



## COMMUNITY IMPROVEMENT CORPORATION AGENDA

10101 Montgomery Road • Montgomery, Ohio 45242

(513) 891-2424 • Fax (513) 891-2498

### AGENDA

February 7, 2024

City of Montgomery

10101 Montgomery Road

City Hall

Meeting of Board of Trustees – 5:45 P.M.

1. Call to Order
2. Guests and Residents
3. Organization
  - a. President
  - b. Vice President
  - c. Secretary
  - d. Treasurer
4. Minutes – September 6, 2023
5. New Business
  - a. Acceptance of Financial Statements
  - b. Review of Corporation's Tax Return for 2023
  - c. Ohio Records Commission -Records Retention CIC RC-2 Form
  - d. Historic Preservation Matching Grant Program
6. Old Business
7. Other Business
8. Adjournment



January 23, 2024

To: Brian Riblet, City Manager

From: Maura Gray, Finance Director *mgi*

Subject: Financial Statements and Tax Return for the Montgomery Community Improvement Corporation

Please find attached the financial statements for the Montgomery Community Improvement Corporation which must be filed with the State Auditor's Office within 120 days after the end of the fiscal year.

The **Statement of Net Position** reflects that the corporation had assets net of liabilities of \$59,848.34 as of December 31, 2023.

The **Statement of Financial Activities** reflects Grants Received of \$90,000, Interest Income of \$0, Grants Awarded of \$5,242 and Professional Fees expensed in the amount of \$36,000 for the year ended December 31, 2023.

The **Statement of Cash Flow** reflects the corporation decreased its cash position from \$2,123,757.45 to \$59,848.34 as the result of funds transferred to the City of Montgomery as directed in the October 2022 meeting of the entity and cash payments to grantees in the amount of \$23,314.11. Funds are in a demand deposit account at Fifth Third Bank.

I have also attached a copy of the 2023 Return of Organization Exempt From Income Tax, Form 990. This return will be filed with the Internal Revenue Service prior to the due date.

**Please contact me if there are questions or should you require additional information.**

**Community Improvement Corporation of the City of  
Montgomery, Ohio  
Financial Statements  
For the Years Ended December 31, 2023 and 2022**

**MONTGOMERY COMMUNITY IMPROVEMENT CORPORATION**  
**Statement of Net Position**  
**Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 62,848.34	\$ 2,123,757.45
<b>TOTAL CURRENT ASSETS</b>	<u>\$ 62,848.34</u>	<u>\$ 2,123,757.45</u>
 <b>CURRENT LIABILITES</b>		
Accounts Payable	\$ 3,000.00	\$ 3,000.00
Grants Payable	\$ 18,072.11	\$ 18,072.11
<b>TOTAL CURRENT LIABILITES</b>	<u>\$ 3,000.00</u>	<u>\$ 21,072.11</u>
 <b>NET POSITION</b>		
Unrestricted	\$ 59,848.34	\$ 2,102,685.34
<b>TOTAL NET POSITION</b>	<u>\$ 59,848.34</u>	<u>\$ 2,102,685.34</u>

The notes to the financial statements are an integral part of these statements.

**MONTGOMERY COMMUNITY IMPROVEMENT CORPORATION**  
**Statement of Financial Activities and Changes in Net Position**  
**Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>PUBLIC SUPPORT AND REVENUE</b>		
Interest Income	\$ -	\$ -
Sale of Property	\$ 4,423.64	
Grants Received	\$ 90,000.00	\$ 175,000.00
<b>TOTAL REVENUE</b>	<u>94,423.64</u>	<u>175,000.00</u>
<b>EXPENSES:</b>		
Grants Awarded	5,242.00	89,794.11
Professional Fees	36,000.00	36,000.00
Transfer to City	2,096,018.64	
<b>TOTAL EXPENSES</b>	<u>2,137,260.64</u>	<u>125,794.11</u>
<b>CHANGE IN NET POSITION</b>	(2,042,837.00)	49,205.89
<b>NET POSITION BEGINNING OF YEAR</b>	<u>2,102,685.34</u>	<u>2,053,479.45</u>
<b>NET POSITION END OF YEAR</b>	<u>\$ 59,848.34</u>	<u>\$ 2,102,685.34</u>

The notes to the financial statements are an integral part of these statements.

