



Petroleum Underground Storage Tank Release Compensation Board

P.O. Box 2280 • Westerville, Ohio 43086-2280
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www.petroboard.org

AGENDA

Petroleum UST Release Compensation Board

January 10, 2024 – 10:00 a.m.

- I. Chairman's Call to Order
- II. Approval of Minutes – November 29, 2023 Tab 1
- III. BUSTR Report – Chief Scott King Tab 2
- IV. Financial Reports – Vijetha Deshineni
 - A. Audit Report
 - B. November Financials Tab 3
- V. Compliance and Fee Assessment Report – Cindy Stauffer Tab 4
- VI. Claims Reports – Hannah Brame Tab 5
- VII. Certificates of Coverage Ratification – Cindy Stauffer
 - A. 2022 Certificates – Issued Tab 6
 - B. 2023 Certificates – Issued Tab 7
- VIII. Executive Session
- IX. Confirm Next Meeting Date – March 13, 2024, and Adjourn



Memorandum

To: The Petroleum Underground Storage Tank Release Compensation Board
From: Scott King, Chief - BUSTR
Division of State Fire Marshal
Re: **BUSTR Report**
Date: January 2, 2024

PERSONNEL –

Currently BUSTR has a full staff of thirty (30) team members.

ADMINISTRATION –

Responsible Party Search Project

BUSTR is prioritizing the files based on new federal Environmental Justice (EJ) criteria. The 2023-2024 fiscal year includes funding for sixty (60) RP searches and those sites were selected using USEPA's Environmental Justice (EJ) criteria. To date, sixty (60) files have been distributed to the three (3) vendors and twenty-six (26) RP searches have been completed and approved by BUSTR legal.

Customer Centric Activities/Service

BUSTR central office personnel remain on a hybrid two day a week in office reporting structure. All customer inquiries/questions are being timely responded to by field and in-house staff. The corrective actions staff are successfully reviewing electronically submitted and hard copy submitted reports in a timely manner while the field inspection staff are performing operational compliance inspections of underground storage tank facilities in order to meet Federal Grant guidelines.

December 2023 Statistics	Count
NFAs For The Month	28
NFAs For FY24 (October 1, 2023 Start)	104
Report Reviews For The Month	785
Report Reviews For FY24 (October 1, 2023 Start)	2,864
On-Site Inspections For The Month	135
On-Site Inspections For This Cycle (August 1, 2022 Start)	3,384
Monthly On-Site Inspections With Violations Resulting in Informal & Formal Enforcement	79
Sites Assessed with Fine and/or Penalty (current month)	0
On-Site Inspections With Violations For This Cycle (August 1, 2022 Start)	1,857
Sites Assessed with Fine and/or Penalty (August 1, 2022 Start)	68

UST/LUST Grant Updates:

The Corrective Action Section has received allocation of the LUST Grant for FY 2024 from the Federal US EPA-OUST Program. A new grant application will be completed for FY 2025 and FY 2026 in April of 2024. The Release Prevention Section has been approved and allocated a new UST Grant for FY 2024 and FY 2025 from the Federal US EPA-OUST Program.

TRAINING AND STAFF DEVELOPMENT –

BUSTR staff recently started a new cycle of ethics training and other miscellaneous training for 2024. BUSTR staff have also started a new cycle of OSHA refresher training for FY 2024.

TRAINING TO STAKEHOLDERS –

BUSTR provided annual Certified UST Installer and Certified UST Inspector courses in March of 2023 with twenty-four (24) graduates. New courses are being scheduled for April of 2024. BUSTR will be providing a continuing education course for UST Inspectors and Fire Safety Inspectors in September 2023.

ACTIVITY –

The BUSTR database called Ohio Tank Tracking & Environmental Regulations (OTTER) is showing its age. OTTER went live in the year 2000 and has been updated several times. Initial kickoff of the new 3DI/ Otter system started August 4, 2023 with expected completion and live rollout December 2024.

PUSTR Board Report: STATISTICS and/or COMMENTS -

Statistic	Count as of 12/30/2023
Number of Registered Tanks	21,111
Number of Owners of Registered Facilities	3,364
Number of Registered Facilities	6,962
Number of Active Releases	2,219
Number of Active Closures	1,782
Number of Program No Further Actions	32,434

Corrective Action--No Further Action Letters (NFA)

For the reporting cycle starting October 1, 2023, a total of 104 NFAs have been issued.

Release Prevention--UST Operation Compliance Inspections

August 1, 2022 started our new three-year cycle and to date the team has completed 3,384 new federal inspections and 2,357 re-inspections.

**OHIO PETROLEUM UNDERGROUND
STORAGE TANK RELEASE
COMPENSATION BOARD**

FRANKLIN COUNTY, OHIO

REGULAR AUDIT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023



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Ohio Petroleum Underground Storage Tank Release Compensation Board
4151 Executive Parkway, Suite 350
Westerville, Ohio 43081

We have reviewed the *Independent Auditor's Report* of the Ohio Petroleum Underground Storage Tank Release Compensation Board, Franklin County, prepared by Rea & Associates, Inc., for the audit period July 1, 2022 through June 30, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio Petroleum Underground Storage Tank Release Compensation Board is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

January 19, 2024

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**OHIO PETROLEUM UNDERGROUND STORAGE TANK
RELEASE COMPENSATION BOARD
FRANKLIN COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	4
Financial Statements	
Statement of Net Position	12
Statement of Revenues, Expenses, and Changes in Net Position	13
Statement of Cash Flows	14
Notes to the Basic Financial Statements	16
Required Supplementary Information	37
Notes to Required Supplementary Information	40
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42

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INDEPENDENT AUDITOR'S REPORT

To the Board
Ohio Petroleum Underground Storage Tank Release Compensation Board
4151 Executive Parkway, Suite 350
Westerville, Ohio 43081

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Ohio Petroleum Underground Storage Tank Release Compensation Board, located in Franklin County, Ohio (the Board), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Ohio Petroleum Underground Storage Tank Release Compensation Board, located in Franklin County, Ohio, as of June 30, 2023, and the changes in financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and pension and other post-employment benefit schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic

financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2023 on our consideration of the Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
Dublin, Ohio
December 7, 2023

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

The following Management's Discussion and Analysis (MD&A) section of the Ohio Petroleum Underground Storage Tank Release Compensation Board's (the Board) financial report represents a discussion and analysis of the Board's financial performance during the fiscal year ended June 30, 2023. Please read it in conjunction with the Board's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Board accounts for all transactions under a single enterprise fund (Financial Assurance Fund) and the financial statements are prepared using proprietary fund (enterprise fund) accounting. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting are used. Revenue is recognized in the year for which coverage is provided, and expenses are recorded when incurred. The financial statements include Statement of Net Position; Statement of Revenues, Expenses and Changes in Net Position; and Statement of Cash Flows. These are followed by notes to the financial statements.

The Statement of Net Position presents information on the assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between these items reported as net position. Over time, increases or decreases in the net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The Statement of Revenues, Expenses and Changes in Net Position reports the operating revenues and expenses and non-operating revenue and expenses of the Board for the fiscal year.

The Statement of Cash Flows reports cash inflows and outflows for the fiscal year resulting from operating activities, noncapital financing activities, capital and related financing activities, and investing activities. The net result of these activities added to the beginning of the year's cash balance reconciles to the cash balance at the end of the current fiscal year.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

Financial Position

The following summarizes the Board's financial position as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
ASSETS:		
Current assets	\$ 17,316,875	\$ 13,059,316
Unrestricted investments	11,132,162	12,201,837
Capital assets	554,250	168,436
Net OPEB asset	<u>0</u>	<u>181,790</u>
Total Assets	\$ <u>29,003,287</u>	\$ <u>25,611,379</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension	\$ 609,905	\$ 152,153
OPEB	<u>106,182</u>	<u>0</u>
Total Deferred Outflows of Resources	\$ <u>716,087</u>	\$ <u>152,153</u>
LIABILITIES:		
Current liabilities	\$ 17,171,475	\$ 18,217,969
Lease liability	421,874	20,549
Net pension liability	1,657,198	500,969
Net OPEB liability	35,839	0
Reserve for unpaid claims – noncurrent	<u>27,907,070</u>	<u>25,263,154</u>
Total Liabilities	\$ <u>47,193,456</u>	\$ <u>44,002,641</u>
DEFERRED INFLOWS OF RESOURCES		
Pension	\$ 27,149	\$ 648,866
OPEB	<u>13,634</u>	<u>194,183</u>
Total Deferred Inflows of Resources	\$ <u>40,783</u>	\$ <u>843,049</u>
NET POSITION		
Net investment in capital assets	\$ 64,006	\$ 66,246
Unrestricted net position	<u>(17,578,871)</u>	<u>(19,148,404)</u>
Total Net Position	\$ <u>(17,514,865)</u>	\$ <u>(19,082,158)</u>

Current assets and unrestricted investments increased by approximately \$3,188,000 (12.62%) from last year primarily due to increases in investments of \$3,791,000, and decreases in cash with custodian and fees receivable of \$518,000, and \$87,000, respectively.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

As of June 30, 2023, unrestricted investments is comprised of \$13,629,000 in current unrestricted investments with maturity dates less than one year, and \$11,132,000 in non-current unrestricted investments with maturity dates exceeding one year. As of June 30, 2022, the current and non-current portions of unrestricted investments were \$8,769,000 and \$12,202,000, respectively. The increase in unrestricted investments of approximately \$3,791,000 (18.08%) is primarily due to claim refund payments received by the Fund and a decrease in payments from the obligated account for the payment of claims during fiscal year 2023.

At its November 30, 2022 meeting, the Board approved entering into a Settlement Agreement and Release (November 2022 Settlement Agreement) with a major oil company to resolve allegations that the company failed to disclose that it had insurance coverage for expenses associated with corrective action for petroleum releases from underground storage tanks (USTs) at various sites in Ohio, and that it failed to disclose litigation and settlements with its insurers in its applications to the Board. The November 2022 Settlement Agreement was fully executed in December 2022 and the settlement amount of \$3.2 million less attorney fees was received by the Board on January 17, 2023. Attorney's fees were 25% of the settlement amount for a total of \$800,000.

In January 2023, the Board entered into a Settlement Agreement and Release (January 2023 Settlement Agreement) with a UST owner and contractor to resolve a subrogation claim against the UST contractor who allegedly caused or contributed to a petroleum release for which the Fund had and would continue to pay costs to clean up. The Board received the \$167,500 settlement amount on February 13, 2023.

At its November 20, 2019 meeting, the Board approved entering into a Settlement Agreement and Release (November 2019 Settlement Agreement) with a major oil company in exchange for a mutual release and covenant not to sue. Pursuant to the November 2019 Settlement Agreement executed on December 5, 2019, the Board agreed to pay and the major oil company agreed to accept \$12,600,000 as full and complete satisfaction of all claim applications that have or could be submitted by the major oil company or its vendors for corrective action costs it incurred related to eligibility applications submitted on or before the effective date of the November 2019 Settlement Agreement. In compliance with the payment schedule established under the November 2019 Settlement Agreement, payments of \$4,000,000 and \$500,000 were made in fiscal year 2022 and 2023, respectively.

The decrease in the cash with custodian of approximately \$518,000 (15.60%) is due to the timing of the transfer of excess funds from the custodial account to the STAR Ohio unobligated account at year end. A significant amount of the annual tank fees for the program year commencing July 1 are received in the preceding May and June and transfers of the excess cash from the custodial account to the unobligated account are typically made prior to June 30. A larger portion of the fees received in May and June and held in the custodial account were transferred to the unobligated account prior to June 30 in the 2023 fiscal year than in the 2022 fiscal year.

Fees receivable, net of allowance for uncollectible amounts, decreased by approximately \$87,000 (9.09%) from the prior year. A detailed review of each receivable was undertaken and based on information available as of June 30, 2023, accounts were separated into six categories, each with an assigned probability of collection. The estimated collectible amount was then determined by applying the assigned probability of collection percentage to each category. The estimated collectible amount of the largest category of outstanding fees, which consists of delinquent fees certified to the State of Ohio Attorney General's Office, Collections Enforcement for collection, as well as delinquent fees not yet certified, is calculated using percentages based on the per-tank fee and late fee payments received for delinquent accounts previously certified to Collections Enforcement. Historically, the Attorney General's Office has collected 14.65%, 5.68% and 3.83% of the per-tank fees certified within one, two and three years of the date of certification, respectively. Late payment fees have been collected by the Attorney General's Office at rates of 5.82%, 1.88% and 1.12% within one, two, and three years of the date of certification, respectively.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

The allowance for uncollectible amounts was approximately \$2,758,000 and \$3,184,000 for fiscal years 2023 and 2022, respectively. The \$426,000 decrease in the allowance for uncollectible amounts is primarily attributable to the aging of accounts certified to the Attorney General's Office for collection as the receivable is written off for those accounts outstanding more than three years from the date of certification and a reduction in the amount of outstanding prior year fees resulting from negotiations in the process of collecting delinquent fees.

Collateral on loaned securities increased by approximately \$1,800 (11.37 %) from the prior year due to an increase in cash equity with the Treasurer of State and increase in the total collateral allocation as of June 30, 2023. Additional information regarding collateral on loaned securities can be found in Note 4 to the financial statements.

Capital assets increased by approximately \$386,000 (229.06%). Approximately \$22,500 was spent on data processing equipment. The lease for Board's office space which is classified as a right-to-use-asset in accordance with Governmental Accounting Standards Board (GASB) Statement No. 87 increased by approximately \$470,000 due to the Board approving an amendment to the lease of the office space through October 31, 2029. Accumulated depreciation and amortization increased by approximately \$102,000, which includes an increase of approximately \$78,000 related to the amortization of the lease for office space, and an increase of approximately \$24,000 related to depreciation for office furniture and data processing equipment. During fiscal year 2023, \$4,200 in depreciated capital assets were salvaged and a loss on disposal of \$1,540 was recorded due to the disposal of two assets not being fully depreciated at the time of disposal. Of the \$22,500 spent on data processing equipment, \$4,400 was spent for perpetual licenses for scanning software; \$10,800 was spent on configuration of the scanning software with the current Statistical Tank and Reimbursement Records System database; \$6,200 was spent on data backup hardware; \$600 was spent for installation of IT security hardware; and \$500 was spent for a conference call station for the Board's meeting room. Additional information on Capital Assets can be found in Note 5 to the financial statements.

Current liabilities decreased by approximately \$1,046,000 (5.74%) primarily due to decreases in claims payable, the current portion of reserve for unpaid claims, and refundable fees of approximately \$517,000, \$483,000, and \$178,000 respectively; and an increase in fees received in advance of \$122,000.

The current portion of reserve for unpaid claims represents the amount obligated for the payment of claims in the upcoming fiscal year less claims payable as of June 30, 2023. In determining the amount to obligate, the Board considers the unobligated balance, claims paying experience and anticipated revenue. At its June 8, 2022 meeting, the Board obligated \$9,000,000 for the payment of claims anticipated to be paid in the 2023 fiscal year. At its June 14, 2023 meeting, the Board obligated \$8,000,000 for the payment of claims anticipated to be paid in the 2024 fiscal year.

Claims payable decreased by approximately \$517,000 (47.42%) due to payments made in accordance with the November 2019 Settlement Agreement. As of June 30, 2022, claims payable included \$500,000 scheduled for payment in July 2023 for the remaining balance payable under the November 2019 Settlement Agreement.

Refundable Fees decreased by approximately \$178,000 (9.35%). The decrease is attributable to the amount of refunds paid to owners or operators, or applied to offset outstanding fees, exceeding the amount of refunds identified during the fiscal year.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

Fees received in advance increased by approximately \$122,000 (1.76%). The Fund saw a slight increase in the number of tanks for which the program year 2023 annual per-tank fees were received prior to June 30, 2023, as compared to the program year 2022 annual per-tank fees received prior to June 30, 2022.

Reserve for unpaid claims, including the current portion, increased by approximately \$2,161,000 (6.51%) as a result of claim reimbursements being paid at a rate less than the increase in the estimated ultimate loss. Estimated ultimate loss is an estimate of the amount the Financial Assurance Fund will ultimately pay for releases discovered on or before June 30, 2023, and includes both losses for the most recent year and changes in the estimates of ultimate losses for prior years. The estimated ultimate loss for both reported and incurred but not reported (IBNR) covered events increased approximately \$7,974,000 from June 30, 2022 to June 30, 2023; fiscal year 2023 claim payments were approximately \$6,331,000. Additional discussion regarding the reserve for unpaid claims can be found in Note 3 to the financial statements. The Board retained an actuarial firm to perform an independent analysis of the Fund's loss reserves. The actuaries report, titled "Analysis of Fund Liabilities as of June 30, 2023" represents the analysis of the loss reserves. The report may be obtained by writing to the Board at P.O. Box 2280, Westerville, Ohio 43086-2280 or by calling 614-752-8963.

Total net position increased approximately \$1,567,000 (8.21%) due primarily to operating and non-operating revenue exceeding operating and non-operating expenses during fiscal year 2023.

