

INDEPENDENT AUDITORS' REPORT
**LICKING COUNTY CONVENTION
AND
VISITORS' BUREAU**

August 31, 2003



**Auditor of State
Betty Montgomery**

Board of Directors
Licking County Convention & Visitors Bureau

We have reviewed the Independent Auditor's Report of the Licking County Convention & Visitors Bureau, Licking County, prepared by Wilson, Shannon & Snow, Inc., for the audit period September 1, 2002 through August 31, 2003. 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 Licking County Convention & Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

January 5, 2004

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Independent Auditors' Report

Board of Directors
Licking County Convention and Visitors' Bureau

We have audited the accompanying general-purpose financial statements of the Licking County Convention and Visitors' Bureau (a Governmental not-for-profit organization) as of and for the year ended August 31, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the management of the Licking County Convention and Visitors' Bureau. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. The prior year summarized comparative information has been derived from the Organization's 2002 financial statements and, in our report dated October 3, 2002, we expressed an unqualified opinion on those financial 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 the 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 general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Licking County Convention and Visitors' Bureau, as of August 31, 2003, and the results of its operations 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 our report dated October 17, 2003 on our consideration of the Licking County Convention and Visitors' Bureau's internal control 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.

Wilson, Shannon & Snow, Inc.

Newark, Ohio
October 17, 2003

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
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Licking County Convention and Visitors' Bureau

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

August 31, 2003

(With comparative amounts for August 31, 2002)

	<u>Governmental</u>	<u>Account</u>	<u>Totals</u>	
	<u>Fund Type</u>	<u>Group</u>	<u>(Memorandum Only)</u>	
	General	General	August 31	
ASSETS AND OTHER DEBITS	<u>Fund</u>	<u>Fixed</u>	<u>2003</u>	<u>2002</u>
		<u>Asset</u>		
Cash and cash equivalents	\$ 65,687	\$ -	\$ 65,687	\$ 74,499
Certificates of deposit	72,139	-	72,139	71,323
Receivables				
Excise taxes and other	25,109	-	25,109	28,493
Interest	24	-	24	201
Prepaid expenses and inventory	9,362	-	9,362	59,007
Property and equipment - net	-	8,543	8,543	8,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets and other debits	\$ <u>172,321</u>	\$ <u>8,543</u>	\$ <u>180,864</u>	\$ <u>241,631</u>
LIABILITIES				
Accounts payable				
Trade	\$ 1,617	\$ -	\$ 1,617	\$ 1,131
Affiliates	6,883	-	6,883	4,528
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	8,500	-	8,500	5,659
FUND EQUITY AND OTHER CREDITS				
Investment in general fixed assets	-	8,543	8,543	8,108
Fund balances				
Reserve for prepaid expenses				
and inventory	9,362	-	9,362	59,007
Unreserved	154,459	-	154,459	168,857
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund equity and other credits	<u>163,821</u>	<u>8,543</u>	<u>172,364</u>	<u>235,972</u>
Total liabilities, fund equity and other credits	\$ <u>172,321</u>	\$ <u>8,543</u>	\$ <u>180,864</u>	\$ <u>241,631</u>

The accompanying notes are an integral part of this statement.

Licking County Convention and Visitors' Bureau

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GENERAL FUND

For the year ended August 31, 2003

(With comparative amounts for the year ended August 31, 2002)

	General Fund	
	August 31	
	2003	2002
Revenues		
Hotel/motel excise tax assessments	\$ 259,373	\$ 266,163
Interest income	1,842	3,586
Miscellaneous income	82	1,833
Snowglobe promotion	8,598	9,907
Total revenues	<u>269,895</u>	<u>281,489</u>
Expenditures		
General government		
Salaries	62,904	54,820
Administrative fee	40,000	40,000
Advertising and promotion	109,124	67,027
Brochures, artwork and printing	52,438	79,414
Capital outlays	5,114	4,130
Memberships	2,055	3,675
Miscellaneous	5,670	2,242
Postage	10,772	12,437
Professional fees	4,057	3,415
Snowglobe costs	10,990	16,725
Supplies and temporary help	8,275	6,092
Telephone	3,286	3,193
Training seminars	2,687	646
Travel	759	365
Travel shows and specialty tours	9,852	9,334
Other expenditures		
Internet project	5,955	1,080
Total expenditures	<u>333,938</u>	<u>304,595</u>
Deficiency of revenues over expenditures	(64,043)	(23,106)
Fund balance, beginning of year	<u>227,864</u>	<u>250,970</u>
Fund balance, ending of year	<u>\$ 163,821</u>	<u>\$ 227,864</u>

The accompanying notes are an integral part of this statement.

