



OHIO AUDITOR OF STATE
KEITH FABER



**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY
DECEMBER 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

Lake Erie Shores and Islands
Ottawa County
770 Southeast Catawba Road
Port Clinton, Ohio 43452

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of Lake Erie Shores and Islands, Ottawa County, Ohio (the Bureau), (a not-for-profit corporation), which comprise the statement of financial position as of December 31, 2020, the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the 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 the Bureau, as of December 31, 2020, 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.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Bureau. We did not modify our opinion regarding this matter.

Other Matter

Report on Summarized Comparative Information

We have previously audited the Bureau's 2019 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated November 23, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2021, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Bureau's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

December 8, 2021

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

**Statement of Financial Position
December 31, 2020
With Comparative Totals at December 31, 2019**

| | <u>2020</u> | <u>2019</u> |
|--|-------------------|-------------------|
| Assets | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 363,499 | \$ 289,735 |
| Accounts receivable: | | |
| Trade | 109,458 | 6,725 |
| Other | 75,940 | - |
| Prepaid expenses | 15,122 | 159,521 |
| Total current assets | <u>564,019</u> | <u>455,981</u> |
| Property and equipment - net | 9,152 | 5,799 |
| Total assets | <u>\$ 573,171</u> | <u>\$ 461,780</u> |
| Liabilities and net assets | | |
| Current liabilities: | | |
| Accounts payable | \$ 22,247 | \$ 80,406 |
| Salaries and wages payable | 5,993 | 21,927 |
| Payroll taxes, including employee withholding | 6,886 | 8,606 |
| Deferred revenue | 8,600 | 71,650 |
| Total current liabilities | <u>43,726</u> | <u>182,589</u> |
| Net assets: | | |
| Without donor restrictions | 529,445 | 279,191 |
| Total liabilities and net assets | <u>\$ 573,171</u> | <u>\$ 461,780</u> |

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

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

**Statement of Activities
For the Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019**

| | <u>Without Donor Restrictions</u> | <u>Without Donor Restrictions</u> |
|--------------------------------------|---------------------------------------|---------------------------------------|
| | <u>2020</u> | <u>2019</u> |
| Support and revenue: | | |
| Bureau funding | \$ 1,535,000 | \$ 3,289,000 |
| Advertising revenue | 351,624 | 464,686 |
| Investment income | 152 | 244 |
| In-kind revenue | 90,000 | 21,600 |
| Other income | 85,940 | - |
| Total support and revenue | <u>2,062,716</u> | <u>3,775,530</u> |
| Expenses: | | |
| Program services | 1,475,527 | 3,130,864 |
| Supporting services | 336,935 | 365,475 |
| Total expenses | <u>1,812,462</u> | <u>3,496,339</u> |
| Change in net assets | 250,254 | 279,191 |
| Net assets, beginning of year | <u>279,191</u> | <u>-</u> |
| Net assets, end of year | <u>\$ 529,445</u> | <u>\$ 279,191</u> |

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

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

**Statement of Cash Flows
For the Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019**

| | Without Donor Restrictions | Without Donor Restrictions |
|---|-------------------------------|-------------------------------|
| | <u>2020</u> | <u>2019</u> |
| Cash flows from operating activities: | | |
| Change in net assets | \$ 250,254 | \$ 279,191 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 2,502 | 1,234 |
| Amortization | 192 | 159 |
| Bad debt expense | 3,375 | 5,100 |
| (Increase) decrease in assets: | | |
| Trade accounts receivable | (106,108) | (11,825) |
| Other accounts receivable | (75,940) | - |
| Prepaid expenses | 144,399 | (159,521) |
| Increase (decrease) in liabilities: | | |
| Accounts payable | (58,159) | 80,406 |
| Salaries and wages payable | (15,934) | 21,927 |
| Payroll taxes | (1,720) | 8,606 |
| Deferred revenue | (63,050) | 71,650 |
| Net cash provided by operating activities | 79,811 | 296,927 |
| Cash flows from investing activities: | | |
| Purchases of equipment and software | (6,047) | (7,192) |
| Net cash provided used in investing activities | (6,047) | (7,192) |
| Net increase in cash and cash equivalents | 73,764 | 289,735 |
| Cash and cash equivalents, beginning of year | 289,735 | - |
| Cash and cash equivalents, end of year | \$ 363,499 | \$ 289,735 |

