



**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
dba EXPERIENCE COLUMBUS  
FRANKLIN COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**



**Dave Yost • Auditor of State**



**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
DBA EXPERIENCE COLUMBUS  
FRANKLIN COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

The Greater Columbus Convention and Visitor's Bureau  
Dba Experience Columbus  
Franklin County  
277 West Nationwide Blvd  
Columbus, Ohio 43215

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying comparative financial statements of The Greater Columbus Convention and Visitor's Bureau, dba Experience Columbus, Franklin County, Ohio (the Organization), (a not-for-profit corporation), which comprise the statement of financial position, the related statements of activities and cash flows, as of and for the year ended December 31, 2015 and 2014, 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 Organization'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 Organization's internal control. Accordingly, we express no 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 overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our opinion.

**Opinion**

In our opinion, the comparative financial statements referred to above present fairly, in all material respects, the financial position of The Greater Columbus Convention and Visitor's Bureau, dba Experience Columbus, Franklin County, Ohio as of December 31, 2015 and 2014, and the respective changes in its financial position and cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2016, on our consideration of the Organization'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. 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 Organization's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 11, 2016

**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU**  
**dba EXPERIENCE COLUMBUS**  
**FRANKLIN COUNTY**

**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2015 AND 2014**

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 3,795,883	\$ 2,805,471
Accounts Receivable	455,363	1,336,870
Prepaid Expenses and Deposits	326,995	329,273
Total Current Assets	4,578,241	4,471,614
<u>Noncurrent Assets</u>		
Property and Equipment, Net	447,629	382,358
<b>TOTAL ASSETS</b>	<b>5,025,870</b>	<b>4,853,972</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts Payable	936,354	785,986
Accrued Expenses	313,761	396,141
Deferred Revenue	103,780	531,842
<b>TOTAL LIABILITIES</b>	1,353,895	1,713,969
<b>NET ASSETS</b>		
Unrestricted:		
Property and Equipment Reserve	65,974	65,974
Undesignated	3,606,001	3,074,029
<b>TOTAL NET ASSETS</b>	3,671,975	3,140,003
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 5,025,870</b>	<b>\$ 4,853,972</b>

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

**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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FRANKLIN COUNTY**

**CONSOLIDATED STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

<b>CHANGE IN UNRESTRICTED NET ASSETS:</b>	<u><b>2015</b></u>	<u><b>2014</b></u>
<b>REVENUES AND OTHER SUPPORT</b>		
Columbus Bed Tax	\$ 9,086,929	\$ 8,207,722
Contributions	758,104	695,181
Program Revenue	1,813,750	1,454,828
Promotional Revenue, Franklin County	2,000,000	1,875,000
Contributed Services	344,140	298,835
Publication Revenue	502,001	481,192
Sports Marketing	935,505	806,410
Interest	42	-
Other Income	66,469	73,372
	<u>15,506,940</u>	<u>13,892,540</u>
Total Unrestricted Revenue and Other Support	<u>15,506,940</u>	<u>13,892,540</u>
<b>EXPENSES</b>		
Convention Marketing	6,889,520	6,777,230
Tourism Marketing	2,494,999	2,289,020
Communication and Public Relations	976,717	931,334
Sports Marketing	1,790,605	1,256,006
Management and General	2,823,127	2,567,450
	<u>14,974,968</u>	<u>13,821,040</u>
Total Expenses	<u>14,974,968</u>	<u>13,821,040</u>
<b>CHANGE IN NET ASSETS</b>	531,972	71,500
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>3,140,003</u>	<u>3,068,503</u>
<b>NET ASSETS, END OF YEAR</b>	<u><u>\$ 3,671,975</u></u>	<u><u>\$ 3,140,003</u></u>

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



**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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**CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 531,972	\$ 71,500
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	165,221	161,919
Loss on Disposal of Property and Equipment	-	6,521
Changes in Assets and Liabilities:		
Decrease/(Increase) in Accounts Receivable	881,507	(508,323)
Decrease/(Increase) in Prepaid Expenses and Deposits	2,278	(89,949)
Increase in Accounts Payable	150,368	322,784
(Decrease)/Increase in Accrued Expenses	(82,380)	72,475
(Decrease)/Increase in Deferred Revenue	(428,062)	447,322
(Decrease) in Deferred Rent	-	(13,828)
	<b>1,220,904</b>	<b>470,421</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of Property and Equipment	(230,492)	(359,322)
<b>NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	(230,492)	(359,322)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	990,412	111,099
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	2,805,471	2,694,372
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 3,795,883</b>	<b>\$ 2,805,471</b>

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

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**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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FRANKLIN COUNTY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**Note 1. Nature of Organization and Significant Accounting Policies**

**Nature of organization:** The Greater Columbus Convention & Visitors Bureau, dba Experience Columbus ("the Organization") is the official destination marketing organization for Greater Columbus. The Organization established the Experience Columbus Foundation to further promote its mission. The Organization is the sole member of the Experience Columbus Foundation. The activity of the Experience Columbus Foundation is consolidated into the Organization's financial statements.

