

DUBLIN CONVENTION & VISITORS BUREAU
CONSOLIDATED FINANCIAL STATEMENTS
Years Ended June 30, 2002 and 2001



**Auditor of State
Betty Montgomery**

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The Board of Trustees
Dublin Convention and Visitors Bureau
Dublin, Ohio

We have reviewed the Independent Auditor's Report of the Dublin Convention and Visitors Bureau, Franklin County, prepared by Dale Saylor and Associates, for the audit period July 1, 2001 through June 30, 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 Dublin Convention and Visitors Bureau is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

January 24, 2003

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DUBLIN CONVENTION AND VISITORS BUREAU
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INDEPENDENT AUDITOR'S REPORT

The Board of Trustees
Dublin Convention and Visitors Bureau
Dublin, Ohio

We have audited the accompanying consolidated statements of financial position of the Dublin Convention and Visitors Bureau (a nonprofit organization) and its affiliate, the Dublin Visitor and Information Center, as of June 30, 2002 and 2001, and the related consolidated statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits 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 audits 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 audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Dublin Convention and Visitors Bureau and its affiliate as of June 30, 2002 and 2001, and the changes in its net assets and its cash flows for the years 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 December 6, 2002 on our consideration of the Dublin Convention and Visitors Bureau's internal control over financial reporting and 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 audits.

Dale Saylor & Associates

Dublin, Ohio
December 6, 2002

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2002 and 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Current assets		
Cash	\$ 2,594	\$ 3,200
Bed tax revenue receivable	47,934	43,878
Accounts receivable, DVIC	-	8,000
Grants receivable (note 5)	77,670	77,670
Accounts receivable, other	530	3,354
Total current assets	<u>128,728</u>	<u>136,102</u>
Fixed assets		
Computers, equipment and furniture, net of accumulated depreciation of \$23,724 and \$9,510	49,199	61,030
Leasehold improvements, net of accumulated amortization of \$8,152 and \$2,038	<u>52,989</u>	<u>59,103</u>
Total fixed assets	<u>102,188</u>	<u>120,133</u>
Other assets		
Grants receivable, net of discount (note 5)	173,031	253,031
Deposits	<u>28</u>	<u>28</u>
Total other assets	<u>173,059</u>	<u>253,059</u>
Total assets	<u>\$ 403,975</u>	<u>\$ 509,294</u>
 LIABILITIES AND NET ASSETS		
Current liabilities		
Simple IRA withholding payable	\$ 334	\$ 442
Deferred revenue	6,666	6,666
Bank line of credit (note 7)	<u>6,500</u>	<u>55,000</u>
Total current liabilities	<u>13,500</u>	<u>62,108</u>
Net assets		
Unrestricted	139,774	116,485
Temporarily restricted	<u>250,701</u>	<u>330,701</u>
Total net assets	<u>390,475</u>	<u>447,186</u>
Total liabilities and net assets	<u>\$ 403,975</u>	<u>\$ 509,294</u>

The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF ACTIVITIES
Year ended June 30, 2002

Changes in net assets:	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues:			
Bed tax revenue	\$ 480,813		\$ 480,813
DVIC revenue (note 1)	18,460		18,460
Other income:			
Maps	540		540
Sports partners	9,680		9,680
Meeting partners	-		-
Miscellaneous	657		657
Net assets released from restrictions:			
Grant revenue (note 5)	80,000	\$ (80,000)	-
Total revenues	<u>590,150</u>	<u>(80,000)</u>	<u>510,150</u>
Expenses:			
Program expenses:			
Compensation	140,770		140,770
Advertising (note 1)	53,010		53,010
Memorial tournament	6,538		6,538
Mileage, meals and parking	2,922		2,922
Art and design	5,018		5,018
Printing and publications	11,117		11,117
Production	10,252		10,252
Promotions and related items	11,713		11,713
Skelly the Leprechaun	1,475		1,475
Premiums	2,058		2,058
Web site	6,316		6,316
Trade shows and related expenses	8,260		8,260
Conferences	2,024		2,024
Occupancy services contract (note 2)	-		-
Dues and subscriptions	1,472		1,472
Postage and supplies	1,656		1,656
Research	4,000		4,000
DVIC	2,761		2,761
Miscellaneous expenses	1,156		1,156
Total program expenses	<u>272,518</u>		<u>272,518</u>

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The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF ACTIVITIES, Continued
Year ended June 30, 2002

