



OHIO AUDITOR OF STATE  
**KEITH FABER**





**ERIE COUNTY VISITORS & CONVENTION BUREAU  
ERIE COUNTY  
SEPTEMBER 30, 2018**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Prepared by Management:	
Financial Statements:	
Statement of Financial Position.....	3
Statement of Activities.....	4
Statement of Cash Flows .....	5
Notes to the Financial Statements .....	6
Supplementary Information:	
Schedule of Allocated Program and Supporting Services Expenses.....	12
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	13

**This page intentionally left blank.**



One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Erie County Visitors & Convention Bureau  
Erie County  
216 East Water St.  
Sandusky, Ohio 44870-5838

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Erie County Visitors & Convention Bureau, Erie County, Ohio (the Bureau), (a not-for-profit corporation), which comprise the statement of financial position as of and for the year ended September 30, 2018, the related statements of activities and cash flows for the year ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Bureau's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Bureau's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Erie County Visitors & Convention Bureau, Erie County, Ohio, as of September 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Report on Summarized Comparative Information*

We have previously audited the Bureau's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 25, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Supplementary and Other Information*

Our audit was conducted to opine on the Bureau's financial statements taken as a whole.

The Schedule of Allocated Program and Supporting Services Expenses presents additional analysis and is not a required part of the financial statements.

The schedule is management's responsibility, and derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this information to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the financial statements taken as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, on our consideration of the Bureau's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bureau's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State

Columbus, Ohio

June 18, 2019

**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Statement of Financial Position  
September 30, 2018  
with Comparative Totals at September 30, 2017**

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>Total Funds</u> <b>2018</b>	<u>2017</u>
<b>Assets</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 103,562	\$ -	\$ 103,562	\$ 69,472
Investments	359,012	-	359,012	266,348
Intergovernmental receivable - Erie County	99,796	-	99,796	70,235
Accounts receivable	365,813	-	365,813	275,319
Prepaid expenses	8,690	-	8,690	3,359
<b>Total current assets</b>	<u>936,873</u>	<u>-</u>	<u>936,873</u>	<u>684,733</u>
Property and equipment - net	311,357	-	311,357	410,302
<b>Other assets:</b>				
Deposits	8,616	-	8,616	-
<b>Total assets</b>	<u>\$ 1,256,846</u>	<u>\$ -</u>	<u>\$ 1,256,846</u>	<u>\$ 1,095,035</u>
<b>Liabilities and net assets</b>				
<b>Current liabilities:</b>				
Accounts payable	\$ 289,118	\$ -	\$ 289,118	\$ 129,369
Salaries and wages payable	19,052	-	19,052	23,528
Payroll taxes, including employee withholding	4,584	-	4,584	3,518
Unearned income	24,000	-	24,000	21,850
<b>Total current liabilities</b>	<u>336,754</u>	<u>-</u>	<u>336,754</u>	<u>178,265</u>
<b>Net assets:</b>				
Unrestricted net assets	920,092	-	920,092	916,770
Temporarily restricted net assets	-	-	-	-
<b>Total net assets</b>	<u>920,092</u>	<u>-</u>	<u>920,092</u>	<u>916,770</u>
<b>Total liabilities and net assets</b>	<u>\$ 1,256,846</u>	<u>\$ -</u>	<u>\$ 1,256,846</u>	<u>\$ 1,095,035</u>

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

**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Statement of Activities  
For the year ended September 30, 2018  
with Comparative Totals for the year ended September 30, 2017**

	<u>Unrestricted</u>	Temporarily <u>Restricted</u>	<u>2018</u>	<u>2017</u>
<b>Support and revenue:</b>				
Erie County funding	\$ 2,820,886	\$ -	\$ 2,820,886	\$ 2,742,502
Advertising revenue	871,902	-	871,902	639,177
Investment income	24,257	-	24,257	11,037
Unrealized loss on investments	(16,442)	-	(16,442)	(320)
Realized loss on sale of assets	(14,627)	-	(14,627)	-
Satisfaction of restrictions	-	-	-	-
<b>Total support and revenue</b>	3,685,976	-	3,685,976	3,392,396
<b>Expenses:</b>				
Program services	3,294,713	-	3,294,713	3,118,461
Supporting services	387,941	-	387,941	360,803
<b>Total expenses</b>	3,682,654	-	3,682,654	3,479,264
<b>Change in net assets</b>	3,322	-	3,322	(86,868)
<b>Net assets, beginning of year</b>	916,770	-	916,770	1,003,638
<b>Net assets, end of year</b>	\$ 920,092	\$ -	\$ 920,092	\$ 916,770