The unrestricted net position includes management's estimate of the current and long-term reserve for unpaid claims of approximately \$35,907,000.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

Financial Information

The following schedule presents a summary of revenues, expenses and the changes in net position for the fiscal years ended June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Operating Revenues:			
Tank fees	\$ 8,396,605	\$ 8,543,989	\$ (147,384)
Recovery of bad debt	106,516	114,913	(8,397)
Claim Refund	2,567,500	0	2,567,500
Other	347	161	186
Total Operating Revenues	<u>11,070,968</u>	<u>8,659,063</u>	<u>2,411,905</u>
Non-operating Revenues:			
Earnings on investments	<u>386,417</u>	<u>(707,099)</u>	<u>1,093,516</u>
Total Revenue	<u>\$ 11,457,385</u>	<u>\$ 7,951,964</u>	<u>3,505,421</u>
Operating Expenses			
Incurred claims and claims adjustment	\$ 7,974,497	\$ 9,365,924	(1,391,427)
Administration	1,808,020	1,308,863	499,157
Depreciation	105,075	114,266	(9,191)
Total Operating Expenses	<u>9,887,592</u>	<u>10,789,053</u>	<u>(901,461)</u>
Non-operating Expenses:			
Interest Expense	960	1,934	(974)
Loss on Disposal of Assets	1,540	40	1,500
Total Non-operating Expenses	<u>2,500</u>	<u>1,974</u>	<u>526</u>
Total Expenses	<u>\$ 9,890,092</u>	<u>\$ 10,791,027</u>	<u>(900,935)</u>
Change in Net Position	<u>\$ 1,567,293</u>	<u>\$ (2,839,063)</u>	<u>\$ 4,406,356</u>

Revenue

Total revenue for 2023 increased approximately \$3,505,000 (44.08%) from the previous year due to increases in operating revenues and non-operating revenues of \$2,412,000 and \$1,093,000, respectively.

Operating revenues increased approximately \$2,412,000 due to an increase in claim refunds of \$2,567,000, and a decrease in tank fee revenue of \$147,000.

Claim Refunds increased approximately \$2,567,000 due to receipts of settlement amounts agreed upon in the November 2022 and January 2023 Settlement Agreements, as previously stated.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

The tank fee revenue decreased by approximately \$147,000 (1.73%) due to an increase in per-tank and late payment fee refunds paid to owners and operators. Approximately \$256,000 and \$50,000 was refunded to UST owners and operators during fiscal years 2023 and 2022, respectively, for the overpayment of fees.

Non-operating revenues increased by approximately \$1,093,000 due to an increase in earnings on monies held in the State Treasury Asset Reserve of Ohio ("STAR Ohio") and on US Treasury and US Agency Bond investments. During fiscal year 2023, the interest earned on monies held in STAR Ohio was \$325,000. The investments in US Treasuries and Agency Bonds earned \$158,000 in interest and the fair market value of these investments decreased \$97,000 from June 20, 2022. In fiscal year 2022, the interest earned on monies held in STAR Ohio was \$14,000. The investments in US Treasuries and Agency Bonds earned \$72,000 in interest during fiscal year 2022 and the fair market value decreased \$794,000 from June 30, 2021.

Expenses

Total operating expenses decreased approximately \$901,000 (8.36%) from the previous year due to a decrease in incurred claims and claims adjustment expenses of approximately \$1,391,000 and an increase in administration expense of approximately \$499,000.

Incurred claims and claims adjustment expense decreased 14.86% from the prior year. For fiscal year 2023, incurred claims and claims adjustment expense represents the provision for insured events of the current year and the change in the provision for prior years of approximately \$3,724,000 and \$4,250,000, respectively. For fiscal year 2022, the provision for insured events of the current year was approximately \$3,511,000 and the change in the provision for prior years was approximately \$5,605,000.

As previously stated, the Board annually obligates funds for the payment of claims in the upcoming fiscal year. For fiscal year 2023, the Board obligated \$9,000,000. Claim determinations issued for fiscal years 2023 and 2022 provided for reimbursement amounts of approximately \$5,813,000 and \$7,283,000, respectively. Claimants are provided a 30-day period in which to object to the claim determination. If an objection is not received, payment is issued to the claimant within 45 days of the date of the determination. Claim reimbursement payments made during fiscal year 2023 totaled \$6,331,000.

Administration costs increased 38.14% from fiscal year 2022. This change is a result of increases in salary expenses, legal and professional expenses, temporary services expenses, office supplies expense, and rent expense.

- Salary expense increased by \$410,000 due to Pension Plan and Other Post-Employment Benefits (OPEB) adjustments which are proportionately allocated to the Fund.
- Legal and Professional expenses increased by \$59,000 due to increases in the costs for the Assistant Attorney General's services, the actuarial analysis for the Estimate of the Unpaid Claim Liability, an information security risk assessment, and data backup services.
- Temporary services expense increased by \$16,000 due to the use of contract employees to fill an extended vacancy in the Compliance Section.
- Office Supplies expense increased by \$6,000 due to the purchase of one year Office 365 Enterprise 3 subscriptions for staff computers, and storage boxes for offsite record storage.
- Rent expense increased by \$4,000 due to an increase in the Board's pro-rata share of the operating expenses for the office space.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Management's Discussion and Analysis
For the Year Ended June 30, 2023
(Unaudited)

Depreciation and amortization decreased 8.04% from the prior year. For fiscal year 2023, depreciation includes approximately \$26,000 related to the depreciation of capital assets, and \$78,000 related to the amortization of the Board's leased office space, which is classified as a right-to-use-asset in accordance with Governmental Accounting Standards Board (GASB) Statement No. 87. Additional information on depreciation can be found in Notes 5 and 6 to the financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

STATEMENT OF NET POSITION

JUNE 30, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

CURRENT ASSETS

Cash with custodian	\$ 2,800,523
Unrestricted investments	13,629,335
Collateral on loaned securities	17,590
Fees receivable, net of allowance for uncollectible amounts of \$2,758,572	869,427
Total Current Assets	<u>17,316,875</u>

NON-CURRENT ASSETS

Unrestricted investments	\$ 11,132,162
Capital assets at cost - Net of accumulated depreciation	554,250
Net OPEB asset	-
Total Non-Current Assets	<u>11,686,412</u>
Total Assets	<u>\$ 29,003,287</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension	\$ 609,905
OPEB	106,182
Total Deferred Outflows of Resources	<u>\$ 716,087</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

CURRENT LIABILITIES

Fees received in advance	\$ 7,060,603
Claims payable	573,297
Current portion of reserve for unpaid claims	7,426,703
Refundable fees	1,720,793
Unclaimed monies payable	45,783
Accounts payable	27,246
Accrued liabilities	231,090
Lease liability	68,370
Obligations under loaned securities	17,590
Total Current Liabilities	<u>17,171,475</u>

NON-CURRENT LIABILITIES

Lease liability	\$ 421,874
Net pension liability	1,657,198
Net OPEB Liability	35,839
Total Non-Current Liabilities	<u>2,114,911</u>

RESERVE FOR UNPAID CLAIMS - Less current portion

	<u>27,907,070</u>
Total Liabilities	<u>\$ 47,193,456</u>

DEFERRED INFLOWS OF RESOURCES

Pension	\$ 27,149
OPEB	13,634
Total Deferred Inflows of Resources	<u>\$ 40,783</u>

NET POSITION

Net investment in capital assets	\$ 64,006
Unrestricted net position	(17,578,871)
Total Net Position	<u>\$ (17,514,865)</u>

See notes to financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

OPERATING REVENUES	
Tank fees, net of refunds	\$ 8,396,605
Recovery of bad debt	106,516
Claim Refunds	2,567,500
Other	<u>347</u>
Total Operating Revenues	<u>11,070,968</u>
OPERATING EXPENSES	
Incurred claims and claims adjustment	7,974,497
Administration	1,808,020
Depreciation and amortization	<u>105,075</u>
Total Operating Expenses	<u>9,887,592</u>
OPERATING INCOME (LOSS)	<u>1,183,376</u>
NON-OPERATING REVENUE (EXPENSE)	
Earnings on investments	386,417
Interest expense	(960)
Loss on disposal of assets	<u>(1,540)</u>
Total Non-operating Revenue (Expense)	<u>383,917</u>
Increase (Decrease) in Net Position	1,567,293
NET POSITION	
Beginning of year	<u>(19,082,158)</u>
End of year	<u><u>\$ (17,514,865)</u></u>

See notes to financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 8,810,163
Cash paid to employees	(1,367,602)
Cash paid to claimants	(3,763,081)
Cash paid to others	<u>(687,593)</u>
Net Cash Provided By Operating Activities	<u>2,991,887</u>
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(22,502)
Principal paid on leased asset	(81,872)
Interest paid on leased asset	<u>(960)</u>
Net Cash Used in Capital and Related Financing Activities	<u>(105,334)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	(19,261,550)
Sale of investments	13,390,752
Investments matured	2,000,000
Interest on investments	<u>466,528</u>
Net Cash Used in Investing Activities	<u>(3,404,270)</u>
NET INCREASE (DECREASE) IN CASH WITH CUSTODIAN	<u>(517,717)</u>
CASH WITH CUSTODIAN	
Beginning of year	<u>3,318,240</u>
End of year	<u>\$ 2,800,523</u>

See notes to financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

STATEMENT OF CASH FLOWS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH
USED IN OPERATING ACTIVITIES:

Operating income (loss)	\$ 1,183,376
Adjustments to reconcile operating income to net cash used in operating activities:	
Depreciation and amortization	105,075
Allowance for uncollectible accounts	(425,909)
Reserves for unpaid claims	2,161,024
Changes in assets and liabilities:	
Fees receivable	512,790
Fees received in advance	121,933
Claims payable	(517,108)
Refundable fees	(177,577)
Unclaimed monies payable	19,445
Accounts payable and accrued liabilities	1,180
Net Pension Liability	1,156,229
Net OPEB Liability	217,629
Deferred Outflow - Pension	(457,752)
Deferred Outflow - OPEB	(106,182)
Deferred Inflow - Pension	(621,717)
Deferred Inflow - OPEB	(180,549)
 Total Adjustments	 <u>1,808,511</u>
 Net Cash Used in Operating Activities	 <u><u>\$ 2,991,887</u></u>

See notes to financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - DESCRIPTION OF THE BOARD

The Ohio Petroleum Underground Storage Tank Release Compensation Board (the Board) was established as a body both corporate and politic of the State of Ohio upon enactment of House Bill 421 (the Act) in 1989 in response to USEPA Resource Conservation and Recovery Act Subtitle I regulations, which require responsible persons to demonstrate financial responsibility for paying the costs of corrective action resulting from accidental releases of petroleum from the operation of underground storage tanks. The Board consists of the Treasurer of State and the directors of the State of Ohio Departments of Commerce and Environmental Protection as ex-officio members, and nine members appointed by the Governor with the advice and consent of the Senate.

The Board may issue revenue bonds, payable solely from its revenues, for the purpose of funding the Financial Assurance Fund (the Fund). The Act created the Fund to reimburse responsible persons for the costs of corrective actions and third-party compensation for bodily injury or property damage resulting from releases of petroleum from underground storage tanks. Pursuant to the Act, the Board may determine the amount of payment or reimbursement to responsible persons.

The Fund is authorized by law to collect (1) annual and supplemental fees from underground storage tank owners/operators, (2) interest earned on monies in the Fund, and (3) proceeds from revenue bonds authorized by the Board. Authorized disbursements from the Fund are for (1) the Board's administrative expenses, (2) payment of claims to tank owner/operators who hold valid certificates of coverage, (3) transfers of funds required under trust agreements established in connection with bond issuances, and (4) placement of certificates of deposit with financial institutions for the purpose of providing low-cost financing to eligible tank owners through the Board's linked deposit program.

The Board may establish annual fees and assess supplemental fees needed to maintain the financial soundness of the Fund. The Act prohibits the Board from assessing annual fees for any year in which the unobligated fund balance exceeds \$45 million, except the Board may assess a fee in the year to which the determination applies to the extent required in or by, or necessary to comply with covenants or other requirements in, revenue bonds. Supplemental fees may be assessed in any fiscal year in which the unobligated fund balance is less than \$15 million. The Act excludes the State of Ohio from responsibility for liabilities of the Fund.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of significant accounting policies consistently applied by management in the preparation of the accompanying financial statements follows:

Classification and Basis of Accounting - The Fund is classified as an Enterprise Fund and is reporting as a special-purpose government engaged in business-type activities. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting are used.

Operating revenues and expenses generally result from providing services in connection with ongoing operations. Operating revenues are primarily derived from tank fees. Operating expenses include the costs of claims and related administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Application of Governmental Accounting Standards Board (GASB) Statements and Interpretation - In accordance with GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Entities That Use Proprietary Fund Accounting”, the Board follows Governmental Accounting Standards Board (GASB) guidance as applicable to proprietary funds.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Cash – The Treasurer of the State of Ohio (Treasurer) acts as the custodian of the funds for the State. Cash of the Board is pooled and invested by the Treasurer. Account integrity is maintained through a series of checks and balances with the Auditor, Treasurer, and the Office of Budget and Management.

The Cash with the Treasurer has the general characteristics of a demand deposit account whereby additional cash can be deposited at any time and can also be effectively withdrawn at any time, within certain budgetary limitations, without prior notice or penalty.

Unobligated Fund Balance - The Ohio Revised Code requires the Board to maintain an unobligated fund balance at a level that ensures the continued financial soundness of the Fund and allows the Board to assess a supplemental fee in any fiscal year in which the unobligated fund balance is less than \$15 million. The unobligated fund balance is included in unrestricted investments and defined by the Ohio Administrative Code as monies not previously designated by the Board for claims reimbursement, not legally restricted, not placed in the unclaimed monies trust account, not placed in a linked deposit account, and not placed in a debt service account. The unobligated fund balance is \$24,641,041 at June 30, 2023.

Investments - Investments are stated at fair value in accordance with GASB Statement No. 72, “Fair Value Measurement and Application”. The Board’s investments consist of U.S. Treasury Notes and Agency Bonds, which are stated at fair value. Dividends, interest earnings, the net increase (decrease) in the fair value of investments (which includes both the change in fair value and realized gains and losses), and investment expenses are aggregated and reported as net investment income in the statement of revenues, expenses and changes in net position. The cost of securities sold is determined using the average cost method. Purchases and sales of investments are recorded as of the trade date.

Capital Assets - Capital asset purchases equal to or greater than \$500 are recorded at historical cost, and are depreciated using the straight-line method over the estimated useful life of five years. Personal property with a value less than \$500, and maintenance and repair costs are expensed. In accordance with GASB Statement No. 87, Capital assets includes lease right-to-use assets, which are recorded at the commencement of the term using the present value of the expected payments over the contract term. Lease right-to-use assets are amortized over the term of the contract.

Refundable Fees - The Board has determined that certain fees were collected from individuals not required to contribute to the Fund. Accordingly, the Board has recorded a liability for the refund of these fees.

Lease Liability – At the commencement of a lease, the Board measures the lease liability as the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions/Other Postemployment Benefits (OPEB) - For the purposes of measuring the net pension/OPEB liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the Ohio Public Employees Retirement System (OPERS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The OPERS pension system reports investments at fair value.

Deferred Outflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the Board, deferred outflows of resources are reported on the statement of net position for pension and OPEB and are explained in Notes 7 and 8.

Deferred Inflows of Resources – In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the Board, deferred inflows of resources are reported on the statement of net position for pension and OPEB and are explained in Notes 7 and 8.

Revenue Recognition - Fees are recognized in the year for which coverage is provided. Fees received in advance of the coverage year are recorded as unearned revenue. Earnings on investments are accrued as earned.

Claims Expenses - Claims expenses are recognized to the extent risk has transferred to the Fund. Risk is deemed transferred when the Board approves a claim for payment. Accordingly, claims expenses are accrued when a claim is approved for payment. In order to expedite certain claims, the Board may approve partial (installment) payments. Partial claims expenses are also recognized when approved. These partial payments are subject to further review, upon which the Board may approve additional payments, or, in limited circumstances, require a refund.

The amount of the reserve for unpaid claims is estimated using actuarial assumptions and is not discounted to present value. Assumptions include the estimate of incurred but not reported claims, the Board's payment experience, the eligibility approval rate and third-party claims.

Accounting Pronouncements - The GASB has issued the following new accounting pronouncements that will be effective in future years and may be relevant to the Board:

- GASB No. 100, "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62"
- GASB No. 101, "Compensated Absences"

Management has not yet determined the impact that these new GASB Pronouncements will have on the Board's financial statements.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - COVERAGE

Petroleum underground storage tank owners/operators must pay a fee each fiscal year as determined by the Board (\$350 per tank in 2023). The tank owners/operators must also demonstrate an ability to fund \$55,000 of eligible costs caused by petroleum releases, in compliance with rules promulgated by the State Fire Marshal. Tank owners/operators with six or fewer tanks may elect to reduce their deductible from \$55,000 to \$11,000 by paying an additional fee per tank (\$200 in 2023). The Board's obligation to pay eligible claims is limited to (1) an annual maximum per individual owner/operator and (2) the availability of unobligated assets in the Fund. The maximum annual disbursement per fiscal year to an individual owner/operator is as follows:

<u>Number of Tanks Owned</u>	<u>Maximum Annual Disbursements (Net of Deductibles)</u>
Less than 100	\$1 million
101 to 200	\$2 million
201 to 300	\$3 million
Over 300	\$4 million

The Board is not required to make payments for the costs of corrective action when the amount of approved claims exceeds the unobligated fund balance. The Board annually sets fees to ensure the solvency of the Fund based on projected revenues, administrative expenses and claim payment obligations. In the event that unobligated funds fall below \$15 million, the Board is able to assess a supplemental fee, and again consider payout of all eligible claims.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - COVERAGE (Continued)

The Board establishes a liability for both reported and unreported covered events, which includes estimates for future payments of losses. The amount of the liability is estimated using actuarial techniques. The following represents changes in those aggregate liabilities of the Board during the past fiscal year:

	<u>Year Ended June 30, 2023</u>
Unpaid claims and claim adjustment expenses- Beginning of year	\$ <u>34,263,154</u>
Incurred claim and claim adjustment expenses:	
Provision for insured events of current year	3,724,347
Change in provision for prior years	<u>4,250,150</u>
Total Incurred Claims and Claim Adjustment Expense	<u>7,974,497</u>
Claim and claim adjustment payments attributable to Insured events of prior years	<u>(6,330,581)</u>
Total Unpaid Claims and Claim Adjustment Expenses- End of year	\$ <u><u>35,907,070</u></u>
This liability is shown in the statement of net position as follows:	
Claims payable	\$ 573,297
Current portion of reserve for unpaid claims	7,426,703
Reserve for unpaid claims-less current portion	<u>27,907,070</u>
Estimated Unpaid Liability	\$ <u><u>35,907,070</u></u>

Changes in the unpaid claim liability are the combined impact of:

- i. Estimated ultimate losses on newly reported claims (increases the liability);
- ii. Changes in the estimated ultimate losses on previously reported claims (may increase or decrease the liability);
- iii. Changes in the estimated ultimate losses on unreported claims (may increase or decrease the liability);
- iv. Claim reimbursement payments (decreases the liability).