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Administrative expenses:			
Compensation	88,676		88,676
Payroll taxes and benefits (note 4)	35,014		35,014
Rent, utilities and maintenance (note 2)	96,726		96,726
Telephone	4,674		4,674
Postage and supplies	8,711		8,711
Equipment lease (note 2)	2,556		2,556
Computer expense	2,419		2,419
Professional services	15,187		15,187
Insurance	2,403		2,403
Dues and subscriptions	3,032		3,032
Conferences	3,768		3,768
Mileage, meals and parking	2,808		2,808
Interest expense (note 6)	2,239		2,239
Depreciation (note 1)	20,328		20,328
Miscellaneous expense	5,802		5,802
Total administrative expenses	<u>294,343</u>		<u>294,343</u>
Total expenses	<u>566,861</u>		<u>566,861</u>
Increase in net assets	23,289	(80,000)	(56,711)
Net assets at beginning of year	116,485	330,701	447,186
Net assets at end of year	<u>\$ 139,774</u>	<u>\$ 250,701</u>	<u>\$ 390,475</u>

The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF ACTIVITIES
Year ended June 30, 2001

	Unrestricted	Temporarily Restricted	Total
Changes in net assets:			
Revenues:			
Bed tax revenue	\$ 453,426		\$ 453,426
Grant revenue (note 5)	-	\$ 405,368	405,368
DVIC revenue (note 1)	41,634		41,634
Other income:			
Maps	770		770
Sports partners	13,880		13,880
Meeting partners	26,150		26,150
Miscellaneous	841		841
Net assets released from restrictions:			
Grant revenue (note 5)	74,667	(74,667)	-
Total revenues	611,368	330,701	942,069
Expenses:			
Program expenses:			
Compensation	118,812		118,812
Advertising (note 1)	52,669		52,669
Memorial tournament	7,733		7,733
Mileage, meals and parking	3,983		3,983
Art and design	18,890		18,890
Printing and publications	28,971		28,971
Production	5,821		5,821
Promotions and related items	9,466		9,466
Skelly the Leprechaun	2,324		2,324
Premiums	7,835		7,835
Web site	6,577		6,577
Trade shows and related expenses	11,803		11,803
Conferences	3,760		3,760
Occupancy services contract (note 2)	2,450		2,450
Dues and subscriptions	1,150		1,150
Postage and supplies	1,500		1,500
Research	4,310		4,310
DVIC	-		-
Miscellaneous expenses	1,818		1,818
Total program expenses	289,872		289,872

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The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF ACTIVITIES, Continued
Year ended June 30, 2001

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Administrative expenses:			
Compensation	96,076		96,076
Payroll taxes and benefits (note 4)	32,244		32,244
Rent, utilities and maintenance (note 2)	68,947		68,947
Telephone	4,093		4,093
Postage and supplies	13,951		13,951
Equipment lease (note 2)	4,348		4,348
Computer expense	2,507		2,507
Professional services	11,057		11,057
Insurance	2,226		2,226
Dues and subscriptions	2,918		2,918
Conferences	1,426		1,426
Mileage, meals and parking	5,127		5,127
Move to 9 South High Street	20,185		20,185
Interest expense (note 7)	677		677
Depreciation (note 1)	14,530		14,530
Miscellaneous expense	4,556		4,556
Total administrative expenses	<u>284,868</u>		<u>284,868</u>
Total expenses	<u>574,740</u>		<u>574,740</u>
Increase in net assets	36,628	330,701	367,329
Net assets at beginning of year	79,857	-	79,857
Net assets at end of year	<u>\$ 116,485</u>	<u>\$ 330,701</u>	<u>\$ 447,186</u>

The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
CONSOLIDATED STATEMENTS OF CASH FLOWS
Years ended June 30, 2002 and 2001

	<u>2002</u>	<u>2001</u>
Cash flows from operating activities:		
Cash received from bed tax	\$ 476,757	\$ 447,521
Cash received from grants	80,000	81,333
Cash received from DVIC efforts	26,460	33,634
Interest received	7	716
Other income	13,694	43,619
Cash paid to suppliers and employees	<u>(546,641)</u>	<u>(558,212)</u>
Net cash provided (used) by operating activities	50,277	48,611
Cash flows from investing activities:		
Purchase of leasehold improvements	-	(61,141)
Purchase of computers, equipment and furniture	<u>(2,383)</u>	<u>(65,066)</u>
Net cash provided (used) by investing activities	(2,383)	(126,207)
Cash flows from financing activities:		
Borrowings under bank line of credit	-	55,000
Payments on line of credit	<u>(48,500)</u>	<u>-</u>
Net cash provided (used) by financing activities	<u>(48,500)</u>	<u>55,000</u>
Net increase (decrease) in cash	(606)	(22,596)
Cash at beginning of year	<u>3,200</u>	<u>25,796</u>
Cash at end of year	<u>\$ 2,594</u>	<u>\$ 3,200</u>
Reconciliation of change in net assets to net cash provided (used) by operating activities:		
Change in net assets	\$ 23,289	\$ 36,628
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	20,328	14,530
(Increase) decrease in receivables	6,768	(11,211)
(Increase) decrease in prepaid expenses	-	1,556
Increase (decrease) in current liabilities	<u>(108)</u>	<u>7,108</u>
Net cash provided (used) by operating activities	<u>\$ 50,277</u>	<u>\$ 48,611</u>

The accompanying notes are an integral part of the consolidated financial statements.

