifying regions with defraying some of the costs associated with employee training. Grant recipients can receive up to \$30,000, and a consortium of businesses (no fewer than three eligible and qualifying businesses), can receive up to \$50,000. Although funding manufacturing industries, high-paying employers, or high-tech jobs are preferred, the program considers worthy projects that are expected to have an economic impact on local labor markets. A recipient must commit to train a specified number of existing and new employees, though no minimum exists, and file an annual employment verification report and a final closeout report with ODOD. If a business fails to meet its obligations, ODOD may, among other remedial actions, reduce the rate at which it will reimburse the business for its training expenses.

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<sup>15</sup> 2010 Annual Report at 32.

<sup>16</sup> *Ohio Economic Development Incentive Study* at 47.

<sup>17</sup> Ohio Department of Development, *Governor's Office of Appalachia: Available Grants*, <http://www.development.ohio.gov/Appalachia/AvailableGrants.htm> (accessed Dec. 15, 2011).

## The Attorney General's Monitoring and Reporting Duties

In December 2008, the 127<sup>th</sup> General Assembly enacted Section 125.112 of the Revised Code as part of Am. Sub. H.B. 420. The purpose of this statute was to “establish[] a new regime for providing information to the public regarding state awards and grants made to any entity by an agency of the state.”<sup>18</sup> With respect to state awards for economic development, R.C. 125.112(G) requires the Ohio Attorney General to: (1) monitor the compliance of business entities with the terms and conditions, including performance metrics, if any, of the awards they receive; and (2) report annually to the General Assembly regarding the level of compliance of such entities with the terms and conditions of their awards.<sup>19</sup>

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<sup>18</sup> Legislative Service Commission, *Final Analysis: Am. Sub. H.B. 420, 127<sup>th</sup> General Assembly, As Passed by the General Assembly* (2008), pg. 10, <http://www.lsc.state.oh.us/analyses127/08-hb420-127.pdf> (accessed Dec. 15, 2011).

<sup>19</sup> R.C. 125.112(G). When the Attorney General determines appropriate, and to the extent that an entity that receives or has received a state award for economic development does not comply with a performance metric that is specified in the terms and conditions of the award, the Attorney General may pursue against and from that entity such remedies and recoveries as are available under law.

## PROGRAM DEVELOPMENT AND METHODOLOGY

In early 2011, the Attorney General assigned a team of attorneys to prepare the report required by R.C. 125.112(G). In developing a program for effectively monitoring the level of compliance of business entities with the terms and conditions of state awards for economic development, the AGO sought to achieve the following goals:

- *Accuracy*: The program would need to accurately and precisely report on compliance levels, both in the aggregate and with respect to individual award programs;
- *Efficiency*: The program would need to minimize the burden, to the greatest extent possible, on businesses and ODOD; and
- *Repeatability*: The only way to judge the efficacy of the state's economic development programs with respect to business entity compliance, and ODOD's efforts related thereto, is to adopt a program methodology that is regular and repeatable, permitting meaningful year-to-year comparisons.

With a view toward achieving these goals, the AGO adopted a three-phase program for monitoring business entity compliance.

### Phase One: Data Collection

In the first phase of review, the AGO worked closely with ODOD to identify every active economic development award the department administers. Active awards include those incentives which have been approved by ODOD, the Controlling Board, or the Tax Credit Authority, those incentives where a business entity has executed an award agreement with ODOD, those incentives where the business is reporting on its progress in achieving its performance metrics, and those incentives where the business has completed its performance period but still must certify as to the continuation of its business operations. Active awards do not include incentives that ODOD cancelled prior to the execution of an award agreement or those incentives where all performance obligations have been met and the department has closed the award file.

Once the AGO identified every active award maintained by ODOD, it sought, and received, detailed information from the department regarding each award, including:

- The identifying number generated by ODOD's database;
- The name of the business receiving the award;
- The type of award program;
- The beneficiary, if different from the award recipient;
- The program phase (approved, executed, reported, retention, etc.)
- The business address of the award recipient;
- The award approval date;
- The number of jobs pledged to be created and/or retained (if any);
- The actual number of jobs created and/or retained (if any);

- The amount of capital pledged to be invested and the amount of actual investment;
- Committed and actual wages paid;
- Whether the award agreement had been amended subsequent to execution;
- The most recent annual report filed;
- The loan term and rate, if applicable;
- The awarded value of the incentive and the amount disbursed to date;
- Whether an award is in a closeout year, meaning that the business is obligated to achieve its performance metrics in that calendar year;
- ODOD's compliance determination, if applicable (for reporting purposes, ODOD considers a business to be substantially compliant if it either achieves its performance metrics or comes within 90 percent of doing so); and
- An indication of what remedial action, if any, ODOD has taken with respect to non-compliant businesses.

### Phase Two: Data Assurance Audit

In the second phase of review, the AGO conducted a data assurance audit to assess the reliability of the information it received from ODOD. The AGO assessed the accuracy of ODOD's databases by comparing the data provided for a random sample of 350 active awards<sup>20</sup> with the department's physical files for those awards, which contained original copies of award agreements, any amendments made thereto, and in most cases, copies of annual reports submitted by the award recipients. The audit revealed the data for 325 of the 350 awards matched the information in the physical files; thus, the data supplied by ODOD accurately reflected the information contained in the department's award files 93 percent of the time. Therefore, as a statistical matter, the information within ODOD's databases can be estimated to be 93 percent accurate, with only a 2.5 percent margin of error at a 95 percent confidence level.<sup>21</sup> Consequently, the AGO concluded that it could rely upon the database information ODOD supplied for the purpose of calculating business entity compliance levels for the analysis in this report.

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<sup>20</sup> See Albright, Winston & Zappe, *Data Analysis for Managers*, 418, 432 (2d Ed. 2004). The minimum sample size for a finite population must be greater than or equal to  $[N*(z/2e)^2]/[N-1+(z/2e)^2]$ , where N is the population size, e is the maximum margin of error permitted, and z is the measure of statistical effect size. At a 95 percent confidence level and a normal distribution, z equals 1.96. Thus, based upon a population size of 2,990 awards and a maximum allowable margin of error of five percent, the minimum number of files that must be included in a sample is 341. The team randomly selected the files to be included in its sample by assigning each file a unique, sequential number, re-ordering those numbers on a random basis using a computer program, and then selecting the first 350 awards appearing in the randomized list.

<sup>21</sup> See *Data Analysis for Managers* at 391, 432. The margin of error for finite population is equal to  $z*\sqrt{p(1-p)/n}*FPC$ , where z is the z-factor of 1.96, N is the population size, n is the sample size, p is the proportion of accurate files, and FPC is the finite population correction, which equals  $\sqrt{(N-n)/(N-1)}$ . Based on a population of 2,990 awards, a sample population of 350 awards, a 95 percent confidence level, and a 93 percent sample accuracy rate, the margin of error is plus or minus 2.5%.