**MONTGOMERY COMMUNITY IMPROVEMENT CORPORATION**  
**Statement of Cash Flows**  
**Years Ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Payments to Vendors	\$ (36,000.00)	\$ (36,000.00)
Cash Payments to Grantees	(23,314.11)	(71,722.00)
Transfers to City	<u>(2,096,018.64)</u>	<u>(107,722.00)</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>(2,155,332.75)</u>	<u>(107,722.00)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Earnings on Investments	-	-
Grants Received	90,000.00	175,000.00
Sale of Property	4,423.64	<u>175,000.00</u>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<u>94,423.64</u>	<u>175,000.00</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	\$ (2,060,909.11)	\$ 67,278.00
<b>NET CASH AT BEGINNING OF YEAR</b>	<u>2,123,757.45</u>	<u>2,056,479.45</u>
<b>NET CASH AT END OF YEAR</b>	<u>\$ 62,848.34</u>	<u>\$ 2,123,757.45</u>

The notes to the financial statements are an integral part of these statements.

# Community Improvement Corporation of the City of Montgomery, Ohio

*Notes to the Basic Financial Statements  
For the Years Ended December 31, 2023 and 2022*

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## **Note 1 - Reporting Entity**

The Community Improvement Corporation of Montgomery, Ohio (the Corporation) was created in accordance with Chapter 1702 of the Ohio Revised Code. The Corporation was created to assist the City of Montgomery in the revitalization and enhancement of property, and to advance, encourage and promote economic, commercial, and civic development. The Corporation has been designated as the City of Montgomery's agent for economic development.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements of the Corporation have been prepared in conformity with the accounting principles generally accepted in the United States of America.

### ***Basis of Presentation***

The financial statement presentation follows recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) 117, Financial Statement 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. As of December 31, 2022, the net position of the Corporation is unrestricted.

### ***Federal Income Tax***

The Corporation is exempt from federal income tax under Section 501 of the Internal Revenue Code.

## **Note 3 – Cash and Cash Equivalents**

### ***Deposits with Financial Institutions***

On December 31, 2022 and 2023, the carrying amount of all Corporation deposits was \$2,123,757.45 and \$65,848.34 respectively.

### **Concentration of Credit Risk**

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. Ohio law requires that deposits be either insured or be protected by eligible securities pledged and deposited with a qualified trustee as security for repayment or participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

At year end the bank balance was \$65,848.34 2,123,757.45. Federal depository insurance covered \$250,000 of the bank balance and \$0 was collateralized with securities held in the Ohio Pooled Collateral System.

**Community Improvement Corporation of the City of Montgomery, Ohio**

*Notes to the Basic Financial Statements  
For the Years Ended December 31, 2023 and 2022*

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**Note 4 – Related Parties**

The Mayor and City Council comprise the Board for the Community Improvement Corporation of the City of Montgomery, Ohio.

The City of Montgomery provided grant funding in the amount of \$90,000 to fund operating expenses during 2023.

The City of Montgomery provided no grants for the acquisition of real estate to be sold for residential and commercial development in order to stimulate economic development in the downtown area of the City in 2023.

**Note 6 – Current Liabilities**

*Accounts Payable*

In 2015, the Corporation entered a contract with DSD Advisors to support the Corporation's goal of developing the Montgomery Quarter Project. The Corporation agreed to pay \$3,000 per month for the term of the contract in exchange for the agreed upon services.

*Grants Payable*

In 2014, the Corporation initiated a program to promote the preservation of historic buildings in the City of Montgomery. The historical building preservation program is designed to allow property owners of eligible structures to apply for a 50% matching grant up to a maximum of \$15,000 and a minimum of \$2,000 per grantee.

