



## INDEPENDENT AUDITORS' REPORT

To the Commissioners  
Door County Tourism Zone Commission  
Sister Bay, Wisconsin

### Report on the Financial Statements

We have audited the accompanying financial statements of the Door County Tourism Zone Commission, ("the Commission") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Commission's financial statements as listed in the table of contents. The prior year summarized comparative information has been derived from the Commission's 2011 financial statements and, in our report dated April 9, 2012, we expressed an unqualified opinion on the respective financial statements of the Commission.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of December 31, 2012, and the results of its operations and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As described in Note A.6, the Commission has implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for the year ended December 31, 2012.

## Other Matters

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

## Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's financial statements. The financial information listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 2013, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Commission's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
April 13, 2013

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Statement of Net Position  
December 31, 2012  
(With Comparative Financial Information as of December 31, 2011)

	2012	2011
<b>ASSETS</b>		
Cash and cash equivalents	\$ 194,530	\$ 136,196
Accounts receivable	68,689	98,761
Prepaid items	3,129	2,701
Total Assets	<u>266,348</u>	<u>237,658</u>
<b>LIABILITIES</b>		
Accounts payable	157,257	126,538
Accrued payroll liabilities	771	1,248
Deposits and unearned revenues	1,381	367
Total Liabilities	<u>159,409</u>	<u>128,153</u>
<b>NET POSITION</b>		
Unrestricted	<u>106,939</u>	<u>109,505</u>
<b>TOTAL NET POSITION</b>	<u>\$ 106,939</u>	<u>\$ 109,505</u>

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

**DOOR COUNTY TOURISM ZONE COMMISSION****SISTER BAY, WISCONSIN**

## Statement of Revenues, Expenses and Changes in Net Position

For the Year Ended December 31, 2012

(With Comparative Financial Information for the Year Ended December 31, 2011)

	2012	2011
Operating Revenues		
Room tax	\$ 3,492,318	\$ 3,289,439
Late fees and interest	15,000	27,530
Total Operating Revenues	<u>3,507,318</u>	<u>3,316,969</u>
Operating Expenses		
Administration		
Professional fees	77,671	69,913
Legal	12,180	15,641
Office	26,819	29,372
Insurance	3,664	2,590
Advertising	108	-
Miscellaneous	21,828	4,831
Total Administration	<u>142,270</u>	<u>122,347</u>
Payments to Door County Visitor Bureau	2,315,235	2,158,652
Distributions to municipalities	<u>1,052,379</u>	<u>981,206</u>
Total Operating Expenses	<u>3,509,884</u>	<u>3,262,205</u>
Operating Income (Loss)	(2,566)	54,764
Net Position - January 1	<u>109,505</u>	<u>54,741</u>
Net Position - December 31	<u>\$ 106,939</u>	<u>\$ 109,505</u>

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

**DOOR COUNTY TOURISM ZONE COMMISSION****SISTER BAY, WISCONSIN**

## Statement of Cash Flows

For the Year Ended December 31, 2012

(With Comparative Financial Information for the Year Ended December 31, 2011)

	2012	2011
Cash Flows From Operating Activities		
Cash received from room tax	\$ 3,538,404	\$ 3,286,470
Cash payments for operating expenses	(140,831)	(124,767)
Cash remitted to contracted tourism entity	(2,294,240)	(2,149,333)
Cash remitted to municipalities	(1,044,999)	(976,970)
Net Cash Provided by Operating Activities	58,334	35,400
Change in Cash and Cash Equivalents	58,334	35,400
Cash and Cash Equivalents - January 1	136,196	100,796
Cash and Cash Equivalents - December 31	\$ 194,530	\$ 136,196
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Operating income (loss)	\$ (2,566)	\$ 54,764
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Changes in operating assets and liabilities		
Accounts receivable	30,072	(29,687)
Prepaid items	(428)	(2,701)
Accounts payable	30,719	13,749
Accrued payroll	(477)	87
Deposits	1,014	(812)
Net Cash Provided by Operating Activities	\$ 58,334	\$ 35,400

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

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE A - SUMMARY OF ACCOUNTING POLICIES**