The amounts that the Fund will ultimately pay (items i, ii, and iii) are measured, in part, by the reported gross claim face values adjusted for non-reimbursable and undocumented costs and deductible amounts.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - CASH AND INVESTMENTS

Provisions within the Ohio Revised Code govern the investment and deposit of Board monies. In accordance with these statutes, investments are restricted to obligations of the United States or of any agency or instrumentality thereof (and funds consisting exclusively of, and repurchase agreements secured by, those obligations), obligations guaranteed as to principal and interest by the United States, obligations of the State of Ohio or any political subdivision thereof, the State Treasury Asset Reserve of Ohio investment pool, and certificates of deposit of any national bank located in Ohio and certain other banks incorporated in Ohio and subject to inspection by the Superintendent of Institutions.

Cash:

Cash with custodian is held by the Treasurer of State. The carrying amount and custodial balance of cash with custodian at June 30 were as follows:

		<u>2023</u>
Carrying amount	\$	2,800,523
Custodial balance	\$	3,443,820

The difference between the carrying amount and the custodial balance is net of the warrants issued but uncashed as of June 30, 2023, and deposits in transit.

Custodial balances are collateralized with securities held by the pledging financial institution's trust department or an agent in the State's name.

Investments:

The Investment policy approved by the Board provides investment guidance for the monies within the Fund. The objective of the investment policy is to conform with state and federal legal requirements and to maintain safety of principal with a focus on liquidity, yield, and the minimization of cost.

U.S. Government and U.S. Government Agency Obligations – At its January 9, 2013 meeting, the Board authorized the investment of \$6,000,000 of unobligated funds in equal amounts of U.S. Treasury Notes and U.S. Agency Bonds with maturity dates of the investments laddered over one, two and three years. Authorization was also granted by the Board to reinvest the funds in like securities upon maturity. In May 2013, U.S. Treasury Notes and U.S. Agency Bonds with par values of \$3,000,000 each were purchased. At its March 20, 2014 meeting, the Board authorized the investment of an additional \$2,000,000 of unobligated funds in equal amounts of U.S. Treasury Notes and U.S. Agency Bonds having maturity dates of three years which were subsequently purchased in June 2014. At its January 13, 2016 meeting, the Board authorized the investment of an additional \$6,000,000 of unobligated funds in equal amounts of U.S. Treasury Notes and U.S. Agency Bonds having maturity dates laddered equally over two, three, and four years which were subsequently purchased between January and March 2016. At its November 29, 2017 meeting, the Board authorized the investment of an additional \$2,000,000 of unobligated funds in U.S. Agency Bonds with a maturity date of three years, which were subsequently purchased in January 2018. At its January 9, 2019 meeting, the Board authorized the reinvestment of US Treasuries or U.S. Agency Bonds at the discretion of the Treasurer of State and the Executive Director of the Board, so long as the weighted average duration of the buy and hold portfolio does not exceed three years.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - CASH AND INVESTMENTS (Continued)

STAR Ohio - STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the Securities and Exchange Commission as an investment company, but has adopted Governmental Accounting Standards Board Statement No. 79, "Certain External Investment Pools and Pool Participants." The Board measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For the year ended June 30, 2023, there were no limitations on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. The value of the STAR Ohio investments were approximately \$10,646,000 as of June 30, 2023.

The State Treasurer's Office issues a publicly available stand-alone financial report for STAR Ohio that includes financial statements and required supplementary information. That report may be obtained online at <http://tos.ohio.gov/star-ohio>, or by writing to State Treasury Asset Reserve of Ohio, STAR Ohio, 30 East Broad Street, 9th Floor, Columbus, Ohio 43215-3461 or by calling 1-800-228-1102.

Linked Deposits - The Act authorizes the Board to place certificates of deposit with financial institutions at interest rates below current market rates. These deposits are insured by the Federal Deposit Insurance Corporation. The financial institutions loan these deposits to tank owners approved by the Board to replace or improve underground storage tanks. The financial institutions assume credit risks associated with these loans.

The fair value of the investments as of June 30, 2023 are as follows:

Investment Type	Fair Value	Investment Maturities (in years)	
		Less than 1	1-3
U.S. government obligations	\$ 4,628,709	\$ 990,863	\$ 3,637,846
U.S. government agency obligations	9,487,003	1,992,687	7,494,316
STAR Ohio	10,645,785	10,645,785	-
	<u>\$ 24,761,497</u>	<u>\$ 13,629,335</u>	<u>\$ 11,132,162</u>

The Board categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation of inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Board's U.S. government obligations and U.S. government agency obligations are valued using pricing models (Level 2 inputs). STAR Ohio is reported at NAV per share, which approximates fair value.

Custodial Credit Risk - Custodial credit risk for deposits is the risk that in the event of a public depository failure, the Board will be unable to recover the value of deposits. Public depositories must provide security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in addition to amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 102% of the total value of public monies on deposit at the institution.

Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - CASH AND INVESTMENTS (Continued)

public deposits and investments to be maintained in the Board's name. The Board is not exposed to custodial credit risk because the funds are held by the State Treasurer's Office.

STAR Ohio investments are not exposed to custodial credit risk, as defined by GASB Statement No. 40. Securities in STAR Ohio are either insured, registered or held by STAR Ohio or by its agent in the name of STAR Ohio. The Board's investment in U.S. government obligations and U.S. government agency obligations are not exposed to custodial credit risk since the Board's investments are held in the Board's name at Huntington National Bank.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity of its fair value to changes in market interest rates. The Board mitigates interest rate risk by maintaining adequate liquidity, investing primarily in shorter term securities, and diversification of maturity dates so ongoing operations can be funded without a sale of investments. The investments held in STAR Ohio limit exposure to fair value losses arising from increasing interest rates by limiting the weighted average maturity of the portfolio to 60 days, and limiting the final stated maturity on any investment to 397 days, with the exception of U.S. Treasury and Federal Agency obligations with a floating rate of interest which are limited to a maximum maturity of 762 days.

Credit Risk - Credit risk is the risk of loss due to the failure of a security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. Eligible investments, pursuant to the Ohio Revised Code, affected by credit risk include certificates of deposit, commercial paper, bankers' acceptances, and counterparties involved in repurchase agreements.

The Fund's unrestricted investments include investments held in the Treasurer of State's investment pool (STAR Ohio), and investments in U.S. government obligations and U.S. government agency obligations held by Huntington National Bank in the Board's name. Standard and Poor's rating for both the U.S. government obligations and U.S. government agency obligations is AA+. Unrestricted investments are carried at fair value, which approximates cost and includes \$2,880,977 obligated by the Board for the payment of claims at June 30, 2023. Standard & Poor's rating for the STAR Ohio fund is AAAm. STAR Ohio's investment policy requires money market funds to be rated AAAm by Standard & Poor's Corporation, and all other securities held by STAR Ohio to have short-term ratings equivalent of A-1+ or A-1. Commercial paper holdings are required to have short-term ratings of A-1/P-1 or above. Collateralization of bank deposit investments is required to secure a rating of AAAm. As of June 30, 2023, all investments met the short-term and long-term credit ratings requirements of STAR Ohio's investment policies.

Concentration of Credit Risk - Concentration of credit is the risk of loss that may be attributed to the magnitude of the Board's investment in a single issuer. The calculation of risk excludes investments issued by or guaranteed by the U.S. government, U.S. government agencies, and STAR Ohio. In 2023 the Board had no single issuer which was not exempt that represented 5% or more of the Board's total investments.

Securities Lending - As of June 30, 2023 the Board had no securities out on loan. The Board has been allocated with cash collateral of \$17,590 for fiscal year 2023 from the securities lending program administered through the Treasurer of State's Office based on the amount of cash equity with the State's common cash and investment account.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 - CAPITAL ASSETS

A summary of the changes in capital assets for the year ended June 30, 2023 follows:

	Balance June 30, 2022	Additions	Disposals/ Deletion	Balance June 30, 2023
Capital assets:				
Right to use lease asset	\$ 182,857	\$ 469,927	\$ -	\$ 652,784
Furniture	118,454	-	-	118,454
Data processing equipment	934,276	22,502	(4,200)	952,578
Total Capital Assets	<u>1,235,587</u>	<u>492,429</u>	<u>(4,200)</u>	<u>1,723,816</u>
Less accumulated depreciation/amortization				
Right to use lease asset	84,396	78,144	-	162,540
Furniture	115,812	2,642	-	118,454
Data processing equipment	866,943	24,289	(2,660)	888,752
Total Accumulated Depreciation and Amortization	<u>1,067,151</u>	<u>105,075</u>	<u>(2,660)</u>	<u>1,169,556</u>
Net Capital Assets	<u>\$ 168,436</u>	<u>\$ 387,354</u>	<u>\$ (1,540)</u>	<u>\$ 554,250</u>

NOTE 6 - LEASES

Governmental Accounting Standards Board Statement No. 87, Leases requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The implementation of this statement was effective June 30, 2022.

The Board leases office space under a lease agreement requiring monthly payments and expiring on October 31, 2029. Due to the implementation of GASB Statement No. 87, the lease has met the criteria of leases thus requiring it to be recorded by the Board. The monthly lease payments include the Board's pro rata share of the annual operating expenses for the property which, as a variable expense, is not included in the calculation of the lease liability. The future lease payments were discounted based on an interest rate using the Board's incremental borrowing rate. The discount is being amortized over the life of the lease.

For the period ending June 30, 2023, the total amount of lease payments for the Board's office space was \$81,873 and the lease payable was \$490,244. At its June 14, 2023 meeting, the Board approved amending the lease agreement for the Board's office space to extend the term of the lease for 72 months commencing on November 1, 2023 and expiring October 31, 2029.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – LEASES (Continued)

During the fiscal year, the following activity occurred in the lease liability:

	Balance June 30, 2022	Additions	Deductions	Balance June 30, 2023	Amount Due One year
Lease Payable	\$ 102,190	\$ 469,927	\$ 81,873	\$ 490,244	\$ 68,370

Future principal and interest payments under the lease agreement are as follows:

Years ending June 30	Principal	Interest	Total
2024	68,370	16,130	84,500
2025	70,402	15,047	85,449
2026	74,539	12,266	86,805
2027	78,167	9,316	87,483
2028	82,610	6,230	88,840
2029 - 2030	116,156	3,201	119,357
Total	\$ 490,244	62,190	552,434

NOTE 7 - DEFINED BENEFIT PENSION PLANS

The Board's employees are covered by OPERS. The State of Ohio accounts for the activities of the retirement systems and the amounts of these funds are not reflected in the accompanying financial statements.

Net Pension Liability - The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions – between an employer and its employees - of salaries and benefits for employee services. Pensions are provided to an employee on a deferred-payment basis as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the Board's proportionate share of the OPERS Pension Plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of its fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the Board's obligation for this liability to annually required payments. The Board cannot control benefit terms or the manner in which pensions are financed; however, the Board does receive the benefit of employees' services in exchange for compensation including pension.

GASB Statement No. 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLANS (Continued)

come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the OPERS to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, the OPERS Board of Trustees must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as long-term net pension liability on the accrual basis of accounting. Any liability for the contractually required pension contribution outstanding at the end of the year is included in accrued liabilities on the accrual basis of accounting. The Board had no such liability at fiscal year-end.

Plan Description - The Board participates in OPERS, which administers three separate pension plans: The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan is a defined contribution plan; and the combined plan is a hybrid defined benefit/defined contribution plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS's fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (See OPERS Comprehensive Annual Financial Report referenced above for additional information including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to Retire on of January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other groups and members hired on after January 7, 2013
Age and Service Requirements:		
Age 60 with 60 months of service credit or age 55 with 25 years of service credit	Age 60 with 60 months of service credit or age 55 with 25 years of service credit	Age 57 with 25 years of service credit or age 62 with 5 years of service credit
Formula:		
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service in years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service in years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service in years in excess of 35

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLANS (Continued)

Members who retire before meeting the age and years of service credit requirement for unreduced benefit receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3%.

Funding Policy: The Ohio Revised Code provides statutory authority for member and employer contributions as follows:

FY 2023 Statutory Maximum Contribution Rates

Employer	14.0	%
Employee	10.0	%

FY 2023 Actual Contribution Rates

Employer		
Pension	14.0	%
Post-employment Health Care Benefits	0.0	
Total Employer	<u>14.0</u>	%
Employee	<u>10.0</u>	%

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$128,511 for fiscal year 2023. The entire amount was used to fund pension benefits.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - The net pension liability for OPERS was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Board's proportion of the net pension liability was based on the Board's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>Pension Plan</u>
Proportionate Share of the Net Pension Liability	\$ 1,657,198
2022 Proportion of the Net Pension Liability	.005610%
2021 Proportion of the Net Pension Liability	<u>.005758%</u>
2022 Change in Proportionate Share	(.000148%)
Pension Expense	\$ 199,530

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLANS (Continued)

At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Pension Plan</u>
Deferred Outflows of Resources	
Board contribution subsequent to the measurement date	65,000
Differences between expected and actual experience	55,045
Changes of Assumptions	17,507
Net difference between projected and actual earnings on pension plan investment	472,353
Total Deferred Outflows of Resources	\$ <u>609,905</u>
Deferred Inflows of Resources	
Change in proportionate share	\$ <u>27,149</u>
Total Deferred Inflows of Resources	\$ <u>27,149</u>

The \$65,000 reported as deferred outflows of resources related to pension resulting from the Board's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For Fiscal Year Ending June 30	<u>Pension Plan</u>
2024	\$ 42,286
2025	105,042
2026	139,036
2027	231,392
Total	\$ <u>517,756</u>

Actuarial Assumptions OPERS - Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLANS (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions and methods applied to all prior periods included in the measurement:

Wage Inflation	2.75 %
Projected Salary Increases	2.75 - 10.75 % including wage inflation at 2.75%
COLA or Ad Hoc COLA	
Pre-January 7, 2013 Retirees	3.00 %, simple
Post-January 7, 2013 Retirees	3.00%, simple, through 2023 then 2.05% simple
Investment Rate of Return	6.90 %
Actuarial Cost Method	Individual entry age normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables for males and females. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables for males and females. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables for males and females. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales for males and females to these tables.

The allocation of investment assets within the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by OPERS' investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	22.00 %	2.62 %
Domestic Equities	22.00 %	4.60 %
Real Estate	13.00 %	3.27 %
Private Equity	15.00 %	7.53 %
International Equities	21.00 %	5.51 %
Risk Parity	2.00 %	4.37 %
Other investments	5.00 %	3.27 %
Total	<u>100.00 %</u>	

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 - DEFINED BENEFIT PENSION PLANS (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates. Based on those assumptions, the pension plan's fiduciary

net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Board's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Board's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9%, as well as what the Board's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (5.9%) or 1% higher (7.9%) than the current rate:

	1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
Board's proportionate share of the net pension liability	\$ 2,482,425	\$ 1,657,198	\$ 970,754

NOTE 8 – DEFINED BENEFIT OPEB PLAN

The Board's employees are covered by OPERS. The State of Ohio accounts for the activities of the retirement systems and the amounts of these funds are not reflected in the accompanying financial statements.

Net OPEB Liability - The net OPEB liability reported on the statement of net position represents a liability to employees for other post-employment benefits (OPEB). OPEB is a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the Board's proportionate share of the OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the Board's obligation for this liability to annually required payments. The Board cannot control benefit terms or the manner in which OPEB are financed; however, the Board does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB Statement No. 75 assumes the liability is solely the right of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require, the retirement system to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – DEFINED BENEFIT OPEB PLAN (Continued)

when the changes are legally enforceable. The retirement system may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of the plan's unfunded benefits is presented as a net OPEB liability on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year would be included in accrued liabilities on the accrual basis of accounting. The Board had no such liability at fiscal year-end.

Plan Description - OPERS administers three separate pension plans: The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan is a defined contribution plan; and the combined plan is a hybrid defined benefit/defined contribution plan.

OPERS maintains one health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension, Combine and Member-Directed plans.

