

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**REPORT ON AUDITS OF  
FINANCIAL STATEMENTS**

**DECEMBER 31, 2002 AND 2001**





**Auditor of State  
Betty Montgomery**

Board of Directors  
Tuscarawas County Convention and Visitors Bureau  
125 McDonald Drive SW  
New Philadelphia, OH 44663

We have reviewed the Independent Auditor's Report of the Tuscarawas County Convention and Visitors Bureau, prepared by Willoughby & Company Inc., for the audit period January 1, 2002 through December 31, 2002. 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 Tuscarawas County Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

*Betty Montgomery*

BETTY MONTGOMERY  
Auditor of State

April 25, 2003

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**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
NEW PHILADELPHIA, OHIO**

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# WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

**February 26, 2003**

**Board of Directors**

**Tuscarawas County Convention and Visitors Bureau**

**New Philadelphia, Ohio**

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying statements of financial position of Tuscarawas County Convention and Visitors Bureau (a nonprofit organization) as of December 31, 2002 and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The 2001 financial statements of Tuscarawas County Convention and Visitors Bureau were audited by other auditors, whose report dated January 23, 2002, expressed an unqualified opinion on those statements.

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 Tuscarawas County Convention and Visitors Bureau's as of December 31, 2002 and the changes in net assets, and its cash flows for the year 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 a report dated February 26, 2003, on our consideration of the Tuscarawas County Convention and Visitors Bureau's internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

**WILLOUGHBY & COMPANY, INC. - Certified Public Accountants**

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2002 AND 2001**

**ASSETS**

	<u><b>2002</b></u>	<u><b>2001</b></u>
<b>CURRENT ASSETS:</b>		
Cash - unrestricted	\$ 58,925	\$ 71,181
Cash - board designated	98,547	98,493
Accounts receivable	11,626	12,986
Prepaid expenses	11,993	2,885
Deposits on equipment	<u>1,606</u>	<u>0</u>
<b>Total current assets</b>	<b>182,697</b>	<b>185,545</b>
<b>PROPERTY AND EQUIPMENT:</b>		
Video and display equipment	13,669	7,210
Leasehold improvements	7,749	0
Office equipment	9,109	22,784
Computer equipment	<u>13,019</u>	<u>15,610</u>
	43,546	45,604
<b>Less: accumulated depreciation</b>	<u>21,581</u>	<u>35,245</u>
<b>Net property and equipment</b>	<b>21,965</b>	<b>10,359</b>
<b>OTHER ASSETS:</b>		
Workers' compensation deposit	<u>208</u>	<u>208</u>
<b>Total assets</b>	<u><b>\$ 204,870</b></u>	<u><b>\$ 196,112</b></u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES:</b>		
Accounts payable - trade	\$ 0	\$ 0
<b>Accrued liabilities:</b>		
Accrued payroll taxes	662	427
Accrued vacation and sick pay	177	402
Deferred revenue	<u>27,425</u>	<u>16,850</u>
<b>Total current liabilities</b>	<b>28,264</b>	<b>17,679</b>
<b>UNRESTRICTED NET ASSETS:</b>		
Unrestricted	78,059	79,940
Board designated	<u>98,547</u>	<u>98,493</u>
<b>Total unrestricted net assets</b>	<u><b>176,606</b></u>	<u><b>178,433</b></u>
<b>Total liabilities and net assets</b>	<u><b>\$ 204,870</b></u>	<u><b>\$ 196,112</b></u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants



