

Financial Statements

and

Independent Auditors' Report

**ERIE COUNTY VISITORS AND  
CONVENTION BUREAU, INC.**

September 30, 2005





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Erie County Visitors and Convention Bureau, Inc.  
4424 Milan Road #A  
Sandusky, Ohio 44870-5838

We have reviewed the *Independent Auditor's Report* of the Erie County Visitors and Convention Bureau, Inc. prepared by Kraus, Hanck & Co., for the audit period October 1, 2004 through September 30, 2005. 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 Erie County Visitors and Convention Bureau, Inc. is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY  
Auditor of State

December 13, 2005

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**Erie County Visitors and Convention Bureau, Inc.**

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**KRAUS, HANCK & CO.**

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November 11, 2005

INDEPENDENT AUDITORS' REPORT

**Erie County Visitors and  
Convention Bureau, Inc.**  
4424 Milan Road, Suite A  
Sandusky, Ohio 44870-5838

To the Board of Trustees:

We have audited the accompanying statement of financial position of the **Erie County Visitors and Convention Bureau, Inc.** (an Ohio nonprofit corporation), as of September 30, 2005, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the **Bureau's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **Erie County Visitors and Convention Bureau, Inc.** as of September 30, 2005, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2005 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 grants. That report is an integral part of an audit in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of expressing an opinion on the basic financial statements taken as a whole. The Schedule of Allocated Program and Supporting Services Expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
Certified Public Accountants

STATEMENT OF FINANCIAL POSITION  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**

September 30, 2005

With Comparative Totals at September 30, 2004

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total Memo</u>	
			<u>2005</u>	<u>2004</u>
<b><u>ASSETS</u></b>				
Current Assets				
Cash and cash equivalents	\$ 41,593	\$ 100,413	\$ 142,006	\$ 39,160
Investment in mutual funds	690	- 0 -	690	592
Intergovernmental receivable	24,270	- 0 -	24,270	24,621
Accounts receivable—net of allowance for doubtful accounts of \$-0- at 9-30-05 and 9-30-04	64,307	- 0 -	64,307	45,666
Interclass receivable (payable)	- 0 -	- 0 -	- 0 -	- 0 -
Prepaid expenses	<u>75,688</u>	<u>- 0 -</u>	<u>75,688</u>	<u>13,226</u>
Total Current Assets	206,548	100,413	306,961	123,265
Deposits	297	- 0 -	297	303
Property and equipment – net	<u>37,054</u>	<u>- 0 -</u>	<u>37,054</u>	<u>27,206</u>
Total Assets	<u>243,899</u>	<u>100,413</u>	<u>344,312</u>	<u>150,774</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities				
Accounts payable	\$ 120,935	\$ - 0 -	\$ 120,935	\$ 33,451
Salaries and wages payable	6,739	- 0 -	6,739	5,509
Payroll taxes, including employee withholding	4,845	- 0 -	4,845	5,196
Deferred revenue – advance advertising sales	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>735</u>
Total Current Liabilities	132,519	- 0 -	132,519	44,891
Net Assets				
Unrestricted Net Assets	111,380	- 0 -	111,380	95,883
Temporarily Restricted Net Assets	<u>- 0 -</u>	<u>100,413</u>	<u>100,413</u>	<u>10,000</u>
Total Net Assets	<u>111,380</u>	<u>100,413</u>	<u>211,793</u>	<u>105,883</u>
Total Liabilities and Net Assets	<u>243,899</u>	<u>100,413</u>	<u>344,312</u>	<u>150,774</u>

See accompanying notes to the financial statements.

STATEMENT OF ACTIVITIES  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
 For the Year Ended September 30, 2005  
 With Comparative Totals for the Year Ended September 30, 2004

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total Memo</u>	
			<u>2005</u>	<u>2004</u>
Support & Revenue				
Erie County funding	\$ 742,087	\$ 2,100,000	\$ 2,842,087	\$ 721,295
Advertising revenue	373,008	- 0 -	373,008	333,071
Investment return	2,988	- 0 -	2,988	1,442
Gain (loss) on sale of assets	947	- 0 -	947	- 0 -
Other revenues	- 0 -	- 0 -	- 0 -	3,851
Satisfaction of Restrictions	<u>2,009,587</u>	<u>(2,009,587)</u>	<u>- 0 -</u>	<u>- 0 -</u>
 Total Support & Revenue	 3,128,617	 90,413	 3,219,030	 1,059,659
 Expenses				
Program services	2,928,340	- 0 -	2,928,340	882,829
Supporting services	<u>184,780</u>	<u>- 0 -</u>	<u>184,780</u>	<u>186,788</u>
 Total Expenses and Losses	 <u>3,113,120</u>	 <u>- 0 -</u>	 <u>3,113,120</u>	 <u>1,069,617</u>
 Change in net assets	 15,497	 90,413	 105,910 (	 9,958)
 Net assets, beginning of year	 <u>95,883</u>	 <u>10,000</u>	 <u>105,883</u>	 <u>115,841</u>
 Net assets, end of year	 <u>111,380</u>	 <u>100,413</u>	 <u>211,793</u>	 <u>105,883</u>

See accompanying notes to the financial statements.