The OPERS health care plans are reported as cost-sharing, multiple employer other post-employment benefit plans (OPEB) based on the criteria established by the Governmental Accounting Standards Board (GASB). Periodically, OPERS modifies the health care program design to improve the ongoing solvency of the plans. Eligibility requirements for access to the OPERS health care options have changed over the history of the program for Traditional Pension Plan and Combined Plan members. Prior to January 1, 2015, 10 or more years of service were required to qualify for health care coverage. Beginning January 1, 2015, generally, members must be at least age 60 with 20 years of qualifying service credit to qualify for health care coverage or 30 years of qualifying service at any age. Beginning 2016 for Medicare retirees enrolled in Medicare A and B, and 2022 for non-Medicare retirees, eligible Traditional Pension Plan and Combined Plan retirees were able to participate in the OPERS Medicare Connector (Connector). The Connector, a vendor selected by OPERS, assists eligible retirees in the selection and purchase of Medicare supplemental coverage through the Medicare market or selection of health care plans on the open market. Eligible retirees may receive a monthly allowance in their health reimbursement arrangement account that can be used to reimburse eligible health care expenses.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided in Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS may be set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In fiscal year 2023, the Board contributed at a rate of 14% of earnable salary which is the maximum employer contribution rate permitted by the Ohio Revised Code. A portion of each employer contribution to OPERS may be set aside for the funding of post-employment health care coverage. The portion of employer contributions allocated to healthcare was zero for fiscal year 2023.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – DEFINED BENEFIT OPEB PLAN (Continued)

OPEB Liabilities or Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - The net OPEB liability for OPERS was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021 and rolled forward to the measurement date of December 31, 2022. The Board's proportion of the net OPEB liability was based on the Board's share of contributions to the retirement system relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS Health Care Plan</u>
Proportionate Share of the Net OPEB Liability	\$ 35,839
2022 Proportion of the Net OPEB Liability	.005684%
2021 Proportion of the Net OPEB Liability	<u>.005804%</u>
2022 Change in Proportionate Share	(.000012%)
OPEB Expense/(Income)	\$ (66,340)

At June 30, 2023, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS Health Care Plan</u>
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investment	71,177
Changes of Assumptions	<u>35,004</u>
Total Deferred Outflows of Resources	\$ <u>106,182</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 8,940
Changes of Assumptions	2,880
Change in proportionate share	<u>1,814</u>
Total Deferred Inflows of Resources	\$ <u>13,634</u>

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – DEFINED BENEFIT OPEB PLAN (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

For Fiscal Year Ending June 30	OPERS Health Care Plan
2024	\$ 9,968
2025	26,000
2026	22,195
2027	34,385
Total	\$ <u>92,548</u>

Actuarial Assumptions OPERS - Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of the occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following actuarial assumptions applied to all periods included in the measurement:

Wage Inflation	2.75 %
Projected Salary Increases	2.75 - 10.75 % including wage inflation at 2.75%
Single Discount Rate	5.22 %
Investment Rate of Return	6.00 %
Municipal Bond Rate	4.05 %
Health Care Cost Trend Rate	5.5 % initial, 3.50% ultimate in 2036
Actuarial Cost Method	Individual entry age normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables for males and females. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables for males and females. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables for males and females. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales for males and females to these tables.

Discount Rate – A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – DEFINED BENEFIT OPEB PLAN (Continued)

the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

The allocation of investment assets within the Health Care portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The OPERS primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00 %	2.56 %
Domestic Equities	26.00 %	4.60 %
Real REITs	7.00 %	4.70 %
International Equities	25.00 %	5.51 %
Risk Parity	2.00 %	4.37 %
Other investments	6.00 %	1.84 %
Total	100.00 %	

Sensitivity of Board's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the Board's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the Board's proportionate share of the net OPEB liability if it were calculated using a discount rate that is 1% lower (4.22%) or 1% higher (6.22%) than the current rate:

	1% Decrease (4.22%)	Single Discount Rate (5.22%)	1% Increase (6.22%)
Board's proportionate share of the net OPEB liability/(asset)	\$ 121,979	\$ 35,839	\$ (35,241)

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – DEFINED BENEFIT OPEB PLAN (Continued)

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Board's proportionate share of the net OPEB liability/(asset)	\$ 33,592	\$ 35,839	\$ 38,367

Retiree health care valuations use a health care cost-trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

NOTE 9 – CLAIM REFUNDS

During Fiscal Year 2023 the Board received settlement payments from two separate Settlement Agreement and Releases. At its November 30, 2022 meeting, the Board approved entering into a Settlement Agreement and Release with a major oil company to resolve allegations that the company failed to disclose that it had insurance coverage for expenses associated with corrective action for petroleum releases from underground storage tanks (USTs) at various sites in Ohio, and that it failed to disclose litigation and settlements with its insurers in its applications to the Board. The settlement agreement was fully executed in December 2022 and the settlement amount of \$3.2 million less attorney fees was received by the Board on January 17, 2023. Attorney's fees were 25% of the settlement amount for a total of \$800,000. In January 2023, the Board entered into a Settlement Agreement and Release with a UST owner and contractor to resolve a subrogation claim against the UST contractor who allegedly caused or contributed to a petroleum release for which the Fund had and would continue to pay costs to clean up. The Board received the \$167,500 settlement amount on February 13, 2023. The settlements are recorded in claim refunds on the statement of revenues, expenses, and changes in net position.

NOTE 10 – CONTINGENCIES

The Board is involved in various claims and legal proceedings arising from the normal course of business. While the ultimate liability, if any, from these proceedings is presently indeterminable, in the opinion of management, these matters should not have a material adverse effect on the Board's financial statements.

NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement No. 96, improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and disclose essential information about the arrangement. The note disclosures also allow the users to understand

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the Board.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System

		Last ten fiscal years				
		2023	2022	2021	2020	2019
Proportion of the net pension liability						
	Traditional Pension Plan	0.005610%	0.005758%	0.006079%	0.006128%	0.006170%
Proportionate share of the net pension liability						
	Traditional Pension Plan \$	1,657,198 \$	500,969 \$	900,169 \$	1,211,242 \$	1,689,838
Covered payroll		\$ 917,934 \$	926,554 \$	899,267 \$	947,372 \$	933,458
Proportionate share of the net pension liability as a percentage of covered payroll		180.54%	54.07%	100.10%	127.85%	181.03%
Plan fiduciary net position as a percentage of the total pension liability						
	Traditional Pension Plan	75.74%	92.62%	86.88%	82.17%	74.70%
		2018	2017	2016	2015	2014
Proportion of the net pension liability						
	Traditional Pension Plan	0.005438%	0.005643%	0.005929%	0.005706%	0.005706%
Proportionate share of the net pension liability						
	Traditional Pension Plan \$	853,117 \$	1,281,430 \$	1,026,979 \$	688,207 \$	672,663
Covered payroll		\$ 817,494 \$	802,682 \$	793,394 \$	807,261 \$	809,018
Proportionate share of the net pension liability as a percentage of covered payroll		104.36%	159.64%	129.44%	85.25%	83.15%
Plan fiduciary net position as a percentage of the total pension liability						
	Traditional Pension Plan	84.66%	77.25%	81.08%	86.45%	86.36%

See notes to Required Supplementary Information.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Proportionate Share of the Net OPEB Liability / (Asset)
Ohio Public Employees Retirement System

Last seven fiscal years *

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net OPEB liability / (asset)					
Health Care Plan	0.005684%	0.005804%	0.006104%	0.006144%	0.006917%
Proportionate share of the net OPEB liability / (asset)					
Health Care Plan \$	35,839 \$	(181,790) \$	(108,748) \$	848,646 \$	807,943 \$
Covered payroll	\$ 917,934 \$	\$ 926,554 \$	\$ 899,267 \$	\$ 947,372 \$	\$ 933,458 \$
Proportionate share of the net OPEB liability / (asset) as a percentage of covered payroll	3.90%	-19.62%	-12.09%	89.58%	86.55%
Plan fiduciary net position as a percentage of the total OPEB liability	94.79%	128.23%	115.57%	47.80%	46.33%
Health Care Plan					
	<u>2018</u>	<u>2017</u>			
Proportion of the net OPEB liability / (asset)					
Health Care Plan	0.005520%	0.005728%			
Proportionate share of the net OPEB liability / (asset)					
Health Care Plan \$	599,431 \$	578,547 \$			
Covered payroll	\$ 817,494 \$	\$ 802,682 \$			
Proportionate share of the net OPEB liability / (asset) as a percentage of covered payroll	73.33%	72.08%			
Plan fiduciary net position as a percentage of the total OPEB liability	54.14%	54.05%			

* The proportion of the net OPEB liability/(asset) presented for each fiscal year was determined as of the calendar year end that occurred within the fiscal year. The schedule is required to show information for 10 years; however, until a full 10-year trend is compiled, governments are required only to present information for those years for which information is available.

See notes to Required Supplementary Information.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Contributions
Ohio Public Employees Retirement System

Last ten fiscal years

		<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>
Contractually required contribution										
Pension	\$	128,511	\$	129,717	\$	125,898	\$	132,632	\$	130,684
OPEB		-		-		-		-		-
Contributions in relation to the contractually required contribution	\$	128,511	\$	129,717	\$	125,898	\$	132,632	\$	130,684
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
Covered payroll	\$	917,934	\$	926,554	\$	899,267	\$	947,372	\$	933,458
Contributions as a percentage of covered payroll										
Pension		14.00%		14.00%		14.00%		14.00%		14.00%
OPEB		0.00%		0.00%		0.00%		0.00%		0.00%
		<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>
Contractually required contribution										
Pension	\$	110,532	\$	100,224	\$	95,213	\$	96,872	\$	101,256
OPEB		3,917		12,151		15,862		16,145		12,006
Contributions in relation to the contractually required contribution	\$	114,449	\$	112,375	\$	111,075	\$	113,017	\$	113,262
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
Covered payroll	\$	817,494	\$	802,682	\$	793,394	\$	807,261	\$	809,018
Contributions as a percentage of covered payroll										
Pension		13.52%		12.49%		12.00%		12.00%		12.52%
OPEB		0.48%		1.51%		2.00%		2.00%		1.48%

See notes to Required Supplementary Information.

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Notes to Required Supplementary Information
For the Year Ended June 30, 2023

NET PENSION LIABILITY – OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

Changes in benefit terms: There were no changes in benefit terms for the period 2015 – 2023.

Changes in assumptions:

2015 – 2016: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2017: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Decrease in actuarial assumed rate of return from 8% to 7.5%
- Decrease in wage inflation from 3.75% to 3.25%
- Change in future salary increases from a range of 4.25% - 10.05% to 3.25% - 10.75%

2018: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

2019: Decrease in actuarial assumed rate of return from 7.5% to 7.2%.

2020: The cost-of-living adjustment for post-January 7, 2013 retirees decreased from 3% to 1.4%.

2021: The cost-of-living adjustment for post-January 7, 2013 retirees decreased from 1.4% to 0.5%.

2022: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Decrease in wage inflation from 3.25% to 2.75%
- The cost-of-living adjustment for post-January 7, 2013 retirees increased from 0.5% to 3%.

2023: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions.

NET OPEB LIABILITY - OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

Changes in benefit terms: There were no changes in benefit terms for the period 2018 – 2023.

Changes in assumptions:

2018: Decrease in single discount rate from 4.23% to 3.85%.

2019: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Increase in single discount rate changed from 3.85% to 3.96%
- Decrease in actuarial assumed rate of return from 6.5% to 6%
- Increase in the municipal bond rate from 3.31% to 3.71%
- Increase in health care cost trend rate from 7.5% to 10%

OHIO PETROLEUM UNDERGROUND STORAGE
TANK RELEASE COMPENSATION BOARD

Notes to Required Supplementary Information
For the Year Ended June 30, 2023

2020: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Decrease in the single discount rate from 3.96% to 3.16%
- Decrease in the municipal bond rate from 3.71% to 2.75%
- Increase in health care cost trend rate from 10% to 10.5%

2021: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Increase in the single discount rate from 3.16% to 6%
- Decrease in the municipal bond rate from 2.75% to 2%
- Decrease in health care cost trend rate from 10.5% initial to 8.5% initial with 3.5% ultimate extended to 2035

2022: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Decrease in the municipal bond rate from 2% to 1.84%
- Decrease in wage inflation from 3.25% to 2.75%
- Decrease in health care cost trend rate from 8.5% initial to 5.5% initial with 3.5% ultimate to 2034

2023: The following were the most significant changes of assumptions that affected total pension liability since the prior measurement date

- Decrease in the single discount rate from 6% to 5.22%
- Increase in the municipal bond rate from 1.84% to 4.05%

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Board
Ohio Petroleum Underground Storage Tank Release Compensation Board
4151 Executive Parkway, Suite 350
Westerville, Ohio 43081

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Ohio Petroleum Underground Storage Tank Release Compensation Board, located in Franklin County, Ohio (the Board), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements, and have issued our report thereon dated December 7, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rea & Associates, Inc.
Dublin, Ohio
December 7, 2023

OHIO AUDITOR OF STATE KEITH FABER



OHIO PETROLEUM UNDERGROUND STORAGE TANK RELEASE COMPENSATION BOARD

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 2/1/2024

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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

MONTHLY INCOME FIGURES AS OF NOVEMBER 30, 2023 (CASH BASIS)

Fiscal 2024

	July	August	September	October	November	Total YTD	% Of Budget	FY 2024 Budget
Tank Revenue								
In house collections *	7,621,902.00	356,547.50	91,093.00	65,513.00	40,043.00	8,175,098.50		
Net refunds paid	5,350.00	(25,050.00)	(450.00)	(11,600.00)	(6,500.00)	(38,250.00)		
AG collections **	1,031.72	7,875.00	16,649.87	5,645.23	1,275.00	32,476.82		
Collection costs paid by owner	(593.36)	(684.00)	(1,494.53)	(406.72)	(140.34)	(3,318.95)		
Total Tank Revenue	7,627,690.36	338,688.50	105,798.34	59,151.51	34,677.66	8,166,006.37	97.86%	8,345,000
Interest Income								
Interest Earned	72,489.66	75,443.28	65,990.68	81,426.93	73,179.98	368,530.53	50.55%	729,000
Unearned Gain/(Loss) on Investments	40,330.70	53,685.30	14,034.50	32,045.62	152,237.95	292,334.07		
Total Interest Income	112,820.36	129,128.58	80,025.18	113,472.55	225,417.93	660,864.60		
Miscellaneous Income	0.00	11.12	7.17	9.12	0.00	27.41	2.74%	1,000
Total Income	7,740,510.72	467,828.20	185,830.69	172,633.18	260,095.59	8,826,898.38	97.27%	9,075,000
Claims Expense	331,314.98	438,729.75	968,542.38	460,818.80	535,173.15	2,734,579.06	34.18%	8,000,000
Operating Expenses								
Salaries	116,060.18	134,190.25	139,943.15	117,064.10	113,959.76	621,217.44	38.42%	1,617,000
Temp Services	0.00	0.00	3,060.30	3,290.40	4,707.30	11,058.00	36.86%	30,000
Rent	12,886.46	12,886.46	12,886.46	13,123.82	13,123.82	64,907.02	40.82%	159,000
Office Supplies	561.89	851.22	866.75	1,095.07	726.08	4,101.01	16.40%	25,000
Printing & Copying *	0.00	865.31	458.81	0.00	747.45	2,071.57	20.72%	10,000
Legal & Professional								
L&P services	2,443.10	31,235.72	32,039.84	3,947.46	49,339.28	119,005.40		
Collection costs	64.71	168.34	1,357.69	477.80	0.00	2,068.54		
Collection costs paid by owner	(593.36)	(684.00)	(1,494.53)	(406.72)	(140.34)	(3,318.95)		
Total L & P Expense	1,914.45	30,720.06	31,903.00	4,018.54	49,198.94	117,754.99	40.61%	290,000
Travel	0.00	0.00	336.40	0.00	124.12	460.52	9.21%	5,000
Employee Expenses	69.08	35.38	0.00	26.62	0.00	131.08	13.11%	1,000
Telephone	1,080.07	1,255.07	1,080.07	1,150.77	1,060.76	5,626.74	33.10%	17,000
Postage *	114.00	18,574.46	734.75	285.00	285.00	19,993.21	57.12%	35,000
Depreciation	1,392.13	1,392.13	1,392.13	1,392.13	1,392.13	6,960.65	26.98%	25,800
Total Operating Expenses	134,078.26	200,770.34	192,661.82	141,446.45	185,325.36	854,282.23	38.57%	2,214,800
Net Income (Cash method)						5,238,037.09		

* Extremely cyclical; occurs mainly during and as a result of the fee assessment period.