**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Unrestricted</u>	<u>Unrestricted - Board Designated</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Hotel and motel excise tax	\$ 256,260	\$ 0	\$ 256,260
Grants and donations	22,000	0	22,000
Reimbursements	7,800	0	7,800
Tourist Information Center donations	12,111	0	12,111
Visitors' guide income	17,000	0	17,000
FAM Tour Income	1,480	0	1,480
Group tour planner/profile books	505	0	505
Interest income	372	5,054	5,426
Co-op advertising income	4,920	0	4,920
Miscellaneous	<u>2,099</u>	<u>0</u>	<u>2,099</u>
<b>Total support and revenue</b>	<b>324,547</b>	<b>5,054</b>	<b>329,601</b>
<b>EXPENSES:</b>			
Program expenses	272,598	0	272,598
Administrative expenses	<u>58,830</u>	<u>0</u>	<u>58,830</u>
<b>Total expenses</b>	<b><u>331,428</u></b>	<b><u>0</u></b>	<b><u>331,428</u></b>
<b>Changes in net assets</b>	<b>(6,881)</b>	<b>5,054</b>	<b>(1,827)</b>
<b>UNRESTRICTED NET ASSETS, beginning of year</b>	<u>79,940</u>	<u>98,493</u>	<u>178,433</u>
	73,059	103,547	176,606
<b>Transfers</b>	<u>5,000</u>	<u>(5,000)</u>	<u>0</u>
<b>UNRESTRICTED NET ASSETS, end of year</b>	<b><u>\$ 78,059</u></b>	<b><u>\$ 98,547</u></b>	<b><u>\$ 176,606</u></b>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Unrestricted</u>	<u>Unrestricted - Board Designated</u>	<u>Total</u>
<b>REVENUE AND SUPPORT:</b>			
Hotel and motel excise tax	\$ 250,980	\$ 0	\$ 250,980
Grants and donations	9,700	0	9,700
Reimbursements	0	0	0
Tourist Information Center donations	9,467	0	9,467
Visitors' guide income	14,402	0	14,402
FAM Tour Income	335	0	335
Group tour planner/profile books	4,300	0	4,300
Interest income	3,611	4,872	8,483
Co-op advertising income	1,285	0	1,285
Miscellaneous	<u>771</u>	<u>0</u>	<u>771</u>
<b>Total support and revenue</b>	<b>294,851</b>	<b>4,872</b>	<b>299,723</b>
<b>EXPENSES:</b>			
Program expenses	204,204	0	204,204
Administrative expenses	<u>98,148</u>	<u>0</u>	<u>98,148</u>
<b>Total expenses</b>	<b><u>302,352</u></b>	<b><u>0</u></b>	<b><u>302,352</u></b>
<b>Changes in net assets</b>	<b>(7,501)</b>	<b>4,872</b>	<b>(2,629)</b>
<b>UNRESTRICTED NET ASSETS, beginning of year</b>	<u>49,441</u>	<u>131,621</u>	<u>181,062</u>
	41,940	136,493	178,433
<b>Transfers</b>	<u>38,000</u>	<u>(38,000)</u>	<u>0</u>
<b>UNRESTRICTED NET ASSETS, end of year</b>	<b><u>\$ 79,940</u></b>	<b><u>\$ 98,493</u></b>	<b><u>\$ 178,433</u></b>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Program</u> <u>Expenses</u>	<u>Administrative</u> <u>Expenses</u>	<u>Total</u>
Salaries	\$ 108,564	\$ 27,141	\$ 135,705
Payroll taxes	9,242	2,310	11,552
Employee benefits	8,570	2,143	10,713
Pension expense	2,680	670	3,350
Advertising	14,075	6,032	20,107
Travel show and tours	20,718	0	20,718
Visitors' guide expense	19,415	0	19,415
Conferences and meetings	4,699	0	4,699
Dues and memberships	8,661	0	8,661
Public relations	25	17	42
Postage	11,370	1,263	12,633
Copying and printing	6,241	1,560	7,801
Office supplies	804	1,877	2,681
Vehicle expenses	6,807	756	7,563
Co-op advertising	7,321	0	7,321
Tourist Information Center supplies	6,628	0	6,628
Continuing education	2,378	696	3,074
Rent - office	10,839	2,710	13,549
Telephone	3,746	937	4,683
Legal and accounting	1,854	7,415	9,269
Insurance	1,299	557	1,856
Repairs & maintenance	1,123	481	1,604
Grants and aid	10,000	0	10,000
Utilities	790	339	1,129
Computer expenses	1,273	546	1,819
Loss on disposal of assets	935	0	935
Miscellaneous	<u>0</u>	<u>291</u>	<u>291</u>
Total expenses before depreciation	270,058	57,741	327,799
Depreciation	<u>2,540</u>	<u>1,089</u>	<u>3,629</u>
Total expenses	<u>\$ 272,598</u>	<u>\$ 58,830</u>	<u>\$ 331,428</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Program Expenses</u>	<u>Administrative Expenses</u>	<u>Total</u>
Salaries	\$ 61,145	\$ 54,479	\$ 115,624
Payroll taxes	4,769	5,167	9,936
Employee benefits	4,628	5,013	9,641
Pension expense	1,699	1,231	2,930
Advertising	7,809	3,347	11,156
Travel show and tours	10,332	0	10,332
Visitors' guide expense	37,024	0	37,024
Conferences and meetings	4,798	2,057	6,855
Dues and memberships	5,231	2,241	7,472
Public relations	417	278	695
Postage	6,498	4,332	10,830
Copying and printing	1,795	770	2,565
Office supplies	1,152	2,690	3,842
Vehicle expenses	5,169	2,215	7,384
Co-op advertising	2,327	0	2,327
Tourist Information Center supplies	5,771	0	5,771
Continuing education	3,145	920	4,065
Rent - office	9,519	4,079	13,598
Telephone	3,068	1,315	4,383
Legal and accounting	6,465	2,771	9,236
Insurance	1,316	564	1,880
Repairs & maintenance	4,060	1,740	5,800
Grants and aid	10,000	0	10,000
Utilities	1,200	515	1,715
Computer expenses	1,940	831	2,771
Loss on disposal of assets	0	0	0
Miscellaneous	<u>0</u>	<u>338</u>	<u>338</u>
Total expenses before depreciation	201,277	96,893	298,170
Depreciation	<u>2,927</u>	<u>1,255</u>	<u>4,182</u>
Total expenses	<u>\$ 204,204</u>	<u>\$ 98,148</u>	<u>\$ 302,352</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. Certified Public Accountants

**TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001**

	<u>2002</u>	<u>2001</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from service recipients	\$ 299,908	\$ 280,480
Other operating cash receipts	36,202	14,938
Cash paid to employees and suppliers	<u>(337,568)</u>	<u>(288,259)</u>
Net cash provided (used) by operating activities	<u>(1,458)</u>	<u>7,159</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES:</b>		
Purchase of property and equipment	<u>(16,170)</u>	<u>(1,300)</u>
Net cash used by investing activities	<u>(16,170)</u>	<u>(1,300)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on investments	<u>5,426</u>	<u>8,483</u>
Net cash used by investing activities	<u>5,426</u>	<u>8,483</u>
Increase (decrease) in cash	(12,202)	14,342
CASH, beginning of year	<u>169,674</u>	<u>155,332</u>
CASH, end of year	<u>\$ 157,472</u>	<u>\$ 169,674</u>
<b>RECONCILIATION OF CHANGES IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Changes in net assets	\$ (1,827)	\$ (2,629)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	3,629	4,182
Loss on disposal of assets	935	0
Interest on investments	(5,426)	(8,483)
(Increase) decrease in operating assets:		
Accounts receivable	1,360	4,178
Prepaid expenses	(9,108)	1,497
Deposits on equipment	(1,606)	0
Increase (decrease) in operating liabilities:		
Accounts payable	0	(5,449)
Accrued expenses	10	(1,537)
Deferred revenue	<u>10,575</u>	<u>15,400</u>
Net cash provided (used) by operating activities	<u>\$ (1,458)</u>	<u>\$ 7,159</u>

The accompanying notes are an integral part of these financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
NOTES TO THE FINANCIAL STATEMENTS

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

**NATURE OF OPERATIONS**

Tuscarawas County Convention and Visitors Bureau (the Organization) is a non-profit entity organized under the laws of the State of Ohio for the purpose of the promotion of Tuscarawas county, Ohio as a convention and tourist location.

**METHOD OF ACCOUNTING**

The Organization prepares its financial statements on the accrual basis of accounting.

**FINANCIAL STATEMENT PRESENTATION**

The Organization previously adopted Statement of Financial Accounting Standards (SFAS) No. 117 "Financial Statements of Not-for-Profit Organizations." Under SFAS No.117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the organization is required to present a statement of cash flows. As permitted by this statement, the Organization has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required. At December 31, 2002 and 2001, the Organization had only unrestricted net assets.

