



HARDY COUNTY CONVENTION & VISITORS BUREAU

2025 ANNUAL REPORT & 2026 MARKETING PLAN





HARDY COUNTY CONVENTION & VISITORS BUREAU

**202 Winchester Ave
Moorefield, West Virginia 26836
Mailing address: PO Box 10, Mathias WV 26812
304.897.8700 | visithardy@gmail.com
www.visithardywv.com**

March 31, 2026

TO: WV State Auditors' Office – lgs@wvsao.gov,
WV Joint Committee on Government & Finance –
https://www.wvlegislature.gov/Reports/Agency_Reports/AgencyReports.cfm
WVACVB – lnuzum@howlesrice.com
Town of Moorefield - rick.freeman@townofmoorefield.com
Town of Wardensville - betsy@wardensville.com
Hardy County Commission - hdycommi@court.state.wv.us

FROM: Hardy County Convention & Visitors Bureau

Dear WV State Auditor's Office, WV Joint Committee on Government & Finance, and WV Association of Convention & Visitor Bureaus,

As you are aware with the passing of Senate Bill 488 during the 2021 West Virginia Legislature's Regular Session several new requirements have been implemented on CVBs to qualify for distributions of Hotel Occupancy taxes by the county(s) and or the municipality(s) we serve.

In compliance with W.Va. Code §7-18-13a, CVBs are to now report to the WWSAO, the WV Joint Committee on Government & Finance, and the WVACVB 90 days following the end of the CVB's fiscal year the following:

- Balance sheet – annually,
- Income statement - annually, and
- Either an audit or a financial review – triennially W.Va. Code § 7-18-14 *

In addition, CVBs are to be accredited by an accrediting body such as the WV Association of Convention and Visitors Bureaus (WVACVB) W.Va. Code §7-18-13a(b) which confirms compliance with the following industry standards as follows:

- Annual budget,
- Budget allocation within the industry standard of 40% - 40% - 20% (Marketing, Personnel, Administrative),
- Marketing plan targeting markets outside of 50 miles of their destination,
- Full time executive director,
- Physical office/ Visitor Center,
- Website, and
- Annual reporting to all the CVBs funding entities.

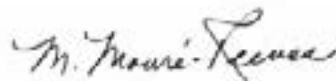
On behalf of the Board of Directors of the Hardy County Convention & Visitors Bureau, we respectfully submit the required information and confirm that Hardy County Convention & Visitors Bureau is in full compliance with all WV Code 7-18-13 requirements.

If you have any questions, please contact either Michele Mouré-Reeves, Executive Director at visithardy@gmail.com or 304.897.8700 or me at peterasullivan@yahoo.com or 304.389.6627.

Sincerely,



Pete Sullivan
Board President



Michele Mouré-Reeves
Executive Director

Attachments: Annual Report (2025) including: Income statement (Jan 1, 2025 – Dec 31, 2025), Balance sheet (Dec 31, 2025), and Financial Review (2024).



2026 BOARD OF DIRECTORS

Pete Sullivan – President
David Workman – Vice President
Amanda West – Treasurer
Mary Burgess
Colby Caldwell
Rick Daniele
Kim Eggert
Marlene England
Rick Freeman
Jennifer Sampler
Morgan See
Michele Mouré-Reeves
Executive Director

HARDY COUNTY CONVENTION & VISITORS BUREAU

202 Winchester Avenue, Moorefield WV 26836 Mailing Address: PO Box 10, Mathias, WV 26812

304-897-8700 www.visithardywv.com visithardy@gmail.com

CONTENTS

Statement of Financial Position - Cash Basis	5
Statement of Activity - Cash Basis	7
Financial Review	11
Visit Hardy 2026 Annual & Restricted Budgets	23
Visit Hardy 2025 Annual Report and 2026 Marketing Plan	29
Visit Hardy Committees, Programs, and Projects	35



STATEMENT OF FINANCIAL POSITION - CASH BASIS

(JAN 1, 2025 - DEC 31, 2025) ALEXANDER CONSULTING BUSINESS SERVICES, AC





Hardy County Convention & Visitors Bureau
Statement of Financial Position
As of December 31, 2025

	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
Burke & Herbert Bank - General	89,444.88
Burke & Herbert Bank Restricted	47,089.08
Total Bank Accounts	\$ 116,513.94
Other Current Assets	
QuickBooks Tax Holding Account	1,539.96
Total Other Current Assets	\$ 1,539.96
Total Current Assets	\$ 118,053.90
Fixed Assets	
Accumulated Depreciation	(16,009.40)
Furniture/Fixtures	3,201.40
Leasehold Improvements-Higgins House	187,525.52
Total Fixed Assets	\$ 174,797.52
TOTAL ASSETS	\$ 292,851.42
LIABILITIES AND FUND BALANCES	
Liabilities	
Current Liabilities	
Credit Cards	
25000 Master Card	330.88
Total Credit Cards	\$ 330.88
Other Current Liabilities	
24000 Payroll Liabilities	1,539.96
Total Other Current Liabilities	\$ 1,539.96
Total Current Liabilities	\$ 1,870.82
Long-Term Liabilities	
5001 EIDL Loan	17,132.16
Total Long-Term Liabilities	\$ 17,132.16
Total Liabilities	\$ 19,002.98
Fund Balance	
31000 Unrestricted Fund Balance	203,445.59
32000 Retained Earnings	0.00
35000 Restricted Funds	91,579.30
Excess Expenses Over Revenue	(21,176.53)
Total Fund Balance	\$ 273,848.44
TOTAL LIABILITIES AND FUND BALANCES	\$ 292,851.42

No Assurance Provided on these financial statements.