STATEMENT OF CASH FLOWS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
 For the Year Ended September 30, 2005  
 With Comparative Totals for the Year Ended September 30, 2004

	<u>2005</u>	<u>2004</u>
<b><u>Cash Flows from Operating Activities:</u></b>		
Change in net assets	\$ 105,910	\$( 9,958)
Adjustment to reconcile change in net assets to net cash provided by operating activities		
Depreciation	11,656	12,533
Loss (gain) on sale of assets	( 947)	- 0 -
Unrealized (gain) loss on investments	( 93)	( 88)
Increase (decrease) in allowance for doubtful accounts	- 0 -	( 2,112)
(Increase) decrease in accounts receivable	( 18,290)	273
(Increase) decrease in prepaid expenses	( 62,456)	( 3,190)
Increase (decrease) in accounts payable	87,484	10,962
Increase (decrease) in accrued salaries and wages	1,230	1,132
Increase (decrease) in accrued payroll taxes	( 351)	1,430
Increase (decrease) in deferred revenue	( <u>735</u> )	( <u>10,461</u> )
Net cash provided (used) by operating activities	<u>123,408</u>	<u>521</u>
<b><u>Cash Flows from Investing Activities:</u></b>		
Purchase of equipment	( 25,232)	- 0 -
Proceeds from sale of equipment	4,675	- 0 -
Net purchase of mutual funds investments	( <u>5</u> )	( <u>5</u> )
Net cash used in investing activities	( <u>20,562</u> )	( <u>5</u> )
<b><u>Cash Flows from Financing Activities:</u></b>	<u>None</u>	<u>None</u>
Net increase (decrease) in cash and cash equivalents	102,846	516
Cash and cash equivalents, beginning of year	<u>39,160</u>	<u>38,644</u>
Cash and cash equivalents, end of year	<u>142,006</u>	<u>39,160</u>

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
September 30, 2005

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES

Organization and Nature of Activities

The **Erie County Visitors and Convention Bureau, Inc.** (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.

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.

See independent auditors’ report.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
September 30, 2005

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)

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.

Investments

The **Bureau** carries investments in mutual funds at their fair value in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

Property and Equipment

Property and equipment is recorded at cost 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.

Deferred Revenue

Income from advance advertising sales is deferred and recognized during the period in which the advertising publication is released.

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.

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 those estimates.

See independent auditors' report.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
 September 30, 2005

NOTE 1 – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING  
 POLICIES (Concluded)

Comparative Data

The financial information included for the year ended September 30, 2004 is presented in total but not by 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, 2004 financial statements from which this information was derived.

NOTE 2 – 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, 2005 and 2004 are available for the following purposes:

	2005	2004
Promoting Local Arts & Cultural Institutions	\$ 90,413	\$ - 0 -
Feasibility Study	10,000	10,000
Total	100,413	10,000

NOTE 3 – PROPERTY AND EQUIPMENT

As of September 30, 2005 and 2004, property and equipment consisted of:

	2005	2004
Furniture and fixtures	\$ 51,893	\$ 50,235
Leasehold improvements	21,937	21,937
Vehicles	23,574	24,854
Total	97,404	97,026
Less: Accumulated depreciation	60,350	69,820
Net Property and Equipment	37,054	27,206

See independent auditors' report.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
 September 30, 2005

NOTE 4 – OPERATING LEASES

The **Bureau** leases office equipment under a noncancellable operating leases that expired in 2004. Since expiration, one lease continues on a month-to-month basis. Total rent expense under all equipment leases for the years ended September 30, 2005 and 2004 was \$5,223 and \$6,842, respectively.

The **Bureau** leases its facility under a ten-year noncancellable operating lease that expires in 2008. The lease provides for rent, payable monthly, at an amount adjusted annually for changes in the consumer price index. The lease also requires the **Bureau** to pay a portion of common building costs. The lease agreement grants the **Bureau** three options to renew the lease for additional five-year terms. Total building rent expense for the years ended September 30, 2005 and 2004 was \$53,138 and \$51,604, respectively. Future minimum lease payments plus common building costs under this agreement are as follows:

2006		\$ 53,988
2007		53,988
2008		35,992
2009		- 0 -
2010		<u>- 0 -</u>
Total		<u>143,968</u>

NOTE 5 – 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 facilitates participation in travel to Erie County through the publication and distribution of the **Bureau's** publication, *Buckeye North*.

Supporting services consist of general and management services. These 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 Directors and manage the financial and budgetary responsibility of the **Bureau**.

See independent auditors' report.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
September 30, 2005

NOTE 6 – RETIREMENT PLAN

Employees of the **Bureau** who are reasonably expected to receive at least \$5,000 in compensation for the calendar year or who have received at least \$5,000 in compensation during any two calendar years preceding the calendar year participate in a defined contribution retirement plan. The employees can elect to contribute and defer up to \$7,000 of their calendar year compensation. The **Bureau's** contributions are equal to 3% of calendar year compensation for each eligible employee. During the years ended September 30, 2005 and 2004, the **Bureau's** contribution to the plan totaled \$3,192 and \$2,835, respectively.