** Includes monies collected by AGO and Board Staff for delinquent accounts previously certified to AGO for collections.

Petroleum UST Release Compensation Board

Balance Sheet

As of 11/30/2023

Assets

Current Assets

108	State Cash Balance	20,091.92	
114	Treasury Notes	14,686,953.38	
138	Unclaimed Monies Trust Account	40,931.08	
140	Investments - Obligated	5,265,420.94	
141	Reinvested Interest - Obligated	152,308.21	
142	Investments - Unobligated	5,414,719.17	
143	Reinvested Interest-Unobligated	127,407.78	
	Total Current Assets		<u>25,707,832.48</u>

Fixed Assets

160	Fixed Asset-Furniture	118,454.48	
165	Fixed Asset-Data Processing	942,641.98	
169	Accumulated Depreciation	(1,004,051.68)	
	Total Fixed Assets		<u>57,044.78</u>

Total Assets		<u><u>\$25,764,877.26</u></u>
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Liabilities

Current Liabilities

Total Current Liabilities	<u>0.00</u>
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Long Term Liabilities

Total Long Term Liabilities	<u>0.00</u>
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Total Liabilities	<u><u>\$0.00</u></u>
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Equity

Equity Accounts

283	Retained Earnings (Deficiency)	17,965,353.56	
	Current Year Income (Loss)	7,799,523.70	
	Total Equity		<u>25,764,877.26</u>

Total Liabilities and Equity	<u><u>\$25,764,877.26</u></u>
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Petroleum UST Release Compensation Board

Income Statement

For the Month Ended 11/30/2023

Operating Income		Year To Date	
301	Tank Fees	34,677.66	9,932,582.76
303	Investment Income	225,417.93	660,864.60
Total Operating Income		260,095.59	10,593,447.36
Operating Expenses			
350	Claims Paid	535,173.15	2,161,282.38
Total Operating Expenses		535,173.15	2,161,282.38
Administrative Expenses			
621	Salaries	109,500.00	452,717.79
626	Temporary Services	4,707.30	11,058.00
634	Rent	13,123.82	64,907.02
638	Office Supplies	726.08	4,013.91
639	Printing & Copying	747.45	2,033.35
668	Legal & Professional	49,198.94	82,968.21
669	Depreciation Expense	1,392.13	6,960.65
672	Travel	124.12	460.52
675	Employee Expenses	0.00	62.00
680	Telephone	1,060.76	5,626.74
681	Postage	285.00	1,860.50
Total Administrative Expenses		180,865.60	632,668.69
Other Income			
701	Miscellaneous Income	0.00	27.41
Total Other Income		0.00	27.41
Net Income (Loss)		(\$455,943.16)	\$7,799,523.70

Petroleum UST Release Compensation Board

Trial Balance

Transaction Dates 11/01/2023 to 11/30/2023

Account	Account	Beginning Balance	Transaction	Ending Balance
108	State Cash Balance	64,887.73	(44,795.81)	20,091.92
114	Treasury Notes	14,512,799.14	174,154.24	14,686,953.38
138	Unclaimed Monies Trust Account	40,744.54	186.54	40,931.08
140	Investments - Obligated	5,800,594.09	(535,173.15)	5,265,420.94
141	Reinvested Interest - Obligated	126,625.98	25,682.23	152,308.21
142	Investments - Unobligated	5,514,719.17	(100,000.00)	5,414,719.17
143	Reinvested Interest-Unobligated	102,012.86	25,394.92	127,407.78
160	Fixed Asset-Furniture	118,454.48	0.00	118,454.48
165	Fixed Asset-Data Processing	942,641.98	0.00	942,641.98
169	Accumulated Depreciation	(1,002,659.55)	(1,392.13)	(1,004,051.68)
283	Retained Earnings (Deficiency)	(17,965,353.56)	0.00	(17,965,353.56)
301	Tank Fees	(9,897,905.10)	(34,677.66)	(9,932,582.76)
303	Investment Income	(435,446.67)	(225,417.93)	(660,864.60)
350	Claims Paid	1,626,109.23	535,173.15	2,161,282.38
621	Salaries	343,217.79	109,500.00	452,717.79
626	Temporary Services	6,350.70	4,707.30	11,058.00
634	Rent	51,783.20	13,123.82	64,907.02
638	Office Supplies	3,287.83	726.08	4,013.91
639	Printing & Copying	1,285.90	747.45	2,033.35
668	Legal & Professional	33,769.27	49,198.94	82,968.21
669	Depreciation Expense	5,568.52	1,392.13	6,960.65
672	Travel	336.40	124.12	460.52
675	Employee Expenses	62.00	0.00	62.00
680	Telephone	4,565.98	1,060.76	5,626.74
681	Postage	1,575.50	285.00	1,860.50
701	Miscellaneous Income	(27.41)	0.00	(27.41)
		0.00	0.00	0.00

**PETROLEUM UST RELEASE COMPENSATION BOARD
PROGRAM YEAR 2023 COMPLIANCE / FEE ASSESSMENT REPORT
AS OF DECEMBER 31, 2023**

	PY 2023 (7/1/23 - 12/31/23)	PY 2023 (7/1/23 - 10/31/23)	Increase from Nov. Meeting	PY 2022 (7/1/22 - 6/30/23)	PY 2021 (7/1/21 - 6/30/22)	PY 2020 (7/1/20 - 6/30/21)	PY 2019 (7/1/19 - 6/30/20)	Percent of PY 2023/PY 2022
<u>Refunds</u>								
Amount of Refunds Paid	\$58,625 (a)	\$39,450	\$19,175	\$276,235 (a)	\$48,471 (a)	\$157,316 (a)	\$57,235 (a)	21%
Number of Refunds Paid	99	71	28	474	96	234	145	21%
Number of Owners Paid Refunds	35	20	15	190	51	45	68	18%
Number of Pending Refunds	2,439	2,417	22	2,379				
Amount of Pending Refunds	\$1,355,835	\$1,338,230	\$17,605	\$1,302,505				
<u>Collections</u>								
Amount of Refunds Used to Offset Outstanding Fees	\$5,850	\$4,150	\$1,700	\$56,375	\$19,600	\$36,525	\$20,412	
Amount Collected by Attorney General/Special Counsel	\$34,418	\$31,202	\$3,216	\$167,323	\$174,478	\$136,475	\$91,022	
Collection Costs	\$2,069	\$2,069	\$0	\$18,993	\$21,047	\$14,986	\$17,077	
Amount Collected by AG/SC, Less Collection Costs	\$32,349	\$29,133	\$3,216	\$148,330	\$153,431	\$121,489	\$73,945	
Number of Accounts Certified to the AG's office	0	0	0	179	248	339	23	
Number of Owners Certified to the AG's office	0	0	0	128	303	263	16	
Amount Certified to the AG's office	\$0	\$0	\$0	\$584,490	\$1,091,500	\$1,085,529	\$64,220	
<u>Appeals</u>								
Orders Pursuant to Law	2	2 - information to support appeal is expected						
Determination to Deny a Certificate of Coverage	2	2 - appeal hearing is scheduled						
<u>Ability to Pay Applications</u>								
Ability to Pay Applications Pending Review	1							
<u>COC Applications (As of 1/2/24)</u>								
COC Application/Fee Statements Sent - annual mailing	3,122			3,163	3,194	3,242	3,254	
# of Owners Issued COC	2,610	2,545		2,946	2,998	3,029	3,044	
# of Owners w/COCs In-Process	224	296		29				
# of Owners w/Unresolved Pending Denials of COC	88	41		3	0	0	0	
# of Owners w/Unresolved Determinations Denying COC	0	0		110	151	156	114	
<u>Unclaimed Monies/Refunds Pending</u>								
Owners on Unclaimed Monies List (Uncashed Checks)	46	44						
Amount of Unclaimed Monies (Uncashed Checks)	\$66,383	\$58,583						
Owners with Refunds Pending - More Info Requested	15	15						
Amount of Refunds Pending with More Info Requested	\$80,901	\$80,901						
Owners with Refunds Pending – No Response to MIR	39	40						
Amount with Refunds Pending – No Response to MIR	\$63,815	\$69,415						

(a) PY 2023 refund/offsets: \$64,475. PY 2022 refund/offsets: \$322,610. PY 2021 refund/offsets: \$68,071. PY 2020 refund/offsets: \$193,841. PY 2019 refunds/offsets: \$77,647.

CLAIMS STATISTICS REPORT

January 2, 2024

Total Number of all Releases	3,416	
Face Value of all Claims		\$541,981,698
Total Deductible Used for Settled Claims		(\$116,718,646)
Deductible Remaining for Open Claims		(\$4,007,461)
Net Value		\$421,255,590
Total Disallowed Costs		(\$108,754,784)
Total Payments & Installments		(\$303,114,148)
Maximum Liability of Unpaid Claims		\$9,386,658

Average Clean-up Costs for All Releases Received NFA:		
Total Average Gross Value per Release		\$147,027
Total Average Net Value per Release		\$112,047
Total Average Payout per Release (2,971 releases)		\$80,676
Costs for Releases Cleaned Up Exclusively Under BUSTR's Risk Based Corrective Action (RBCA) Rules:		
<u>Above and Below the Deductible (855 releases):</u>		
Average clean-up costs per release:		\$95,690
Average claim payout per release:		\$38,130
<u>Above the Deductible (515 releases):</u>		
Average clean-up costs per release:		\$140,259
Average claim payout per release:		\$63,304

<u>Work in Progress: Open Claims</u>		
Number of Claims with More Information Requested	1	
Number of Claims with More Information Received	10	
Number of Pending Above Deductible Claims	527	
Total		538
<u>Settled/Closed Claims</u>		
Number of Settled Claims	4,695	
Number of Closed Claims	15,533	
Below Deductible/NFA closed without review/Elig. Revoked	1,158	
Number of Claims on Waiting List	86	
Total		21,472
<u>Held Claims</u>		
Number of Claims with Appeals Outstanding	29	
Number of Claims Below the Deductible	136	
Total		165
Total Number of Claims		22,175

CLAIM DETERMINATION SUMMARY REPORT

	<u>CLAIMS REC'D</u>	<u>DETERMINED</u>	<u>RVK/BD-NFA†</u>	<u>FACE VALUE</u>	<u>DISALLOWED</u>	<u>DEDUCTIBLE USED</u>	<u>PAYMENT</u>
2012	732 (\$10.130 M)	697	53	\$11,779,357	\$2,405,669	\$2,374,716	\$ 6,740,405
AVG/MONTH	61 (\$0.844M)	63			AVERAGE PAYOUT PER CLAIM		\$ 9,671
PERCENTAGES					20.4%		71.7%
2013	932 (\$12.134 M)	891	55	\$12,513,139	\$2,334,057	\$2,874,260	\$ 7,304,822
AVG/MONTH	78 (\$1.011 M)	79			AVERAGE PAYOUT PER CLAIM		\$ 8,198
PERCENTAGES					18.7%		75.8%
2014	768 (\$10.541 M)	898	58	\$13,546,097	\$2,466,260	\$3,040,313	\$ 8,039,525
AVG/MONTH	64 (\$0.878 M)	80			AVERAGE PAYOUT PER CLAIM		\$ 8,953
PERCENTAGES					18.2%		76.5%
2015	792 (\$11.115 M)	792	67	\$12,587,087	\$2,517,791	\$2,451,880	\$ 7,617,416
AVG/MONTH	66 (\$0.926 M)	72			AVERAGE PAYOUT PER CLAIM		\$ 9,618
PERCENTAGES					20.0%		75.2%
2016	680 (\$ 9.966 M)	705	21	\$11,300,759	\$2,247,136	\$2,174,478	\$ 6,879,146
AVG/MONTH	57 (\$0.831 M)	60			AVERAGE PAYOUT PER CLAIM		\$ 9,758
PERCENTAGES					19.9%		75.4%
2017	598 (\$10.132 M)	627	68	\$12,059,956	\$1,775,926	\$2,079,620	\$ 8,204,410
AVG/MONTH	50 (\$0.844 M)	58			AVERAGE PAYOUT PER CLAIM		\$ 13,085
PERCENTAGES					14.7%		82.2%
2018	643 (\$12.257 M)	416	31	\$7,688,727	\$1,831,396	\$1,167,125	\$ 4,690,207
AVG/MONTH	54 (\$1.021 M)	37			AVERAGE PAYOUT PER CLAIM		\$ 11,271
PERCENTAGES					23.8%		71.9%
2019	531 (\$9.272 M)	467	20	\$8,804,678	\$1,495,572	\$1,039,836	\$ 6,269,386
AVG/MONTH	44 (\$0.773 M)	41			AVERAGE PAYOUT PER CLAIM		\$ 13,425
PERCENTAGES					17.0%		80.7%
2019 w/MAJOR OIL^A	531 (\$9.272 M)	1560	20	\$34,782,236	\$11,746,028	\$4,166,938	\$ 18,869,386
AVG/MONTH	44 (\$0.773 M)	132			AVERAGE PAYOUT PER CLAIM		\$ 12,096
PERCENTAGES					33.8%		61.6%
2020	625 (\$12.735 M)	544	55	\$11,812,973	\$2,037,614	\$2,184,350	\$ 7,602,009
AVG/MONTH	52 (\$1.061 M)	50			AVERAGE PAYOUT PER CLAIM		\$ 13,974
PERCENTAGES					17.2%		79.0%
2021	560 (\$ 10.788M)	572	25	\$11,301,482	\$1,747,845	\$2,270,159	\$ 7,283,479
AVG/MONTH	47 (\$ 0.899 M)	50			AVERAGE PAYOUT PER CLAIM		\$ 12,733
PERCENTAGES					15.5%		80.6%
2022^B	492 (\$ 10.960 M)	471	47	\$9,632,784	\$2,109,798	\$1,709,512	\$5,813,472
AVG/MONTH	41 (\$ 0.913 M)	43			AVERAGE PAYOUT PER CLAIM		\$12,343
PERCENTAGES					21.9%		73.4%

PROGRAM YEAR 2023

<u>MONTH</u>	<u>CLAIMS REC'D</u>	<u>DETERMINED</u>	<u>RVK/BD-NFA†</u>	<u>FACE VALUE</u>	<u>DISALLOWED</u>	<u>DEDUCTIBLE USED</u>	<u>PAYMENT</u>
Jul-23	34 (\$ 0.667 M)	35	0	\$854,295	\$266,919	\$52,504	\$534,873
Aug-23	53 (\$ 1.147 M)	25	0	\$353,847	\$73,616	\$119,023	\$161,208
Sep-23	30 (\$ 0.958 M)	63	1	\$2,156,739	\$538,762	\$384,671	\$1,233,305
Oct-23	44 (\$ 0.708 M)	47	0	\$832,547	\$150,815	\$141,338	\$540,394
Nov-23	32 (\$ 0.447 M)	53	0	\$1,204,085	\$196,364	\$222,875	\$784,847
Dec-23	20 (\$ 0.358 M)	48	8	\$977,774	\$245,909	\$260,870	\$470,994
Jan-24							
Feb-24							
Mar-24							
Apr-24							
May-24							
Jun-24							
TOTAL	213 (\$ 4.284 M)	271	9	\$6,379,287	\$1,472,385	\$1,181,281	\$3,725,622
AVG/MONTH	36 (\$ 0.714 M)	47					
AVERAGE PAYOUT PER CLAIM							\$13,748
PERCENTAGES					23.1%		71.7%

†Eligibility revoked and/or Below Deductible claims with an NFA are not included in the claims payout statistics.

^A Program Year 2019 w/Major Oil includes a settlement agreement with BP for 1,093 claims totaling \$12,600,000.00 (payout percentage of 55.1%)

^B December 2022 includes a settlement agreement with Sunoco for 10 claims totaling \$318,554.58 (payout percentage of 0%)

ELIGIBILITY STATISTICS REPORT

January 2, 2024

Breakdown of Applications

More Info Requested	3
Unreviewable	14
In Review	83
Total Open Applications	100
Eligibility Determinations Under Appeal	9

	REC'D	APP'D	DENIED
PY 2012	87	54	17
Average/mo.	7	6	
PY 2013	53	65	7
Average/mo.	4	6	
PY 2014	80	64	15
Average/mo.	7	7	
PY 2015	77	43	26
Average/mo.	6	6	
PY 2016	76	42	26
Average/mo.	6	6	
PY 2017	78	42	40
Average/mo.	7	7	
PY 2018	91	37	21
Average/mo.	8	5	
PY 2019	115	51	26
Average/mo.	10	6	
PY 2020	78	45	15
Average/mo.	7	5	
PY 2021	74	69	21
Average/mo.	6	8	
PY 2022	69	59	17
Average/mo.	6	6	

Program Year 2023

	REC'D	APP'D	DENIED
Jul-23	8	8	2
Aug-23	7	8	6
Sep-23	5	0	1
Oct-23	9	8	3
Nov-23	16	2	0
Dec-23	2	3	1
Jan-24			
Feb-24			
Mar-24			
Apr-24			
May-24			
Jun-24			
PY 2023	47	29	13
Average/mo.	8	7	

Denial Reasons PY 2012-2022		%
No Release	43	18.6%
Late Filing	27	11.7%
No Valid COC	17	7.4%
Abandoned/OOC Tank	25	10.8%
No CA Required	109	47.2%
Pre-Fund Release	0	0.0%
Incomplete App	4	1.7%
Untimely Fees	0	0.0%
No Fee Payment	0	0.0%
No Response	1	0.4%
Other	5	2.2%
Total	231	100.0%

Denial Reasons PY 2023		%
No Release	3	23.1%
Late Filing	2	15.4%
No Valid COC	2	15.4%
OOC	3	23.1%
No CA Required	3	23.1%
Pre-Fund Release	0	0.0%
Incomplete App	0	0.0%
Untimely Fees	0	0.0%
No Fee Payment	0	0.0%
No Response	0	0.0%
Other	0	0.0%
Total	13	100.0%

COST PRE-APPROVAL STATISTICS REPORT

January 2, 2024

Mandatory Cost Pre-Approvals

Number Annual RAPs in Review	8
Number Annual FPR in Review	4
All Other Mandatory Open Cost Pre-Approvals:	36
Total Open Mandatory Cost Pre-Approvals	48

Voluntary Pre-Approvals

Number in Review	2
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Notification of Cost Exceedance

Number in Review	1
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	New RAPs		Annual RAP Cost Pre-Approvals		Annual FPR Cost Pre-Approvals		Mandatory IRA		Tier 3		Monitoring / Calibration Plan		Notification of Cost Exceedance		Voluntary		TOTALS	
	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D
PY 2012	26	39	18	18	57	68	7	10	13	23	30	41	Previously included in Annual RAP Cost Pre-Approval column		35	35	186	234
PY 2013	30	29	36	38	51	54	5	4	14	16	20	21			18	22	174	184
PY 2014	32	35	31	33	30	33	6	5	13	9	22	20			21	20	155	155
PY 2015	23	31	21	19	38	37	8	9	10	13	22	18	23	26	17	16	162	169
PY 2016	18	17	22	21	23	28	2	2	11	10	21	27	14	16	21	22	130	143
PY 2017	25	15	40	36	17	20	4	4	6	8	18	20	6	6	24	23	129	132
PY 2018	27	23	38	36	19	15	3	4	4	3	17	15	16	16	18	20	141	132
PY 2019	13	20	41	33	14	19	2	1	5	7	10	9	19	14	17	13	121	116
PY 2020	28	27	38	46	23	20	1	2	7	6	11	15	15	20	11	16	134	152
PY 2021	27	22	26	22	15	16	6	5	4	3	13	11	17	17	7	8	114	104
PY 2022	14	12	28	29	16	24	3	3	2	1	16	18	10	11	15	11	104	109

