

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

FINANCIAL STATEMENTS

**JERRY SUTTON, CPA AND ASSOCIATES, INC.**

1546 BELMONT AVENUE  
YOUNGSTOWN, OHIO 44504  
PHONE: (330) 744-0807  
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YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

FINANCIAL STATEMENTS

December 31, 1998



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

35 North Fourth Street, 1<sup>st</sup> Floor  
Columbus, Ohio 43215  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-728-7398

Board of Trustees  
Youngstown/Mahoning County Convention & Visitors Bureau  
Youngstown, Ohio

We have reviewed the Independent Auditor's Report of the Youngstown/Mahoning County Convention & Visitors Bureau, Mahoning County, prepared by Jerry Sutton, CPA & Associates, Inc., 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 Youngstown/Mahoning County Convention & Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 18, 2000

JERRY M. SUTTON CPA & ASSOCIATES INC.

1546 Belmont Avenue  
Youngstown, Ohio 44504

Member of the  
Ohio Society of  
Certified Public  
Accountants

American Institute  
of Certified Public  
Accountants

TELEPHONE  
(330) 744-0807  
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June 7, 1999

Board of Directors  
Youngstown/Mahoning County  
Convention & Visitors Bureau  
Youngstown, Ohio


Independent Auditor's Report

We have audited the accompanying balance sheet of the Youngstown/Mahoning County Convention & Visitors Bureau as of December 31, 1998 and the related statements of activity and changes in fund balance 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 generally accepted auditing standards and 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 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youngstown/Mahoning County Convention & Visitors Bureau as of December 1998 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 7, 1999, on our consideration of Youngstown Mahoning County Convention and Visitors Bureau internal controls and a report dated June 7, 1999 on its compliance with laws and regulations.

 CPA & Associates, Inc.  
Jerry M. Sutton CPA & Associates, Inc.

BALANCE SHEET

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1998

	<u>1998</u>
<u>ASSETS</u>	
<u>CURRENT ASSETS</u>	
Cash	\$ 93,514
Account Receivable	26,128
Short-term Investments-Note B	342,213
Prepaid Insurance	3,213
TOTAL CURRENT ASSETS	<u>465,068</u>
 <u>FURNITURE &amp; EQUIPMENT</u>	
Furniture & Equipment	97,527
Less accumulated depreciation	<u>90,054</u>
NET FURNITURE & EQUIPMENT	<u>7,473</u>
 TOTAL ASSETS	 <u>\$ 472,541</u>
 <u>LIABILITIES &amp; FUND BALANCE</u>	
<u>CURRENT LIABILITIES</u>	
Note payable	\$ -0-
Accounts payable	-0-
Withheld payroll taxes	4,124
Accrued payroll taxes	<u>355</u>
TOTAL CURRENT LIABILITIES	4,479
 <u>FUND BALANCE</u>	 <u>468,062</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 472,541</u>

See Accompanying Notes To Financial Statements.

STATEMENT OF ACTIVITY AND  
CHANGES IN FUND BALANCE

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

Years ended December 31, 1998

	1998
<b><u>REVENUE</u></b>	
Transient Occupancy Tax	\$ 360,134
Interest earned	1,321
Dividend income	721
Miscellaneous income	3,799
TOTAL REVENUE	365,975
<b><u>OPERATING EXPENSES</u></b>	
Salaries	100,976
Payroll taxes	9,329
Hospitalization insurance	5,416
Rent	24,683
Telephone-Utilities	5,503
Repairs & Maintenance	42
Insurance	2,252
Professional Services	20,022
Vehicle	5,042
Office supplies & Bank Fees	7,754
Postage	10,268
Advertising	36,394
Printing & publications	35,589
Event promotional cost	22,695
Travel & hospitality	16,300
Conferences, Convention & Meetings	18,878
Dues & subscriptions	11,497
Depreciation	3,137
Miscellaneous	1,532
TOTAL OPERATING EXPENSES	337,309
EXCESS OF REVENUE OVER EXPENSE	28,666
<b><u>FUND BALANCE</u></b>	
Beginning of year - Restated	439,396
End of year	\$ 468,062