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

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

**Statement of Functional Expenses
For the Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019**

| | Program Services | Supporting Services | <u>2020</u> | <u>2019</u> |
|--------------------------------|---------------------|------------------------|---------------------|---------------------|
| Advertising and promotions | \$ 790,781 | \$ - | \$ 790,781 | \$ 2,059,982 |
| Salaries and wages | 418,141 | 139,380 | 557,521 | 878,088 |
| Employee benefits | 70,457 | 23,486 | 93,943 | 102,133 |
| In-kind expenses | - | 90,000 | 90,000 | 21,600 |
| Website expense | 48,416 | - | 48,416 | 99,349 |
| Postage and shipping | 43,456 | 4,829 | 48,285 | 68,769 |
| Payroll taxes | 32,166 | 10,722 | 42,888 | 74,730 |
| Dues and subscriptions | 15,780 | 10,520 | 26,300 | 29,340 |
| Printing and publications | 24,647 | - | 24,647 | 52,978 |
| Equipment rent and maintenance | 10,887 | 8,908 | 19,795 | 25,285 |
| Professional fees | - | 16,300 | 16,300 | 2,569 |
| Telephone | 13,837 | 2,442 | 16,279 | 15,109 |
| Insurance | - | 15,723 | 15,723 | 15,631 |
| Seminars and meetings | 3,020 | 3,019 | 6,039 | 25,295 |
| Office supplies and expense | 1,949 | 1,595 | 3,544 | 7,952 |
| Bad debt expense | - | 3,375 | 3,375 | 5,100 |
| Bank charges | - | 3,280 | 3,280 | 3,629 |
| Automobile expense | 1,990 | 662 | 2,652 | 7,407 |
| Depreciation | - | 2,502 | 2,502 | 1,234 |
| Amortization | - | 192 | 192 | 159 |
| Total expenses | \$ 1,475,527 | \$ 336,935 | \$ 1,812,462 | \$ 3,496,339 |

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

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

1. Nature of activities

Lake Erie Shores and Islands (the Bureau) is an Ohio not-for-profit corporation that commenced operations on January 1, 2019. The Bureau was formed to develop and implement a marketing plan to grow the tourism economy of Erie and Ottawa Counties of Ohio through promotion of the region and thereby increase visitor spending in the region.

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:

Net assets without restrictions

Net assets without restrictions are currently available for operating purposes under the direction of the board, designated by the board for specific use, or invested in property and equipment.

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 2020 advertising expenses, including the costs to encourage and promote travel to and visitation in Erie and Ottawa Counties were \$790,781 and are included in program service expenses.

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.

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

2. Summary of significant accounting policies - continued

Donated facilities and services

Donated facilities and services are reported at their fair value at date of receipt as in-kind revenue with a like amount included as in-kind expense. For the year ended December 31, 2020, the in-kind expense includes the fair value of the rent on the Erie County and Ottawa County buildings, which house the Bureau, of \$90,000. All in-kind benefits were provided by the Erie County Visitors & Convention Bureau and the Ottawa County Visitors Bureau.

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 December 31, 2020:

| | |
|--------------------------|-------------------|
| Petty cash on hand | \$ 200 |
| Cash on deposit at banks | <u>363,299</u> |
| Total | <u>\$ 363,499</u> |

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.

Revenue recognition

Deferred Revenue

The Bureau recognizes commitments for advertising space in the annual promotional booklet as deferred revenue when the advertising contract is signed. Booklet advertising income is recognized on an annual basis when the promotional booklet is released.

Contributions and Donated Services

The Bureau recognizes grants and contributions revenue in the period in which the pledge (promise to give) is received. Unconditional promises are recognized at the estimated present value of the future cash flows, net of allowances (fair value). Promises made designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restriction. Contributions with donor-imposed restrictions met in the same period are reported as net assets without donor restriction. The Bureau recognizes revenue from grants in accordance with ASU *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Bureau evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Bureau applies guidance under ASU *Revenue from Contracts with Customers*. If the transfer of assets is determined to be a contribution, the Bureau evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers must be overcome before the Bureau is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

2. Summary of significant accounting policies - continued

The Bureau recognizes donated services as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Bureau.

Bureau Funding

The Bureau receives the majority of its support based on a contract with Erie County Visitors & Convention Bureau and Ottawa County Visitors Bureau. The support received from these bureaus is comprised of an exchange element based on benefits provided to the bureaus over the fiscal year. Obligations to these bureaus are satisfied and recognized ratably over time as the bureaus are simultaneously receiving and consuming the benefit of the services provided by the Bureau over the fiscal year.

Disaggregation of Revenue

The Bureau disaggregates revenue based on the type of good or service provided to the bureaus and any other customers as well as any contributions from donors. The accompanying statement of activities shows those disaggregated revenue streams for the year ended December 31, 2020.

Subsequent events

Management has evaluated subsequent events through the date of the opinion letter.

Comparative data

The financial information included for the year ended December 31, 2019 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 December 31, 2019 financial statements from which this information was derived.