Licking County Convention and Visitors' Bureau

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

For the year ended August 31, 2003

(With comparative amounts for the year ended August 31, 2002)

	August 31, 2003			August 31, 2002		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues						
Hotel/motel excise tax assessments	\$ 266,500	\$ 259,373	\$ (7,127)	\$ 266,500	\$ 266,163	\$ (337)
Interest income	3,000	1,842	(1,158)	3,000	3,586	586
Miscellaneous income	1,000	82	(918)	1,000	1,833	833
Snowglobe promotion	<u>9,500</u>	<u>8,598</u>	<u>(902)</u>	<u>9,500</u>	<u>9,907</u>	<u>407</u>
Total revenues	280,000	269,895	(10,105)	280,000	281,489	1,489
Expenditures						
General government						
Salaries	46,000	62,904	(16,904)	46,000	54,820	(8,820)
Administrative fee	40,000	40,000	-	40,000	40,000	-
Advertising and promotion	99,000	109,124	(10,124)	47,000	67,027	(20,027)
Brochures, artwork and printing	40,000	13,313	26,687	84,000	86,516	(2,516)
Capital outlays	7,500	5,114	2,386	5,000	4,130	870
Insurance	-	-	-	1,400	-	1,400
Memberships	2,600	2,055	545	2,600	3,675	(1,075)
Miscellaneous	2,100	5,670	(3,570)	700	2,242	(1,542)
Postage	11,300	10,772	528	11,300	12,437	(1,137)
Professional fees	2,300	4,057	(1,757)	2,300	3,415	(1,115)
Snowglobe costs	500	470	30	16,000	18,988	(2,988)
Supplies and temporary help	5,500	8,275	(2,775)	5,500	6,092	(592)
Telephone	4,500	3,286	1,214	4,500	3,193	1,307
Training seminars	3,200	2,687	513	200	646	(446)
Travel	1,000	759	241	1,000	365	635
Travel shows and specialty tours	9,500	9,852	(352)	7,500	9,334	(1,834)
Other expenditures						
Internet project	<u>5,000</u>	<u>5,955</u>	<u>(955)</u>	<u>5,000</u>	<u>1,080</u>	<u>3,920</u>
	<u>280,000</u>	<u>284,293</u>	<u>(4,293)</u>	<u>280,000</u>	<u>313,960</u>	<u>(33,960)</u>
Deficiency of revenues over expenditures	-	(14,398)	(14,398)	-	(32,471)	(32,471)
Fund balance - beginning						
(nonGAAP budgetary basis)	<u>168,856</u>	<u>168,856</u>	<u>-</u>	<u>201,327</u>	<u>201,327</u>	<u>-</u>
Fund balance - ending						
(nonGAAP budgetary basis)	<u>\$ 168,856</u>	<u>\$ 154,458</u>	<u>\$ (14,398)</u>	<u>\$ 201,327</u>	<u>\$ 168,856</u>	<u>\$ (32,471)</u>

The accompanying notes are an integral part of this statement.

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE A - ACCOUNTING POLICIES

The Licking County Convention and Visitors Bureau is a political subdivision of Licking County, Ohio. The Bureau receives funds provided by an excise tax levied on hotels and motels in Licking County. The Bureau's purpose is to provide an aggressive promotional program to attract conventions and visitors to Licking County. The Bureau is governed by the elected commissioners of Licking County.

The reporting entity is comprised of the primary government, which is the Bureau. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the Bureau. For the Licking County Convention and Visitor's Bureau, this includes general operations.