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1998

	<u>1998</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Cash received from transient occupancy tax and miscellaneous income	\$334,000
Cash paid to suppliers and employees	(303,352)
Interest dividend	<u>2,042</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>32,690</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Purchase of short-term investments	( 2,042)
Purchase of furniture & equipment	( 3,432)
NET CASH USED IN INVESTING ACTIVITIES	<u>( 5,474)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
NET CASH PROVIDED BY FINANCING ACTIVITIES	-0-
NET INCREASE (DECREASE) IN CASH	27,216
<u>CASH</u>	
Beginning of year	<u>66,298</u>
End of year	<u>\$ 93,514</u>
<u>RECONCILIATION OF EXCESS OF REVENUE OVER EXPENSES TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Excess of revenue over expenses	\$ 28,666
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities:	
Depreciation	3,137
(Increase) decrease in amount due from Mahoning County	1,976
Decrease in miscellaneous receivable	( 3,628)
Increase in prepaid expenses	960
Increase (decrease) in accounts payable and accrued expenses	<u>1,579</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 32,690</u>

See Accompanying Notes To Financial Statements

NOTES TO FINANCIAL STATEMENTS

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Youngstown/Mahoning County Convention & Visitors Bureau (Bureau) is a nonprofit organization established by the Mahoning County Board of Commissioners to promote and encourage tourism in Mahoning County.

The authority to form the Bureau is provided under the Ohio Revised Code which permits the County to levy an excise tax on lodgings furnished to transient guests and expend the receipts of the tax on a convention and visitors bureau.

General:

The accompanying financial statements of the Bureau have been prepared in accordance with American Institute of Certified Public Accountants Audit and Accounting Guide for "Audits of Certain Nonprofit Organizations" on the accrual basis.

Furniture & Equipment:

Furniture and equipment are stated at cost. Depreciation is computed on the straight-line method.

Federal Income Taxes:

The Bureau is exempt from federal income taxes under Section 501 (c) (6) of the Internal Revenue Code.

NOTE B - SHORT TERM INVESTMENTS

Investments are carried at cost plus accrued interest which approximate market.

NOTE C - AMOUNTS DUE FROM MAHONING COUNTY

The amounts due from Mahoning County at December 31, 1998 represent the Bureau's unremitted share of 1998 Transient Occupancy Taxes, excluding delinquencies.



NOTES TO FINANCIAL STATEMENTS (Cont.)

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1998

NOTE D - LEASE WHERE BUREAU IS LESSEE

The Bureau rents office space on a month-to-month basis. Rental expense charged to operations totaled \$24,683 for 1998 .

YOUNGSTOWN/MAHONING COUNTY CONVENTION  
& VISITORS BUREAU

INDEPENDENT AUDITORS' REPORT  
ON COMPLIANCE

**JERRY SUTTON, CPA AND ASSOCIATES, INC.**

1546 BELMONT AVENUE  
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Certified Public  
Accountants

Independent Auditors' Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

To the Board of Directors  
Youngstown/Mahoning County Convention  
and Visitors Bureau  
Youngstown, Ohio

We have audited the financial statements of the Youngstown/ Mahoning County Convention and Visitors Bureau, as of and for the year ended December 31, 1998 and have issued our report thereon dated June 7, 1999. We conducted our audits in accordance with generally accepted auditing 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 Youngstown/Mahoning County Convention and Visitors Bureau 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 effect on the determination of financial statement amounts. However providing an opinion 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 Youngstown/Mahoning County Convention and Visitors Bureau 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 be necessarily disclose all reportable conditions that are also considered to 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 we have reported to management of Youngstown/Mahoning County Convention and Visitors Bureau in separate letter dated June 7, 1999.

Independent Auditors' Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of Financial Statements Performed  
in Accordance with Government Auditing Standards (continued)

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*JM Sutton CPA & Associates, Inc.*  
Jerry M. Sutton CPA & Associates, Inc.  
June 7, 1999

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

FINANCIAL STATEMENTS

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# JERRY M. SUTTON CPA & ASSOCIATES INC.