Substantially all disclosures ordinarily included in financial statements prepared on the tax-basis of accounting are not included.

STATEMENT OF ACTIVITY - CASH BASIS

(JAN 1, 2025 - DEC 31, 2025) ALEXANDER CONSULTING BUSINESS SERVICES, AC





**Hardy County Convention & Visitors Bureau
January-December, 2025**

	Total
Income	
Higgins House Museum Development Income	
7001 WV Humanities Council-Higgins House Funds	10,000.00
7005 Other Higgins House Museum Funds	500.00
Total for Higgins House Museum Development Income	\$10,500.00
Income-Operating	
4000 Hardy County Hotel/Motel Tax	127,073.50
4010 Town of Wardensville/Hotel Motel Tax	10,287.67
4015 Town of Moorefield Hotel/Motel Tax	54,725.75
Grant Income	500.00
Reimbursed Advertising & Other	1,000.00
Total for Income-Operating	\$202,586.92
Total for Income	\$213,086.92
Gross Profit	
	\$213,086.92
Expenses	
8050 Museum Expenses	
8051 Fixture, Equipment & Supplies	
8051a FES WVHC	6,231.40
8051b FES AFNHA	577.00
8051c FES Other	798.27
Total for 8051 Fixture, Equipment & Supplies	\$7,606.67
8052 Interpretive Displays & Educational Materials	
8052a FES WVHC	10,374.89
8052b FES AFNHA	53.26
8052c FES Other	8,145.80
Total for 8052 Interpretive Displays & Educational Materials	\$18,678.91
8054 Contractors WVHC	600.00
8056 Other Museum Expenses	360.06
Total for 8050 Museum Expenses	\$27,255.54
8079 Other Construction Costs	1,407.55
8100 Hardy County Heritage Trails Expenses	
8101 Mountain Heritage Trail AFNHA AmeriCorps	1,500.00
Total for 8100 Hardy County Heritage Trails Expenses	\$1,500.00
OPERATIONAL EXPENSES	
1000 STAFF AND PAYROLL	
1010 Employee Salary	44,520.00
1020 Employer Payroll Taxes & Workers Comp	4,299.80
1028 Reimburse Medical Insurance Premium	7,028.89
Total for 1000 STAFF AND PAYROLL	\$56,448.69

No Assurance Provided on these financial statements.

Substantially all disclosures ordinarily included in financial statements prepared on the tax-basis of accounting are not included.



Statement of Activity
Hardy County Convention & Visitors Bureau
January-December, 2025

	Total
2020 Office Expense	
2010 Utilities	590.77
2012 Telephone/Internet	1,702.17
2022 Software	1,761.60
2023 Postage	154.00
2024 Office Supplies	790.04
Bank Charges & Fees	98.00
Total for 2020 Office Expense	\$5,103.28
2025 Insurance	
2020 Directors & Officers Liability	1,706.85
Total for 2025 Insurance	\$1,706.85
2028 WV State Filing Fees	85.00
2040 Board Expenses	106.00
2050 Dues & Memberships	1,005.00
2051 Subscriptions	29.00
2060 Educational Expenses	
2061 Conferences	606.63
2062 Webinars	25.00
2071 Lodging	1,159.29
2072 Meals	346.24
2073 Mileage Reimbursement	1,660.62
Total for 2060 Educational Expenses	\$3,846.78
2080 Professional Services	
2084 Accounting	9,520.20
2086 Legal	600.00
Total for 2080 Professional Services	\$10,120.20
5000 MARKETING EXPENSES	
5010 Marketing Support Staff	16,102.22
5040 Tourism Promotion Grants	
5041 Tourism Advertising Program (TAP) Grants	686.43
Total for 5040 Tourism Promotion Grants	\$686.43
5064 Donations to Community	1,700.00
5060 Marketing Products	
5061 Ride the High 5	4,914.44
5062 Hardy County Visitors Guide	6,308.84
5068 Other Printing/Production	461.40
Total for 5060 Marketing Products	\$11,684.74
Total for 5000 MARKETING EXPENSES	\$30,173.39

No Assurance Provided on these financial statements.

Substantially all disclosures ordinarily included in financial statements prepared on the tax-basis of accounting are not included.



Statement of Activity
Hardy County Convention & Visitors Bureau
January-December, 2025

	Total
5030 Marketing Services & Contracts	
5031 Website	3,125.00
5033 Marketing Contracts	
5032 Graphic Design	325.00
5035 Social Media	291.80
Total for 5033 Marketing Contracts	\$616.80
5034 Photography	1,959.74
Total for 5030 Marketing Services & Contracts	\$5,701.54
6000 ADVERTISING	
6022 Contracted Advertising	80,320.14
6023 Non-Contract Advertising	1,121.35
6045 Ride the High 5 Advertising	603.00
Total for 6000 ADVERTISING	\$82,113.49
Depreciation Expense	11,433.00
Total for OPERATIONAL EXPENSES	\$208,761.22
Total for Expenses	\$238,924.31
Net Operating Income	-\$25,837.39
Other Income	
RESTRICTED PROJECT INCOME	4,660.86
Total for Other Income	\$4,660.86
Excess Expenses Over Revenue	-\$21,176.53

No Assurance Provided on these financial statements.

Substantially all disclosures ordinarily included in financial statements prepared on the tax-basis of accounting are not included.

2024 FINANCIAL REVIEW





Hardy County Convention & Visitors Bureau, Inc.