In 2022, the Corporation also initiated a program to promote the preservation of commercial buildings in the City of Montgomery. This program is designed to allow property owners of eligible structures to apply for a 50% matching grant up to a maximum of \$25,000 and a minimum of \$5,000 per grantee.

As of December 31, 2023, the Corporation made cash payments to grantees in the amount of \$23,314.11 for the two programs. As of December 31, 2023, the Corporation had no outstanding liabilities for the historic preservation grant program.

**Note 7 – Contingent Liabilities**

Management believes that there are no pending claims or lawsuits.



**Return of Organization Exempt From Income Tax**

**2023**

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

**A** For the 2023 calendar year, or tax year beginning **January 1**, 2023, and ending **December 31**, 20**23**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization **Montgomery Community Improvement Corporation**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**10101 Montgomery Rd**  
 City or town, state or province, country, and ZIP or foreign postal code  
**Montgomery, OH 45242**

**D** Employer identification number  
**31-1132938**

**E** Telephone number  
**513-792-8349**

**G** Gross receipts \$ \_\_\_\_\_

**F** Name and address of principal officer: **Ron Messer, President**  
**10101 Montgomery Rd. Montgomery Ohio 45242**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. See instructions.  
**H(c)** Group exemption number \_\_\_\_\_

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: \_\_\_\_\_

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1984** **M** State of legal domicile: **OH**

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>Promote economic and civic development in the City of Montgomery.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	<b>7</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a) . . . . .	<b>5</b>	<b>0</b>
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . .	<b>7b</b>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .		<b>94,423.64</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .		
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .		
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .		
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>94,423.64</b>
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3) . . . . .		<b>2,101,260.64</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) . . . . .		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .		<b>36,000.00</b>
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) . . . . .		<b>2,137,260.64</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 . . . . .		<b>-2,042,837.00</b>	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) . . . . .	<b>2,123,757</b>	<b>62,848.34</b>
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	<b>21,072</b>	<b>3,000.00</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 . . . . .	<b>2,102,685</b>	<b>58,848.34</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: *Maura Gray* Date: *1/23/24*  
 Maura Gray, Finance Director

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  If self-employed PTIN

Firm's name Firm's EIN  
 Firm's address Phone no.

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:  
The mission of the MCIC is to provide economic and civic initiatives in the City of Montgomery.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
In 2015, the MCIC entered into an agreement with DSD Advisors to support the goal of developing the Gateway Development/Montgomery Quarter Area. DSD Advisors work with the CIC to promote the interests of the CIC on redeveloping vacant land and brining jobs to the City of Montgomery.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
In 2014, the CIC initiated a program to promote the preservation of historic buildings in the City of Montgomery. The Board allocated funds to the program whereby eligible structures would be given a 50% matching grant up to a maximum of \$15,000 and a minimum of \$2,000 per grant for eligible improvements.

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
In 2022, the CIC initiated a program to promote the preservation of commercial buildings in the City of Montgomery. The Board allocated funds to the program whereby elegible commercial structures would be given a 50% matching grant up to a maximum of \$25,000 and a miniumum of \$5,000 per grant for eligible improvements.

4d Other program services (Describe on Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )  
4e Total program service expenses

**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .		✓
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		✓
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .		✓
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .		✓
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		✓
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		✓
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		✓
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .		✓
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .		✓
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .		✓
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .		✓
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .		✓
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		✓
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .		✓
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .		✓
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .		✓
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions . . . . .		✓
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		✓
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		✓
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .		✓
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .		✓

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	✓	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		✓
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		✓
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		✓
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	✓	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	✓
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	✓
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	✓
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	✓
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	✓
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	✓
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	✓
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	✓
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	✓
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	✓
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	✓
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	<b>17</b>	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OHIO
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records. Tracy Heno, Assistant City Manager. 10101 Montgomery Road. Montgomery, OH 45242 513-792-8312