DUBLIN CONVENTION AND VISITORS BUREAU
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2002 and 2001

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Dublin Convention and Visitors Bureau (“Bureau”) was formed in 1988 as the result of legislation imposing a hotel bed tax in the city of Dublin, Ohio. The Bureau, as required by Ohio statute, receives 25% of the Dublin bed tax collected. The funds are used to promote Dublin, Ohio as a destination for travelers, with emphasis placed on encouraging overnight stays at the area hotels. Provided the funds are used in a business-like manner to promote Dublin tourism, there are no restrictions on their use.

In March 2001, the Bureau opened the Dublin Visitor and Information Center (“DVIC”) and made application to form a separate nonprofit organization to oversee the Visitor Center, thus making it eligible for grants and requests for other funding/sponsorships. Major revenues currently consist of corporate sponsorships. The Bureau pays all expenses of DVIC, including rent and staffing. DVIC revenues are transferred to the Bureau to offset the expenses of operating the Visitor Center. There are no restrictions on the funds received from DVIC corporate sponsors. For the years ended June 30, 2002 and 2001 DVIC revenues approximated 3% and 7% of total revenues, respectively.

Basis of Presentation

The accompanying financial statements include the accounts of Dublin Convention and Visitors Bureau as well as those of Dublin Visitor and Information Center. All significant intercompany transactions and balances have been eliminated.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Depreciation

Computers, office equipment, furniture and fixtures are carried at cost less accumulated depreciation and are being depreciated over five years using the straight-line method. 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 the related allowances for depreciation are eliminated from the accounts and any resulting gain or loss is reflected in revenues and gains. Leasehold improvements are amortized using the straight-line method over ten years.

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DUBLIN CONVENTION AND VISITORS BUREAU
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2002 and 2001

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Income Taxes

The Bureau qualifies as a tax-exempt organization under Internal Revenue Code Section 501 (c) (6) as determined by the Internal Revenue Service in a letter dated December 8, 1988. The Bureau has made application for Dublin Visitor and Information Center ("DVIC") to qualify as a tax-exempt organization under Internal Revenue Code Section 501 (c) (3). The status of this application was undetermined at June 30, 2002.

Use of 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising

The Bureau follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$53,010 and \$52,669 for the years ended June 30, 2002 and 2001.

NOTE 2 LEASE OBLIGATIONS

On January 1, 1994, the Bureau entered into a three-year lease, which expired December 31, 1996, with the Dublin Chamber of Commerce, for office space located at 129 South High Street, Dublin, Ohio. Effective January 1, 1997, the lease was extended for a three-year period, which expired December 31, 1999, and was continued informally through January 31, 2001. Under the terms of the original and the extended leases, the monthly lease payment was \$1,020. The lease was permanently terminated on January 31, 2001 and, therefore, no future rental commitment exists.

Additionally, the Bureau entered into an administrative services agreement on January 1, 1994 with the Dublin Chamber of Commerce. The agreement included a provision to pay the Dublin Chamber of Commerce \$500 per month for equipment rental and receptionist services. The agreement was renegotiated effective January 1, 1996 and the services fee was revised to \$350 per month since the Bureau provided many of its own receptionist services. The agreement terminated simultaneously with the lease agreement between the Bureau and the Dublin Chamber of Commerce. The total annual expenses under this agreement were \$0 and \$2,450 for the years ended June 30, 2002 and 2001, respectively.