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June 15, 2000

Board of Directors  
Youngstown/Mahoning County  
Convention & Visitors Bureau  
Youngstown, Ohio

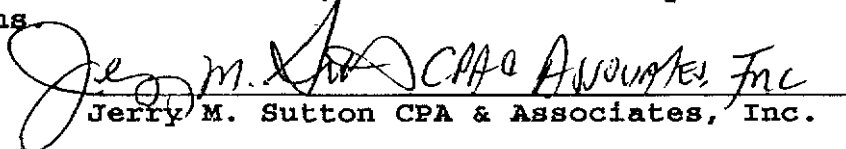
## Independent Auditor's Report

We have audited the accompanying balance sheet of the Youngstown/Mahoning County Convention & Visitors Bureau as of December 31, 1999 and the related statements of activity and changes in fund balance 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 generally accepted auditing standards and 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 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Youngstown/Mahoning County Convention & Visitors Bureau as of December 1999 and the results of its operations and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 15, 2000, on our consideration of Youngstown Mahoning County Convention and Visitors Bureau internal controls and a report dated June 15, 2000 on its compliance with laws and regulations.

  
Jerry M. Sutton CPA & Associates, Inc.

BALANCE SHEET

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1999

1999

ASSETS

CURRENT ASSETS

Cash	\$ 136,191
Account Receivable - Note C	10,657
Investments - Note B (\$370,635 FMV)	282,358
Prepaid Insurance	<u>2,253</u>
TOTAL CURRENT ASSETS	<u>431,459</u>

FURNITURE & EQUIPMENT

Furniture & Equipment	99,025
Less accumulated	<u>( 93,247)</u>
NET FURNITURE & EQUIPMENT	<u>5,778</u>

TOTAL ASSETS \$ 437,237

LIABILITIES & FUND BALANCE

CURRENT LIABILITIES

Note payable	\$ -0-
Accounts payable	-0-
Withheld payroll taxes	-0-
Accrued payroll taxes	<u>505</u>
TOTAL CURRENT LIABILITIES	505

FUND BALANCE

436,732

TOTAL LIABILITIES AND FUND BALANCE \$ 437,237

See Accompanying Notes To Financial Statements.



STATEMENT OF REVENUE AND EXPENSES AND  
CHANGES IN FUND BALANCE

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

Year Ended December 31, 1999

	<u>1999</u>
<u>REVENUE</u>	
Transient Occupancy Tax	\$ 402,427
Interest earned	1,322
Dividend income	2,164
Miscellaneous income	<u>2,446</u>
TOTAL REVENUE	<u>408,359</u>
 <u>OPERATING EXPENSES</u>	
Salaries	105,670
Payroll taxes	8,928
Hospitalization insurance	5,299
Rent	27,349
Telephone-Utilities	5,609
Repairs & Maintenance	98
Insurance	6,329
Professional Services	19,906
Vehicle	6,383
Office supplies & Bank Fees	19,018
Postage	7,357
Advertising	4,739
Printing & publications	21,887
Event promotional cost	87,077
Travel & hospitality	14,694
Conferences, Convention & Meetings	17,873
Dues & subscriptions	8,474
Depreciation	3,193
Miscellaneous	<u>3,152</u>
TOTAL OPERATING EXPENSES	<u>373,035</u>
EXCESS OF REVENUE OVER EXPENSES	35,324
 <u>FUND BALANCE</u>	
Beginning of year - Restated	<u>401,408</u>
End of year	\$ <u>436,732</u>

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

For Year Ended December 31, 1999

	<u>1999</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Cash received from transient occupancy tax and miscellaneous income	\$420,344
Cash paid to suppliers and employees	(321,973)
Interest dividend	<u>3,486</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>101,857</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Purchase of short-term investments	( 57,690)
Purchase of furniture & equipment	<u>( 1,490)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>( 59,180)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>	
NET CASH PROVIDED BY FINANCING ACTIVITIES	-0-
NET INCREASE (DECREASE) IN CASH	42,677
<u>CASH</u>	
Beginning of year	<u>93,514</u>
End of year	<u>\$136,191</u>
<u>RECONCILIATION OF EXCESS OF REVENUE OVER EXPENSES TO NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	
Excess of revenue over expenses	\$ 35,324
Adjustments to reconcile excess of revenue over expenses to net cash provided by operating activities:	
Depreciation	3,193
(Increase) decrease in amount due from Mahoning County	15,472
Increase in miscellaneous receivable	52,800
Decrease in prepaid expenses	( 960)
Increase (decrease) in accounts payable and accrued expenses	<u>( 3,972)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$101,857</u>