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Ron Messer Trustee	1 0	✓						0	1,200	
(2) Sasha Naiman Trustee	1 0	✓						0	1,200	
(3) Lee Ann Bissmeyer Trustee	1 0	✓						0	1,200	
(4) Mike Cappel Trustee	1 0	✓						0	1,200	
(5) Chris Dobrozsi Trustee	1 0	✓						0	1,200	
(6) Craig Margolis Trustee	1 0	✓						0	2,400	
(7) Ken Suer Trustee	1 0	✓						0	1,200	
(8) Brian Riblet Executive Director	1 0				✓	✓		0	203,627	
(9) Maura Gray Finance Director	1 0				✓			0	92,569	
(10)										
(11)										
(12)										
(13)										
(14)										

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>								<b>296,196</b>		
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>0</b>		
<b>d Total (add lines 1b and 1c)</b>								<b>296,196</b>		

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
<b>3</b> Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		✓
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	✓	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants, and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>	90,000.00			
	<b>e</b>	Government grants (contributions)	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	4,423.64			
	<b>g</b>	Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		94,423.64			
	<b>Program Service Revenue</b>	<b>2a</b>	Business Code				
<b>b</b>							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b>		All other program service revenue . . . . .					
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . .					
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .				
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties . . . . .					
	<b>6a</b>	Gross rents . . . . .	(i) Real				
			(ii) Personal				
	<b>b</b>	Less: rental expenses	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) . . . . .					
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .	<b>7b</b>				
	<b>c</b>	Gain or (loss) . . . . .	<b>7c</b>				
<b>d</b>	Net gain or (loss) . . . . .						
<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>					
<b>b</b>	Less: direct expenses . . . . .	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events . . . . .						
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .						
		<b>9a</b>					
<b>b</b>	Less: direct expenses . . . . .	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities . . . . .						
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .						
		<b>10a</b>					
<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue . . . . .					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .					
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .		94,423.64				

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	<b>2,096,018.64</b>			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	<b>5,242.00</b>			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .				
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .				
<b>c</b> Accounting . . . . .				
<b>d</b> Lobbying . . . . .	<b>36,000.00</b>			
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .				
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .				
<b>17</b> Travel . . . . .				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .				
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> -----				
<b>b</b> -----				
<b>c</b> -----				
<b>d</b> -----				
<b>e</b> All other expenses -----				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	<b>2,137,260.64</b>			
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	2,123,757	<b>1</b>	62,848.34
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b>		<b>10c</b>
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .		2,123,757	<b>16</b>	62,848.34
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	3,000	<b>17</b>	3,000.00
	<b>18</b> Grants payable . . . . .	18,072	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .		21,072	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	2,102,685	<b>27</b>	59,848.34
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>31</b>	
	<b>32</b> <b>Total net assets or fund balances</b> . . . . .	2,102,685	<b>32</b>	59,848.34
<b>33</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	2,123,757	<b>33</b>	62,848.34	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	94,423.64
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,137,260.64
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-2,042,837.00
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	2,102,865.34
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	59,848.34

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		✓
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	✓	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	✓	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	✓	
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.	✓	



Ohio History Connection  
State Archives of Ohio  
Local Government Records Program  
800 E. 17<sup>th</sup> Avenue  
Columbus, Ohio 43211-2474  
614.297.2553  
[localrecs@ohiohistory.org](mailto:localrecs@ohiohistory.org)  
[www.ohiohistory.org/lgr](http://www.ohiohistory.org/lgr)

### RECORDS RETENTION SCHEDULE (RC-2)– Part 1

*See instructions before completing this form. Must be submitted with PART 2*

**Section A and Section B must be filled out and signed by local government before submission to the State Archives**

#### Section A: Local Government Unit

Montgomery Community Improvement Corporation

(Local Government Entity)

(Unit)

Brian K. Riblet

Executive Director

(Signature of Responsible Official)

(Name)

(Title)

(Date)

#### Section B: Records Commission

*See ORC 149.38 – ORC 149.412 for Records Commission information*

Records Commission

10101 Montgomery Road

Montgomery

45242

(Telephone Number)

Hamilton

(Address)

(City)

(Zip Code)

(County)

To have this form returned to the Records Commission electronically, include an email address:

[cgaylor@montgomeryohio.gov](mailto:cgaylor@montgomeryohio.gov)

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.