**ACCOUNTS RECEIVABLE**

The Organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2002 and 2001. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

**PROPERTY AND EQUIPMENT**

Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting purposes is based on the following policies:

<u>DESCRIPTION</u>	<u>USEFUL LIVES</u>	<u>METHOD</u>
Video and display equipment	5 years	Straight line
Leasehold improvements	15 years	Straight line
Office equipment	5 - 10 years	Straight line
Computer equipment	5 years	Straight line

**DONATIONS**

All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

**TAX STATUS**

As a non-profit organization under Section 501(c)(6) of the Internal Revenue Code, the organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants

TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
NOTES TO THE FINANCIAL STATEMENTS

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**CASH EQUIVALENTS**

For the purposes of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

**USE OF 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.

**ADVERTISING COSTS**

The Organization expenses the production costs of advertising the first time the advertising takes place.

**NOTE 2: DEPOSITS WITH OFF BALANCE SHEET RISK**

As of December 31, 2002 and 2001, the Organization had bank balances of \$167,460 and \$169,674, respectively. All of the bank balances were covered by federal depository insurance for both years.

**NOTE 3: COMPENSATED ABSENCES**

Employees of the Organization are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. An amount has been booked on the statements of financial position for the liability incurred by the Organization to its employees at December 31, 2002 and 2001.

**NOTE 4: CONCENTRATION OF CREDIT RISK**

The accounts receivable balance of the Organization consists of balances due from clients operating primarily in East Central Ohio.

The Organization receives a majority of its funding from a hotel and motel excise tax in Tuscarawas County located in East Central Ohio.

**NOTE 5: OPERATING LEASES**

The Organization currently rents office space on a month-to-month basis. The Organization is responsible for its share of utilities.

The Organization leases a van used for operations. The lease calls for monthly payments of \$382. Lease expense for both years ending December 31 was \$4,584.

**NOTE 6: PENSION PLAN**

The Organization sponsors a Simple Retirement program for all eligible employees. The Organization matches employee deferrals up to 3% of employee earnings. The Organization incurred matching contributions of \$3,350 and \$2,930 for the years ended December 31, 2002 and 2001, respectively.

TUSCARAWAS COUNTY CONVENTION  
AND VISITORS BUREAU  
NOTES TO THE FINANCIAL STATEMENTS

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**NOTE 7: BOARD DESIGNATED BUILDING FUND**

It is the policy of the Board of Directors of the organization to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums to assure adequate financing of such improvements and acquisitions.

**NOTE 8: DEFERRED REVENUE**

The Organization publishes an annual Visitors' Guide. Prior to its publication, the Organization will receive in advance a certain amount of related advertising revenue and will also incur related expenses. The amount of advertising revenue received in advance of the related year of publication, less associated expenses, amounted to \$27,425 and \$16,850 as of December 31, 2002 and 2001, respectively.

**NOTE 9: SUBSEQUENT EVENT**

Subsequent to December 31, 2002, the Organization entered into a contract to purchase a commercial real estate building located in downtown New Philadelphia. The Organization will use proceeds from a loan, with a local financial institution and amounts in the certificate of deposits to finance the transaction.





# WILLOUGHBY & COMPANY, INC.

*Certified Public Accountants*

216 North Broadway, P.O. Box 1021, New Philadelphia, Ohio 44663

Phone (330) 602-1322 • Fax (330) 602-2610

February 26, 2003

Board of Directors  
Tuscarawas County Convention  
and Visitors Bureau  
New Philadelphia, Ohio

## 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*

We have audited the financial statements of Tuscarawas County Convention and Visitors Bureau as of and for the year ended December 31, 2002 and have issued our report thereon dated February 26, 2003. 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 Tuscarawas County 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*.

### INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Tuscarawas County Convention and Visitors 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 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 the audit committee, management, others within the organization and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

WILLOUGHBY & COMPANY, INC. - Certified Public Accountants





**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**TUSCARAWAS COUNTY CONVENTION AND VISITORS BUREAU**

**TUSCARAWAS 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 8, 2003**