The accounting policies of the Door County Tourism Zone Commission, ("the Commission") conform to accounting principles generally accepted in the United States of America for enterprise funds as defined by the Governmental Accounting Standards Board (GASB). A summary of the Commission's accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Reporting Entity

The Door County Tourism Zone Commission is a commission formed under Section 66.0615 of the Wisconsin Statutes. The Commission was created on April 12, 2007 for the purpose of promoting and developing tourism. The jurisdiction of the Commission is presently the entire Door County, Wisconsin area. All of the individual cities, villages and towns of Door County are members of the Commission by agreement. This includes: City of Sturgeon Bay, the Villages of Egg Harbor, Ephraim, Forestville and Sister Bay and the Towns of Baileys Harbor, Brussels, Clay Banks, Egg Harbor, Forestville, Gardner, Gibraltar, Jacksonport, Liberty Grove, Nasewaupee, Sevastopol, Sturgeon Bay, Union and Washington.

The municipalities in the tourism zone enacted a room tax ordinance to collect a 5.5% tax on transient lodging. Although the tax is owed to the municipality, the tourism zone by agreement makes all collections and distributes the amounts in accordance with the agreement. The agreement provides for a monthly distribution of the room tax collections as follows:

- 30% To municipality where the lodging facility is located
- 66% To be distributed to a contracted tourism entity in accordance with an agreed-upon budget
- 4% To be used for administrative expenses

The Commission is governed by members appointed by each municipality along with two additional members appointed by the Commission. The term of the municipal agreements was five years from the effective date of January 1, 2007. After the first five years, any member may withdraw, without penalty, from the agreement upon giving the Commission six months notice.

The Commission has not identified any potential component units as defined in GASB Statement Nos. 14 and 39.

2. Enterprise Funds

The Commission accounts for its operations as an enterprise fund. Enterprise funds are used to account for operations financed and operated in a manner similar to private business with the intent that the costs (expenses, including depreciation) of providing services be financed primarily through user charges.

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE A - SUMMARY OF ACCOUNTING POLICIES (Continued)**

3. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation are included on the Statement of Net Position. Enterprise fund operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unpaid enterprise fund service receivables are recorded at year-end. All capital assets are capitalized at historical cost and depreciated over their useful lives.

The Commission records expenses for disbursements to the contracted tourism entity and for distributions to municipalities.

4. Net Position

Net position is classified into the following three components:

- *Net investment in capital assets* - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of "net investment in capital assets". Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- *Restricted* - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted* - This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

5. 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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.



**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE A - SUMMARY OF ACCOUNTING POLICIES (Continued)**

6. Deferred Outflows/Inflows of Resources

The Commission implemented GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* for the year ended December 31, 2012. In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission currently does not have any items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission currently does not have any items that qualify for reporting in this category.

7. Comparative Data

Comparative amounts for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Commission's financial position and operations.

**NOTE B - CASH AND INVESTMENTS**

The Commission maintains a depository bank account for all funds.

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Commission's cash and investments totaled \$194,530 on December 31, 2012 as summarized below:

Deposits with financial institutions	<u>\$ 194,530</u>
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Deposits and investments of the Commission are subject to various risks. Presented below is a discussion of the Commission's deposits and the related risks.

Deposits with Financial Institutions

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Commission does not have an additional custodial credit risk policy.



**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE B - CASH AND INVESTMENTS (Continued)**

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings deposits and \$250,000 for interest bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for all time accounts, savings accounts and interest bearing demand deposit accounts per official custodian per depository institution. In addition, the Commission's non-interest bearing transaction accounts are fully insured through December 31, 2012. As of January 1, 2013, the Commission's noninterest-bearing transaction accounts are combined with its interest-bearing demand deposits for FDIC coverage. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2012, none of the Commission's bank balances were in excess of federal and state depository insurance limits.

**NOTE C - AGREEMENT WITH DOOR COUNTY VISITOR BUREAU**

On June 28, 2007, the Commission entered into an agreement with the Door County Visitor Bureau (DCVB) for the purpose of providing staff, visitor center facilities, support services and assistance in developing and implementing programs to promote and develop the tourism zone. The first amendment to the agreement was signed in February of 2009. The second amendment to the agreement was approved in May of 2012. In accordance with the agreement the DCVB is appointed the agent of the Commission. The Commission is obligated to distribute 66% of monthly room tax to the DCVB consistent with their annual adopted budget.