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



**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Statement of Cash Flows  
For the year ended September 30, 2018  
with Comparative Totals for the year ended September 30, 2017**

	<u>2018</u>	<u>2017</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 3,322	\$ (86,868)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	98,709	80,471
Unrealized loss on investments	16,442	320
Realized (gain) loss on sale of investments	(2,904)	303
Realized loss on sale of assets	14,627	-
Bad debt expense	5,400	500
(Increase) decrease in assets:		
Accounts receivable	(125,455)	(21,967)
Deposits	(8,616)	-
Prepaid expenses	(5,331)	29,725
Increase (decrease) in liabilities:		
Accounts payable	159,749	(70,488)
Accrued salaries and wages	(4,476)	7,344
Accrued payroll taxes	1,066	(838)
Unearned income	2,150	10,642
<b>Net cash provided by (used in) operating activities</b>	<b>154,683</b>	<b>(50,856)</b>
<b>Cash flows from investing activities:</b>		
Purchases of equipment	(14,391)	(76,810)
Purchases of investments	(471,352)	(411,040)
Proceeds from sale of mutual funds investments	365,150	550,000
<b>Net cash provided by (used in) investing activities</b>	<b>(120,593)</b>	<b>62,150</b>
Net increase in cash and cash equivalents	34,090	11,294
Cash and cash equivalents, beginning of year	69,472	58,178
Cash and cash equivalents, end of year	<b>\$ 103,562</b>	<b>\$ 69,472</b>

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

# ERIE COUNTY VISITORS & CONVENTION BUREAU

## Notes to Financial Statements For the year ended September 30, 2018

### 1. Nature of activities

The Erie County Visitors & Convention Bureau (the Bureau) is an Ohio not-for-profit corporation formed to encourage economic development of Erie County, Ohio through promotion of tourism and to encourage and promote, through advertisement and other educational and informational means, travel to and visitation in Erie County, Ohio by nonresidents, for pleasure, business and other purposes.

The Bureau is exempt from Federal income taxes under Internal Revenue Code Section 501(c)(6). In addition, the Bureau has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

### 2. Summary of significant accounting policies

#### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

#### Financial statement presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Accordingly, net assets of the Bureau and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Bureau or by the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as satisfaction of restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently. Currently the Bureau has no permanently restricted net assets.

#### Donations

Donations are recorded as unrestricted unless specifically restricted by the donor.

#### Donated noncash assets

Donated noncash assets are recorded as contributions at their estimated fair values at the time of receipt.

#### Donated services

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their estimated fair values in the period received.

**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Notes to Financial Statements  
For the year ended September 30, 2018**

**2. Summary of significant accounting policies - continued**

Advertising revenue

Advertising revenue is recognized in the period in which the advertising is provided. Advertising revenue received in advance of the period that it is provided is recorded as deferred revenue.

Advertising costs

Advertising costs are expensed as incurred. Total advertising expenses, including the costs to encourage and promote travel to and visitation in Erie County, Ohio, were \$2,266,178 and are included in program service expenses.

Cash and cash equivalents

For purposes of the statement of cash flows, the Bureau considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The following is a summary of cash and cash equivalents at September 30, 2018:

Petty cash on hand	\$ 118
Cash on deposit at banks	<u>103,444</u>
Total	<u>\$ 103,562</u>

Comparative data

The financial information included for the year ended September 30, 2017 is presented in total but not by class or function. This information is presented for comparative purposes and is not intended to be a complete financial presentation. Accordingly, such information should be read in conjunction with the September 30, 2017 financial statements from which this information was derived.

Financial instruments – concentration of credit risk

The Bureau places its temporary cash investments with financial institutions in amounts that may exceed the federally insured deposit limits or in accounts that are not covered by federal deposit insurance. The Bureau has not experienced any loss in such accounts.

Subsequent events

Management has evaluated subsequent events through June 18, 2019, the date the financial statements were available to be issued.