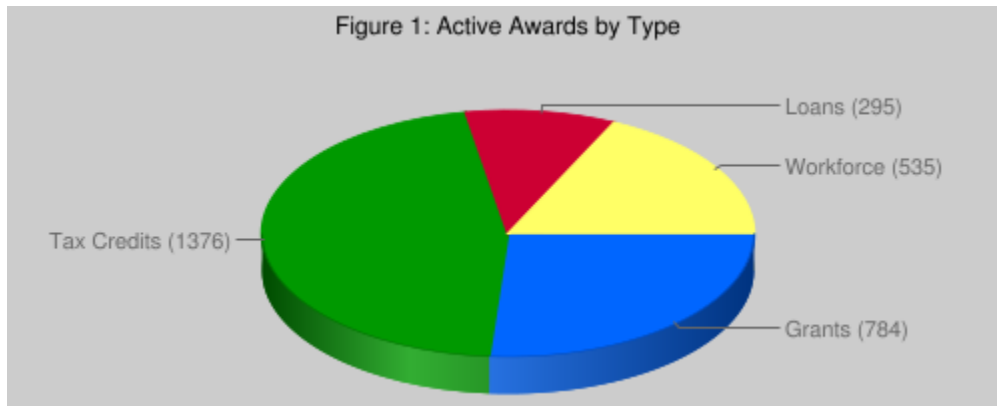
### Phase Three: Compliance Evaluation

In the third phase of review, the AGO identified those businesses for which it would be possible for ODOD to make a compliance determination. Many awards were not yet ripe for a compliance determination. Some, for instance, had only recently been approved by the department or the Tax Credit Authority. Others had been executed, but were still within the usual three-year reporting period within which to fulfill their performance metrics. In fact, the only businesses for which ODOD could make a compliance determination were those businesses whose performance period ended in 2010, and were thus obligated to file a final closeout report with ODOD covering calendar year 2010. This meant that among 2,990 active awards, it would be possible for ODOD to make a compliance determination with respect to businesses receiving 420 awards. Using the final closeout reports supplied by these businesses, ODOD assessed whether the businesses had complied with the terms and conditions of their awards, including performance metrics, and reported those determinations to the AGO. The attorney team then analyzed this information, and its key findings appear on the following pages.

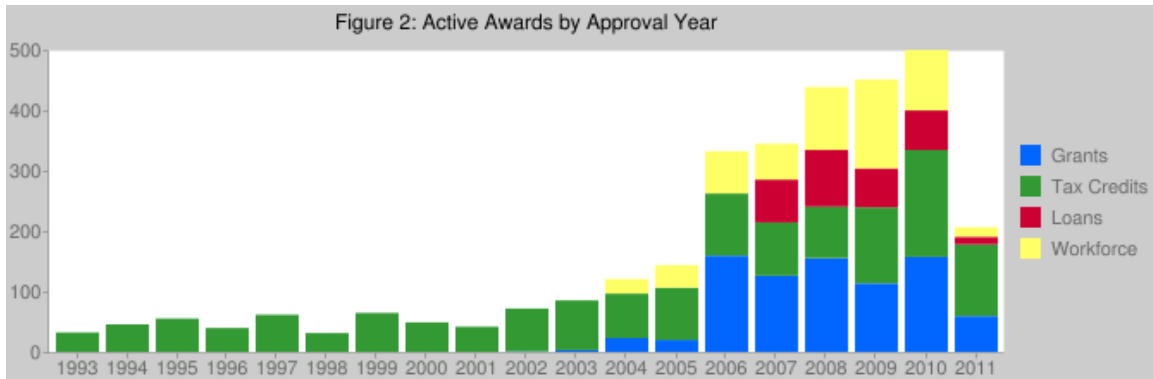
## KEY FINDINGS

### All Awards

- ODOD maintains 2,990 active economic development awards.
  - Figure 1 details the number of active awards by program type:



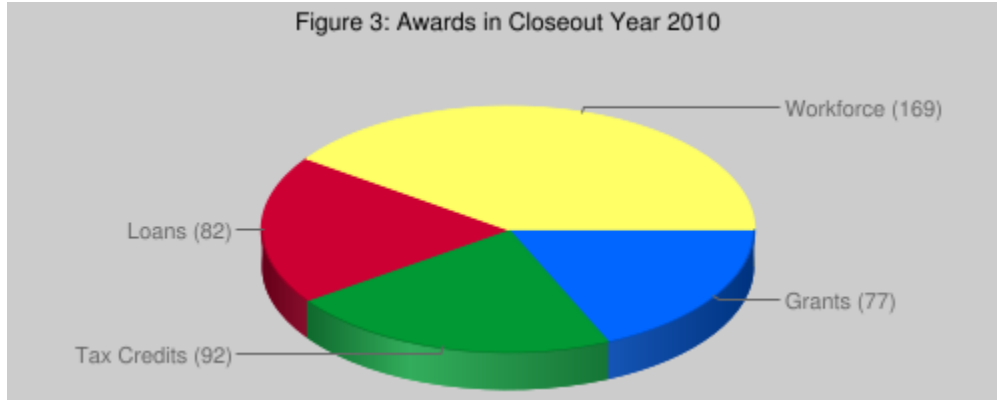
- Figure 2 details the number of active awards by approval year:



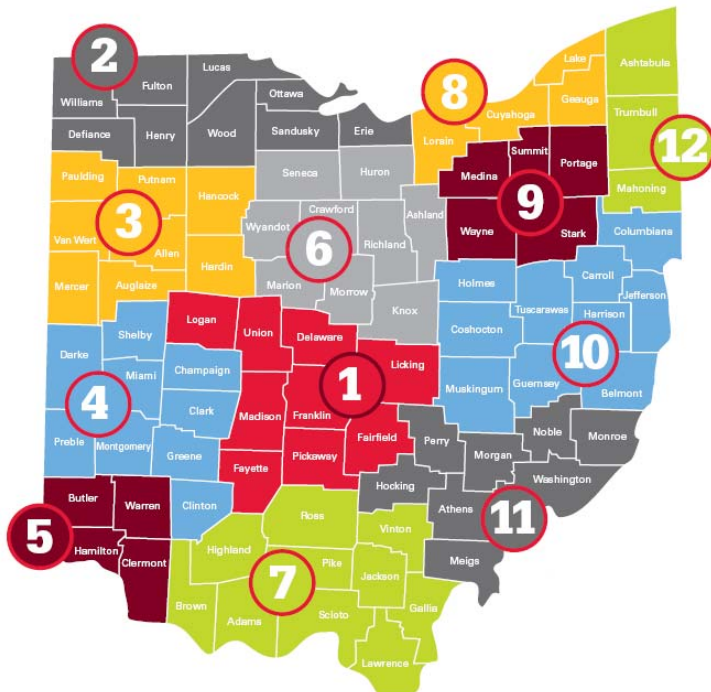
- Among all active awards, 420 awards had a closeout year of 2010, meaning that the recipient of the award was obligated to file a final closeout report covering 2010, from which ODOD could determine whether the recipient had complied with the terms and conditions of its award.