12/18/23

Records Commission Chair Signature

Date

#### Section C: Ohio History Connection - State Archives

Signature

Title

Date

#### Section D: Auditor of State

Signature

Title

Date

**Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form**

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

(Local Government Entity)

(Unit)

(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
MCIC 1	Accounts Payable Record	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 2	Accounts Receivable Ledger, General	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 3	Application for Historical Restoration Grant	Permanent	Paper		*
MCIC 4	Audio recordings of meetings	Until official minutes are prepared and approved – no RC-3 required	Electro		
MCIC 5	Audiovisual, PR & Training Material	Until information is superseded, obsolete, or replaced, then appraise for historical value	Both		
MCIC 6	Audit Reports-Internal, Federal and Auditor of State	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 7	Bank Account Statements	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 8	Bank Deposit Records-Receipts, Reconciliations, Slips, Statements, etc.	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 9	Block Grant Documentation	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 10	Bond Register	Permanent	Paper		x
MCIC 11	Budget working documents	Electronic copies 4 years, paper copies only until electronic copies generated	Both		
MCIC 12	Canceled Checks	3 years, provided audited – electronic copies 3 years, paper	Both		

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

(Local Government Entity)

(Unit)

		copies only until electronic copies generated			
MCIC 13	Capital Improvement Bonds	Until paid off and audited	Paper		
MCIC 14	Cash Books and Cash Reports	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 15	Cash Receipts and Disbursements	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 16	Certificates of Insurance	2 years after expiration, if no claim pending - electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 17	Check Registers	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 18	Checking Account Statements (Bank Account Statements)	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 19	Checks-Voided	Until audited	Paper		
MCIC 20	Client Vendor Files	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 21	Consultant produced statistical reports – included in the CAFR	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 22	Contracts and Agreements	15 years after expiration or termination	Paper		
MCIC 23	COPIES – Reading / Informational / Reference Copy	Until no longer administratively necessary – no RC-3 required	Paper		
MCIC 24	CORRESPONDENCE - Routine Form Letters	2 years - electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 25	Correspondence Executive	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 26	Correspondence General	2 years - electronic copies 2 years, paper copies only until	Both		

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2***See instructions before completing this form.*

(Local Government Entity)

(Unit)

		electronic copies generated			
MCIC 27	Correspondence With Legislative Branch	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 28	Deeds - Deeds showing the legal ownership of real property	Permanent	Paper		x
MCIC 29	Draft Minutes of Meetings and Notes	Until hard copy of minutes approved	Both		
MCIC 30	Easements - the right to use the real property of another for a specific purpose	Permanent	Paper		x
MCIC 31	Facsimile (FAX) - Logs	1 year	Paper		
MCIC 32	Facsimile (FAX) - Messages sent/received	Retain according to content – See correspondence	Paper		
MCIC 33	General Orders, Directives, Policies, Rules, Regulations or Procedures	Until superseded, retain one copy until audited	Both		
MCIC 34	Grant Files / Records - Federal / State - grant applications/awards and related documents	5 years provided audited – electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 35	Grant Files, Records-Federal/State	5 years provided audited and disputes resolved - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 36	Insurance Policies	2 years after expiration, provided all claims are settled – electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 37	Investment Records	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 38	Invoices and Supporting Documents	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 39	IRS Form 990	7 Years	Both		
MCIC 40	Legal Notices - Public posting or advertising in newspapers to announce a legal action or intent	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		



## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

See instructions before completing this form.