PY 2023	New RAPs		Annual RAP Cost Pre-Approvals		Annual FPR Cost Pre-Approvals		Mandatory IRA		Tier 3		Monitoring / Calibration Plan		Notification of Cost Exceedance		Voluntary		TOTALS	
	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D	REC'D	DET'D
Jul-23	3	2	3	1	0	0	1	0	1	1	0	1	0	0	1	2	9	7
Aug-23	2	1	4	3	3	2	0	0	0	1	1	0	1	1	2	1	13	9
Sep-23	1	2	2	4	0	2	0	0	0	0	1	0	1	1	1	2	6	11
Oct-23	3	2	1	3	0	0	0	1	0	1	4	1	1	1	1	2	10	11
Nov-23	1	0	5	0	3	0	0	0	1	0	2	2	2	0	1	1	15	3
Dec-23	2	1	3	5	2	2	0	0	0	0	3	2	1	3	0	0	11	13
Jan-24																		
Feb-24																		
Mar-24																		
Apr-24																		
May-24																		
Jun-24																		
TOTALS	12	8	18	16	8	6	1	1	2	3	11	6	6	6	6	8	64	54
Avg./Mo																	11	9

Petroleum UST Release Compensation Board
Facility Certificate Listing

Program Year 2022

COC Eff Date: Yes COC Print Date: Yes

Printed from 11/29/23 to 01/05/24

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
25189-0001	3	Craiggo Citgo	300 East Canal Street, Newcomerstown O	06/27/2023	12/01/2023	PD Response Accepted	Accepted
25226-0001	3	Best Oil	1822 Mahoning Avenue, Youngstown OH	06/12/2023	12/01/2023	Not Required: Post 11-30-09	N/A
25337-0001	4	Tulsa Realty LLC	14235 Madison Avenue, Cleveland OH	07/01/2022	01/05/2024	Not Required: Post 11-30-09	N/A

Total Owners 3

Total Facilities 3

Total USTs 10

Total Determinations 1

Petroleum UST Release Compensation Board
Facility Certificate Listing

Program Year 2023

COC Eff Date: Yes COC Print Date: Yes

Printed from 11/29/23 to 01/05/24

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
1532-0142	4	Cambridge BellStores #1070	1002 Wheeling Avenue, Cambridge OH	11/10/2023	12/01/2023	Not Required: Post 11-30-09	N/A
1967-0014	5	Central Serv Motor Eq	850 E. Market Street, Akron OH	07/19/2023	12/22/2023	Not Required: Post 11-30-09	N/A
1967-0039	3	Akron Fulton Airport	1600 Triplett Blvd, Akron OH	07/19/2023	12/22/2023	Not Required: Post 11-30-09	N/A
1972-0006	4	Street Division	310 W. 12th Street, Ashland OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
2015-0002	1	Village of Crestline	100 N. Seltzer St., Crestline OH	11/27/2023	12/01/2023	PD Response Accepted	Accepted
2022-0002	2	City Of Defiance Wtr Pol Ct	26273 Route 6 281 East, Defiance OH	07/01/2023	12/22/2023	PD Response Accepted	Accepted
3575-0013	3	Pleasant Grove Duke & Duchess	140 Pleasant Grove Road, Zanesville OH	11/09/2023	12/01/2023	Not Required: Post 11-30-09	N/A
3718-0001	1	Fallsway Equipment Co	1277 Devalera Avenue, Akron OH	07/01/2023	12/13/2023	PD Response Accepted	Accepted
5422-0001	2	Jack A Allen Inc	2105 St Rt 7 Box 668, Steubenville OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
5422-0006	2	Quik Mart and More, Inc	St 43 and Sabina Drive, Wintersville OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
5422-0007	2	Quik Mart and More Inc DBA Valero Tru	1061 Canton Rd, Wintersville OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
5422-0008	4	Quik Mart & More, Inc.	31 West Park Ave, Columbiana OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
5422-0011	5	Quik Mart and More Inc.	7662 State Route 45, Lisbon OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
6244-0001	5	Garver's Service Station	205 W Front St, Killbuck OH	07/07/2023	12/13/2023	Not Required: Post 11-30-09	N/A
7755-0001	1	North Canton Transfer Co	2515 Greensburg Road, North Canton OH	12/15/2023	12/22/2023	Not Required: Post 11-30-09	N/A
8377-0002	2	Pilot Travel Center #285	10258 Lancaster Road S.W., Hebron OH	12/14/2023	01/05/2024	Not Required: Post 11-30-09	N/A
8377-0002	3	Pilot Travel Center #285	10258 Lancaster Road S.W., Hebron OH	11/16/2023	12/01/2023	Not Required: Post 11-30-09	N/A
8418-0001	1	Pleasant Local School	3507 Smeltzer Road, Marion OH	07/01/2023	01/05/2024	Not Required: Post 11-30-09	N/A
9282-0002	4	Rumpke Sanitary Landfill Inc	3800 Struble Rd, Cincinnati OH	07/27/2023	01/05/2024	Not Required: Post 11-30-09	N/A
9590-0002	5	FedEx Ground	6120 S. Meadows Drive, Grove City OH	12/08/2023	12/13/2023	PD Response Accepted	Accepted
9590-0005	2	Fed Ex Ground	3201 Columbia Road, Richfield OH	12/08/2023	12/13/2023	PD Response Accepted	Accepted
9590-0006	3	FedEx Ground	100 J. Street, Perrysburg OH	12/08/2023	12/13/2023	PD Response Accepted	Accepted
9590-0007	1	FedEx Ground	4600 Poth Road, Whitehall OH	12/08/2023	12/13/2023	PD Response Accepted	Accepted
12269-0001	1	Chagrin Falls Exempted	1155 Bell Street, Chagrin Falls OH	07/05/2023	12/13/2023	Not Required: Post 11-30-09	N/A
12346-0004	3	City Of Lakewood City Hall	12650 Detroit Ave, Lakewood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
12346-0007	1	Lakewood Incinerator	12920 Berea Rd, Lakewood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
12346-0008	2	Fire Station 1	14601 Madison Avenue, Lakewood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
13166-0002	1	Floro's Marina	6627 N Thompson Rd, Oak Harbor OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
15310-0001	1	Hocking Valley Concrete	St Rt 56/ 748 W. Union Street, Athens OH	07/01/2023	12/22/2023	PD Response Accepted	Accepted
15829-0001	2	Notre Dame Educational Center	13000 Auburn Road, Chardon OH	07/01/2023	12/13/2023	PD Response Accepted	Accepted
16391-0001	2	Tibbels Marina	6965 E Harbor Rd, Marblehead OH	07/01/2023	12/13/2023	PD Response Accepted	Accepted
16806-0001	1	Mullins Construction Co, Inc	8867 Green Street, Wheelersburg OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17282-0001	3	Laketran	555 Lakeshore Blvd., Painesville OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17735-0001	4	Lassus Bros Oil Inc 551	107 East Main Street, Montpelier OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
17735-0006	3	Lassus Bros Oil Inc 565	1201 N Scott, Napoleon OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17735-0007	3	Lassus Bp 556	104 W Airport, Swanton OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17735-0011	4	Lassus Bros Oil Inc 559	419 E. Main Street, Delta OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17735-0012	3	Lassus Bros Oil Inc 557	885 N Washington, Van Wert OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
17907-0001	1	Emergency Operations Center	2855 W. Dublin Granville Road, Columbus	07/01/2023	01/05/2024	PD Response Accepted	Accepted
18540-0082	8	Sheetz Springfield #772	1751 Titus Road, Springfield OH	11/21/2023	12/01/2023	Not Required: Post 11-30-09	N/A
18540-0085	5	Sheetz Capital Pkwy 799	7757 Auburn Road, Painesville OH	01/04/2024	01/05/2024	Not Required: Post 11-30-09	N/A
18540-0087	8	Sheetz North Jackson #791	1301 North Bailey Rd, North Jackson OH	11/21/2023	12/01/2023	Not Required: Post 11-30-09	N/A
18877-0233	2	True North Location # 607	7332 E. State Route 36, Sunbury OH	12/04/2023	12/13/2023	Not Required: Post 11-30-09	N/A
19198-0001	2	Express Mart	5394 North Bend Road, Cincinnati OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
19216-0001	4	Super Mart	861 Washington St, Bergholz OH	08/07/2023	12/01/2023	PD Response Accepted	Accepted
19337-0001	1	W. O. Walker Center, Inc.	10524 Euclid Avenue, Cleveland OH	11/27/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0005	3	R & R Takhar, LLC	6651 State Route 123, Franklin OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0006	4	7030 Poe Inc.	2401 Hamilton Cleves Road, Hamilton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0007	2	Mobil	7157 Dixie Highway, Fairfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0009	4	R & R Takhar, LLC	3614 Central Ave, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0011	4	R & R Takhar, LLC	4000 Springfield-Xenia Road, Springfield O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0012	4	Swiftly	1357 Lexington Ave, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0013	4	Swiftly	899 Ashland Rd, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0015	4	Swiftly	512 N University Ave, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0016	4	Swiftly	1545 Glendale Milford Rd, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0019	6	R & R Takhar, LLC	4001 South Dixie Drive, Moraine OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0020	4	Clarksville Sunoco	383 West Main Street, Clarksville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0021	3	The 23 Mart	6301 South High Street, Shadeville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0022	5	Huntsman Market	6211 Blain Highway, Chillicothe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0023	5	Shell 7929	7929 County Road 107, Proctorville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0024	2	Marathon 25981	25981 State Route 7 S, Crown City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0025	2	316 McComb	316 Park Drive South, McComb OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0026	3	Marathon 10	10 West Dayton Drive, Fairborn OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0027	3	Bluffton Shell	465 State Route 103, Bluffton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0028	4	R&R Takhar	4170 North West Street, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0029	3	R&R Takhar	210 North Washington Street, Van Wert O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0030	5	R&R Takhar	3311 South County Road 25A, Troy OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
19745-0033	3	R & R Takhar LLC	1020 W. Fair Avenue, Lancaster OH	07/14/2023	12/01/2023	Not Required: Post 11-30-09	N/A
20389-0001	3	Fast Mart	1271 Ohio Pike, Amelia OH	11/17/2023	12/22/2023	Not Required: Post 11-30-09	N/A
20464-0001	1	Marathon	315 Looney Road, Piqua OH	11/28/2023	12/01/2023	Not Required: Post 11-30-09	N/A
20583-0001	5	Majha LLC Property	300 N. Mulberry Street, Mansfield OH	07/01/2023	01/05/2024	Not Required: Post 11-30-09	N/A
20585-0001	4	Marathon	5199 Salem Avenue, Dayton OH	09/06/2023	12/22/2023	Not Required: Post 11-30-09	N/A
21160-0002	2	Sarai Marathon #3	2201 9th Street N.W., Canton OH	11/17/2023	12/01/2023	PD Response Accepted	Accepted
21160-0004	3	Sarai Properties	1131 East Tallmadge Avenue, Akron OH	11/17/2023	12/01/2023	PD Response Accepted	Accepted
21630-0001	2	Gas Land No. 2	860 Parkman Road NW, Warren OH	07/18/2023	12/13/2023	Not Required: Post 11-30-09	N/A
21689-0001	4	MMS Petroleum Inc.	1905 Lee Road, Cleveland Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
22364-0001	3	Safa Properties, LLC	7318 Superior Avenue, Cleveland OH	11/27/2023	12/01/2023	PD Response Accepted	Accepted