## ERIE COUNTY VISITORS & CONVENTION BUREAU

### Notes to Financial Statements For the year ended September 30, 2018

#### 3. Restrictions on assets

The Bureau reports contributions of cash or other assets as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a temporary donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as satisfaction of restrictions.

Temporarily restricted net assets at September 30, 2018 were \$0.

#### 4. Investments

At September 30, 2018, the investments held by the Bureau consist of cash and mutual funds.

Investments are recorded at fair value which is estimated based on quoted market prices for those investments. U.S. generally accepted accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements). Level 2 inputs are inputs other than quoted prices within the Level 1 that are observable either directly or indirectly. Level 3 includes unobservable inputs.

The following table sets forth, by level, within the fair value hierarchy, the Bureau's investments at fair value at September 30, 2018.

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments:				
Cash *	\$ 3,986	\$ -	\$ -	\$ 3,986
Mutual funds				
Fixed income	<u>355,026</u>	<u>-</u>	<u>-</u>	<u>355,026</u>
Total fair market value	<u>\$ 359,012</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 359,012</u>

\*Categories include cash held tactically by underlying investment managers.

The Bureau invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect investment income and total net assets.

#### 5. Accounts receivable

Accounts receivable includes advertising fees and is carried at the estimated collectable amounts. Trade credit is generally extended on a short-term basis; thus trade accounts receivable do not bear interest, although finance charges may be applied to past due receivables. Trade accounts receivable are periodically evaluated for collectability. An allowance for doubtful accounts receivable is determined on the basis of loss experience, known and inherent risks, and current economic conditions. Trade accounts receivable deemed to be uncollectible are charged against the allowance for doubtful accounts when such receivables are deemed to be uncollectible.

The following is a summary of accounts receivable at September 30, 2018:

# ERIE COUNTY VISITORS & CONVENTION BUREAU

## Notes to Financial Statements For the year ended September 30, 2018

### 5. Accounts receivable - continued

Trade accounts receivable	\$373,313
Allowance for doubtful accounts receivable	<u>( 7,500)</u>
Net accounts receivable	<u>\$365,813</u>

Intergovernmental receivable – Erie County represents the unremitted portion of the bed tax collected during the year.

### 6. Property and equipment

The Bureau capitalizes all expenditures for property and equipment in excess of \$500. Property and equipment is recorded at cost at date of purchase or at estimated fair value at date of gift. Expenditures which increase useful lives are capitalized while maintenance and repairs are charged to expense. Assets are depreciated over their estimated useful lives using the straight-line method.

The following is a summary of property and equipment at September 30, 2018:

Furniture and fixtures	\$ 398,372
Leasehold improvements	23,315
Software	238,407
Vehicles	<u>42,368</u>
Total	\$ 702,462
Less: accumulated depreciation	<u>( 391,105)</u>
Net property and equipment	<u>\$ 311,357</u>

### 7. Operating leases

The Bureau leases various office equipment under non-cancelable operating leases that expire in various years through 2022. Total equipment rent expense for the year ended September 30, 2018 was \$17,047.

The Bureau is currently leasing its facilities under two temporary lease arrangement at \$1,700 and \$900 per month that expire in late 2018. Both of these leases have been extended on a month-to-month basis until the remodeling of a new facility is completed.

The Bureau has committed to a new facility after remodeling is completed in 2019. It will then lease its facility under a non-cancelable operating lease that expires in December of 2029 and provides for monthly rent payments of \$4,308. The lease agreement grants the Bureau options to renew the lease for two additional ten-year terms. Total building rent expense for the year ended September 30, 2018 was \$80,501.

Future minimum lease payments under non-cancelable operating leases with terms in excess of one year for each of next five years and in the aggregate are:

# ERIE COUNTY VISITORS & CONVENTION BUREAU

## Notes to Financial Statements For the year ended September 30, 2018

### 7. Operating leases - continued

<u>Year ended September 30</u>	<u>Amount</u>
2019	\$ 21,624
2020	56,088
2021	56,088
2022	53,526
2023	51,696
Thereafter	<u>323,100</u>
Total future minimum rental payments	<u>\$ 562,122</u>

### 8. Description of program and supporting services

Program services consist of travel and tourism promotion. The Bureau encourages and stimulates interest in Erie County, Ohio through advertisement and other educational and informational means. It fosters knowledge and distribution of the Bureau's publication, *Lake Erie Shores & Islands*.