3. Restrictions on assets

The Bureau reports contributions of cash or other assets as either support restricted by time or purpose or support restricted in perpetuity if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, net assets restricted by time or purpose are reclassified to net assets without donor restrictions and reported in the statement of activities as satisfaction of restrictions.

Net assets with donor restrictions at December 31, 2020 were \$0.

4. Trade accounts receivable

Trade 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.

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

4. Trade accounts receivable - continued

The following is a summary of trade accounts receivable at December 31, 2020:

| | |
|--|-------------------|
| Trade accounts receivable | \$ 116,958 |
| Allowance for doubtful accounts receivable | <u>(7,500)</u> |
| Net trade accounts receivable | <u>\$ 109,458</u> |

5. 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 December 31, 2020:

| | |
|--|-----------------|
| Equipment | \$ 12,665 |
| Software | <u>574</u> |
| Total | 13,239 |
| Less accumulated depreciation and amortization | <u>(4,087)</u> |
| Net property and equipment | <u>\$ 9,152</u> |

6. Retirement plan

The Bureau sponsors a defined contribution pension plan for all eligible employees. During the year ended December 31, 2020, the Bureau's contribution to the plan totaled \$13,320.

7. Description of program and supporting services

Program services consist of travel and tourism promotion. The Bureau encourages and stimulates interest in Erie and Ottawa Counties 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 President, secure proper administrative functioning of the Board of Directors and manage the financial and budgetary responsibility of the Bureau.

8. Related party transactions

Some of the Directors and their respective companies purchase advertising services from the Bureau and benefit from other promotional activities of the Bureau. These related companies purchased \$69,025 of advertising services from the Bureau during the year ended December 31, 2020. Additionally, the Bureau purchased \$35,000 of advertising services and \$642 for other services from related companies.

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

9. Support and revenue - concentration

The Bureau receives the majority of its support from Erie County Visitors & Convention Bureau and Ottawa County Visitors Bureau (the Bureaus). Both Bureaus have agreed to contribute 75% of their annual revenue to Lake Erie Shores and Islands. For the year ended December 31, 2020, the amount of support from the Bureaus' was \$1,535,000. Because a majority of the Bureau's support is from this funding, any unanticipated loss of revenue within the Bureaus could adversely affect operations.

10. Liquidity and funds available

The following table reflects the Bureau's financial assets as of December 31, 2020, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, assets held by others, perpetual endowments and accumulated earnings net of appropriations within one year, or because the governing board has set aside the funds for a specific contingency reserve or a long-term investment as board designated endowments. These board designations could be drawn upon if the board approves that action.

| | |
|--|-------------------|
| Financial assets: | |
| Cash and cash equivalents | \$ 363,499 |
| Accounts receivable | <u>185,398</u> |
| Financial assets at year-end | <u>548,897</u> |
| Less those unavailable for general expenditure within one year | <u>-</u> |
| Financial assets available to meet cash needs for general expenditures within one year | <u>\$ 548,897</u> |

The Bureau has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

11. COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Bureau. The impact on the Bureau's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

12. Adoption of new accounting standard

The Financial Accounting Standards Board (FASB) issued new guidance that created Topic 606, *Revenue from Contracts with Customers*, in the Accounting Standards Codification (ASC). Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The new guidance also added Subtopic 340-40, *Other Assets and Deferred Costs-Contracts with Customers*, to the ASC to require the deferral of incremental costs of obtaining a contract with a customer. Collectively, the notes to the financial statements refer to the new Topic 606 and Subtopic 340-40 as the "new guidance."

**LAKE ERIE SHORES AND ISLANDS
OTTAWA COUNTY**

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

12. Adoption of new accounting standard - continued

The Bureau adopted the requirements of the new guidance as of January 1, 2020, utilizing the modified retrospective method of transition. Adoption of the new guidance resulted in changes to accounting policies for revenue and cost recognition, previously described.

The revenue recognized on contracts at December 31, 2019 was similar in amount to what it would have been if the new guidance had been applied in 2019. The difference to revenue and cost recognition-related account balances at December 31, 2019, under the new guidance as opposed to the prior revenue recognition guidance for those contracts was determined to be immaterial. Accordingly, no adjustment to beginning net assets was necessary.



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

Lake Erie Shores and Islands
Ottawa County
770 Southeast Catawba Road
Port Clinton, Ohio 43452

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Lake Erie Shores and Islands, Ottawa County, Ohio (the Bureau), (a not-for-profit corporation), as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated December 8, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Bureau.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Bureau's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the 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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the 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

December 8, 2021

OHIO AUDITOR OF STATE KEITH FABER



LAKE ERIE SHORES AND ISLANDS

OTTAWA 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 12/23/2021

88 East Broad Street, Columbus, Ohio 43215
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