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
22555-0001	4	Amira Omran, LLC	57 Youngstown Warren Road, Niles OH	01/02/2024	01/05/2024	Not Required: Post 11-30-09	N/A
22555-0003	3	Kent Gulf	706 S. Water Street, Kent OH	01/02/2024	01/05/2024	Not Required: Post 11-30-09	N/A
22786-0001	2	Seville Petroleum, LLC	190 Center Street, Seville OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
22990-0001	3	Memorial One Stop Shop	215 Memorial Parkway, Akron OH	12/04/2023	12/13/2023	PD Response Accepted	Accepted
23281-0001	4	Sabina Food Mart	149 W. Washington Street, Sabina OH	07/14/2023	12/01/2023	PD Response Accepted	Accepted
23409-0001	1	Rural King	424 Hopewell Road, Waverly OH	08/21/2023	12/01/2023	Not Required: Post 11-30-09	N/A
23856-0001	4	Alliance Mini Mart	3414 South Union Avenue, Alliance OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
23899-0001	4	EB Fuel Stops LLC	5210 State Route 49, Greenville OH	07/01/2023	12/22/2023	PD Response Accepted	Accepted
23921-0036	4	Casey's #4274	3979 Colonel Glenn Highway, Beavercreek	12/11/2023	12/13/2023	Not Required: Post 11-30-09	N/A
23947-0001	6	Williams Fuel Stop	488 Pike Street, Gallipolis OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
23947-0002	1	Williams Fuel Stop	683 State Route 7 North, Gallipolis OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24040-0001	4	Girard Shell	420 S. State Street, Girard OH	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24058-0001	4	Mobile Mart	1466 S. Hamilton Road, Columbus OH	12/29/2023	01/05/2024	Not Required: Post 11-30-09	N/A
24242-0001	1	Piqua Concrete, LLC	8395 North Piqua-Lockington Road, Piqua OH	08/21/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24477-0001	3	Sailers	625 West Main Street, Hicksville OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0002	3	Porterhouse	711 West Lima Street, Kenton OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0004	5	Bryan Fuel Stop	2042 County Road 15, Bryan OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0008	4	Ayersville Carry Out	27986 Ayersville Pleasant Bend, Defiance OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0009	3	M and W Carry Out	718 North Michigan Avenue, Edgerton OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0010	3	Pemberville IGA	209 Bierly Avenue, Pemberville OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0011	2	Robert's IGA Foodliner	13710 Deshler Road, North Baltimore OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24477-0014	3	Lakeview Market	13840 State Route 235, Lakeview OH	07/01/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24524-0001	5	Sunrise Convenient, Inc.	10960 Akron Canfield Road, Ellsworth OH	07/18/2023	12/13/2023	Not Required: Post 11-30-09	N/A
24537-0001	4	Village Food	14023 State Route 18, Sherwood OH	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24537-0002	3	Country Times Market	1002 South Erie Street, Antwerp OH	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24537-0003	3	Garcha Realty	199 West Jackson Street, Grover Hill OH	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24549-0001	3	RVR Realty and Investment	745 East Archwood Avenue, Akron OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24576-0001	1	Jim Shorkey Chrysler Dodge Jeep Ram	4850 Mahoning Avenue, Youngstown OH	11/16/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24578-0001	4	Dixie Shopper Stop	2411 South Dixie Highway, Dayton OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24620-0001	2	West 130th Gas	3945 West 130th Street, Cleveland OH	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24620-0001	1	West 130th Gas	3945 West 130th Street, Cleveland OH	10/04/2023	12/21/2023	Not Required: Post 11-30-09	N/A
24674-0001	4	B & K Drive Thru	403 East Main Street, Somerset OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24820-0002	2	Swift Mart	13770 Woodworth Road, New Springfield OH	11/27/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0001	5	Speedway #9263	6425 East Broad St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0002	4	Speedway #9270	2775 Brice Rd, Reynoldsburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0003	5	Speedway #9281	2510 North High Street, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0004	4	Speedway #9283	5984 Sawmill Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0005	4	Speedway #9284	296 County Road 410, South Point OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0006	4	Speedway #9300	2001 Shiloh Springs Road, Trotwood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0007	4	Speedway #9319	2619 Cleveland Ave SW, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0008	4	Speedway #9312	117 E Main St, Newark OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0009	3	Speedway #9313	3616 Riverside Dr, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0010	5	Speedway #9314	4230 Erie Avenue S.W., Massillon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0011	6	Speedway #9266	202 Marion Pike, Coal Grove OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0012	4	Speedway #9043	319 Solida Rd, South Point OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0013	4	Speedway #9744	1055 Hamilton Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0014	4	Speedway #9747	2401 Gallia Street, Portsmouth OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0015	4	Speedway #9053	461 W Main St, Louisville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0016	5	Speedway #9756	5040 S Walnut St, Ashville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0017	4	Speedway #9758	3131 W Tuscarawas Ave, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0018	4	Speedway #9760	808 Park Ave, Ironton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0019	4	Speedway #9769	497 General Hartinger, Middleport OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0020	5	Speedway #9770	1103 Morse Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0021	5	Speedway #9773	508 N. Memorial Drive, Lancaster OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0022	5	Speedway #9775	821 Dublin Granville Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0023	4	Speedway #9084	24046 Lorain Road, North Olmsted OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0024	3	Speedway #9795	3170 N. Maple Avenue, Zanesville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0025	4	Speedway #9147	1434 Bethel Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0026	4	Speedway #9148	6351 Middlebranch Avenue, North Canton (07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0027	4	Speedway #9151	4901 E Main St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0028	5	Speedway #9153	930 Blue Avenue, Zanesville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0029	4	Speedway #9155	2129 S Main St, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0030	4	Speedway #9159	1790 Henderson Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0031	5	Speedway #9733	1351 Delaware Avenue, Marion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0032	4	Speedway #9161	3980 Everhard & Whipp, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0033	4	Speedway #9162	44 Canton Rd NW, Carrollton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0034	4	Speedway #9165	3233 Refugee Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0035	3	Speedway #9166	3880 Noble St, Bellaire OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0036	4	Speedway #9167	201 N. Third Street, Steubenville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0037	4	Speedway #9168	601 State Route 7 N., Kanauga OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0038	4	Speedway #9171	5619 Columbus Pike, Lewis Center OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0039	4	Speedway #9172	7250 Brookpark Road, Cleveland OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0040	4	Speedway #9175	4162 Lynn Road, Ravenna OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0041	4	Speedway #9178	2026 Bailey Rd, Cuyahoga Falls OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0042	4	Speedway #9179	1470 E. Main Street, Lancaster OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0043	5	Speedway #9183	907 Springmill Street, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0044	4	Speedway #9185	400 Muskingum Dr, Marietta OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0045	4	Speedway #9186	175 S. Mulberry Street, Logan OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0046	4	Speedway #9189	590 W. Central Avenue, Delaware OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0047	4	Speedway #9190	1394 E Ashland Rd, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0048	4	Speedway #9193	1 Columbus Road, Mt Vernon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0049	4	Speedway #9194	1280 North 21st St, Newark OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0050	4	Speedway #9196	7320 Pearl Rd, Middleburg Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0051	3	Speedway #9213	439 County Road 406, South Point OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0052	4	Speedway #9715	390 Exchange St, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0053	3	Speedway #9219	110 S. Bever Street, Wooster OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0054	4	Speedway #9224	1012 E Canal St, Nelsonville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0055	3	Speedway #1001	731 N. Main Street, Urbana OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0056	4	Speedway #1005	1314 E. Main Street, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0057	6	Speedway #1015	405 S. Burnett Road, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0058	4	Speedway #9925	1298 W Hunter St, Logan OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0059	4	Speedway #1025	1147 N. Limestone Street, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0060	5	Speedway #1026	3 E. North Bend Road, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0061	4	Speedway #1028	360 S. State Street, Westerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0062	5	Speedway #9226	6005 Winchester Rd, Carroll OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0063	2	Speedway #1032	5500 Airway Road, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0064	5	Speedway #1033	200 S. Main Street, Franklin OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0065	4	Speedway #1035	1840 S. Limestone Street, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0066	4	Speedway #1036	3201 Wilmington Pike, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0067	6	Speedway #1041	3760 Main Street, Hilliard OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0068	4	Speedway #9232	1026 Jackson Pike, Gallipolis OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0069	3	Speedway #1047	792 N. Main Street, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0070	4	Speedway #9734	10441 US 23, Lucasville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0071	4	Speedway #1070	1708 Tremainsville Road, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0072	5	Speedway #9235	319 E. State Street, Athens OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0073	4	Speedway #1076	715 Brown Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0074	4	Speedway #1083	6537 Glenway Avenue, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0075	4	Speedway #9236	100 7th St, Marietta OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0076	5	Speedway #1086	5387 W. North Bend Road, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0077	3	Speedway #45195	909 E. Main Street, Trotwood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0078	5	Speedway #1091	3901 N. Dixie Drive, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0079	4	Speedway #9237	433 Second St, Marietta OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0080	5	Speedway #1099	1321 Park Avenue, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0081	5	Speedway #1129	364 E. Main Street, Newark OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0082	5	Speedway #9238	219 E Emmet St, Waverly OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0083	5	Speedway #1131	6385 Chambersburg Road, Huber Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0084	4	Speedway #1134	120 Vienna Avenue, Niles OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0085	4	Speedway #1137	102 W. High Street, London OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0086	4	Speedway #9239	449 East Main St, Jackson OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0087	4	Speedway #1140	502 Conant Street, Maumee OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0088	4	Speedway #1143	901 S. Main Street, Centerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0089	4	Speedway #1146	1603 Harding Highway E., Marion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0090	3	Speedway #1152	264 W. High Avenue, New Philadelphia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0091	4	Speedway #1153	2920 12th Street N.W., Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0092	4	Speedway #1154	3991 Indian Ripple Road, Beavercreek OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0093	4	Speedway #1156	2996 Derr Road, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0094	5	Speedway #1157	1625 S. Dayton Lakeview, New Carlisle OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0095	4	Speedway #1158	3612 Broadview Street, Grove City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0096	4	Speedway #9241	801 2nd Avenue, Gallipolis OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0097	4	Speedway #45211	545 W. Fair Avenue, Lancaster OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0098	4	Speedway #1163	4504 Mahoning Avenue N.W., Warren OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0099	3	Speedway #9242	414 Richland Ave, Athens OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0100	4	Speedway #1165	747 E. Central Avenue, West Carrollton O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0101	5	Speedway #9743	814 Farson Street, Belpre OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0102	3	Speedway #1167	229 E. National Road, Vandalia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0103	5	Speedway #1168	900 N. Court Street, Medina OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0104	5	Speedway #9247	10330 N High St, Westerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0105	3	Speedway #1170	624 S. 30th Street, Heath OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0106	5	Speedway #9248	4455 Sunset Blvd, Steubenville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0108	3	Speedway #1172	1171 N. Broad Street, Fairborn OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0109	5	Speedway #1174	4797 W. Broad Street, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0110	5	Speedway #9249	3974 Cleveland Ave, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0111	4	Speedway #1180	4494 Kenny Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0112	5	Speedway #9751	1165 S High St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0113	5	Speedway #1182	1802 N. Clinton Street, Defiance OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0114	5	Speedway #1183	51 W Main St, Amelia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0115	3	Speedway #9260	807 Washington Boulevard, Belpre OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0116	3	Speedway #1189	247 W Main St, Hillsboro OH	08/23/2023	12/05/2023	Not Required: Post 11-30-09	N/A
24827-0117	5	Speedway #1190	1301 N. Barron Street, Eaton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0118	5	Speedway #1191	595 W Central Ave, Springboro OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0119	5	Speedway #9268	1505 Harrisburg Pike, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0120	5	Speedway #1192	14155 Airport Highway, Swanton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0121	5	Speedway #9269	290 Bowen Rd, Canal Winchester OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0122	5	Speedway #1193	4240 Morse Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0123	5	Speedway #1194	2150 E Dorothy Ln, Kettering OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0124	4	Speedway #9271	1711 Hill Rd N, Pickerington OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0125	4	Speedway #1195	1875 Harding Highway, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0126	5	Speedway #1197	7397 Tylersville Rd, West Chester OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0127	4	Speedway #9632	113 North Main Street, Centerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0128	4	Speedway #1200	1970 Cleveland Rd, Wooster OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0129	4	Speedway # 1201	738 N. Detroit Street, Xenia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0130	5	Speedway #1202	301 Xenia Ave, Yellow Springs OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0131	3	Speedway #9560	74 W Main St, New Lebanon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0132	5	Speedway #1203	329 S. Main Street, Bellefontaine OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0133	5	Speedway #1204	6803 Refugee Road, Canal Winchester O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0134	5	Speedway #1205	3006 Noe Bixby Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0135	4	Speedway #1206	10 N. Bridge Street, Chillicothe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0136	4	Speedway #9565	1020 E Dorothy Lane, Kettering OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0137	4	Speedway #1207	5050 Fulton Rd NW, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0138	4	Speedway #1215	1430 West Lane Avenue, Upper Arlington C	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0139	4	Speedway #1216	6175 E Livingston Ave, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0140	5	Speedway #1217	1415 S Main St, Findlay OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0141	4	Speedway #9573	9247 Colerain Avenue, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0142	4	Speedway #1218	4320 Roosevelt Blvd, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0143	4	Speedway #9574	2857 River Road, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0144	4	Speedway #1219	799 Arlington Road, Brookville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0145	3	Speedway #9575	12006 Montgomery Rd, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0146	5	Speedway #1224	2423 Kings Mill Rd, Mason OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0147	3	Speedway #9576	4425 Montgomery Rd, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0148	4	Speedway #9579	735 Ohio Pike, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0149	4	Speedway #9581	124 Galbraith Rd, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0150	5	Speedway #9582	2713 Williams Ave, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0151	5	Speedway #9585	7300 Hamilton Rd, Mt Healthy OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0152	5	Speedway #9595	520 Sycamore Court, New Richmond OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0153	5	Speedway #9597	525 E Main St, West Union OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0154	4	Speedway #5237	1000 W Main St, Tipp City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0155	6	Speedway #5241	711 S Main St, Englewood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0156	5	Speedway #5243	900 Scott Dr, Piqua OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0157	5	Speedway #5253	1650 E Wooster St, Bowling Green OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0158	4	Speedway #5254	240 S. Hamilton Road, Gahanna OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0159	4	Speedway #5259	7999 Springboro Pike, Miamisburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0160	6	Speedway #5263	2001 Tiffin Ave, Findlay OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0161	5	Speedway #5264	2172 Arlington Ave, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0162	4	Speedway #5265	10270 Springfield Pk, Woodlawn OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0163	4	Speedway #5266	5000 N Main St, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0164	5	Speedway #5268	595 Anderson Ferry, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0165	5	Speedway #5269	1922 W Laskey Rd, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0166	3	Speedway #5274	4232 Cemetery Road, Hilliard OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0167	3	Speedway #5276	3104 Roosevelt Blvd, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0168	5	Speedway #5282	752 Trenton Avenue, Findlay OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0169	3	Speedway #5284	799 N. Wilson Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0170	5	Speedway #5286	607 S. Smithville Road, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0171	5	Speedway #5289	3605 W Broad St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0172	5	Speedway #5298	1894 W Main St, Troy OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0173	4	Speedway #5299	6500 Central Ave W, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0174	5	Speedway #1231	1895 Stringtown Rd, Grove City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0175	4	Speedway #1251	260 S Locust St, Oxford OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0176	5	Speedway #5332	2254 N Fairfield Rd, Beavercreek OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0177	4	Speedway #5401	1551 Covington Ave, Piqua OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0178	5	Speedway #5402	9369 Mentor Ave, Mentor OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0179	3	Speedway #5404	30805 Detroit Rd, Westlake OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0180	4	Speedway #5405	461 Oxford State Rd, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0181	2	Speedway #5409	5695 Rapid Run, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0182	4	Speedway #5413	1459 N High St, Hillsboro OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0183	4	Speedway #5416	8352 Beechmont, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0184	5	Speedway #5417	10301 Brookpark Rd, Parma OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0185	4	Speedway #5480	3750 Dublin Granville Rd, Dublin OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0186	6	Speedway #6327	201 Wagner Avenue, Greenville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0187	4	Speedway #6336	6562 Manchester Rd, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0188	4	Speedway #6345	202 S Main St, Delphos OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0189	4	Speedway #45460	120 N Miami Ave, Bradford OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0190	6	Speedway #7560	10915 New Haven Road, Harrison OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0191	5	Speedway #8241	8134 Old Troy Pike, Huber Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0192	4	Speedway #8339	1511 Warren Rd, Lakewood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0193	5	Speedway #8345	4830 N Hamilton Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0194	5	Speedway #1259	4775 Cornell Rd, Blue Ash OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0194	3	Speedway #1259	4775 Cornell Rd, Blue Ash OH	11/16/2023	11/30/2023	Not Required: Post 11-30-09	N/A
24827-0195	6	Speedway #1260	1103 Upper Valley Pk, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0196	3	Speedway #8481	153 Benedict Avenue, Norwalk OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0197	4	Speedway #1261	1529 Michigan St, Sidney OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0198	4	Speedway #8493	400 N Sandusky, Bucyrus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0199	4	Speedway #1262	2570 Col Glenn Hwy, Fairborn OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0200	5	Speedway #1264	2510 S Reynolds Rd, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0201	4	Speedway #1400	9780 Old Rt 8 Rd, Northfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0202	3	Speedway #8520	220 S. Main Street, Ada OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0203	5	Speedway #1401	4305 Sylvania Avenue, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0204	4	Speedway #1402	225 Lancaster Pike, Circleville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0205	3	Speedway #1403	300 S Market St, Galion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0206	4	Speedway #1404	131 London Rd, Delaware OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0207	5	Speedway #1405	1721 W State St, Fremont OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0208	5	Speedway #1502	4790 E Broad St, Whitehall OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0209	4	Speedway #1505	904 Scott St, Napoleon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0210	5	Speedway #1507	238 W 5th St, Delphos OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0211	4	Speedway #8574	90 N. Xenia Drive, Enon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0212	4	Speedway #3027	29201 Euclid Ave, Wickliffe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0213	5	Speedway #8584	333 W Main St, Xenia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0214	4	Speedway #5071	8210 Pippin Rd, North College Hill OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0215	5	Speedway #8605	5122 Turney Road, Garfield Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0216	4	Speedway #8626	596 Columbus Ave, Lebanon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0217	4	Speedway #5249	818 N Market, Troy OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0218	5	Speedway #8641	4280 W. 150th Street, Cleveland OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0219	5	Speedway #8916	1241 W. North Street, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0220	4	Speedway #5410	31 SE Catawaba Rd, Port Clinton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0221	5	Speedway #9390	3450 Tylersville Rd, Hamilton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0222	5	Speedway #8610	2502 West Alexis Road, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0223	5	Speedway #1547	5571 Colerain Ave, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0224	5	Speedway #3384	825 Worthington Woods Blvd, Columbus O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0225	5	Speedway #8600	9749 Hazelton Etna Rd, Pataskala OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0226	5	Speedway #3060	31000 Vine Street, Willowick OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0227	4	Speedway #3083	7340 Lakeshore Blvd, Mentor OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0228	5	Speedway #3309	26516 Lorain Rd, North Olmsted OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0230	3	Speedway #3321	27939 Chagrin Blvd, Woodmere OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0231	5	Speedway #3326	4815 Liberty Ave, Vermilion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0232	6	Speedway #3328	2609 Harvard Avenue, Newburgh Heights C	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0233	5	Speedway #3336	25300 Aurora Rd, Bedford Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0234	4	Speedway #3341	2202 Broadview Rd, Cleveland OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0237	5	Speedway #3350	38700 Mentor Ave, Willoughby OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0238	5	Speedway #3362	4111 E Lincoln St, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0240	4	Speedway #3377	806 W. Liberty Street, Hubbard OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0241	4	Speedway #3379	710 Griswold Road, Elyria OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0242	5	Speedway #3385	35066 Center Ridge Rd, North Ridgeville O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0243	5	Speedway #9290	906 Lincolnway East, Massillon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0244	4	Speedway #9707	3601 Columbia Parkway, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0245	3	Speedway #9726	5495 Wilmington Pike, Centerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0246	4	Speedway #9731	360 Miamisburg Centerville Rd, Centerville	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0247	4	Speedway #9294	3239 Medina Rd, Medina OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0248	4	Speedway #9298	1700 Hillard Rome Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0249	4	Speedway #9299	7155 Airport Hwy, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0251	5	Speedway #9265	2567 Walcutt Rd, Hilliard OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0252	4	Speedway #9335	1219 Pennsylvania Ave, Wellston OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0253	6	Speedway #9336	10270 Colerain Avenue, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0254	4	Speedway #9347	3135 Broadway, Grove City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0255	4	Speedway #9341	4555 W Broad St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0256	3	Speedway #9361	1740 Wyandot Ave, Upper Sandusky OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0257	3	Speedway #9338	15520 Munn Rd, Cleveland OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0258	4	Speedway #9356	3611 Fishinger Blvd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0259	3	Speedway #9365	121 E Stewart St, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0260	4	Speedway #9366	4 Weller Dr, Tipp City OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0261	3	Speedway #9286	119 State Street, Proctorville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0262	3	Speedway #9339	2965 E Main St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0263	4	Speedway #9340	5735 Maple Canyon Ave, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0264	3	Speedway #9344	14458 Cedar Rd, University Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0265	4	Speedway #9371	1626 W. 5th Street, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0266	4	Speedway #9367	9738 Princeton-Glenda, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0267	4	Speedway #9399	2122 Navarre Road SW, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0268	3	Speedway #9401	175 W State St, Salem OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0269	4	Speedway #9400	3805 Southway St SW, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0270	4	Speedway #9376	770 Polaris Parkway, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0271	7	Speedway #9383	23 Garver Road, Monroe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0272	5	Speedway #9385	3521 Hebron Road S.E., Hebron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0273	3	Speedway #9379	4967 Portage St NW, North Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0274	4	Speedway #9403	2619 Sunset Blvd, Steubenville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0275	3	Speedway #3701	218 Third Ave, Chesapeake OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0276	4	Speedway #3718	1717 Liberty Ave, Ironton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0277	4	Speedway #3736	4248 St Rt 93, Ironton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0278	4	Speedway #3737	1190 N Court St, Circleville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0279	3	Speedway #3764	5079 St Rt 125, Georgetown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0280	4	Speedway #3742	720 S Third St, Ironton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0281	3	Speedway #3765	278 Lafayette Street, London OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0282	4	Speedway #45373	407 Third St, Wellsville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0283	5	Speedway #3390	9254 State Route 43, Streetsboro OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0284	6	Speedway #3392	32760 Lorain Rd, North Ridgeville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0285	5	Speedway #3403	1100 W Maple, Hartsville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0286	3	Speedway #3407	548 South Mecca Street, Cortland OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0286	3	Speedway #3407	548 South Mecca Street, Cortland OH	12/14/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24827-0287	5	Speedway #3408	9191 Royalton Road, North Royalton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0288	4	Speedway #3409	149 N Chestnut St, Jefferson OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0289	5	Speedway #3505	10769 North St, Garrettsville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0290	5	Speedway #3510	7353 N Aurora Rd, Aurora OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0291	4	Speedway #3512	11044 Kinsman Road, Newbury OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0292	5	Speedway #3521	2309 North Ridge East, Ashtabula OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0293	5	Speedway #3528	32769 Walker Road, Avon Lake OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0294	5	Speedway #3529	34740 Euclid Ave, Willoughby OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0295	4	Speedway #3530	5810 State Rd, Parma OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0296	8	Speedway #3535	838 State Route 97, Bellville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0297	5	Speedway #3537	6731 Pearl Road, Parma Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0298	3	Speedway #3540	649 E Midlothian, Boardman OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0299	5	Speedway #3542	1 North Meridian Rd, Youngstown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0300	5	Speedway #3548	2615 North West Street, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0301	5	Speedway #45314	183 Milan Ave, Norwalk OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0302	6	Speedway #3555	3535 Massillon Road, Green OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0303	5	Speedway #3556	5430 Monroe St, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0304	5	Speedway #3557	1127 N. Tuscarawas Avenue, Dover OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0305	4	Speedway #3602	5160 Dorr Street, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0306	5	Speedway #3604	3402 Woodville Rd, Northwood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0308	5	Speedway #3606	108 McPherson, Clyde OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0309	4	Speedway #3609	631 N Cable Rd, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0310	3	Speedway #3610	1410 Elida Rd, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0312	2	Speedway #4043	22251 Euclid Blvd, Euclid OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0313	5	Speedway #3613	5010 Secor Rd, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0314	4	Speedway #3614	145 E Indiana Ave, Perrysburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0315	3	Speedway #4044	4549 Mayfield Rd, South Euclid OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0316	3	Speedway #4046	16400 Rockside Road, Maple Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0317	5	Speedway #2356	2735 Columbus-Lanchester Rd, Lancaster	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0318	4	Speedway #8556	895 Lorain Blvd, Elyria OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0319	3	Speedway #3368	976 Scioto St, Urbana OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0320	3	Speedway #3369	5050 Urbana Rd, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0321	4	Speedway #3081	11790 Lebanon Road, Sharonville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0322	4	Speedway #5360	720 US Route 42, London OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0323	8	Speedway #3547	7837 E. Lincoln Highway, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0324	6	Speedway #3405	8350 Cincinnati Dayton Road, West Chest	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0325	5	Speedway #3615	5904 W Central, Toledo OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0326	5	Speedway #3617	4630 Elida Rd, Elida OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0327	6	Speedway #8502	3730 Speedway Drive, Findlay OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0328	4	Speedway #3619	800 Bellefontaine Ave, Marion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0329	4	Speedway #4527	522 N. Erie Street, Massillon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0330	3	Speedway #3620	243 N Sandusky St, Tiffin OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0331	5	Speedway #3622	5230 Detroit Rd, Elyria OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0332	4	Speedway #6219	6501 Miller Lane, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0334	5	Speedway #3624	2132 W 4th Street, Ontario OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0335	5	Speedway #3628	3601 Lincolnway East, Massillon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0336	6	Speedway #3632	4261 St Rt 43, Kent OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0337	5	Speedway #3633	1275 Canton Rd, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0338	4	Speedway #3634	293 E Market St, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0339	3	Speedway #3635	3903 Mogadore Rd, Mogadore OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0340	4	Speedway #3636	9 N Cleveland Massillon Rd, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0341	5	Speedway #3637	4210 Belmont Ave, Youngstown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0342	3	Speedway #3642	939 Dixie Highway, Rossford OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0343	3	Speedway #3643	4661 Woodville Rd, Northwood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0344	3	Speedway #3648	1161 N Ridge Rd E, Lorain OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0345	6	Speedway #3650	1160 Akron Road, Wadsworth OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0346	5	Speedway #3652	564 N. Trimble Road, Mansfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0347	4	Speedway #3654	8231 Columbia Rd, Olmsted Falls OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0348	4	Speedway #3653	3315 Mahoning Rd NE, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0349	4	Speedway #3661	317 Highland Rd E, Macedonia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0350	5	Speedway #3664	26020 N Dixie Hwy, Perrysburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0351	4	Speedway #3667	5902 Milan, Sandusky OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0352	4	Speedway #3401	1488 Austin Pike, Centerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0353	4	Speedway #3670	6601 Monroe St, Sylvania OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0354	4	Speedway #3671	103 East Avenue, Tallmadge OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0355	3	Speedway #3672	5211 Manchester Rd, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0356	4	Speedway #3673	3021 S. Arlington Road, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0357	4	Speedway #3677	17650 Bagley Rd, Middleburg Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0359	3	Speedway #9342	1224 E Stroop Rd, Kettering OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0360	4	Speedway #3681	765 Darrow Road, Akron OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0361	4	Speedway #3682	7966 Darrow Road, Twinsburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0362	5	Speedway #3683	1500 Reynolds Rd, Maumee OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0363	3	Speedway #3684	4000 E Market St, Warren OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0364	5	Speedway #3685	7745 Reynolds Rd, Mentor OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0366	4	Speedway #3690	4208 E Lake Rd, Sheffield Lake OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0367	5	Speedway #3691	1555 Pearl Rd, Brunswick OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0369	5	Speedway #3696	4401 Kirk Rd, Youngstown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0370	4	Speedway #3697	630 Columbia Rd, Bay Village OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0371	4	Speedway #5064	2920 Shroyer Road, Kettering OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0372	4	Speedway #5073	319 North Main Street, New Carlisle OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0373	3	Speedway #5074	1143 St Rt 131, Milford OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0374	3	Speedway #5075	716 Main St, Milford OH	07/10/2023	12/04/2023	Not Required: Post 11-30-09	N/A
24827-0375	3	Speedway #5079	4950 Burkhardt Rd, Riverside OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0376	3	Speedway #5081	6498 Old Troy Pike, Huber Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0377	5	Speedway #5089	5010 Olive Rd, Trotwood OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0378	4	Speedway #5091	5575 Bigger Rd, Kettering OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0379	4	Speedway #5098	621 Cinci Batavia Pike, Mt Caramel OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0380	5	Speedway #5105	722 E Main St, Lebanon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0381	4	Speedway #5108	737 W Church St, Newark OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0382	4	Speedway #5117	5657 Cleveland Ave, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0383	5	Speedway #5118	376 Agler Rd, Gahanna OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0384	5	Speedway #5120	2340 E Wheeling Ave, Cambridge OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0385	4	Speedway #4487	7881 E. Main Street, Reynoldsburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0386	4	Speedway #3389	7300 Dixie Highway, Fairfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0387	3	Speedway #6237	7960 Cleveland Avenue N.W., Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0388	4	Speedway #5123	6312 E Main St, Reynoldsburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0389	5	Speedway #5128	3860 S High St, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0390	6	Speedway #6242	243 N. Broadway Street, New Philadelphia	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0391	4	Speedway #5135	1515 N Main St, Sidney OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0392	4	Speedway #5169	2232 Needmore Rd, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0393	5	Speedway #5194	2240 Livingston Ave, Bexley OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0394	5	Speedway #5207	6007 Westerville Rd, Westerville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0395	6	Speedway #5211	625 Northland Boulevard, Forest Park OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0396	2	Speedway #6244	1042 N. Tuscarawas Avenue, Dover OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0397	6	Speedway #5215	213 N. Urbana Road, South Vienna OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0398	4	Speedway #5218	2691 Springdale Rd, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0399	3	Speedway #6236	4985 Navarre Road S.W., Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0400	5	Speedway #5222	179 E Dayton Yellow Spr, Fairborn OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0401	4	Speedway #5224	1136 E Main St, Chillicothe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0402	4	Speedway #5235	635 Weber Rd, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0403	3	Speedway #6243	225 S. Wooster Avenue, Dover OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0404	5	Speedway #5236	2995 St Johns Rd, Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0405	5	Speedway #9599	900 S. South Street, Wilmington OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0406	3	Speedway #9605	3201 Valley Pike, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0407	5	Speedway #9607	657 E Dixie Wy, W Carrollton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0408	2	Speedway #6240	100 Morris Xing, Newcomerstown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0409	4	Speedway #9608	1095 Eaton Avenue, Hamilton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0410	4	Speedway #9609	4511 Pleasant Ave, Fairfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0411	2	Speedway #6239	8720 Waynesburg Drive S.E., Waynesbur	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0412	4	Speedway #9610	8378 Winton Road, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0413	5	Speedway #9616	830 E National Rd, Vandalia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0414	4	Speedway #9630	3000 W Alex-Bell, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0415	5	Speedway #6245	1120 Canton Road N.W., Carrollton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0416	5	Speedway #9631	595 West Plane St, Bethel OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0417	5	Speedway #9633	10760 Reading Road, Evendale OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0418	5	Speedway # 9641	570 W. Ohio Pike, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0419	5	Speedway #9654	1350 Sweitzer, Greenville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0420	4	Speedway #9659	5030 Batavia Pike, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0421	4	Speedway #9674	1269 Old State Route, Batavia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0422	2	Speedway #6238	861 Dover Road N.E., Sugarcreek OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0423	3	Speedway #9781	9862 Cincinnati Columbus Rd, Cincinnati O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0424	4	Speedway #9682	6203 Wooster Pike US, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0425	3	Speedway #9690	420 Main Street, Delta OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0426	4	Speedway #9691	519-57 E State St, Fremont OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0427	5	Speedway #9693	11620 Hamilton Ave, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0428	3	Speedway #6247	1618 S. Washington Street, Millersburg O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0429	5	Speedway #9697	1261 E Central Ave, Miamisburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0430	5	Speedway #9903	6000 Brandt Pike, Huber Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0431	5	Speedway #9975	712 North Leavitt Road, Amherst OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0432	2	Speedway #6246	1260 W. High Avenue, New Philadelphia O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0433	5	Speedway #9279	111 North Maysville Road, South Zanesvil	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0434	4	Speedway #6241	11099 State Route 212 N.E., Bolivar OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0435	4	Speedway #2866	11141 Fremont Pike, Perrysburg OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0436	4	Speedway #8640	1000 Cherry Valley Road, Newark OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0437	5	Speedway #1848	757 Aurora Road, Macedonia OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0438	5	Speedway #3323	1442 N. Cassidy Avenue, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0439	4	Speedway #3428	3088 Creekside Drive, Hamilton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0440	5	Speedway #8594	6700 Sylvania Avenue, Sylvania OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0441	3	Speedway #5110	12184 Mason Road, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0442	5	Speedway #5333	1367 E. Dayton Yellow Springs Road, Fai	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0443	5	Speedway #7048	1500 Roden Park Drive, Monroe OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0444	5	Speedway #1199	711 Reading Road, Mason OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0445	4	Speedway #5839	1455 Brush Row Rd., Wilberforce OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0446	5	Speedway #2034	2875 Stelzer Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0447	5	Speedway #4131	2040 N. Bechtle Avenue, Springfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0448	5	Speedway #4275	7860 E. Broad Street, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0449	7	Speedway #3424	1475 W. Market Street, Troy OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0450	4	Speedway #1009	10440 Loveland Madiera Pike, Loveland O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24827-0451	4	Speedway #5010	5161 Dixie Highway, Fairfield OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0452	5	Speedway #3999	3220 Center Ridge Road, Brunswick OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0454	3	Speedway #3187	746 Harding Way W., Galion OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0455	5	Speedway #5238	955 Galloway Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0456	3	Speedway #6202	744 W. Fifth Avenue, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0457	5	Speedway #7690	2726 Dover Center Road, Westlake OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0458	7	Speedway #8013	926 Arlington Road, Brookville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0459	3	Speedway #8014	2383 Dayton Pike, Germantown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0460	4	Speedway #8016	3501 Roosevelt Boulevard, Middletown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0461	6	Speedway #8017	2631 W. Alex-Bell Road, Dayton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0462	4	Speedway #8019	987 W. State Street, Trenton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0463	4	Speedway #8021	393 E. Locust Street, Wilmington OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0464	6	Speedway #8012	607 E. Main Street, Anna OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0465	5	Speedway #8018	1501 Saint Marys Road, Sidney OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0466	6	Speedway #8020	1605 E. Wyandot Avenue, Upper Sandusk	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0467	3	Speedway #8022	600 East Sandusky Avenue, Bellefontaine (07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0468	3	Speedway #8015	759 Hebron Road, Heath OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0469	3	Speedway #7409	1295 E. 2nd Street, Franklin OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0470	6	Speedway #1804	3070 Morse Road, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0471	5	Speedway #1232	10921 Miamisburg-Springboro Pike, Miami	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0472	7	Speedway #1017	64279 Wintergreen Road, Old Washington	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0473	6	Speedway #7611	11584 Allen Road, Jeffersonville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0474	6	Speedway #6395	8645 Waterville-Swanton Road, Waterville	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0475	2	Speedway #9110	4332 Hills And Dales Road NW, Canton O	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0476	5	Speedway #7330	2227 Campbell Street, Sandusky OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0477	4	Speedway #1829	705 Corwin Nixon Blvd, Lebanon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0478	4	Speedway #9706	3304 East Broad Street, Columbus OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0479	6	Speedway #8133	880 N. Rocky River Drive, Berea OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0480	6	Speedway #7775	2381 US Hwy 23 North, Delaware OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0481	7	Speedway #7391	10789 Market Street, North Lima OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0483	3	Speedway #9176	1199 Smiley Avenue, Forest Park OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0484	6	Speedway #7236	1835 Recreation Lane, Avon OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0485	6	Speedway #6465	2215 Faircrest Street, Canton OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0486	6	Speedway #1031	24700 Miles Road, Bedford Heights OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0488	4	Speedway #1613	708 Boardman-Canfield Road, Boardman C	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0489	4	Speedway #1181	11885 Hamilton Avenue, Cincinnati OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0490	4	Speedway #3698	990 East Broad Street, Elyria OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24827-0491	5	Speedway #1052	104 Wadsworth Road, Orrville OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24849-0001	3	Ameristop Food Mart	5687 Springdale Road, Cincinnati OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24860-0001	2	Richmond Country Market	215 East Main Street, Richmond OH	12/07/2023	12/13/2023	PD Response Accepted	Accepted
24881-0001	3	590 Sky	590 Georgesville Road, Columbus OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24890-0001	3	A One Shop Oxford	3604 Southpointe Parkway, Oxford OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
24890-0003	3	Winston Shell	8151 Winton Road, Cincinnati OH	08/09/2023	12/04/2023	Not Required: Post 11-30-09	N/A