**Independent Accountant's Review Report
and Related Financial Statements**

For the Year Ended December 31, 2024

Williams & Associates, A.C.
PO Box 2727, 427 Kerens Avenue
Elkins, West Virginia 26241
(304) 637-9110



**Hardy County Convention & Visitors Bureau, Inc.
TABLE OF CONTENTS
As of and for the Year Ended December 31, 2024**

	<u>Page</u>
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1
 FINANCIAL STATEMENTS	
Statement of Financial Position.....	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows.....	5
Notes to Financial Statements.....	6-9



Williams & Associates, A.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Hardy County Convention & Visitors Bureau, Inc.
Martinsburg, West Virginia

We have reviewed the accompanying financial statements of Hardy County Convention & Visitors Bureau, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Hardy County Convention & Visitors Bureau, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements for them to be in accordance with accounting principles generally accepted in the United States of America.

Williams & Associates, A.C.

Elkins, West Virginia
October 23, 2025



Hardy County Convention & Visitors Bureau, Inc.
STATEMENT OF FINANCIAL POSITION
December 31, 2024

ASSETS	
Current Assets	
Cash, Unrestricted	\$ 162,013
Total Current Assets	<u>162,013</u>
Fixed Assets	
Furniture & Fixtures	158,736
Less Accumulated Depreciation	<u>(4,576)</u>
Fixed Assets, Net	<u>154,160</u>
TOTAL ASSETS	<u>\$ 316,173</u>
LIABILITIES AND NET ASSETS	
Current Liabilities	
Credit Cards/Payroll Liabilities	1,496
Current Portion of Long-Term Debt	<u>729</u>
Total Current Liabilities	<u>2,225</u>
Long-Term Liabilities	
SBA EIDL Loan	<u>18,923</u>
Total Long-Term Liabilities	<u>18,923</u>
Total Liabilities	21,148
Net Assets	
Net Assets without Restrictions	<u>295,025</u>
Total Net Assets	<u>295,025</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 316,173</u>

See accompanying notes and independent accountant's review report.



Hardy County Convention & Visitors Bureau, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2024

REVENUE AND SUPPORT

County/City Lodging Tax Income	\$ 190,338
Grant Income	10,443
Interest Income	<u>9,948</u>

TOTAL REVENUE AND SUPPORT	<u>210,729</u>
----------------------------------	----------------

EXPENSES

Program Services	140,653
Management and General	<u>69,440</u>

TOTAL EXPENSES	<u>210,093</u>
-----------------------	----------------

INCREASE(DECREASE) IN NET ASSETS	636
---	-----

NET ASSETS, Beginning of Year	<u>294,389</u>
--------------------------------------	----------------

NET ASSETS, End of Year	<u>\$ 295,025</u>
--------------------------------	-------------------

See accompanying notes and independent accountant's review report.



Hardy County Convention & Visitors Bureau, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Payroll, Taxes, and Benefits		\$ 53,576	\$ 53,576
Advertising	130,765		130,765
Insurance		340	340
Office		1,478	1,478
Dues, Subscriptions, and Licenses		2,508	2,508
Travel Shows, Conventions, and Meetings	2,954	2,101	5,055
Special Projects	6,934		6,934
Telephone		413	413
Legal and Accounting		6,559	6,559
Interest Expense		558	558
Depreciation		1,295	1,295
Other		612	612
TOTAL EXPENSES	<u>\$ 140,653</u>	<u>\$ 69,440</u>	<u>\$ 210,093</u>

See accompanying notes and independent accountant's review report.



**Hardy County Convention & Visitors Bureau, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in Net Assets	\$	636
Depreciation		1,295
Adjustments to reconcile Net Assets to net cash provided by operations:		
Payroll Liabilities		(359)
Grant Funds Held as Agent		<u>(10,000)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES		<u>(8,428)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Leasehold Improvements		<u>(146,559)</u>
NET CASH USED IN INVESTING ACTIVITIES		<u>(146,559)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on EIDL Loan		<u>(858)</u>
NET CASH USED IN FINANCING ACTIVITIES		<u>(858)</u>
INCREASE IN CASH AND CASH EQUIVALENTS		(155,845)
CASH AND CASH EQUIVALENTS, Beginning of Year		<u>317,858</u>
CASH AND CASH EQUIVALENTS, End of Year	\$	<u><u>162,013</u></u>

See accompanying notes and independent accountant's review report.



Hardy County Convention & Visitors Bureau, Inc.
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations – The Hardy County Convention and Visitors Bureau, Inc., (HCCVB) was incorporated as a nonprofit organization in the State of West Virginia in 2009. The purpose of the Organization is to promote and develop tourism within Hardy County; attract visitors; and to receive, accept, borrow, hold, and acquire any gifts, bequests, donations, monies, funds, properties of any type or nature whatsoever personal and real, from any public or private source, to further the mission of the Organization.

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

Cash and Equivalents – Cash and cash equivalents consist of cash in checking accounts and certificates of deposit held in one local bank. HCCVB considers all highly liquid investments with a remaining maturity date of three months or less at the time of purchase to be cash equivalents.

Property and Equipment – All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments with costs greater than \$2,500 that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives. Non-capital expenditures for repairs and maintenance are charged to expense in the year the expense is incurred.

Net Assets – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification 958-205, *Not-for-Profit Entities: Presentation of Financial Statements*. Under these provisions, net assets and revenues, expenses, gains, and losses are classified based on donor-imposed restrictions. Accordingly, net assets of HCCVB and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions - These are resources over which the Board of Directors has discretionary control.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions that may or will be met, either by actions of HCCVB and/or with the passage of time. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates resources be maintained in perpetuity.

Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

See Independent Accountant’s Review Report



**Hardy County Convention & Visitors Bureau, Inc.
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes – HCCVB is exempt from federal income tax under the provisions of Internal Revenue Code §501(c)(6) and was determined not to be a private foundation by the Internal Revenue Service; however, HCCVB remains subject to tax on any business income unrelated to its tax-exempt purpose. For the year ended December 31, 2024, HCCVB had no unrelated business income. Accordingly, no provision for income taxes has been reported.

HCCVB's Forms 990 *Return of Organization Exempt from Income Tax* returns from the prior three years remain open to examination by the Internal Revenue Service.

Advertising – Advertising costs are expensed when incurred and total \$130,765 for the year ended December 31, 2024.

Revenue Recognition – HCCVB recognizes contributions when cash is received or an unconditional promise to give is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. There were no conditional contributions during the year ended December 31, 2024.

Under West Virginia code, for every night of lodging utilized in Hardy County, lodging guests are required to pay a hotel occupancy tax to the hotel operator in the amount of 6%. This tax is added to the consideration paid for the use and occupancy of the hotel room and shall be collectible as such by the hotel operator. All taxes collected pursuant to the provisions of the West Virginia state tax code shall be deemed to be held in trust by the hotel until those taxes have been remitted to the taxing authority. The county or municipality that has collected the tax is then required to expend at least 50 percent of the hotel occupancy tax received for the promotion of conventions and tourism. These amounts are then remitted to the Organization. HCCVB recognizes revenue when received.

Management views hotel occupancy tax revenues meet the criteria for unconditional contribution accounting and are recorded when HCCVB is notified of the unconditional promise to give.

HCCVB receives other unconditional support from the Hardy County Commission, as well as other local nonprofits. These funds have no conditions and can be spent for any operating expense. Therefore, revenues for this support is recorded when funds are received.

Functional Allocation of Expenses – The cost of program and supporting service activities have been summarized on a functional basis in the statement of activities. The statements of functional expenses present the natural classification detail of expenses by function. Costs are designated as direct or supporting by function.

See Independent Accountant's Review Report



**Hardy County Convention & Visitors Bureau, Inc.
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024**

NOTE 2 – RESTRICTED CASH

As of December 31, 2024, there was no restricted cash.

NOTE 3 – SBA LOAN

In June 2020, HCCVB obtained a \$24,500 Economic Injury Disaster Loan from the Small Business Administration. The loan bears interest at 2.75% and is repayable in monthly installments of \$105. The installment payments were set to begin twelve months from the date of the promissory loan, with the principal to be paid thirty years from the date of the loan. Maturities are as follows:

2025	\$	729
2026		770
2027		791
2028		813
2029		836
Thereafter		<u>15,713</u>
	\$	<u>19,652</u>

NOTE 4 – CONCENTRATION OF RISK

HCCVB maintains its cash accounts in financial institutions located in West Virginia. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. HCCVB’s cash balances may, at various times throughout the year, be in excess of amounts insured; however, the Organization monitors its cash balances thereby mitigating its exposure to concentrations of credit risk. As of December 31, 2024, all balances were insured.

The majority of HCCVB’s funding comes from hotel occupancy tax collected by county and municipal governments. Any decrease in this funding could adversely affect the operations of HCCVB.

NOTE 5 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date of the auditor’s report, the date the financial statements were available for release, and has determined no adjustments are needed.

See Independent Accountant’s Review Report



**Hardy County Convention & Visitors Bureau, Inc.
NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2024**

NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

HCCVB structures its financial assets to be available as its general expenditures, liabilities and other obligations come due. The following reflects HCCVB's financial assets as of December 31, 2024, reduced by amounts not available for general expenditures within one year of the balance sheet date:

Cash and Certificate of Deposit	\$ <u>162,013</u>
Financial assets available to meet cash needs for general expenditures, liabilities, and other obligations within one year	\$ <u>162,013</u>

NOTE 7 – CONTINGENCIES

In the normal course of business, HCCVB may be involved in litigation. HCCVB is not a party to any litigation which management believes could result in any judgments that would have a material adverse effect on its financial position, liquidity, or results of future operations.

See Independent Accountant's Review Report

VISIT HARDY 2026 ANNUAL & RESTRICTED BUDGETS
(Jan 1, 2026 - Dec 31, 2026)





Hardy County Convention & Visitors Bureau 2026 Annual Operating & Program Budget

	2026 Budgeted
Revenue	\$ 190,000.00
Hardy County Tax	
Moorefield Tax	
Wardensville Tax	
Reimbursed Advertisement & Other	
Total Revenue	\$ 190,000.00
	2026 Budgeted
1A Estimated Operational Expenses:	
1010 Employee Salary	\$ 46,300.00
1020 Employer Payroll Taxes & Wkrs Comp	\$ 5,000.00
1030 Non-marketing support staff (contractual)	\$ -
Subtotal Staff & Payroll	\$ 51,300.00
20000 OPERATIONAL EXPENSES	
2090 Professional Services	
2084 Accounting	\$ 8,000.00
2085 Legal	\$ -
2030 Facilities	
2031 Repairs and Maintenance	\$ 800.00
2020 Office	
2010 Utilities - Moorefield	\$ 1,500.00
2012 Telephone/Internet (Moorefield)	\$ 2,500.00
2023 Postage	\$ 400.00
2022 Supplies (paper, toner, etc.)	\$ 500.00
2022 Software	\$ 2,000.00
2021 Equipment	\$ 1,500.00
2025 Insurance	
2026 Directors & Officers	\$ 864.00
1028 Reimbursement for Employee Insurance	\$ 7,800.00
2027 General Liability and Bond	\$ 776.00
2040 Board Expenses	\$ 200.00
2028 WV State Filing Fees	\$ 200.00
2050 Dues/Membership	\$ 1,700.00
2051 Subscriptions	\$ 100.00
2060 Education Expenses:	\$ -
2061 Conferences/Education	\$ 1,000.00
2062 Webinars	\$ 200.00