The initial term of the agreement was for five years, consistent with the term of the Tourism Zone Commission Intergovernmental Agreement and thereafter renewable automatically on a year-to-year basis, unless either party to this agreement, with at least six months notice, declines the renewal position.

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE D - OTHER INFORMATION**

1. Risk Management

The Commission has purchased commercial insurance policies for various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. Payments of premiums for these policies are recorded as expenses of the Commission.

2. Retirement Commitments

All eligible Commission employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees, initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Prior to June 29, 2011, covered employees in the General/Teacher/Educational Support Personnel category were required by statute to contribute 6.5% of their salary (3.9% for Executives and Elected Officials, 5.8% for Protective Occupations with Social Security, and 4.8% for Protective Occupations without Social Security) to the plan. Employers could make these contributions to the plan on behalf of employees. Employers were required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

Effective the first day of the first pay period on or after June 29, 2011 the employee required contribution was changed to one-half of the actuarially determined contribution rate for General category employees, including Teachers, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates are as follows:

	2012	
	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	5.9%	5.9%
Executives & Elected Officials	7.05%	7.05%
Protective with Social Security	5.9%	9.0%
Protective without Social Security	5.9%	11.3%

The payroll for Commission employees covered by the WRS for the year ended December 31, 2012 was \$5,486; the employer's total payroll was \$16,541. The total required contribution for the year ended December 31, 2012 was \$648, which consisted of \$324 or 5.9% of covered payroll from the employer, and \$324, or 5.9% of covered payroll from employees. Total contributions for the years ended December 31, 2011 and 2010 were \$1,978 and \$1,769, respectively, equal to the required contributions for each year.

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**  
Notes to Financial Statements  
December 31, 2012

**NOTE D - OTHER INFORMATION (Continued)**

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

**DOOR COUNTY TOURISM ZONE COMMISSION**  
**SISTER BAY, WISCONSIN**

Schedule of Room Tax Revenue by Municipality  
For the Years Ended December 31, 2012, 2011, 2010, 2009, and 2008

	2012	2011	2010	2009	2008
Municipality					
City of Sturgeon Bay	\$ 486,348	\$ 472,526	\$ 455,019	\$ 432,359	\$ -
Village of Egg Harbor	325,745	312,795	306,895	289,063	308,553
Village of Ephraim	453,616	422,280	420,963	391,087	385,447
Village of Sister Bay	419,953	406,652	397,221	385,098	414,585
Town of Baileys Harbor	246,503	229,505	232,955	224,533	217,141
Town of Clay Banks	2,387	1,789	1,044	1,849	-
Town of Egg Harbor	298,948	278,059	265,708	237,369	247,856
Town of Forestville	44	17	-	-	-
Town of Gardner	23,234	23,684	24,000	22,250	13,215
Town of Gibraltar	538,808	503,866	489,960	462,374	458,940
Town of Jacksonport	68,167	66,829	64,214	58,864	54,505
Town of Liberty Grove	227,348	207,081	205,584	207,777	202,314
Town of Nasewaupee	70,969	62,676	68,396	67,074	65,483
Town of Sevastopol	251,109	230,439	221,777	207,222	210,720
Town of Sturgeon Bay	16,578	14,269	15,315	12,277	-
Town of Union	405	623	744	403	-
Town of Washington	62,156	56,349	56,329	58,689	56,844
Total	<u>\$ 3,492,318</u>	<u>\$ 3,289,439</u>	<u>\$ 3,226,124</u>	<u>\$ 3,058,288</u>	<u>\$ 2,635,603</u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR FINANCIAL STATEMENTS**

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

**Independent Auditors' Report**

To the Commissioners  
Door County Tourism Zone Commission  
Sister Bay, Wisconsin

We have audited, in accordance with the 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, the financial statements of Door County Tourism Zone Commission as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Commission's financial statements, and have issued our report thereon which included an emphasis of matter paragraph as indicated on page 4 dated April 13, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Door County Tourism Zone Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Door County Tourism Zone Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Door County Tourism Zone Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Door County Tourism Zone Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Door County Tourism Zone Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Door County Tourism Zone Commission's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
April 13, 2013