See Accompanying Notes To Financial Statements

NOTES TO FINANCIAL STATEMENTS

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

The Youngstown/Mahoning County Convention & Visitors Bureau (Bureau) is a nonprofit organization established by the Mahoning County Board of Commissioners to promote and encourage tourism in Mahoning County.

The authority to form the Bureau is provided under the Ohio Revised Code which permits the County to levy an excise tax on lodgings furnished to transient guests and expend the receipts of the tax on a convention and visitors bureau.

General:

The accompanying financial statements of the Bureau have been prepared in accordance with American Institute of Certified Public Accountants Audit and Accounting Guide for "Audits of Certain Nonprofit Organizations" on the accrual basis.

Furniture & Equipment:

Furniture and equipment are stated at cost. Depreciation is computed on the straight-line method.

Federal Income Taxes:

The Bureau is exempt from federal income taxes under Section 501 (c) (6) of the Internal Revenue Code.

NOTE B - SHORT TERM INVESTMENTS

Investments are carried at cost plus accrued interest which approximate market.

			<u>Amount</u>
Common Stock - United Community Financial Corp.			
9,615 share @ \$ 9.937 (\$95,544 FMV)			7,270
First Wheat- Money Market	@	4.50%	60,358
Key Bank	@	4.27%	44,627
Mahoning Bank	@	4.91%	17,528
National City Bank	@	6.16%	47,408
First Federal	@	4.69%	54,939
Key Bank	@	4.24%	50,228
			<u>282,358</u>

NOTE C - AMOUNTS DUE FROM MAHONING COUNTY

The amounts due from Mahoning County at December 31, 1999 represent the Bureau's unremitted share of 1999 transient Occupancy Taxes, excluding delinquencies.

NOTES TO FINANCIAL STATEMENTS (Cont.)

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

December 31, 1999

NOTE D - LEASE WHERE BUREAU IS LESSEE

The Bureau rents office space on a month-to-month basis. Rental expense charged to operations totaled \$27,349 for 1999 .

LETTER TO BOARD OF DIRECTORS ON  
COMPLIANCE AND INTERNAL CONTROL

YOUNGSTOWN/MAHONING COUNTY  
CONVENTION & VISITORS BUREAU

DECEMBER 31, 1999

**JERRY SUTTON, CPA AND ASSOCIATES, INC.**

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## Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Board of Directors  
Youngstown/Mahoning County Convention  
and Visitors Bureau  
Youngstown, Ohio

We have audited the financial statements of the Youngstown/ Mahoning County Convention and Visitors Bureau, as of and for the year ended December 31, 1999 and have issued our report thereon dated June 15, 2000. We conducted our audits in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

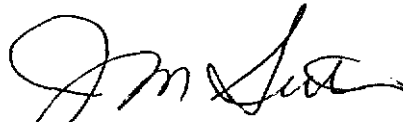
As part of obtaining reasonable assurance about whether Youngstown/Mahoning County Convention and Visitors Bureau financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct effect on the determination of financial statement amounts. However providing an opinion 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 that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Youngstown/Mahoning County Convention and Visitors Bureau 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 be necessarily disclose all reportable conditions that are also considered to 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 we have reported to management of Youngstown/Mahoning County Convention and Visitors Bureau in separate letter dated June 15, 2000.

Independent Auditors' Report on Compliance and on Internal Control Over  
Financial Reporting Based on an Audit of Financial Statements Performed  
in Accordance with Government Auditing Standards (continued)

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

 CPA & ASSOCIATES, Inc

Jerry M. Sutton CPA & Associates, Inc.  
June 15, 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

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800-282-0370

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**YOUNGSTOWN MAHONING COUNTY CONVENTION AND VISITORS BUREAU**

**MAHONING 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  
SEPTEMBER 26, 2000**