2070	Travel & Lodging	
2071	Lodging	\$ 1,500.00
2072	Meals	\$ 1,000.00
2073	Travel (Mileage reimbursement)	\$ 1,000.00
9006	EIDL Loan Repayment	\$ -
2090	Out of Budget/Contingencies	\$ -
Subtotal Operating Expenses		\$ 33,540.00
Less Payroll Expenses		
Total Operating Expenses		\$ 33,540.00
Estimated Program Expenses		
		2025 Budgeted
50000	MARKETING EXPENSES	
5010	Marketing Support	\$ 15,000.00
5030	Marketing Services & Contracts	
5031	Website	\$ 1,800.00
5033	Marketing Development Services/Contracts	\$ 2,000.00
5032	Graphic Design	\$ 3,000.00
5034	Photography includes ATT bill	\$ 2,000.00
5035	Social Media	\$ 3,000.00
5036	Videography	\$ 3,000.00
5040	Tourism Promotion Grants	
5041	Tourism Advertising Program-TAP grant reim	\$ 1,500.00
5042	HCBQT Grants-payment to LREF barn quilts	\$ 1,200.00
5054	Donations to Community	\$ 3,000.00
5050	Community Outreach Committee	
5052	Scholarship/Internship	\$ 900.00
5070	Special Projects Committee	
5072	Marketing Committee	
5060	Marketing Products	
5061	Ride the High 5	\$ -
5062	Hardy County Visitors Guide	\$ -
5063	Civil War Trail Map/Brochure	\$ 1,500.00
5068	Other Printing/Production-newsletter	\$ 1,500.00
5065	Civil War Trail Markers	\$ 2,500.00
Subtotal Marketing		\$ 41,900.00
60000	ADVERTISING	
6020	General Advertising	
6022	Contracted Advertising	\$ 62,200.00
6023	Non-contract Advertising	\$ -
6029	Community Ads	
6028	Heritage Weekend	\$ 250.00



6031	Hardy County Chamber	\$ 500.00
6040	WVTO Co-op Advertising	
6044	Potomac Highlands Regional Advertising	
6045	Ride the High 5 Advertising	\$ 1,000.00
	Subtotal Advertising	\$ 63,950.00
	Total Non-operating/Program Expenses	\$ 105,850.00
		2025 Budgeted
55.5%	Total Marketing & Advertising Expenses	\$ 105,850.00
26.9%	Total Staff Expenses	\$ 51,300.00
17.6%	Total Operating Expenses	\$ 33,540.00
	Total Actual Expenses	\$ 190,690.00



Hardy County Convention & Visitors Bureau 2026 Restricted Funds Budget

Estimated Restricted Funds carried over 1/1/2026	\$ 47,000.00
---	---------------------

		2026 Budgeted
	Revenue	
	WV Humanities Council/Higgins House Fund	2,000.00
	New Restricted Grant Funds	3,000.00
	AFNHA Grant Funds	10,000.00
	Unrestricted Funds from HCCVB Budgeted	-
	HCCVB T Fund Interest	1,000.00
	Total Restricted Funds Income	\$ 16,000.00

		2026 Budgeted
	Expenses	
80000	HIGGINS HOUSE	
8050	Museum Development Expenses	
8051	Fixtures, equipment and supplies for museum	
8051a	FES WWHC	
8051b	FES AFNHA	
8051c	FES Other	5,400.00
8052	Interpretive, display & educational material	
8052a	IDE WWHC	
8052b	IDE AFNHA	7,500.00
8052c	IDE Other	8,000.00
8053	AmeriCorps	
8054	Contractor Fees - WWHC	
8055	Contractor Fees - AFNHA	7,000.00
8056	Other Museum Expenses	20,600.00
8075	Construction Expenses	
8076	Hardy County Commission/Higgins House Funds	
8077	Town of Moorefield/Higgins House Funds	
8079	Other construction costs	7,000.00
	<i>subtotal Higgins House expenses</i>	
8100	Hardy County Heritage Trails Expenses	
8104	Future Heritage Project Development	5,000.00
8400	Mountain Bike Trails Expenses	



8401	Lost River Trails Coalition	
8402	Other MTB Trail Expenses	2,500.00
	<i>subtotal Other Program expenses</i>	
	Total Restricted Funds Expenses	\$ 63,000.00

VISIT HARDY 2025 ANNUAL REPORT
AND 2026 MARKETING PLAN





Hardy County Convention & Visitors Bureau Visit Hardy 2025 Annual Report & 2026 Marketing Plan

Developed & written by Michele Mouré-Reeves, Executive Director
and Jess Rinker, former Marketing Associate

Marketing Plan reviewed by the Marketing Committee Chair and approved by the Board of Directors.

Submitted 3/30/2026

Visit Hardy's mission is to strengthen and sustain Hardy County's tourism industry through education and collaboration and by promoting the awareness, visibility and uniqueness of the County as a travel destination.