NOTE 7 – 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 same companies purchase advertising services from the **Bureau** and benefit from other promotional activities of the **Bureau**.

NOTE 8 – SUPPORT AND REVENUE – CONCENTRATION

The **Bureau** receives the majority of its support and revenue from Erie County, Ohio. Under an agreement with Erie County, Ohio, the **Bureau** is the sole recipient of a 1% County hotel lodging excise tax. The **Bureau** also receives a portion of a second 1% hotel lodging excise tax. For the years ended September 30, 2005 and 2004, the amount of support from these taxes was \$2,842,087 and \$721,295, respectively. Because a majority of the **Bureau's** support and revenue is from these taxes, any unanticipated loss of these taxes could adversely affect operations.

See independent auditors' report.

NOTES TO FINANCIAL STATEMENTS  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
September 30, 2005

NOTE 9 – OTHER INFORMATION

During November 1996, the Board of County Commissioners of Erie County authorized an additional 1% countywide lodging excise tax to be used to defray the local share debt of approximately \$4,350,000, plus interest, needed for the U. S. Route 250 Project. This additional tax will be in effect until such time as the local share debt, plus interest, is repaid by the County to the State of Ohio, Department of Transportation. The **Bureau** has agreed to act as a conduit in order that the additional tax may be used for this purpose. The **Bureau's** responsibility in this arrangement is to remit the additional 1% tax to the County in order for them to pay the local share debt of this project. The **Bureau** is not indebted for this project and this arrangement is not expected to affect the normal operations of the **Bureau**.

The following is a summary of the local share debt during the year ended September 30, 2005:

9-30-04 Balance of Local Share Debt	\$ 4,350,000
Payment remitted	<u>(2,000,000)</u>
9-30-05 Balance of Local Share Debt	<u>2,350,000</u>

See independent auditors' report.

**SCHEDULE OF ALLOCATED PROGRAM AND SUPPORTING SERVICES EXPENSES**  
**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**  
For the Year Ended September 30, 2005  
With Comparative Totals for the Year Ended September 30, 2004

	<u>Program Services</u>	<u>Supporting Services</u>	<u>2005 Total</u>	<u>2004 Total</u>
Tourism promotion (ODOT)	\$ 2,000,000	\$ - 0 -	\$ 2,000,000	\$ - 0 -
Printing and publications	239,932		239,932	223,452
Advertising and promotions	450,842	- 0 -	450,842	434,833
Postage and shipping	62,067	6,896	68,963	63,366
Tour expense	- 0 -	- 0 -	- 0 -	3,822
Salaries and wages	140,281	44,569	184,850	170,421
Payroll taxes	13,245	1,892	15,137	14,040
Employee benefits	11,546	1,817	13,363	11,798
Bad debt expense	- 0 -	1,929	1,929	6,025
Office supplies and expense	6,224	- 0 -	6,224	6,177
Equipment rent and maintenance	4,203	8,407	12,610	15,585
Occupancy	- 0 -	59,139	59,139	57,619
Telephone	- 0 -	17,839	17,839	20,027
Depreciation	- 0 -	11,656	11,656	12,533
Professional fees	- 0 -	9,105	9,105	7,437
Seminars and meetings	- 0 -	9,251	9,251	8,861
General insurance	- 0 -	4,234	4,234	4,330
Dues and subscriptions	- 0 -	3,694	3,694	3,876
Travel expenses	- 0 -	3,441	3,441	3,908
Equipment	- 0 -	847	847	1,434
Interest	- 0 -	64	64	73
Miscellaneous	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
 Total Expenses	 <u>2,928,340</u>	 <u>184,780</u>	 <u>3,113,120</u>	 <u>1,069,617</u>

See independent auditors' report.



**KRAUS, HANCK & CO.**

CERTIFIED PUBLIC ACCOUNTANTS

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November 11, 2005

REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL REQUIRED BY  
*GOVERNMENT AUDITING STANDARDS*

**Erie County Visitors and  
Convention Bureau, Inc.**  
4424 Milan Road, Suite A  
Sandusky, Ohio 44870-5838

To the Board of Trustees:

We have audited the financial statements of the **Erie County Visitors and Convention Bureau, Inc.** (an Ohio nonprofit corporation) as of and for the year ended September 30, 2005, and have issued our report thereon dated November 11, 2005. We conducted our audit in accordance with 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.

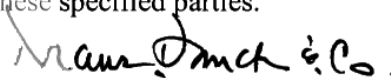
**Compliance**

As part of obtaining reasonable assurance about whether the **Bureau's** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contract and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the **Bureau's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

  
Certified Public Accountants





**Auditor of State  
Betty Montgomery**

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**ERIE COUNTY VISITORS AND CONVENTION BUREAU, INC.**

**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  
DECEMBER 27, 2005**