



# **The Hilliard Convention & Visitors Bureau**



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THE HILLIARD CONVENTION & VISITORS BUREAU

5354 Cemetery Road  
Hilliard, Ohio 43026

APPOINTED OFFICIALS

BOARD OF DIRECTORS

<u>NAME</u>	<u>TITLE</u>	<u>TERM EXPIRES</u>
Scott Rider	Board Member	2/28/00
Carl Hemeler	Board Member	2/28/00
Phyllis Ernst	Board Member	2/28/00
Linda Mirarchi	Board Member	2/28/00
Tom Calhoon	Board Member	2/28/00
Barbara Cash	Board Member	2/28/00

ADMINISTRATIVE PERSONNEL

Steve Craig	President	2/28/00
John W. Ulen	Treasurer	2/28/00
Sandra Poirier	Executive Director	Indefinite



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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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

Board of Directors  
Hilliard Convention and Visitors Bureau  
Hilliard, Ohio

We have reviewed the independent auditor's report of the Hilliard Convention and Visitors Bureau, Franklin County, prepared by Support Systems Group, A Division of Oles & Associates, LLC, Certified Public Accountants, for the audit period January 1, 1998 through December 31, 1999. 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 Hilliard Convention and Visitors Bureau is responsible for compliance with these laws and regulations.



JIM PETRO  
Auditor of State

April 18, 2000

# SUPPORT SYSTEMS GROUP



A DIVISION OF



& Associates, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

## REPORT OF INDEPENDENT ACCOUNTANTS

Board of Directors  
Hilliard Convention and Visitors Bureau  
Hilliard, Ohio

We have audited the accompanying financial statements of the Hilliard Convention and Visitors Bureau as of and for the years ended December 31, 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 audit.

We conducted our audit 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 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.

As described in Note 2, the Bureau prepares its financial statements on the cash basis of accounting, 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, investments, and equity balances of the Hilliard Convention and Visitors Bureau as of the years ended December 31, 1999 and 1998, and its cash receipts and disbursements, for the year then ended on the cash basis of accounting.

Board of Directors  
The Hilliard Convention and Visitors Bureau  
Report of Independent Auditors  
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In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 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 the officials authorized to receive this report under Section 117.26, Ohio Revised Code. However, this report is a public record, and is available upon specific request.

  
Support Systems Group

April 7, 2000

THE HILLIARD CONVENTION & VISITORS BUREAU  
STATEMENT OF ASSETS AND FUND BALANCE  
DECEMBER 31, 1999 AND 1998

<b>ASSETS</b>	<b><u>1999</u></b>	<b><u>1998</u></b>
Cash and cash equivalents	<u>\$ 107,287</u>	<u>\$ 77,537</u>
	<u>\$ 107,287</u>	<u>\$ 77,537</u>
 <b>FUND BALANCE</b>		
General Fund	<u>\$ 107,287</u>	<u>\$ 77,537</u>
	<u>\$ 107,287</u>	<u>\$ 77,537</u>

See accompanying notes and accountant's report.

**THE HILLIARD CONVENTION & VISITORS BUREAU**  
**STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Tax Revenue	\$ 54,840	\$ 51,601
Interest	3,367	2,708
Memberships	1,570	750
Other	69	46
<b>Total revenues</b>	<u>59,846</u>	<u>55,105</u>
<b>Expenditures:</b>		
Salaries	6,872	7,267
Payroll Taxes	695	786
Rent	5,175	4,875
Electric	1,217	1,163
Telephone	1,459	1,396
Postage	240	247
Bank Charge	71	78
Printing Cost	7,459	5,367
Office Supplies	496	954
Insurance - Casualty	105	80
Special Projects	983	4,542
Janitorial Services	120	-
Dues	1,010	360
Furniture & Fixtures	-	1,612
Educational Seminars	447	439
Entertainment	162	59
Web Site	1,190	-
Advertisement	1,785	-
Computer Management	66	-
Travel	113	222
Audit	-	1,202
Miscellaneous	431	135
<b>Total expenditures</b>	<u>30,096</u>	<u>30,784</u>
<b>Excess of revenues over expenditures</b>	<u>29,750</u>	<u>24,321</u>
<b>Fund Balance, January 1</b>	<u>77,537</u>	<u>53,216</u>
<b>Fund Balance, December 31</b>	<u>\$ 107,287</u>	<u>\$ 77,537</u>

See accompanying notes and accountant's report.

**THE HILLIARD CONVENTION & VISITORS BUREAU  
FRANKLIN COUNTY, OHIO**

**FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

The Hilliard Convention and Visitors Bureau (the "Bureau") is a governmental agency, which is a promotional organization for the City of Hilliard (the "City"). It was established in 1991. Its purpose is to promote conventions and tourism in the community, to promote service organizations and businesses for the residents and visitors, and to comply with the legislative act of the city, which furthers the aims of the Bureau.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying financial statements have been prepared on the cash basis of accounting. Under the cash basis of accounting, revenues and expenditures are recognized as cash is received and disbursed. The Statement of Assets and Fund Balance reflects only a balance in cash and the fund balance accounts, while the Statement of Revenues and Expenditures and Changes in Fund Balance simply summarizes cash receipts and disbursements for the period.

The Bureau uses the following fund:

**General Fund**

The general fund is used to account for the Bureau's general government activities. The general fund is the Bureau's primary operating fund. It accounts for all financial resources of the general government.

**Cash and Cash Equivalents**

Cash and cash equivalents are defined as demand deposits and savings account investments in banks.

**Management Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses.



A DIVISION OF



& Associates, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

The Hilliard Convention and Visitors Bureau  
5354 Cemetery Road  
Hilliard, Ohio 43026

To the Members of the Board:

We have audited the financial statements of the Hilliard Convention and Visitors Bureau as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 7, 2000. We conducted our audit 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 Hilliard Convention and Visitors 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 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*. No instances of noncompliance were noted.

Board of Directors  
The Hilliard Convention and Visitors Bureau  
Report on Compliance and on  
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### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Hilliard Convention and Visitors Bureau's internal control 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 matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Hilliard Convention and Visitors Bureau in a separate letter dated April 7, 2000.

This report is intended for the information of management and the Board. However, this report is a matter of public record and its distribution is not limited.

  
Support Systems Group

April 7, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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HILLIARD CONVENTION AND VISITORS BUREAU  
FRANKLIN 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.

By: Susan Babbitt

Date: MAY 2, 2000