Owner/Fac	UST Cnt	Own / Fac Name	Own / Fac Address	Eff Date	Print Date	Override Reason	Denial Status
24976-0001	3	Timothy Dawson	354 North Chillicothe Street, Plain City OH	09/12/2023	12/22/2023	Not Required: Post 11-30-09	N/A
24988-0001	3	Mooneys Gulf Serv	27000 Chagrin Boulevard, Orange Village C	07/01/2023	01/05/2024	PD Response Accepted	Accepted
24996-0019	5	Thorntons #562	400 Gateway Boulevard, Monroe OH	12/15/2023	12/22/2023	Not Required: Post 11-30-09	N/A
25027-0001	2	Lovegasca wash	530 Cherry Street, Tuscarawas OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
25036-0001	3	Joe's Gas	161 Richmond Street, Painesville OH	07/01/2023	12/13/2023	PD Response Accepted	Accepted
25039-0001	3	Nimisha Patel	1910 Mitchell Boulevard, Springfield OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
25040-0014	1	Mercy St. Luke's Hospital	5901 Monclova Road, Maumee OH	01/02/2024	01/05/2024	Not Required: Post 11-30-09	N/A
25067-0001	1	Centennial Plaza III	895 Central Avenue, Cincinnati OH	07/18/2023	12/22/2023	Not Required: Post 11-30-09	N/A
25094-0001	3	Stoney Hill's Station	4640 Medina Road, Copley OH	07/01/2023	12/01/2023	PD Response Accepted	Accepted
25103-0001	3	18 Millville Holdings	18 Millville Oxford Road, Millville OH	07/01/2023	01/05/2024	PD Response Accepted	Accepted
25106-0001	2	HMR Real Estate	700 Harcourt Road, Mount Vernon OH	01/02/2024	01/05/2024	PD Response Accepted	Accepted
25117-0001	3	GR Singh LLC	642 East State Street, Alliance OH	07/01/2023	12/22/2023	PD Response Accepted	Accepted
25172-0001	3	Marathon	4428 Olive Branch Stonelick Road, Batav	07/01/2023	12/22/2023	Not Required: Post 11-30-09	N/A
25181-0001	3	Lisbon Petroleum	13408 State Route 164, Lisbon OH	12/01/2023	12/13/2023	PD Response Accepted	Accepted
25190-0001	3	Amoco	499 West Main Street, Mt. Orab OH	01/02/2024	01/05/2024	Not Required: Post 11-30-09	N/A
25210-0001	3	Ashtabula VP Racing	1011 West Prospect Road, Ashtabula OH	11/27/2023	12/01/2023	Not Required: Post 11-30-09	N/A
25212-0001	3	JS Mini Mart LLC	14910 Lorain Avenue, Cleveland OH	11/17/2023	12/01/2023	PD Response Accepted	Accepted
25219-0001	3	Penn-Ohio Quick Mart	926 State Route 62, Masury OH	11/29/2023	12/01/2023	Not Required: Post 11-30-09	N/A
25226-0001	3	Best Oil	1822 Mahoning Avenue, Youngstown OH	07/01/2023	12/01/2023	Not Required: Post 11-30-09	N/A
25245-0001	2	Woodsfield Carryout LLC	224 Oaklawn Avenue, Woodsfield OH	01/02/2024	01/05/2024	PD Response Accepted	Accepted
25263-0001	3	Ameristop	495 Lancaster Avenue, Reynoldsburg OH	12/15/2023	01/05/2024	PD Response Accepted	Accepted
25264-0001	3	10 Northfield Real Estate LLC	10 Northfield Road, Bedford OH	07/03/2023	12/22/2023	Not Required: Post 11-30-09	N/A
25290-0001	1	PSC Metals - Wooster LLC	972 Old Columbus Road, Wooster OH	09/18/2023	01/05/2024	Not Required: Post 11-30-09	N/A
25307-0001	8	Par Mar Store #219	103 Liberty Street, Belle Valley OH	11/02/2023	12/01/2023	PD Response Accepted	Accepted
25316-0001	1	Tain Investments III LLC	30 West Second Street, Dayton OH	11/14/2023	12/01/2023	PD Response Accepted	Accepted
25326-0001	2	Par Mar Store #230	147 Mansfield Avenue, Shelby OH	12/28/2023	01/05/2024	Not Required: Post 11-30-09	N/A
25331-0001	3	Reliance Express	11609 Miles Avenue, Cleveland OH	11/20/2023	12/01/2023	Not Required: Post 11-30-09	N/A
25335-0001	3	L & H Management Services, LLC	1541 Harvard Avenue, Findlay OH	12/27/2023	01/05/2024	PD Response Accepted	Accepted
25337-0001	4	Tulsa Realty LLC	14235 Madison Avenue, Cleveland OH	12/27/2023	01/05/2024	Not Required: Post 11-30-09	N/A
25339-0001	2	Colorado Liberty Gas USA	3451 Colorado Avenue, Lorain OH	12/26/2023	01/05/2024	Not Required: Post 11-30-09	N/A

Total Owners **94**

Total Facilities **619**

Total USTs **2,500**

Total Determinations **66**