Visit Hardy's vision is to acknowledge that we exist to strengthen and promote Hardy County's tourism industry and to do that successfully, we must:

- Support community development efforts that diversify, strengthen and expand Hardy County's tourism industry thus economically sustaining the County;
- Develop and maintain local and regional partnerships engaging in regular and supportive discourse and collaborations;
- Support our community and local tourism partners through education, information sharing, and grants
- Recognize the social and environmental impacts of tourism, the need for inclusivity, and the imperative that the rural character of Hardy County is protected while Visit Hardy responsibly grows tourism.

2025 MARKETING SUMMARY

- Throughout 2025, we successfully implemented several key initiatives to strengthen Hardy County's marketing efforts:
- Grew social media accounts
 - Building photography & video library: Significant photo and video content has been added to the Visit Hardy media library
 - New travel guide: Completed (Job Squad is managing distribution)
 - New website: Completed – content and design linked to the travel guide
 - Began quarterly email newsletter
 - New/updated Ride the High 5 - five-county regional map: Completed
 - New visitors center: Open and museum in progress
 - Successful collaborations including:
 - WV Living giveaway
 - ABC7 TV Interview spot and commercials
 - Social media collabs with individual businesses
 - Blue Ridge Outdoors
 - WordPlay (History Speaks series)



2025 FUNDING IN ACTION

- The Visit Hardy's portion of the Hotel/Motel Occupancy Tax revenue reached over \$200,000 in 2025, up from \$81,000 in 2015. Funding restriction (determined by the state CVB Oversight Committee in 2021) of 40% for staffing, 20% for operating, and 40% or more for marketing limited some of our growth, but we are seeing a significant increase in out-of-town visitors. For 2026, we are able to hire part-time administrative support and to help staff the Higgins House. To grow these numbers further, we need to reach out to niche audiences and, importantly, support our local businesses during those difficult "shoulder seasons."
- Budgeting has always been very conservative but awarded grants have given Hardy County the opportunity to see important asset development. The \$709,371 in grants written by Visit Hardy for asset development for the most part have been written in the name of the project's organization or sponsor. Of that amount, the \$166,625 in grants that have gone directly to the CVB have been primarily related to construction of the visitors center, development of the Robert Higgins House Museum, and other programs. \$27,746 in restoration grants were written for the Town of Moorefield for the Higgins House restoration. An additional \$50,000 is being sought to complete the exterior. \$515,000 in grants and matching funds have been awarded for the Jay Morglia Mountain Bike Trails at Lost River State Park. A \$350,000 grant is pending.
- It is anticipated that, once the Higgins House project is completed, grant applications will continue to be made to provide funding for continuation of special projects. It should also be noted that the construction expenses for the visitors center are now being accounted for under "Fixed Assets: Leasehold Improvements-Higgins House."
- Note: Hardy County Convention & Visitors Bureau began referring to ourselves informally as **Visit Hardy** rather than our full business name, or HCCVB, which often leaves people wondering what we do. Though a small change, we feel **Visit Hardy** is easier to remember, understand, and makes much more sense in our marketing of the county.



Visit Hardy 2026 Marketing Plan

2026 MARKETING FOCUS AREAS

Advertising & Audience Engagement

Our primary target audience remains the same, with Hardy County positioned within a two- to three-hour drive of over 8.5 million potential visitors from the DC/MD/VA Metro Area, central and western Virginia, eastern Pennsylvania, and in-state West Virginia markets, noting increasing travel from NJ/NY as well.

- **Continued email marketing campaigns to over 3600 subscribers:** Three newsletters were sent, resulting in decent open rates (18% for most recent email).
- **Strategic digital advertising:** We have identified several outlets with the best results and will continue to refine, while also testing new opportunities such as Tripadvisor, Airbnb, Google, etc.
- **Social media & Google Ads testing:** Boosted ads and reels performed very well this year. This initiative will continue.
- **Promotional & print campaigns:** Dedicated marketing materials and advertisements are planned to support the Hardy County tourism industry, visitors center, and museum, including videos and additional photography.
- **ABC7 will return in the summer to film Hardy County's west side attractions.**

Seasonal Campaigns across Print and Digital: (Spring, Summer, Fall)

Winter: Hardy County is not a four-season destination, but we will continue to explore opportunities to expand into the winter months while maintaining our main focus on Spring, Summer, and Fall.

Core Message:

- "Escape to The Easy Side of Wild, Hardy County WV, where mountains meet (history, adventure) and small towns tell big stories."
- Escape to Hardy County for mountains, heritage, and peace — with easy access and welcoming small towns. Spin with America 250 when possible.
- **Brand Awareness** – Make Hardy County recognizable as an adventurous (but on the easier, more accessible side), peaceful getaway.
 - Hike the Easy Side of Wild
 - Bike/Ride the Easy Side...
 - Roam the Easy Side...
 - Float the Easy Side...
 - Escape to the Easy Side of Wild Wonderful WV

Greater Focus on Social Media, Digital Marketing, and Analytics:

- **Performance tracking:**
 - Print: QR codes to website - track website action when campaigns run.
 - Digital ads: Use click-through rates + site visits.
 - Social media: Engagement (likes, shares, saves), follower growth, hashtags.
 - Visit Hardy website: Use Google Analytics and/or Website Analytics to track seasonal spikes in traffic tied to campaigns.



■ **Social media strategy**

- A social media contractor is being sought.
- Our goal is to continue significantly expanding online reach and engagement across key platforms:
 - Active channels: Facebook, Instagram
 - Content prioritization:
 - Short reels (vertical videos) continue to generate the highest engagement.
 - Boosted ads reach a much larger audience.
 - Increased social collaboration with businesses.
 - Event promotion for businesses and attractions that cater to both locals and visitors. Encouraging event information to be more forthcoming and timelier.