- Figure 3 details the number of closeout awards by program type:



- Of these 420 awards, ODOD determined that businesses receiving 220 awards had substantially complied with the terms and conditions of their awards, whereas businesses receiving 200 awards did not comply, representing an overall compliance rate of **52.4%**.
  - This percentage represents “the level of compliance of such [business] entities with the terms and conditions, including any performance metrics, of their state awards for economic development,” as set forth in R.C. 125.112(G).
- The following chart details the compliance rate by economic development region:

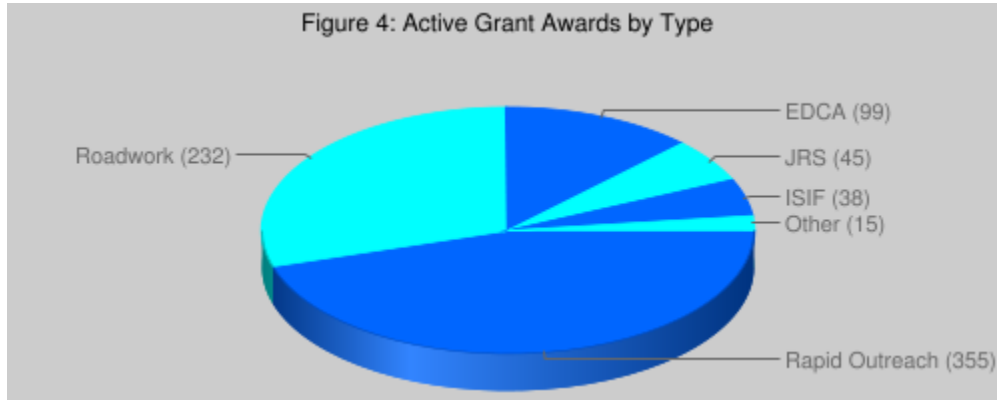


Region	Number of Closeout Awards	Regional Compliance Rate
Region 1	80	51%
Region 2	34	47%
Region 3	18	56%
Region 4	50	38%
Region 5	48	60%
Region 6	21	38%
Region 7	13	62%
Region 8	35	43%
Region 9	67	70%
Region 10	18	33%
Region 11	6	50%
Region 12	23	48%

## Grant Programs

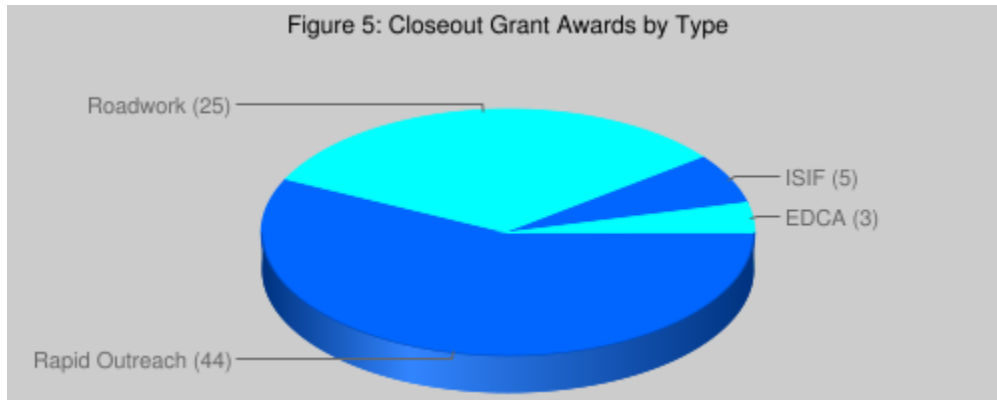
- Among all active awards, ODOD maintains 784 active grant awards with a value of over \$253 million.

- o Figure 4 details the number of active grant awards by program type:



- Among these active grants, 77 grants with a value of \$17.3 million had a closeout year of 2010.

- o Figure 5 details the number of closeout grant awards by program type:

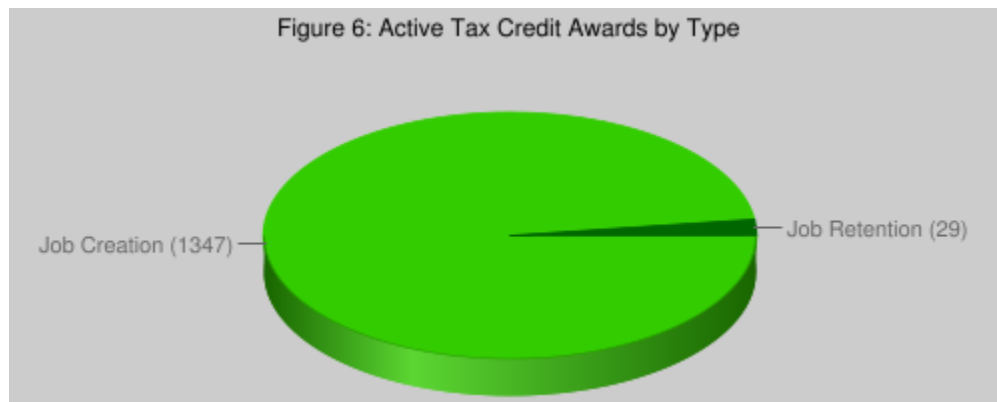


- Of these 77 closeout grants, ODOD determined that businesses receiving 12 grants had substantially complied with the terms and conditions of their grants, whereas those receiving 65 grants did not comply, representing an overall grant compliance rate of **15.6%**.<sup>22</sup>
- The names of the businesses that did not comply with the terms and conditions of their grant awards, as well as reasons for their non-compliance and any remedial actions being taken by ODOD, are attached to this report as Appendix 1.

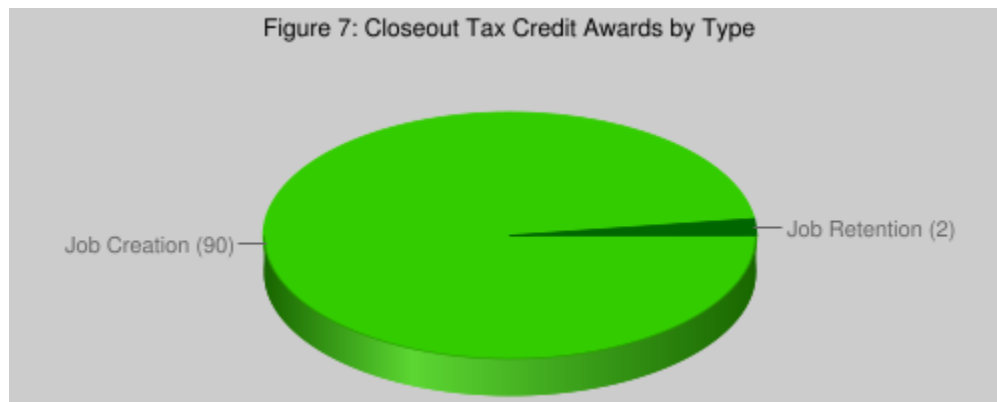
<sup>22</sup> Businesses receiving Rapid Outreach Grants were 16% compliant (7 out of 44); those receiving Roadwork Development Grants were 4% compliant (1 out of 25); those receiving ISIF grants were 80% compliant (4 out of 5); and those receiving Contingency grants were 0% compliant (0 out of 3).

## Tax Credit Programs

- Among all active awards, ODOD maintains 1,376 active tax credit awards with a value of over \$1.1 billion.
  - Figure 6 details the number of active tax credit awards by program type:



- Among these active tax credit awards, 92 tax credits (90 JCTC, 2 JRTC) with a total claimed value of \$19.6 million had a closeout year of 2010.
  - Figure 7 details the number of closeout tax credit awards by program type:



- Of these 92 closeout awards, ODOD determined that businesses receiving 50 tax credits had substantially complied with the terms and conditions of their award, whereas 42 had not complied, representing an overall tax credit award compliance rate of **54.3%**.<sup>23</sup>
- The names of businesses that did not comply with the terms and conditions of their tax credit awards, as well as reasons for their non-compliance and any remedial actions being taken by ODOD, are attached to this report as Appendix 2.