The Greater Columbus Sports Commission operates within Experience Columbus and was organized to promote, attract, and service sporting events for Greater Columbus. The Greater Columbus Sports Commission established The Greater Columbus Sports Foundation ("Sports Foundation") to further promote its mission. The Organization is the sole member of the Sports Foundation. The activity of the Sports Foundation is consolidated into the Organization's financial statements.

**Basis of presentation:** The financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

**Consolidation:** The consolidated financial statements include the accounts of the Organization, the Experience Columbus Foundation, and the Sports Foundation. All significant intercompany balances and transactions have been eliminated in the consolidated financial statements.

**Use of estimates:** The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Financial statement presentation:** The Organization reports information regarding its financial position and activities according to the following three classes:

- Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Property and Equipment Reserve – Represents the amount designated by the Organization's Board to cover the replacement or repair of the Organization's property and equipment.

- Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization or the passage of time. As of December 31, 2015 and 2014, there were no temporarily restricted net assets.
- Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. As of December 31, 2015 and 2014, there were no permanently restricted net assets.

**Cash and cash equivalents:** For purposes of the Statement of Cash Flows, cash and cash equivalents represents cash on hand, demand deposits held by banks and short-term investments having an initial maturity of three months or less.

**Investments:** Investments consist of certificates of deposit or securities with maturities greater than three months when purchased. Investments are carried at cost. The Organization has no investments as of December 31, 2015 and 2014.

**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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FRANKLIN COUNTY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015  
(Continued)**

**1. Nature of Organization and Significant Accounting Policies (Continued)**

**Accounts receivable:** The Organization grants credit to its members for participation in various functions. The Organization uses the allowance method to recognize potentially uncollectible accounts. The allowance is provided based on management's estimation of the collectability of the accounts receivable as of December 31, 2015 and 2014. The estimation takes into consideration historical trends, past history with specific customers, and current economic conditions. Actual results could vary from the estimate. Accounts are charged against the allowance when management deems them to not be collectible. Interest is not charged by the Organization on past due accounts. Due to management's belief that all accounts are collectible as of December 31, 2015 and 2014, no allowance has been recorded.

**Property and equipment:** Property and equipment are recorded at cost, less accumulated depreciation. Provisions for depreciation are computed under the straight-line method based upon the estimated useful lives of the assets, which range from 3 to 10 years. Leasehold improvements are amortized over the lesser of the lease term or the estimated useful life of the asset. Depreciation expense was \$165,221 and \$161,919 for 2015 and 2014, respectively. Property and equipment that are donated are recorded at their fair value on the date of receipt. Major renewals and betterments over \$500 are capitalized and depreciated. Maintenance and repairs, which do not improve or extend the life of the respective assets, are charged to expense as incurred. Upon disposal of assets, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is included in income.

**Contributions:** Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions.

**Contributed services and materials:** The Organization receives support from its members and the community in the form of publications, meeting facilities, lodging, meals, and transportation. The estimated fair value of these services is reported as income and expense in the period in which the services are rendered and materials are donated.

**Promotion, publication and program revenue:** The Organization obtains promotional support from the City of Columbus and Franklin County to promote Greater Columbus. The Organization receives support from member and community attendance at programs and special events. The Organization also receives support to assist in reducing the costs of certain publications and the costs associated with attending trade shows and conventions.

**Income taxes:** The Organization is exempt from income taxes under Section 501(c)(6) of the Internal Revenue Code and applicable state law, except for taxes pertaining to unrelated business income, if any. The Greater Columbus Sports Foundation and the Experience Columbus Foundation are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law, except for taxes pertaining to unrelated business income, if any.

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FRANKLIN COUNTY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015  
(Continued)**

**1. Nature of Organization and Significant Accounting Policies (Continued)**

The Organization follows Financial Accounting Standards Board (FASB) guidance on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. At December 31, 2015 and 2014, there were no unrecognized tax benefits identified or recorded as liabilities. The Organization files forms 990 and 990T in the U.S. federal jurisdiction and the State of Ohio. With few exceptions, the Organization is no longer subject to examination by the Internal Revenue Service for years before 2010.

**Advertising expense:** The Organization expenses advertising costs as incurred. Advertising expenses were \$1,516,276 and \$1,419,931 for 2015 and 2014, respectively.

**Functional allocation of expense:** The costs of providing programs and activities have been summarized on a functional basis on the Statement of Activities. Accordingly, certain costs have been allocated among the programs and activities benefited.

**2. Property and Equipment**

Property and equipment consisted of the following at December 31:

	2015	2014
Office furniture and equipment	\$ 594,998	\$ 565,358
Computer equipment	562,395	520,409
Leasehold improvements	401,481	242,615
Total property and equipment being depreciated	1,558,874	1,328,382
Less: accumulated depreciation	(1,111,245)	(946,024)
Property and equipment, Net	\$ 447,629	\$ 382,358

**3. Line of Credit**

The Organization has a \$500,000 line of credit with a bank. Interest is payable monthly at the daily LIBOR rate plus 2.70%. The agreement is renewed annually and expires in November 2016. The Organization did not have an outstanding balance at December 31, 2015 or 2014.