■ **Operational enhancements**

- A dedicated CVB phone has been purchased for social media activity and media storage.
- Marketing support will continuously gather new digital assets to build a robust content library for future promotions.

Expand Interest:

- **Drive visitation** – Hardy County is an excellent road trip destination. Encourage weekend visits and give suggestions for itineraries, particularly to the Mid-Atlantic area but also reaching into the Northeast as PA/NJ/NY visits seem to be ticking up. Florida is a good option as well.
- **Cycling Hardy County's roads** - The county's backroads have long been a site for training with well-known domestic and international cyclists coming to Hardy County to train for races such as the Tour de France and Olympics. Elite athletes from across the country and as far away as New Zealand participated in the five US Cycling Federation-sanctioned events once held in Hardy County. We need to encourage them to stay in Hardy County rather than over the mountain in Virginia.
- **Community & heritage promotion** – Showcase festivals, local culture, and history. Emphasis will be placed on the WV Branch Mountain Bluegrass Festival, Lost River Classic Gravel Race, and Heritage Weekend. We continue to struggle to get event information in a timely manner. Print advertising needs about a 2-3 month lead time and digital at least a month.
- **America 250** – A campaign that links the Robert Higgins House is in development, including a partnership with WordPlay for a "History Speaks" author series. The museum should open in the visitors center later in the spring of 2026. A new logo has been developed for use with America 250 events. In addition, the Town of Moorefield will be celebrating their founding in 2027.
- **Greater community engagement:**
 - Make the visitors center & Higgins House available for small meetings and receptions.
 - Develop internship (museum) and scholarship (tourism-related) programs.
 - Explore continuation of / possibilities for the Tourism Advertising Grant Program.
 - Continue heritage work with community organizations.



NEW & UPDATED TRAVEL LITERATURE

■ Ride the High 5 motorcycle map

- The map was completely redesigned, and Road Runner reconfigured the RH5 routes. This is a five-county partnership (Hampshire, Hardy, Grant, Mineral, Pendleton). We have contracted with Job Squad to manage distribution. One of the counties will assume social media for RH5, and the existing website will be updated.

■ Civil War Trails map

- We are in conversation with our four county partners to produce an updated and redesigned Five-County Civil War Trails guide.
- New narrative elements will include perspectives from diverse historical voices to enhance visitor engagement.
- Community historians are being invited to contribute to the project.

■ Robert Higgins House Museum brochure/website

- A follow-up to the rack card will be a new educational brochure and/or website highlighting the museum's inclusive narratives, family-friendly activities, and local historical significance.
- Distributed through visitor centers, historical societies, local businesses, and regional tourism partners.

■ Hardy County travel guide

- The new 2025 guide is a more comprehensive multi-page publication with an expanded distribution strategy (to be developed with the Community Engagement Committee). Focus will be on greater distribution.

■ Additional print literature

- Further evaluations will determine which existing brochures will be updated or newly created. In consideration are the Lost River Valley, Lost River State Park, and the South Branch Valley. However, creating additional print literature may not be the answer to bringing more visitors to the county. This will be explored.



WEBSITE DEVELOPMENT & PROMOTION

Our new and improved website provides a modern, image-driven experience that enhances visitor engagement. We contracted website and graphic designers to carry out our vision. Key updates include:

- Expanded business listings: Featuring new lodging, dining, venue, and activity options.
- Enhanced navigation: A more intuitive layout for seamless exploration of history, events, and recreation. We greatly expanded the history and recreation projects in the new Stories & Trails section.
- Increased digital promotion: Leveraging social media and paid digital advertising to maximize reach and website traffic.
- Special attention will be given to America 250 events.

VISIT HARDY COMMITTEES, PROGRAMS, AND PROJECTS





Visit Hardy Programs and Projects

HARDY COUNTY VISITORS CENTER & ROBERT HIGGINS HOUSE MUSEUM

The most significant initiative for 2025 was the opening of the new Hardy County Visitors Center and, in 2026, the launch of the Robert Higgins House Museum in Moorefield is greatly anticipated. In addition to the America 250 campaign, the following are being developed:

- **Hardy County Visitors Center:**
 - Restoration of the historic Higgins House needs to be completed: siding, windows, trim, signage.
 - Content needs to be developed for the monitor in the visitors center.
 - A Hardy County barn quilt needs to be acquired and installed.
 - Staffing needs to be secured to keep the visitors center open to the public.
 - A policy and procedures manual must be written for the building.
- **Robert Higgins House Museum:**
 - Work with designer to develop the technology linking the museum content to a broader body of knowledge located on the iPads in the museum.
 - Create a bibliography for the iPads and link it to a research library housed in the Higgins House.
 - Seek an intern and/or part-time staff to work with the educational/public programming for the Higgins House Museum.
 - Public programming: Guided museum tours for both adults and youth.
 - Educational outreach: Work with an experienced educational programming contractor to develop a range of educational opportunities, including classroom-based activities for elementary and middle school students, senior programs, and evening museum receptions highlighting a Q&A session to explore museum content. Grants must be written for this project.
 - Hands-on experiences: Interactive activities for young children to engage with Hardy County's history.

JAY MOGLIA MOUNTAIN BIKE TRAIL SYSTEM AT LOST RIVER STATE PARK



Lost River State Park is the most important tourism asset in Hardy County, and the mountain bike trail system will become a major tourism asset for the park and the county. On-going support and significant funding are necessary for it to succeed.