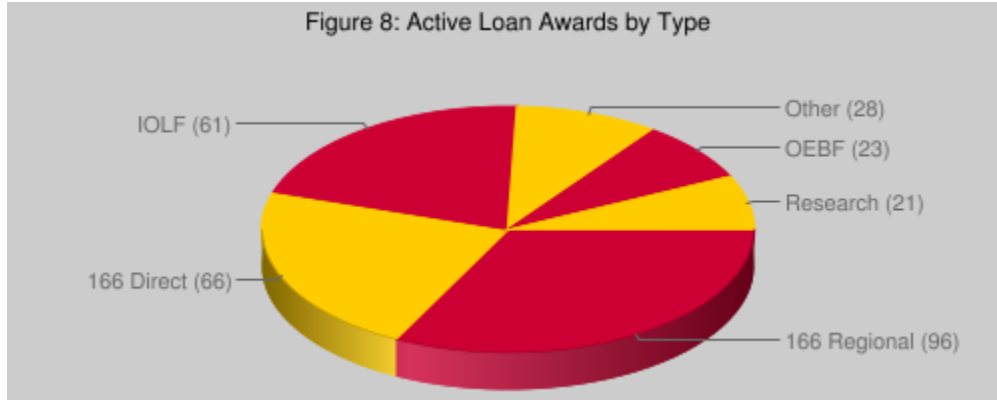
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<sup>23</sup> Businesses receiving Job Creation Tax Credits were 53.3% compliant (48 out of 90) and businesses receiving Job Retention Tax Credits were 100% compliant (2 out of 2).

## Loan Programs

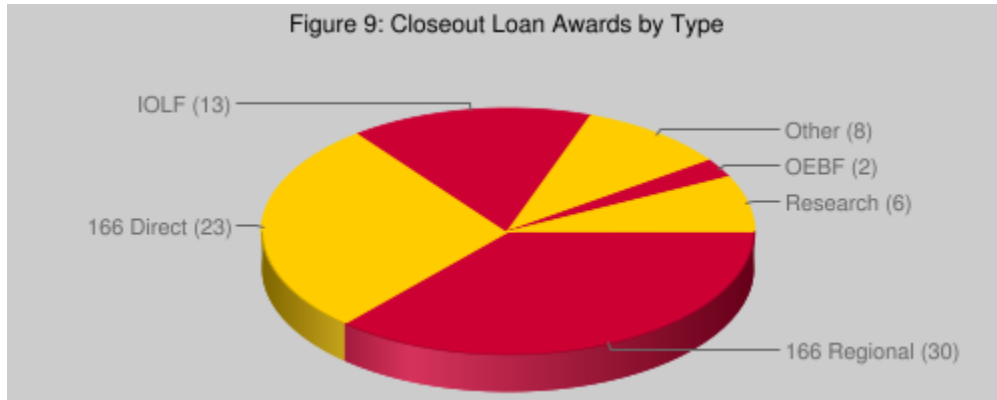
- Among all active awards, ODOD maintains 295 active loan awards representing total disbursements of over \$311 million.

- Figure 8 details the number of active loan awards by program type:



- Among these active loan awards, 82 loans with a disbursement total of \$88.5 million had a closeout year of 2010.

- Figure 9 details the number of closeout loan awards by program type:



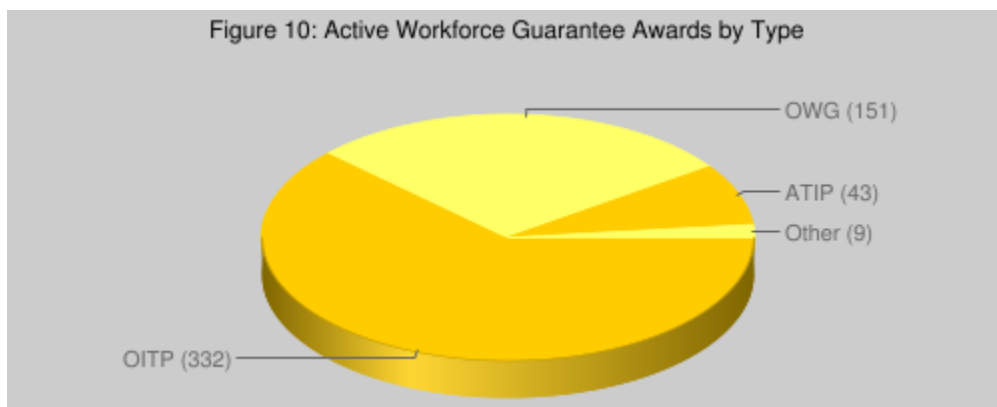
- Of these 82 closeout loan awards, ODOD determined that businesses receiving 20 loans had substantially complied with the terms and conditions of their loan, whereas businesses receiving 62 loans had not complied, representing an overall loan compliance rate of **24.4%**.<sup>24</sup>

<sup>24</sup> Businesses receiving 166 Direct Loans were 26% compliant (6 out of 23); those receiving Innovation Ohio Loan Funds were 7.7% compliant (1 out of 13); those receiving Ohio Enterprise Bond Funds were 0% compliant (0 out of 2); those receiving Regional 166 Loans were 20% compliant (6 out of 30); those receiving Research & Development Investment Loans were 33% compliant (2 out of 6); those receiving Pioneer Rural Loans were 50% compliant (1 out of 2); those receiving Rural Industrial Park Loans were 50% compliant (1 out of 2); those receiving Urban Redevelopment Opportunity Loans were 100% compliant (2 out of 2); and those receiving Rural Development Initiative Grants were 50% compliant (1 out of 2).

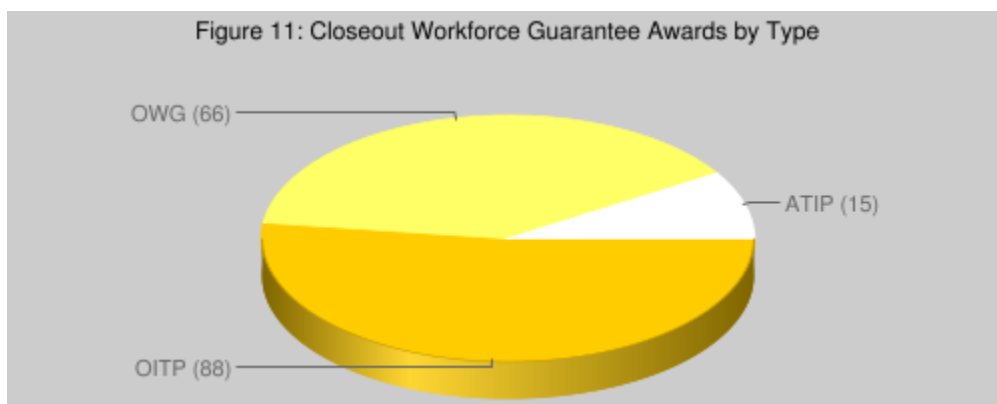
- The names of businesses that did not comply with the terms and conditions of their loan awards, as well as reasons for their non-compliance and any remedial actions being taken by ODOD, are attached to this report as [Appendix 3](#).

### Workforce Guarantee Awards

- Among all active awards, ODOD maintains 535 active workforce guarantee awards with a value of over \$46.6 million.
  - [Figure 10](#) details the number of active workforce guarantee awards by program type:



- Among these active workforce guarantee awards, 169 awards with a value of \$13.5 million had a closeout year of 2010.
  - [Figure 11](#) details the number of closeout workforce guarantee awards by program type:



- Of these 169 awards, ODOD determined that businesses receiving 138 awards had substantially complied with the terms and conditions of their workforce guarantee

awards, whereas business receiving 31 awards had not complied, representing an overall workforce guarantee award compliance rate of **81.7%**.<sup>25</sup>

- The names of businesses that did not comply with the terms and conditions of their workforce guarantee awards, as well as reasons for their non-compliance and any remedial actions being taken by ODOD, are attached to this report as Appendix 4.

