



**BELLEVUE AREA TOURISM AND VISITORS BUREAU  
HURON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED SEPTEMBER 30, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Report of Independent Accountants .....	1
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balances – General Fund – For the Year Ended September 30, 1999 .....	3
Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balances – General Fund – For the Year Ended September 30, 1998 .....	4
Notes to the Financial Statements .....	5
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	9

**This Page Intentionally Left Blank**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center  
Room 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Bellevue Area Tourism and Visitors Bureau  
Huron County  
253 Southwest Street  
PO Box 63  
Bellevue, Ohio 44811-0063

To the Board of Trustees:

We have audited the accompanying financial statements of the Bellevue Area Tourism and Visitors Bureau, Huron County, Ohio, (the Bureau) as of and for the years ended September 30, 1999 and 1998. 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 audits.

We conducted our audits in accordance with generally accepted auditing standards 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 audits 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 audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Bureau prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Bureau as of September 30, 1999 and 1998, and its cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2000 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.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

**Jim Petro**  
Auditor of State

March 2, 2000

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 1999**

	<u>Governmental Fund Type</u>
	<u>General</u>
<b>Cash Receipts:</b>	
Hotel/Motel Taxes	\$16,556
Interest Earnings	132
Other Receipts	<u>460</u>
Total Cash Receipts	<u>17,148</u>
<b>Cash Disbursements:</b>	
Current:	
Administrative	4,428
Operating	2,063
Advertising	11,204
Miscellaneous	<u>618</u>
Total Cash Disbursements	<u>18,313</u>
Total Disbursements Over Receipts	(1,165)
Cash Balances, January 1	<u>8,365</u>
<b>Cash Balances, December 31</b>	<b><u><u>\$7,200</u></u></b>

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

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN CASH BALANCES - GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 1998**

	<u>Governmental Fund Type</u>
	<u>General</u>
<b>Cash Receipts:</b>	
Hotel/Motel Taxes	\$25,108
Interest Earnings	258
Other Receipts	<u>407</u>
Total Cash Receipts	<u>25,773</u>
<b>Cash Disbursements:</b>	
Current:	
Administrative	4,804
Operating	2,656
Advertising	21,436
Miscellaneous	<u>941</u>
Total Cash Disbursements	<u>29,837</u>
Total Disbursements Over Receipts	(4,064)
Cash Balances, January 1	<u>12,429</u>
<b>Cash Balances, December 31</b>	<b><u><u>\$8,365</u></u></b>

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



**NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Bellevue Area Tourism and Visitors Bureau, Huron County, (the Bureau) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Bureau is directed by a Board of Trustees. The Board may consist of between three and seventeen members. Ten local organizations are invited to appoint one Trustee each, with the Bureau's membership having the option of electing up to seven appointed members. The purpose of the Bureau is to promote tourism, conferences, conventions, and group meetings to the Bellevue, Ohio, area.

The Bureau's management believes these financial statements present all activities for which the Bureau is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Fund Accounting**

The Bureau uses fund accounting to segregate cash and investments that are restricted as to use. The Bureau classifies its funds into the following type:

**General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**D. Budgetary Process**

The Bureau budgets each fund annually.

**1. Appropriations**

Budgetary expenditures may not exceed appropriations at the fund, function or object level of control. The Board of Trustees annually approve the appropriations and subsequent amendments.

**NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process (Continued)**

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of October 1.

A summary of 1999 and 1998 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**2. EQUITY IN POOLED CASH**

The Bureau maintains a cash pool used by all funds. The carrying amount of cash at September 30 was as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	<u>\$7,200</u>	<u>\$8,365</u>

Deposits are insured by the Federal Depository Insurance Corporation.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$25,260</u>	<u>\$17,148</u>	<u>(\$8,112)</u>

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$30,590</u>	<u>\$18,313</u>	<u>\$12,277</u>

**NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	<u>\$21,350</u>	<u>\$25,773</u>	<u>\$4,423</u>

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	<u>\$31,837</u>	<u>\$29,837</u>	<u>\$2,000</u>

**4. HOTEL/MOTEL TAX**

The City of Bellevue provides funding to the Bureau by remitting collections from the City's hotel/motel tax.

**5. RISK MANAGEMENT**

The Bureau has obtained commercial insurance for general liability risks.

**This Page Intentionally Left Blank**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

One Government Center  
Room 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
www.auditor.state.oh.us

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

Bellevue Area Tourism and Visitors Bureau  
Huron County  
253 Southwest Street  
PO Box 63  
Bellevue, Ohio 44811-0063

To the Board of Trustees:

We have audited the accompanying financial statements of the Bellevue Area Tourism and Visitors Bureau, Huron County, Ohio, (the Bureau) as of and for the years ended September 30, 1999 and 1998, and have issued our report thereon dated March 2, 2000. We conducted our audits in accordance with generally accepted auditing standards 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, contracts 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 audits 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*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the Bureau in a separate letter dated March 2, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audits, 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. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Bureau in a separate letter dated March 2, 2000.

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.

**Jim Petro**  
Auditor of State

March 2, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**BELLEVUE AREA TOURISM AND VISITORS BUREAU**

**HURON 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  
MARCH 28, 2000**