**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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FRANKLIN COUNTY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015  
(Continued)**

**4. Contributed Services Income**

Contributed services are as follows:

	<u>2015</u>	<u>2014</u>
Convention marketing		
Travel, lodging, meals and incidentals	\$ 9,205	\$ 14,654
Production costs	68,930	79,444
Facility fees	18,000	18,000
Food and Beverage fees	31,150	29,075
	<u>127,285</u>	<u>141,173</u>
Tourism marketing		
Visitors center - rent	30,000	18,000
Sports marketing		
Direct marketing/Advertising	42,250	50,000
Production costs	65,716	35,205
Facility fees	-	3,152
Food and Beverage fees	3,576	180
Event promotional supplies	18,500	-
Travel, lodging, meals and incidentals	10,200	11,750
	<u>140,242</u>	<u>100,287</u>
Communications and public relations		
Travel, lodging, meals and incidentals	-	555
Facility fees	9,902	21,250
Food and Beverage fees	14,742	11,275
Event promotional supplies	13,673	-
Event promotional tickets	-	165
Decorating fees	1,788	-
Other program costs	498	120
	<u>40,603</u>	<u>33,365</u>
Management and general		
Van lease	6,010	6,010
	<u>6,010</u>	<u>6,010</u>
 Total	 <u>\$ 344,140</u>	 <u>\$ 298,835</u>

**5. Retirement Plan/Disability Plan**

The Organization has a 401(k) retirement plan that covers all eligible employees. Eligible employees may elect to defer a portion of their annual wages as a contribution to the plan. The Organization contributes, on behalf of each eligible participant, a discretionary matching contribution equal to 100% of salary reductions up to 3% of compensation, then 50% of salary reductions up to the next 3% of compensation. The Organization also contributes 5% of each participating individual's compensation to the plan. The Organization may make additional contributions to the Plan at the discretion of the Board of Trustees. Expenses related to this plan were \$367,325 and \$296,789 in 2015 and 2014, respectively.

The Organization also has a self-funded disability plan providing for benefits if an employee is unable to work for medical reasons. The Plan provides benefits of 66% of the employee's current salary for the period of disability, not to exceed eight weeks. Disability payments of \$19,704 and \$4,163 were paid in 2015 and 2014, respectively.

**THE GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
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FRANKLIN COUNTY**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2015  
(Continued)**

**6. Lease Commitments**

The Organization leases two facilities under operating leases expiring at various dates through 2021. One lease was entered into during 2014 for Sports Commission facilities. Rent expense was \$605,991 and \$508,773 in 2015 and 2014, respectively.

The future minimum lease payments at December 31, 2015 are as follows:

2016	\$345,909
2017	355,793
2018	355,793
2019	356,917
2020	366,800
2021	<u>336,233</u>
Total	\$2,117,445

**7. Risk Management**

The Organization is subjected to certain types of risk in the performance of its normal functions. They include risks the Organization might be subjected to by its employees in the performance of their normal duties. The Organization manages these types of risks through commercial insurance. The amount of settlements has not exceeded insurance coverage for any of the past three years. There has not been a significant reduction of coverage since the prior year in any of the major categories of risk.

**8. Subsequent Event**

On March 15, 2016 the Organization obtained a \$500,000 Line of Credit with a bank for The Greater Columbus Sports Commission. Interest is payable monthly at the daily LIBOR rate plus 2.70%. The agreement is renewed annually, and expires in November 2016. No funds have been drawn on this Line of Credit as of April 11, 2016.

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# Dave Yost • Auditor of State

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

The Greater Columbus Convention and Visitor's Bureau  
dba Experience Columbus  
Franklin County  
277 West Nationwide Blvd  
Columbus, Ohio 43215

To the Board of Trustees:

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 comparative financial statements of The Greater Columbus Convention and Visitor's Bureau, dba Experience Columbus, Franklin County, Ohio (the Organization), (a not-for-profit corporation) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, which collectively comprise the Organization's consolidated financial statements and have issued our report thereon dated April 11, 2016.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Organization's internal control over financial reporting (internal control) to determine the 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 Organization'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 Organization'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 Organization'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 determination of financial statement amounts. 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 Organization's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

April 11, 2016

**GREATER COLUMBUS CONVENTION AND VISITOR'S BUREAU  
DBA EXPERIENCE COLUMBUS  
FRANKLIN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDING  
DECEMBER 31, 2015**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2014-001	Finding 2014-001 Alcohol Purchase – noncompliance/Finding for Recovery – Repaid under audit	Yes	

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# Dave Yost • Auditor of State

**GREATER COLUMBUS VISITORS AND CONVENTION 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.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 3, 2016**