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<sup>25</sup> Businesses receiving Workforce Guarantee awards were 77.3% compliant (51 out of 66); those receiving Ohio Investment in Training Program funds were 84% compliant (74 out of 88); and those receiving Appalachian Training Investment Program funds were 86.7% compliant (13 out of 15).

**Appendix 1: Non-Compliant Grant Award Recipients**

<b>Business Name</b>	<b>Location</b>	<b>Type of Award</b>	<b>Amount Received</b>	<b>Reason for Non-Compliance</b>	<b>Disposition/Remedial Action</b>
7001 Post Road, LLC dba Buckeye Check Cashing	City of Dublin/ Union County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD sought \$26,200 clawback, referred to AGO for collection; AGO collected principal in full plus interest
Advanced Energy Technology, Inc.	City of Cleveland/ Cuyahoga County	Economic Development Contingency Account	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
AK Tube, LLC	City of Walbridge/ Wood County	Rapid Outreach Grant	\$75,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Alkermes, Inc.	City of Cambridge/ Guernsey County	Rapid Outreach Grant	\$100,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Amylin Pharmaceuticals, Inc.	City of Hamilton/ Butler County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
AS Alliances Biofuels LLC	City of Washington Court House/ Fayette County	Roadwork Development (629) Account	\$400,000	Community has not submitted closeout report	ODOD sent final request for delinquent closeout report
Aurora, City Of	City of Aurora/ Portage County	Roadwork Development (629) Account	\$180,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Avery Dennison Manufacturing Co.	City of Strongsville/ Cuyahoga County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Behr Dayton Thermal Products, LLC	City of Dayton/ Montgomery County	Rapid Outreach Grant	\$100,000	Company just recently submitted closeout report	TBD. File under review by ODOD

Brecksville, City of	City of Brecksville/ Cuyahoga County	Roadwork Development (629) Account	\$400,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Brush Wellman, Inc.	City of Elmore/ Ottawa County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Chasm Industries, Inc.	City of Columbus/ Franklin County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Citigroup Technology, Inc.	City of Delaware/ Delaware County	Rapid Outreach Grant	\$500,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Clermont County (Midland Expansion)	City of Batavia/ Clermont County	Roadwork Development (629) Account	\$0	Company retained by county failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Cobasys, LLC	City of Springboro/ Warren County	Rapid Outreach Grant	\$750,000	Company failed to create or retain promised number of jobs	ODOD approved 22.04% clawback (\$165,300)
Coca-Cola Enterprises dba Tri-State Bottling Co.	City of Portsmouth/ Scioto County	Roadwork Development (629) Account	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Columbus Regional Airport Authority (Alum Creek)	City of Columbus/ Franklin County	Roadwork Development (629) Account	\$1,000,000	Company retained by Authority has not submitted closeout report	ODOD sent final request for delinquent closeout report
Crawford County (Gulling Drive Roadwork)	City of Bucyrus/ Crawford County	Roadwork Development (629) Account	\$200,000	Company retained by county has not submitted closeout report	ODOD sent final request for delinquent closeout report
Dublin, City of (Wendy's International)	City of Dublin/ Franklin County	Roadwork Development (629) Account	\$500,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report



Emerson Climate Technologies, Inc./Copeland Corporation, LLC	City of Sidney/ Shelby County	Rapid Outreach Grant	\$150,000	Company just recently submitted closeout report	TBD. File under review by ODOD
EMH&T/City of Columbus	City of Columbus/ Franklin County	Roadwork Development (629) Account	\$216,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Faurecia Interior Systems, Inc.	City of Northwood/ Wood County	Rapid Outreach Grant	\$75,000	Company failed to create or retain promised number of jobs	ODOD approved 40.33% clawback (\$30,248)
General Motors Corp.	City of Defiance/ Defiance County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
General Motors Corp.	City of Toledo/ Lucas County	Economic Development Contingency Account	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Gradall Industries, Inc.	City of New Philadelphia/ Tuscarawas County	Rapid Outreach Grant	\$200,000	Company failed to create or retain promised number of jobs	ODOD approved 25% clawback (\$50,000)
Harrison County (W.C. Cardinal)	City of Cadiz/ Harrison County	Roadwork Development (629) Account	\$40,000	Company retained by county has not submitted closeout report	ODOD sent final request for delinquent closeout report
Harrison Township (Commerce Center Industrial Park)	Harrison Township/ Hamilton County	Roadwork Development (629) Account	\$0	Company retained by township failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
HC Starck Inc.	City of Euclid/ Cuyahoga County	Rapid Outreach Grant	\$200,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
Heartland Healthcare Services	City of Toledo/ Lucas County	Rapid Outreach Grant	\$25,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought

Highway Composites, LLC	City of Norwalk/ Huron County	Rapid Outreach Grant	\$50,000	Company failed to create or retain promised number of jobs	Settlement Agreement reached; company paying \$2,000/month for 5 months
ICI Packaging Coatings Ltd.	City of Strongsville/ Cuyahoga County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
LaGrange, Village of	Village of LaGrange/ Lorain County	Roadwork Development (629) Account	\$20,000	Company retained by village has not submitted closeout report	ODOD sent final request for delinquent closeout report
Lane Bryant, Inc.	City of Columbus/ Franklin County	Rapid Outreach Grant	\$400,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Lear Operations Corp.	City of Southfield/ Oakland County	Rapid Outreach Grant	\$100,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Leedsworld, Inc.	City of Warren/ Trumbull County	Rapid Outreach Grant	\$250,000	Company failed to create or retain promised number of jobs	ODOD sought \$162,875 clawback, referred to AGO for collection; AGO collected principal in full
Lima, City of (Greater Ohio Ethanol Expansion)	City of Lima/ Allen County	Roadwork Development (629) Account	\$450,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Lorain, City of (Colorado Industrial Park)	City of Lorain/ Lorain County	Roadwork Development (629) Account	\$500,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Mahoning County (Bailey Road Corridor Improvement Project)	City of North Jackson/ Mahoning County	ISIF	\$300,000	Company retained by county has not submitted closeout report	ODOD sent final request for delinquent closeout report
Mattingly Foods, Inc.	City of Zanesville/ Muskingum County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed

MTD Consumer Products	City of Shelby/ Richland County	Rapid Outreach Grant	\$365,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
North Ridgeville, City of (JBC)	City of North Ridgeville/ Lorain County	Roadwork Development (629) Account	\$0	Company retained by city failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Obetz, Village of (Toy Road)	City of Columbus/ Franklin County	Roadwork Development (629) Account	\$300,000	Company retained by village has not submitted closeout report	ODOD sent final request for delinquent closeout report
Ontario Systems, LLC	City of Berlin/ Holmes County	Rapid Outreach Grant	\$25,000	Company failed to create or retain promised number of jobs	ODOD sought \$10,614 clawback, referred to AGO for collection; AGO collected payment in full
Orrville, City of	City of Orrville/ Wayne County	Roadwork Development (629) Account	\$100,000	Company just recently submitted closeout report	TBD. File under review by ODOD
Owens-Brockway Glass Container, Inc.	City of Bowling Green/ Wood County	Rapid Outreach Grant	\$200,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
Peak Performance Solutions, Inc.	City of Commercial Point/ Pickaway County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD sought \$84,620 clawback; company subject to federal lawsuit, AGO collection efforts continue
Replex Plastics	City of Mount Vernon/ Knox County	Economic Development Contingency Account	\$50,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Spartech Plastics, LLC	City of Greenville/ Darke County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
Springfield, City of (Nextedge)	City of Springfield/ Clark County	Roadwork Development (629) Account	\$750,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report