The Bureau has no component units.

A summary of the major accounting policies followed by the Bureau in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financial uses) in net current assets.

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or within 60 days thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily from an excise tax levied on hotels and motels. Tax revenues are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Income Taxes

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

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE A - ACCOUNTING POLICIES - CONTINUED

Basis of Presentation - Fund Accounting

The accounts of the Bureau are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Bureau:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Bureau and accounts for all revenues and expenditures of the Bureau not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures that are not paid through other funds are paid from the General Fund.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Bureau.

Cash and Cash Equivalents

For the purposes of these general purpose financial statements, the Bureau considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

General Fixed Assets and Depreciation

The Bureau follows the practice of capitalizing all major improvements and additions to property and equipment, while replacements, maintenance and repairs that do not improve or extend the life of the assets are expensed currently. Depreciation of property is provided over the estimated useful lives of the respective assets on a straight-line basis, in the General Fixed Assets Account Group.

Comparative Data

Comparative totals for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the Bureau's financial position and operations. However, comparative data (presentation of prior year amounts by fund type) in each of the statements has not been included since their inclusion would make the combined statements unduly complex and difficult to read. Some prior year balances have been reclassified to conform with the current year presentation.

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE A - ACCOUNTING POLICIES - CONTINUED

Advertising Costs

The Bureau advertises in various publications throughout the year. These costs are expended when the advertising occurs. Advertising and promotion expenses for the years ended August 31, 2003 and 2002 were \$109,124 and \$67,027 respectively.

Inventories

Inventories are stated at the cost method.

Fund Balance Reserves

The Bureau reserves fund balances for amounts that are legally segregated for a specific purpose or which are not available for appropriation. An unreserved fund balance indicates that a portion of fund equity is available for appropriation in future periods. Fund equity reserves have been established for prepaid expenses and inventory.

Total Columns on Combined Financial Statements

The total columns presented in the combined financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, or results of operations in conformity with accounting principles generally accepted in the United States of America.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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.

NOTE B – FINANCIAL STATEMENT PRESENTATION – BUDGET BASIS

It is the Bureau's policy to prepare its annual budget on a basis different from accounting principles generally accepted in the United States of America (GAAP). Differences, such as prepaid expenses and inventory, are expensed as they are purchased, which differs from the basis prescribed under GAAP. Thus, the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund is prepared using the basis as described above.

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE B – FINANCIAL STATEMENT PRESENTATION – BUDGET BASIS - CONTINUED

	Year ended August 31	
	2003	2002
Total expenditures (GAAP Basis)	\$333,938	\$304,595
Prepaid expenses and inventory		
Prior year	(59,007)	(49,642)
Current year	<u>9,362</u>	<u>59,007</u>
Total expenditures (Budget Basis)	<u>\$284,293</u>	<u>\$313,960</u>

NOTE C – DEPOSITS AND INVESTMENTS

State statutes classify monies held by the Bureau into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Bureau's Treasury, in commercial accounts payable or withdrawal on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Bureau has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies, which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts including passbook accounts.

Interim monies to be deposited or invested in the following securities:

United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE C – DEPOSITS AND INVESTMENTS - CONTINUED

Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Written repurchase agreements in the securities listed above provided that the market value of any securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and to be marked to market daily, and that the term of the agreement must not exceed thirty days;

Bonds and other obligations of the State of Ohio;

No-load money market mutual funds consisting exclusively of obligations described in categories (1) and (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made through eligible institutions; and

Investments in stripped principal or interest obligations, reverse purchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Bureau, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits: At fiscal year end, the carrying amount of the Bureau's deposits was \$137,726 at three separate banks and the total of the banks' balances was \$140,069. The banks' balances were each covered by federal depository insurance up to \$100,000.

In addition, the Bureau had cash on hand of \$100.