(Local Government Entity)

(Unit)

MCIC 41	Legal Opinions from Municipal Legal Counsel - Written statement by the law director as to the legality of an action, condition, or intent	Permanent	Paper		x
MCIC 42	Liability Waivers - Gives up a right, such as releasing one from his/her liability for harm or damage that may occur from performing under a contract, or participating in an activity	3 years provided no action pending - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 43	Loan and Grant Applications (copies)	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 44	Management, Operations Reports, Monthly, Quarterly and Semi-Annual Reports	Until incorporated into annual report	Both		
MCIC 45	Manuals and Handbooks	Until superseded, obsolete, or replaced. Retain one file copy 5 years	Both		
MCIC 46	Manuals, Handbooks and Directives	Until superseded, obsolete, or replaced. Retain one file copy 5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 47	Meeting Minutes- Approved	Permanent	Paper		x
MCIC 48	Meeting Notices	1 year - electronic copies 1 year, paper copies only until electronic copies generated	Both		
MCIC 49	Memos Executive	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		
MCIC 50	Memos General	2 years - electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 51	Memos With Legislative Branch	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 52	Monthly Statement of Balances	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 53	Municipal Publications	Until superseded or obsolete, retain one copy	Both		

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

See instructions before completing this form.

(Local Government Entity)

(Unit)

MCIC 54	Notices of public meetings	(Sec. 121.22 ORC) 1 year – electronic copies 1 year, paper copies only until electronic copies generated	Both		
MCIC 55	Personal, Professional Invoices/Statements	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 56	Photo File (includes prints, slides, negatives, Transparencies and related photographic items)	Until information is no longer current, then appraise for historical value	Both		x
MCIC 57	Plat Files	permanent	Paper		x
MCIC 58	Postal Records (e.g. Registered / Certified / Insured Logs or Receipts / Postal Meter Documents)	2 years - electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 59	Property Files - Folder or other files containing information of property purchased or sold	Permanent	Paper		x
MCIC 60	Real Estate	5 years after expiration	Both		
MCIC 61	Reconciliation sheets, Bank Accounts	3 years, provided audited – electronic copies 3 years, paper copies only until electronic copies generated	Both		
MCIC 62	Records Requests	2 years - electronic copies 2 years, paper copies only until electronic copies generated	Paper		
MCIC 63	Records Requests – public record requests	2 years - electronic copies 2 years, paper copies only until electronic copies generated	Both		
MCIC 64	Records Retention Documents RC 1, RC 2, RC 3	25 years	Paper		
MCIC 65	Resolutions and Ordinances and Index	Permanent	Paper		x
MCIC 66	Routine Form Letters	1 year - electronic copies 1 year, paper copies only until electronic copies generated	Both		
MCIC 67	Settlements	3 years - electronic copies 3 years, paper copies only until electronic copies generated	Paper		
MCIC 68	Subject and Administrative Files	5 years - electronic copies 5 years, paper copies only until electronic copies generated	Both		

**Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2**

*See instructions before completing this form.*

(Local Government Entity)

(Unit)

MCIC 69	Table of Organization / Organizational Charts	Until superseded	Both		
MCIC 70	Warranties	2 years after expiration	Paper		

February 2, 2024

TO: Brian K. Riblet, City Manager  
CC: Kevin Chesar, Community Development Director  
FROM: Tracy Henao, Assistant City Manager *TH*  
SUBJECT: Historic Preservation Matching Grant Program

### Background

In November of 2013, the Community Development Department proposed a Historic Matching Grant Program to assist owners of Landmark and contributing structures in the Heritage Overlay District with repairs and upgrades. The idea was received favorably by City Council and was approved by the CIC in February of 2014.

Due to the success of the program in 2014, the Montgomery Community Improvement Corporation (CIC) reinstated the grant program for calendar year 2017 through 2023. Since the inception of the program, the CIC has awarded a total of \$125,121.86 in grants to the property owners of 12 Landmarks and one contributing structure including, the Arstingstall-May House, Parrot-Smith House, the Pure Oil Gas Station, the Grover Kjellenberg House, the James Ayers House, the Cameron Feintheil House, the Crain-Eberhard House, the Jonathan Crain House, the Wooley-Kelsch House, the Crain Conklin House, the Wooley Hattersley Carriage House and the Country Arts Building.

If the program was reinstated for 2024 and 2025, the maximum financial impact would be \$80,000 (\$40,000 per year) if eligible projects were applied for and approved. The proposed maximum grant amount is \$15,000 with a minimum grant amount of \$2,000 and a required 50% match by the applicant. Details on the program and eligibility are provided in the packet.