St. Henry, Village of (Wastewater System)	Village of St. Henry/ Mercer County	Roadwork Development (629) Account	\$300,000	Company retained by village has not submitted closeout report	ODOD sent final request for delinquent closeout report
Stow, City of	City of Stow/ Summit County	Roadwork Development (629) Account	\$200,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Tosoh SMD, Inc.	Grove City/ Franklin County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD approved 31.86% clawback (\$31,860)
TW Fanch-One Co.	City of Zanesville/ Muskingum County	Rapid Outreach Grant	\$45,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
U. S. Bank National Association	City of Cincinnati/ Hamilton County	Rapid Outreach Grant	\$0	Company failed to create or retain promised number of jobs	Terminated Without Clawback - No Money Disbursed
Union Township (TQL 1)	Union Township/ Clermont County	Roadwork Development (629) Account	\$400,000	Company retained by township failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
Vogel Seed & Fertilizer, Inc. dba Spring Valley Turf Products	City of Findlay/ Hancock County	Rapid Outreach Grant	\$25,000	Company failed to create or retain promised number of jobs	ODOD sought \$14,845 clawback, referred to AGO for collection; AGO has received partial payment, collection efforts continue
Wendy's International, Inc.	City of Dublin/ Franklin County	Rapid Outreach Grant	\$150,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Whirlpool Corporation	City of Marion/ Marion County	Rapid Outreach Grant	\$3,000,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought

WIL Research Laboratories, Inc.	City of Ashland/ Ashland County	Rapid Outreach Grant	\$50,000	Company failed to create or retain promised number of jobs	ODOD forgave non-performance; no clawback sought
Wornick Co.	City of Cincinnati/ Hamilton County	Rapid Outreach Grant	\$150,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Wrayco Industries, Inc.	City of Stow/ Summit County	Rapid Outreach Grant	\$100,000	Company failed to create or retain promised number of jobs	ODOD approved 31.15% clawback (\$31,150)
Youngstown, City of	City of Youngstown/ Mahoning County	Roadwork Development (629) Account	\$500,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
Youngstown, City of (V&M STAR Expansion)	City of Youngstown/ Mahoning County	Roadwork Development (629) Account	\$500,000	Company retained by city has not submitted closeout report	ODOD sent final request for delinquent closeout report
YUSA Corp.	City of Washington Court House/ Fayette County	Rapid Outreach Grant	\$35,000	Company failed to create or retain promised number of jobs	ODOD sought \$15,915 clawback, referred to AGO for collection; AGO collected payment in full
Zanesville-Muskingum County Port Authority (East Pointe Industrial Park)	City of Zanesville/ Muskingum County	Roadwork Development (629) Account	\$88,379	Company retained by Authority just recently submitted closeout report	TBD. File under review

**Appendix 2: Non-Compliant Tax Credit Award Recipients**

<b>Business Name</b>	<b>Location</b>	<b>Type of Award</b>	<b>Amount Received</b>	<b>Reason for Non-Compliance</b>	<b>Disposition/Remedial Action</b>
Bilco Company	City of Cambridge/ Guernsey County	Job Creation Tax Credit	\$51,490	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term and rate
Budenheim USA, Inc. (CFB)	City of Columbus/ Franklin County	Job Creation Tax Credit	\$45,580	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce rate
CDI Corporation	City of Cleveland/ Cuyahoga County	Job Creation Tax Credit	\$56,556	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Champion Door Manufacturing Company, LLC	City of Cincinnati/ Hamilton County	Job Creation Tax Credit	\$4,633	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback in 2010
CK Technologies, LLC	City of Mount Airy/ Hamilton County	Job Creation Tax Credit	\$0	Company has not submitted closeout report	ODOD following up with company to obtain missing report
Computer Sciences Corp.	City of Dayton/ Montgomery County	Job Creation Tax Credit	\$458,692	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA reduced rate from 65% to 55% on Sept. 27, 2011
Donatos Pizzeria, LLC	City of Columbus/ Franklin County	Job Creation Tax Credit	\$112,898	Company failed to create promised number of jobs	ODOD not recommending for action
Doubleday Acquisitions, LLC	City of Dayton/ Montgomery County	Job Creation Tax Credit	\$11,571	Company failed to create promised number of jobs	ODOD not recommending for action
DR Technologies, Inc.	City of Dayton/ Montgomery County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback on 9/26/2011
EMCO USA, LLC	City of Zanesville/ Muskingum County	Job Creation Tax Credit	\$61,953	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term

Emerson Climate Technologies, Inc.	City of Sidney/ Shelby County	Job Creation Tax Credit	\$62,783	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Enterprise Information Management, Inc.	City of Dayton/ Montgomery County	Job Creation Tax Credit	\$7,532	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Fisher & Paykel Laundry Manufacturing, Inc.	City of Clyde/ Sandusky County	Job Creation Tax Credit	\$144,766	Company failed to create promised number of jobs	ODOD not recommending for action
Formica Corporation	City of Cincinnati/ Hamilton County	Job Creation Tax Credit	\$138,689	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Genco I, Inc.	City of Lockbourne/ Franklin County	Job Creation Tax Credit	\$219,453	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Glud & Marstrand Media Packaging, Inc.	City of Bryan/ Williams County	Job Creation Tax Credit	\$22,714	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA approved termination without clawback on July 25, 2011
Grange Mutual Casualty Company	City of Columbus/ Franklin County	Job Creation Tax Credit	\$258,869	Company failed to create promised number of jobs	ODOD not recommending for action at this time
Hawklene Nevada LLC	City of Mount Orab/ Brown County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback in 2010
Hobsons, Inc.	City of Cincinnati/ Hamilton County	Job Creation Tax Credit	\$270,214	Company failed to create promised number of jobs	ODOD not recommending for action
Intellinetics	City of Columbus/ Franklin County	Job Creation Tax Credit	\$10,249	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA reduced term on 3/28/2011
Leedsworld, Incorporated	City of Warren/ Trumbull County	Job Creation Tax Credit	\$12,275	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback in 2010

McMaster-Carr Supply Company	City of Aurora/ Portage County	Job Creation Tax Credit	\$37,916	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Microtek Laboratories, Inc.	City of Dayton/ Montgomery County	Job Creation Tax Credit	\$12,218	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback on 9/26/2011
Midland Company, The	City of Amelia/ Clermont County	Job Creation Tax Credit	\$217,662	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce rate
Novatex North America, Inc.	City of Ashland/ Ashland County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD not recommending for action
Optimum Technology, Inc.	City of Columbus/ Franklin County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated award without Clawback in 2010
PPG Industries, Inc.	City of Milford/ Clermont County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority with recommendation to terminate without clawback
Qbase, Inc.	City of Springfield/ Clark County	Job Creation Tax Credit	\$140,498	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority with recommendation to reduce term
RightThing, LLC	City of Findlay/ Hancock County	Job Creation Tax Credit	\$32,417	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA amended award in 2010 to reduce benefit
Saint-Gobain Ceramics & Plastics, Inc.	Troy Township/ Portage County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA approved termination without clawback on August 27, 2011
Samuel Strapping Systems, Inc.	City of Heath/ Licking County	Job Creation Tax Credit	\$19,165	Company failed to create promised number of jobs	ODOD not recommending for action