Supporting services consist of general and management services. The services include the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of the Bureau's program strategy through the Executive Director, secure proper administrative functioning of the Board of Trustees and manage the financial and budgetary responsibility of the Bureau.

### 9. Retirement plan

The Bureau sponsors a defined contribution pension plan for all eligible employees. During the year ended September 30, 2018, the Bureau's contribution to the plan totaled \$11,221.

### 10. Related party transactions

Several of the Bureau's Trustees are related to companies that collect a portion of the bed tax that supports the Bureau. These related companies purchase advertising services from the Bureau and benefit from other promotional activities of the Bureau. These related companies purchased \$61,700 of advertising services from the Bureau during the year ended September 30, 2018. Additionally, the Bureau contributed \$50,000 for signage within Erie County, Ohio and \$5,000 for a cooperative program to a related company. The Bureau also purchased \$11,324 of advertising services and \$3,436 for other services from other related companies.

### 11. Support and revenue - concentration

The Bureau receives the majority of its support from Erie County, Ohio. Under an agreement with Erie County, Ohio, the Bureau is the sole recipient of one-half of the net proceeds of a 4% County hotel lodging excise tax through December 31, 2029. For the year ended September 30, 2018 the amount of support from this tax was \$2,820,886. Because a majority of the Bureau's support is from this tax, any unanticipated loss of this tax could adversely affect operations.

**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Notes to Financial Statements  
For the year ended September 30, 2018**

**12. Subsequent event**

On October 26, 2018, the Bureau entered into a three year agreement with the Ottawa County Visitors Bureau (OCVB) to form a new entity, Lake Erie Shores and Islands (LESI). The primary mission of LESI is to develop and implement a marketing plan to grow the region's tourism economy through promotion of the region and thereby increase visitor spending in the region. To accomplish this mission the Bureau and OCVB have each agreed to contribute 75% of their annual revenue to LESI and, effective January 1 2019, have LESI hire the staff of both the Bureau and OCVB. The agreement can be renewed for an additional three years after the initial three year term.

**ERIE COUNTY VISITORS & CONVENTION BUREAU**

**Schedule I -Schedule of Allocated Program and Supporting Services Expenses  
For the year ended September 30, 2018  
with Comparative Totals for the year ended September 30, 2017**

	Program <u>Services</u>	Supporting <u>Services</u>	<u>2018</u>	<u>Totals</u> <u>2017</u>
Printing and publications	\$ 347,108	\$ -	\$ 347,108	\$ 340,664
Advertising and promotions	2,266,178	-	2,266,178	2,115,421
Postage and shipping	63,606	7,067	70,673	49,506
Salaries and wages	347,689	118,507	466,196	460,313
Payroll taxes	29,383	10,015	39,398	35,503
Employee benefits	52,381	17,853	70,234	72,803
Contract service	35,341	35,341	70,682	68,000
Bad debt expense	-	5,400	5,400	500
Office supplies and expense	5,353	2,883	8,236	6,717
Equipment rent and maintenance	27,939	21,545	49,484	43,351
Occupancy	78,770	16,640	95,410	112,103
Telephone	12,566	2,217	14,783	12,753
Depreciation	-	98,709	98,709	80,471
Professional fees	-	20,189	20,189	24,183
Seminars and meetings	15,141	15,142	30,283	21,131
Insurance	-	6,909	6,909	6,796
Dues and subscriptions	11,206	7,471	18,677	24,234
Travel expenses	2,052	2,053	4,105	4,815
<b>Total expenses</b>	<b>\$ 3,294,713</b>	<b>\$ 387,941</b>	<b>\$ 3,682,654</b>	<b>\$ 3,479,264</b>





One Government Center  
Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

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

Erie County Visitors & Convention Bureau  
Erie County  
216 East Water St.  
Sandusky, Ohio 44870-5838

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Erie County Visitors & Convention Bureau, Erie County, Ohio (the Bureau) as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2019.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Bureau's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Bureau's internal control. Accordingly, we have not opined on it.

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

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

***Compliance and Other Matters***

As part of reasonably assuring whether the Bureau's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and

accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Bureau's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Bureau's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State

Columbus, Ohio

June 18, 2019

OHIO AUDITOR OF STATE  
**KEITH FABER**



**ERIE COUNTY VISITORS AND CONVENTION BUREAU**

**ERIE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 2, 2019**