### Request

Staff believes that the grant program will incentivize owners of Landmark and contributing buildings to reinvest in the properties making the buildings more economically viable, increase the life of the buildings and preserve the character of the buildings and the Heritage District. Staff would like to discuss reinstating the Historic Matching Grant Program with the Montgomery Community Improvement Corporation at their meeting on February 7, 2024.



## Historic Preservation Matching Grant Program

**Title:** Historic Preservation Matching Grant Program

**Funding Amount:** \$80,000 (\$40,000 per year)

**Timeframe:** Calendar years 2024 & 2025

**Maximum Grant Amount:** \$15,000

**Minimum Grant Amount:** \$2,000

**Matching Requirement:** Applicant must provide a minimum of 50% of the eligible costs.

**Applicant Eligibility:** Eligible applicants are owners of City designated Landmark buildings or a property designated as a contributing structure in the Heritage Overlay District by the Landmarks Commission.

**Eligible Costs for Reimbursement:** Structural repair, exterior siding replacement, new roof, new windows, shutters and/or doors, foundation work, repair and/or replace significant architectural features and architect and/or engineering fees.

**Ineligible Project Costs:** New building additions, painting\*, minor repair and maintenance, landscaping, insulation, and weatherproofing\*, broken windowpanes, non-contributing accessory buildings or structures, decks, patios, solar panels, and fences.

\*May be permitted as part of a larger project, if deemed appropriate by the Community Improvement Corporation (CIC)

### Applicant Process:

- Submission of application to the Community Development Director, including written description of proposed work, architectural drawing, if necessary, and cost estimate
- Proposed work would be reviewed by the Landmarks Commission, if applicable
- Evaluation of project costs by Community Development Director and Landmarks Consultant
- CIC approves or denies the grant application
- If approved, the applicant executes the grant agreement
- Applicant obtains building permit, if necessary
- Applicant submits invoices and documentation of the match
- City releases funds to owner and/or contractor on a cost reimbursement basis

These minutes are a draft of the proposed minutes from the Community Improvement Corporation. They do not represent the official record of proceedings until formally adopted by the Corporation. Formal adoption is noted by signature of the Secretary/Treasurer within the minutes.

City of Montgomery  
Community Improvement Corporation  
Meeting of the Board of Trustees  
September 6, 2023

Present

Board of Trustees Present

Tracy Henao, Asst. City Manager  
Terry Donnellon, Law Director  
Kevin Chesar, Community Dev. Dir.  
John Crowell, Police Chief  
Maura Gray, Finance Director  
Gary Heitkamp, Public Works Director  
Matthew Vanderhorst, Community and Information Serv. Dir.  
Paul Wright, Fire Chief  
Amy Frederick, Communications and Engagement Coordinator  
Connie Gaylor, Clerk of Council

Ron Messer, President  
Mike Cappel, Vice President  
Sasha Naiman, Secretary  
Chris Dobrozsi  
Craig Margolis  
Ron Messer  
Ken Suer

The Montgomery Community Improvement Corporation (CIC) convened its Meeting of the Board of Trustees for September 6, 2023 at 6:53 p.m. at City Hall with President Messer presiding.

Mr. Messer asked that the record reflect that all members are present.

Third Amendment to the Montgomery Quarter Development Agreement

The meeting was called for the purpose of reviewing and approving a Third Amendment to the Development Agreement as noted in the attached Resolution adopted by the Board.

Mr. Cappel made a motion to approve the Resolution approving the third amendment to the Development Agreement which approves the sale of parcels within Stage 2 of the Development.

Other Business

President Messer asked if there was any further business to discuss. There was none.

President Messer asked for a motion to adjourn.

Mr. Cappel moved to adjourn. Mrs. Bissmeyer seconded. The meeting was adjourned at 6:54 p.m.

\_\_\_\_\_  
Secretary/Treasurer

\_\_\_\_\_  
Date