Select-Arc, Inc.	City of Fort Laramie/ Shelby County	Job Creation Tax Credit	\$19,768	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Spartech Plastics, LLC	City of Greenville/ Darke County	Job Creation Tax Credit	\$43,173	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
The James Group, LLC	City of Worthington/ Franklin County	Job Creation Tax Credit	\$29,166	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA amended award in 2011 to reduce term
Think-A-Move, Ltd.	City of Beachwood/ Cuyahoga County	Job Creation Tax Credit	\$16,806	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Tosoh SMD, Inc.	Grove City/ Franklin County	Job Creation Tax Credit	\$77,637	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
TPI Composites, LLC	City of Springfield/ Clark County	Job Creation Tax Credit	\$106,401	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to terminate with clawback
Tremcar U.S.A., Inc.	City of Strasburg/ Tuscarawas County	Job Creation Tax Credit	\$0	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA terminated without Clawback on 10/31/2011
V & P Hydraulic Products, LLC	City of Delaware/ Delaware County	Job Creation Tax Credit	\$16,171	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Whirlpool Corporation	City of Marion/ Marion County	Job Creation Tax Credit	\$159,732	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term
Wornick Company, The	City of Cincinnati/ Hamilton County	Job Creation Tax Credit	\$121,830	Company failed to create promised number of jobs	ODOD recommending to Ohio Tax Credit Authority to reduce term and rate
Wrayco Industries, Inc.	City of Stow/ Summit County	Job Creation Tax Credit	\$75,407	Company failed to create promised number of jobs	ODOD referred to Ohio Tax Credit Authority; TCA amended award in 2011 to reduce term

**Appendix 3: Non-Compliant Loan Award Recipients**

<b>Business Name</b>	<b>Location</b>	<b>Type of Award</b>	<b>Amount Received</b>	<b>Reason for Non-Compliance</b>	<b>Disposition/Remedial Action</b>
AAP St. Mary's Corp.	City of St. Marys/ Auglaize County	166 Direct Loan	\$2,500,000	Company failed to create or retain promised number of jobs	Company paid off loan early; no action to be taken because there is no recourse once the loan is repaid
ABC Manufacturing, Inc.	City of Malta/ Morgan County	Pioneer Rural Loan	\$750,000	Company failed to create or retain promised number of jobs	Company paid off loan early; no action to be taken because there is no recourse once the loan is repaid
Advantage Building Components, LLC	City of North Jackson/ Mahoning County	Regional 166 Direct Loan	\$350,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
American Original Building Products, LLC	City of Akron/ Summit County	166 Direct Loan	\$1,000,000	Company failed to create or retain promised number of jobs	ODOD recommends reducing job creation commitment due to economic downturn; loan is current and company has made P&I payments as agreed
Appleton Papers, Inc.	City of West Carrollton/ Montgomery County	166 Direct Loan	\$3,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Appleton Papers, Inc.	City of West Carrollton/ Montgomery County	Ohio Enterprise Bond Fund - Taxable	\$9,105,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn

Artco Group International, Inc.	City of Hannibal/ Monroe County	166 Direct Loan	\$2,500,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn; company has been making interest-only payments for the past 24 months
Barder Properties, LLC	City of Akron/ Summit County	Regional 166 Direct Loan	\$350,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Bilco Company	City of Cambridge/ Guernsey County	166 Direct Loan	\$1,000,000	Company failed to create or retain promised number of jobs	ODOD reduced job creation commitment; company located in distressed county; loan is 50% paid down, has been paid as agreed
Bluespring Solutions, Inc.	City of Cincinnati/ Hamilton County	Innovation Ohio Loan Fund	\$1,353,075	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Brilex Industries, Inc.	City of Youngstown/ Mahoning County	166 Direct Loan	\$500,000	Company failed to meet capital investment commitment	ODOD recommends no action because job commitments were met
CCK Holdings, LLC	City of Dayton/ Montgomery County	Regional 166 Direct Loan	\$150,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
CD Morgan, LLC/Or Derv Foods, Inc.	City of Akron/ Summit County	Regional 166 Direct Loan	\$93,800	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Central Ohio Graphics	City of Columbus/ Franklin County	Regional 166 Direct Loan	\$166,954	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report

Central Ohio Graphics	City of Columbus/ Franklin County	Regional 166 Direct Loan	\$64,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Diagnostic Hybrids, Inc.	City of Athens/ Athens County	Research & Development Investment Loan Fund	\$2,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year; loan is current and company is making monthly P&I payments
Exacter, Inc.	City of Columbus/ Franklin County	Innovation Ohio Loan Fund	\$510,000	Company failed to create or retain promised number of jobs	ODOD recommends extending job creation period for two years; company has been making P&I payments for last 12 months
Fiedler Electric Services, LLC (Festac Automation)	City of Delphos/ Van Wert County	Regional 166 Direct Loan	\$206,400	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Franklin, LLC	City of Toledo/ Lucas County	Regional 166 Direct Loan	\$350,000	Company failed to create or retain promised number of jobs	Loan is paid off; ODOD reduced job creation commitment to actual jobs due to economic conditions
Gem City Metal Technologies, Inc.	City of Dayton/ Montgomery County	166 Direct Loan	\$600,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
GMP Welding & Fabrication, Inc.	City of Cincinnati/ Hamilton County	Regional 166 Direct Loan	\$69,200	Company failed to create or retain promised number of jobs	ODOD recommends no action because company has retained jobs and is making payments
Green Tokai Co., Ltd.	City of Brookville/ Montgomery County	166 Direct Loan	\$2,500,000	Company just recently submitted closeout report	TBD. File under review by ODOD

Hamlin Newco, LLC	City of Akron/ Summit County	166 Direct Loan	\$1,000,000	Company failed to create or retain promised number of jobs	ODOD recommends no action at this time because loan schedule has been revised to begin payments again in March 2012
Harco Manufacturing Group, LLC	City of Clayton/ Montgomery County	166 Direct Loan	\$1,300,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years; loan is current and company has been making P&I payments
Harrison Concrete, Inc.	City of Harrison/ Hamilton County	Regional 166 Direct Loan	\$264,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Heartland Petroleum, LLC (Heartland Refinery Group, LLC)	City of Columbus/ Franklin County	166 Direct Loan	\$2,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years; loan is current and company has been making P&I payments
Inservco Inc.	City of Lagrange/ Lorain County	Regional 166 Direct Loan	\$245,600	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
James H. Gettles, LLC	City of Wellston/ Jackson County	166 Direct Loan	\$721,500	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Kinsman Road Reality, Ltd (Troymill Wood Products)	City of Middlefield/ Geauga County	Regional 166 Direct Loan	\$300,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Lotridge Enterprises, LLC	City of Botkins/ Shelby County	Regional 166 Direct Loan	\$234,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
M21 Industries, LLC	City of Dayton/ Montgomery County	Regional 166 Direct Loan	\$112,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report

Millat Industries Corp.	City of Dayton/ Montgomery County	166 Direct Loan	\$750,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
NanoStatics Corporation	City of Columbus/ Franklin County	Innovation Ohio Loan Fund	\$742,500	Company failed to create or retain promised number of jobs	ODOD entered into settlement with company; company is making monthly payments
Newman Technologies, Inc.	City of Mansfield/ Richland County	Research & Development Investment Loan Fund	\$2,250,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
NineSigma, Inc.	City of Beechwood/ Cuyahoga County	Innovation Ohio Loan Fund	\$1,611,750	Company just recently submitted closeout report	TBD. File under review by ODOD
Now Software, Inc.	City of New Albany/ Franklin County	Innovation Ohio Loan Fund	\$996,750	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
OrthoHelix Surgical Designs, Inc.	City of Akron/ Summit County	Innovation Ohio Loan Fund	\$1,177,500	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Ottawa County Improvement Corp.	City of Oak Harbor/ Ottawa County	Rural Development Initiative Grant	\$500,000	Company did not receive report form	ODOD sent final request for delinquent closeout report
Ottawa County Improvement Corp.	City of Oak Harbor/ Ottawa County	Rural Industrial Park Loan	\$500,000	Company did not receive report form	ODOD sent final request for delinquent closeout report
Pacejet Logistics, Inc.	City of Columbus/ Franklin County	Innovation Ohio Loan Fund	\$805,500	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years; loan is current