NOTE D – FIXED ASSETS AND ACCUMULATED DEPRECIATION

A summary of fixed assets in the general fixed assets account group is as follows:

	August 31, 2002	Additions	Disposals	August 31, 2003
Equipment	\$18,895	\$3,010	\$ -	\$21,905
Less accumulated depreciation	<u>10,787</u>	<u>2,575</u>	<u>-</u>	<u>13,362</u>
	<u>\$ 8,108</u>	<u>\$ 435</u>	<u>\$ -</u>	<u>\$ 8,543</u>

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE D – FIXED ASSETS AND ACCUMULATED DEPRECIATION -CONTINUED

The Bureau has elected to record depreciation on fixed assets. Depreciation expense for the years ended August 31, 2003 and 2002 was \$2,575 and \$2,038, respectively.

A summary of the accumulated depreciation, including methods and lives, is as follows:

<u>Classification</u>	<u>Method</u>	<u>Lives (Years)</u>	<u>August 31, 2003</u>
Equipment	Straight-line	5 – 10	<u>\$13,362</u>

NOTE E - RELATED PARTY TRANSACTIONS

The Licking County Convention and Visitors' Bureau's administrative agreement with The Newark and Licking County Chamber of Commerce expired on August 31, 1992. The agreement provided that, after September 1, 1992, the agreement shall automatically be renewed for successive three year terms, unless either party notifies the other in writing at least six months prior to the scheduled commencement of a new three year term. Since no notification was received during the prior year, the agreement was automatically renewed for another three-year term, until August 31, 2005. Both parties continue to operate under the administrative agreement with the Bureau paying the Chamber \$3,333.33 per month. This monthly charge will include all administrative and other related expenses. The following fees and reimbursements were paid or payable to the Chamber for the year ended:

	<u>August 31, 2003</u>
Salaries	\$ 62,904
Printing	289
Administrative fee	40,000
Postage	<u>1,100</u>
	<u>\$104,293</u>

Amount due to the Chamber for unreimbursed expenses at August 31, 2003 was \$6,883.

Licking County Convention and Visitors' Bureau

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS - CONTINUED

NOTE F – RISK MANAGEMENT

The Bureau is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2003, the Bureau was covered under the policies of The Newark and Licking County Chamber of Commerce and had the following coverage:

<u>Type of Coverage</u>	<u>Deductible</u>	<u>Liability Limit</u>	
<u>Assets</u>			
Building	\$ -	\$352,411	
EDP equipment	250	26,250	
Records	-	5,250	
Camera equipment	250	12,829	
<u>Liability</u>			
General	\$ -	\$ 500,000	Per occurrence
General	-	1,000,000	Aggregate
Personal injury	-	500,000	Aggregate
Fire damage	-	50,000	Aggregate
Medical payments	-	5,000	Aggregate
Employee benefits	1,000	300,000	Aggregate
Business auto coverage	-	500,000	Aggregate
Employee dishonesty	250	23,000	Aggregate
<u>Commercial Umbrella</u>			
General	-	\$ 500,000	Per occurrence
General	-	1,000,000	Aggregate
Personal injury	-	500,000	Aggregate
Employee benefits	-	100,000	Per occurrence
Employee benefits	-	300,000	Aggregate

NOTE G - ACCOUNTABILITY

Actual expenditures exceeded budgeted expenditures in the General Fund by \$4,293 during the fiscal year 2003. The budget is not required to be legally adopted.

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$280,000	\$284,293	\$(4,293)



Report On Compliance And Internal Control Required By Government Auditing Standards

Board of Trustees
Licking County Convention and Visitors' Bureau

We have audited the financial statements of Licking County Convention and Visitors' Bureau as of and for the year ended August 31, 2003, and have issued our report thereon dated October 17, 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 Licking 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 Licking 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 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 Licking County Convention and Visitors Bureau in a separate letter dated October 17, 2003.

Wilson, Shannon & Snow, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
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(740) 345-6611
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This report is intended for the information of the Board of Trustees, management, and the Licking County Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

Wilson, Shuman & Snow, Inc.

Newark, Ohio
October 17, 2003



**Auditor of State
Betty Montgomery**

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LICKING COUNTY CONVENTION VISITORS BUREAU

LICKING 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
JANUARY 20, 2004**