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DUBLIN CONVENTION AND VISITORS BUREAU
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2002 and 2001

NOTE 2 LEASE OBLIGATIONS, continued

Effective December 1, 2000, the Bureau entered into a five-year lease with Grabill & Company, LLC, for office space located at 9 South High Street, Dublin, Ohio. Under the terms of the lease, the monthly lease payment is \$7,046, comprised of a minimum monthly base rent of \$5,525 plus the Bureau's estimated pro-rata share of certain expenses incurred by Grabill & Company, LLC in connection with the operation of said premises. The approximate future rental commitment of the lease is as follows:

Years Ended	
<u>June 30,</u>	<u>Amount</u>
2002	\$ 84,552
2003	84,552
2004	84,552
2005	84,552
2006	35,230
Total	<u>\$ 373,438</u>

On December 15, 1996, the Bureau entered into a non-cancelable, four-year lease with Xerox Corporation, for the lease of a copier. The lease also contained a purchase option amount of \$700, exercisable at the end of the lease period. The monthly lease payment, effective April 1, 1999, was \$359, and the total lease expense for the year ended June 30, 2001 was \$2,535. The Bureau exercised the purchase option in December 2000 and now owns the copier outright.

NOTE 3 RELATED PARTY TRANSACTIONS

The Bureau's lease and services contracts were with the Dublin Chamber of Commerce through January 31, 2001, which appoints one representative to the Bureau's Board of Trustees.

NOTE 4 SIMPLIFIED RETIREMENT PLAN

Effective October 1, 1999, the Bureau established a simplified retirement plan that covers all eligible employees. Since inception of the plan, the Bureau's match has been 1% of compensation from all eligible contributions. Effective January 1, 2001, the match increased to 3% of compensation from all eligible contributions. The total expenses under this agreement were \$1,063 and \$1,349 for the years ended June 30, 2002 and 2001, respectively.

DUBLIN CONVENTION AND VISITORS BUREAU
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 June 30, 2002 and 2001

NOTE 5 GRANT AWARD

On September 18, 2000, the City of Dublin, Ohio formally voted to award a grant to the Bureau of up to \$28,000 for actual relocation costs incurred in connection with the Bureau's move to 9 South High Street, Dublin, Ohio. The relocation costs include office furniture, a telephone operating system and the addition of a restroom in the Visitor Center area of the premises.

Simultaneously, the Bureau was also awarded a grant for \$80,000 annually for a period of five years from the City of Dublin Hotel/Motel Tax Fund to provide financial assistance with rent and staffing associated with the Bureau's relocation to 9 South High Street, Dublin, Ohio. The grant is to be paid in equal monthly installments commencing on December 1, 2000 and continuing for sixty consecutive months.

	<u>2002</u>	<u>2001</u>
Receivable in less than one year	\$ 80,000	\$ 80,000
Receivable in one to five years	<u>193,333</u>	<u>273,333</u>
Total grant receivable	273,333	353,333
Less: unamortized discount	<u>(22,632)</u>	<u>(22,632)</u>
	<u>\$ 250,701</u>	<u>\$ 330,701</u>

The City of Dublin grant award that is due in more than one year is reflected in the present value of estimated future cash flows using a discount rate of 3%.

NOTE 6 RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2002</u>	<u>2001</u>
Bureau rent and staffing	\$ <u>250,701</u>	\$ <u>330,701</u>

NOTE 7 LINE OF CREDIT

In January 2001 the Bureau established a line of credit agreement with US Bank providing for maximum borrowings of \$60,000. It bears a variable market rate of interest, which was 5.5% and 7.75% at June 30, 2002 and June 30, 2001, respectively. The line of credit is secured by the personal property of the Bureau. On December 11, 2001 the Board approved an indefinite extension of the line of credit with US Bank. Borrowings outstanding at June 30, 2002 and 2001 were \$6,500 and \$55,000, respectively.

DUBLIN CONVENTION AND VISITORS BUREAU
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2002 and 2001

NOTE 8 CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS

The Bureau's two major sources of revenue, bed tax revenue and grant revenue, are both derived from the City of Dublin's Hotel/Motel Tax Fund. For the years ended June 30, 2002 and 2001 revenues from this source approximated 95% and 86% of total revenues, respectively.

NOTE 9 RECLASSIFICATIONS

Certain reclassifications have been made to the June 30, 2001 financial statements to conform to the June 30, 2002 classifications.

Dale Saylor & Associates

Certified Public Accountants

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

The Board of Trustees
Dublin Convention and Visitors Bureau
Dublin, Ohio

We have audited the consolidated financial statements of the Dublin Convention and Visitors Bureau (a nonprofit organization) and its affiliate, the Dublin Visitor and Information Center, as of and for the year ended June 30, 2002, and have issued our report thereon dated December 6, 2002. 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 the Dublin Convention and Visitors Bureau's consolidated 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 the Dublin 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.

This report is intended solely for the information and use of the Board of Trustees, management, others within the organization and the State of Ohio Office of the Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Dale Saylor & Associates

Dublin, Ohio
December 6, 2002



**Auditor of State
Betty Montgomery**

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DUBLIN CONVENTION AND VISITORS BUREAU

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 11, 2003**