PMC Facilities Management, Inc.	City of North Jackson/ Mahoning County	Regional 166 Direct Loan	\$270,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years; loan is current
Printing Concepts, Inc.	City of Stow/ Summit County	Regional 166 Direct Loan	\$96,250	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Qbase, Inc.	City of Springfield/ Clark County	Research & Development Investment Loan Fund	\$2,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years; loan is current
Rescentris, Inc.	City of Columbus/ Franklin County	Innovation Ohio Loan Fund	\$1,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year; loan has been in deferment
Ricerca Biosciences, LLC	City of Painesville/ Lake County	Research & Development Investment Loan Fund	\$1,900,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
RMO Holdings, Ltd.	City of Bryan/ Williams County	Regional 166 Direct Loan	\$160,000	Company just recently submitted closeout report	TBD. File under review by ODOD
RPM Carbide Die, Inc.	City of Arcadia/ Hancock County	Regional 166 Direct Loan	\$222,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
SageQuest I, LLC	City of Solon/ Cuyahoga County	Innovation Ohio Loan Fund	\$1,018,824	Company failed to create or retain promised number of jobs	Company paid off loan early; no action to be taken because there is no recourse once the loan is repaid

SCI Engineered Materials, Inc.	City of Columbus/ Franklin County	166 Direct Loan	\$400,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Specialty Metal Processing	City of Cuyahoga Falls/ Summit County	166 Direct Loan	\$1,000,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year; loan is current and company is making monthly P&I payments
Spradlin Bros. Welding Co.	City of Springfield/ Clark County	Regional 166 Direct Loan	\$350,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Staub Laser Cutting, Inc.	City of Dayton/ Montgomery County	Regional 166 Direct Loan	\$110,757	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Steven Douglas Corp.	City of Newbury/ Geauga County	Regional 166 Direct Loan	\$350,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years because of the economic downturn
Stewart Ratcliff Aviation Services, Inc.	City of Columbus/ Franklin County	Innovation Ohio Loan Fund	\$690,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year because of the economic downturn
Timmerman Leasing, Inc.	City of Ansonia/ Darke County	Regional 166 Direct Loan	\$350,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Toledo-Lucas County Port Authority (Golden Heritage Foods)	City of Toledo/ Lucas County	Ohio Enterprise Bond Fund - Taxable	\$0	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report



Verium Diagnostics, Inc. fka SpineMatrix Manufacturing Establishment	City of Cincinnati/ Hamilton County	Innovation Ohio Loan Fund	\$900,000	Company just recently submitted closeout report	TBD. File under review by ODOD
Vivo Brothers, Inc.	City of Youngstown/ Mahoning County	Regional 166 Direct Loan	\$292,500	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Weastec, Inc.	City of Hillsboro/ Highland County	166 Direct Loan	\$2,500,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report
Workflow.com, LLC	City of Westlake/ Cuyahoga County	Innovation Ohio Loan Fund	\$1,073,977	Company failed to create or retain promised number of jobs	ODOD extended job creation period for two years because of the economic downturn
Wrayco Industries, Inc.	City of Stow/ Summit County	166 Direct Loan	\$3,500,000	Company failed to create or retain promised number of jobs	ODOD extended job creation period for one year; loan is current and company is making monthly P&I payments
Zidian Mfg./Development	City of Youngstown/ Mahoning County	Regional 166 Direct Loan	\$350,000	Company has not submitted closeout report	ODOD sent final request for delinquent closeout report

**Appendix 4: Non-Compliant Workforce Guarantee Award Recipients**

<b>Business Name</b>	<b>Location</b>	<b>Type of Award</b>	<b>Amount Received</b>	<b>Reason for Non-Compliance</b>	<b>Disposition/Remedial Action</b>
Alloy Bellows & Precision Welding, Inc.	City of Highland Heights/ Cuyahoga County	OITP	\$20,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
ArtiFlex Manufacturing LLC dba Gerstenslager, Inc.	City of Wooster/ Wayne County	Workforce Guarantee	\$300,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
AS Alliances Biofuels LLC	City of Bloomingburg/ Fayette County	OITP	\$56,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Avalon Foodservice, Inc.	City of Canal Fulton/ Stark County	OITP	\$22,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Beech Engineering & Manufacturing	City of New Philadelphia/ Tuscarawas County	Workforce Guarantee	\$10,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Cole Vision Corporation dba Luxottica, Inc.	City of Mason/ Warren County	Workforce Guarantee	\$61,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
DimcoGray Corporation	City of Dayton/ Montgomery County	OITP	\$25,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
ESW & Associates (ESW Energy, Inc.)	City of Canton/ Stark County	Workforce Guarantee	\$1,300	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Exxcel Project Management, Inc.	City of Columbus/ Franklin County	Workforce Guarantee	\$25,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Fenner Dunlop Port Clinton, Inc.	City of Port Clinton/ Ottawa County	OITP	\$71,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
GE Lighting, Inc.	City of Bucyrus/ Crawford County	OITP	\$125,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs

JPMorgan Chase Bank, National Association	City of Columbus/ Franklin County	Workforce Guarantee	\$125,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Kennametal, Inc.	City of Orwell/ Ashtabula County	OITP	\$22,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Masco Builder Cabinet Group	City of Jackson/ Jackson County	ATIP	\$17,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Mike-sell's Potato Chip Company	City of Dayton/ Montgomery County	Workforce Guarantee	\$25,750	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
M-Tek, Inc.	City of Upper Sandusky/ Wyandot County	Workforce Guarantee	\$18,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
New Sabina Industries, Inc.	City of Sabina/ Clinton County	Workforce Guarantee	\$19,030	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
OEConnection LLC	City of Richfield/ Summit County	Workforce Guarantee	\$12,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Ohio Billing, Inc.	City of Bolivar/ Tuscarawas County	Workforce Guarantee	\$4,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
PCC Airfoils, LLC	City of Painesville/ Lake County	Workforce Guarantee	\$4,600	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Pinnacle Data Systems, Inc.	City of Groveport/ Franklin County	OITP	\$25,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
R.K. Industries, Inc.	City of Ottawa/ Putnam County	OITP	\$7,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Restoration Hardware, Inc.	City of West Jefferson/ Madison County	OITP	\$25,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs

Roemer Industries	City of Masury/ Trumbull County	ATIP	\$23,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Rolls-Royce Fuel Cell Systems (US) Inc.	City of Canton/ Stark County	OITP	\$0	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Steel Warehouse of Ohio, LLC	City of Cleveland/ Cuyahoga County	Workforce Guarantee	\$7,500	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
SUMCO Phoenix Corporation	City of Maineville/ Warren County	OITP	\$20,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Vaughn Industries, LLC	City of Carey/ Wyandot County	Workforce Guarantee	\$113,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Vaughn Industries, LLC	City of Carey/ Wyandot County	Workforce Guarantee	\$100,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Whirlpool Corporation-Greenville	City of Greenville/ Darke County	OITP	\$40,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs
Xunlight Corporation	City of Toledo/ Lucas County	OITP	\$40,000	Number of Workers Trained	None; contract closed and company reimbursed for eligible costs