Working with Lost River State Park (LRSP) and Lost River Trails Coalition (LRTC), a community organization, Visit Hardy has written several grants to get this project started. Organizational development, trail activities, and a youth cycling team have been recipients of some of these grant funds – but most importantly, construction of a mountain bike trail system designed for riders of all abilities has been the focus.



To better understand the field, Visit Hardy’s Executive Director has attended trail-related conferences both in person and virtually and sought partners to ensure the success of the project. She has served as a liaison between WVU Outdoor Economic Development Collaborative, LRSP, and LRTC, and worked with LRTC to strengthen the organization. In 2023, the International Mountain Bicycling Association Trail Accelerator Grant resulted in a Concept Plan and Design Brief that outlines the work to be accomplished within the first two zones located in the north end of the park. A plan exists to extend the trails as soon as WV State Parks approves the next zones and funding has been secured.

Lost River Trails Coalition (LRTC) made it their primary goal to develop a trail system that not only provides a range of challenges for experienced mountain bike riders but also for riders of all abilities. LRTC is working with Achilles International | DMV, Move United (Challenged Athletes of WV), and other organizations to provide feedback on the trail’s design and signage. With the established goal of developing this specific type of trail system, LRTC began the task of raising the necessary funds.

Construction began on the Zone 1 of the trail system in September 2025, and the first three miles were completed in December. The grand opening is scheduled for May 31, 2026. \$200,000 in Federal funding has been awarded for the next phase (continuation of Zone 1 and a new section of Zone 2), and LRTC is cautiously optimistic about construction beginning again in fall 2026. A third grant for \$350,000 is pending. LRTC has successfully raised the funds through community support to meet the 20% match for each grant.

Completing the first two zones of the trail system will be a \$1.5- to \$1.7-million dollar project and will be a major economic boon for the county. Visit Hardy submitted a \$350,000 Recreational Trails Program (RTP) grant in 2025 with the Hardy County Commission and IMBA’s Trail Solutions serving as the grant’s co-sponsors. That grant is pending.

In the interim, LRTC has continued to organize trail workdays in the park and to raise money for trail construction through its Lost River Classic Gravel Race in August. In 2025, registered race participants exceeded 2024’s, providing extra funds to support the Hardy County’s National Interscholastic Cycling Association youth team, the Cryptids. The Lost River Trails Coalition’s website is <https://lostrivertrailscoalition.org>.



COMMUNITY PROGRAMS AND INCENTIVES

■ Hardy County Barn Quilt Trail

Begun with the Special Projects Committee and taken on by the Lost River Educational Foundation, barn quilts can now be seen all over the county with at least 15 on the trail. Visit Hardy provides matching grants to support the growth of this program.

■ Hardy County Historic Schoolhouse Trail

This driving tour is posted on TheClio.org, which can be explored from a computer or on the road. It was developed and managed by an AmeriCorps member who plans to expand the project. The AmeriCorps member founded her own 501c3 organization, Mountain Heritage Folk School, and has also worked on the Restored Humanities: African American Burial Grounds Project.

■ Hardy County Interpretive Geological Trail

Interpretive kiosks on US48 and in Lost River State Park inform visitors and the community about our mountains and the formations that can be seen when traveling along the highway or hiking the trails in the park.





■ **Hardy County's Agricultural Heritage**

Agriculture is an important part of who we are. Having been established in the mid-1700s by a multi-ethnic migrant population that moved to the Virginia Backcountry, the agrarian and small market-town economy remains at the forefront of our economy today. This heritage needs to be celebrated, but like our other projects, it must start with a committed group of community volunteers.

■ **Hardy County Geocache Trail**

A new project for 2026, this trail will encourage visitors of all ages to explore the county's natural areas and our small towns through a fun, interactive experience.

■ **Incentive Programs**

To drive visitor engagement, we maintain and are developing new tourism incentive programs, including:

- **Giveaways with industry partners:** WV Living, Blue Ridge Outdoors, and local businesses. These initiatives will encourage visitors to explore Hardy County through interactive and rewarding experiences for all ages. We are not only inviting visitors to explore our many shops, restaurants, and lodgings, but also enabling them to take advantage of our natural resources – parks and trails – and small towns.
- Through the **Tourism Advertising Program**, Visit Hardy provides reimbursable grants to the community to support local events, advertising, and print literature.
- **The Donations to the Community Program** supports event and organizational sponsorships, increasing awareness of our role within the county's tourism industry.

CONCLUSION

Our 2026 marketing plan builds upon the progress made in 2025, with a strong emphasis on digital strategy, print advertising optimization, social media engagement, and the launch of the Hardy County Visitors Center & Robert Higgins House Museum, as well as the Jay Moglia Mountain Bike Trail System at Lost River State Park.

The various projects undertaken by Visit Hardy reflect our efforts to increase the number of assets available for the community and visitors to enjoy, to better understand our sense of place, and to provide activities to encourage visitors to stay longer. Our outdoor recreation – paddling, hiking, cycling, fishing, hunting, ice skating, horseback riding – keep our visitors very busy, but there is a need for additional assets and activities, especially for those who are not outdoor recreation enthusiasts.



By refining our outreach efforts and leveraging data-driven insights, we aim to increase visitor engagement and strengthen Hardy County's reputation as a premier travel destination. Our visitors now have a choice of more than 170 lodging options – from country inns and a hotel in town to tiny houses, primitive cabins, and estates; several new restaurants; unique shopping opportunities; and live music venues to enjoy on most weekends. An **Escape to the Easy Side of Wild** could never have been more enjoyable.