

RFP # 19-069
Mingo County

bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT REPORT OF
GILBERT CONVENTION AND VISITORS BUREAU
(A COMPONENT UNIT OF THE TOWN OF GILBERT)
REGULAR AUDIT

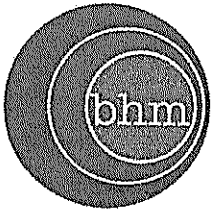
For the Year Ended December 31, 2019

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**GILBERT CONVENTION AND VISITORS BUREAU
TABLE OF CONTENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019**

TITLE	PAGE
Independent Auditor's Report	1
Basic Financial Statements:	
<i>Fund Financial Statements:</i>	
Statement of Net Position	3
Statement of Revenues, Expenses and Changes in Fund Net Position.....	4
Statement of Cash Flows.....	5
Notes to the Financial Statements	6
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
Schedule of Findings and Responses	11
Schedule of Prior Audit Findings.....	12



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Gilbert Convention and Visitors Bureau
Gilbert, West Virginia 25621

To the chairman and members of the Bureau:

Report on the Financial Statements

We have audited the accompanying financial statements of the Gilbert Convention and Visitors Bureau (the "Bureau"), a component unit of the Town of Gilbert, West Virginia, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Bureau's basic financial statements as listed in the table of contents.

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.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' Government Auditing Standards. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Bureau's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Bureau's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Gilbert Convention and Visitors Bureau
Independent Auditor's Report

Page 2

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Gilbert Convention and Visitors Bureau, a component unit of the Town of Gilbert, West Virginia, as of December 31, 2019, and the respective changes in financial position and cash flow for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. The Bureau has omitted the management's discussion and analysis. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 9, 2020, on our consideration of the Bureau's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 Bureau's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group, Inc
Huntington, West Virginia
September 9, 2020

GILBERT CONVENTION AND VISITORS BUREAU
STATEMENT OF NET POSITION
Year Ended December 31, 2019

ASSETS:

Current Assets:

Cash and cash equivalents	\$ 47,320
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<i>Total Assets</i>	<u>47,320</u>
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NET POSITION:

Unrestricted	<u>47,320</u>
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<i>Total Net Position</i>	<u>\$ 47,320</u>
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The notes to the basic financial statements are an integral part of this statement.

GILBERT CONVENTION AND VISITORS BUREAU
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION
Year Ended December 31, 2019

<hr/>	
Operating Expenses	
Administrative and general	\$ 60,572
	<hr/>
<i>Total Operating Expenses</i>	60,572
	<hr/>
Operating income / (loss)	(60,572)
NON-OPERATING REVENUE (EXPENSE)	
Contributions	61,095
	<hr/>
<i>Total Non-Operating Revenues (Expenses)</i>	61,095
	<hr/>
Change in net position	523
Net position - beginning	46,797
	<hr/>
Net Position - ending	\$ 47,320
	<hr/> <hr/>

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

GILBERT CONVENTION AND VISITORS BUREAU
STATEMENT OF CASH FLOWS
for the Fiscal Year Ended June 30, 2019

Cash flows from operating activities:	
Cash paid for goods and services	\$ <u>(60,572)</u>
Net cash provided (used) by operating activities	<u>(60,572)</u>
Cash flows from noncapital financing activities:	
Contributions	<u>61,095</u>
Net cash provided (used) by noncapital financing activities	<u>61,095</u>
Net increase (decrease) in cash and equivalents	523
Cash and equivalents, beginning of year	<u>46,797</u>
Cash and equivalents, end of year	<u><u>\$ 47,320</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	<u>\$ (60,572)</u>
Net cash provided (used) by operating activities	<u><u>\$ (60,572)</u></u>

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

GILBERT CONVENTION AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2019

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Gilbert Convention and Visitors Bureau (the Bureau) conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

The Bureau, a discretely presented component unit of the Town of Gilbert, is governed by a chairman which is the elected mayor of the Municipality and six Bureau members who are approved by the Town Council. The Bureau is a legally separate organization for which elected officials of the primary government are financially accountable. The Bureau is a discretely presented component unit of the primary government based upon the criteria stipulated in the Governmental Accounting Standards Board Statement No. 14 (as amended by GASB Statement No. 39).

B. Fund Financial Statements

The financial statements (i.e., the statement of net position, the statement of changes in net position, and statement of cash flows) report information on all the activities of the government. Business-type activities rely to a significant extent on fees and charges for support.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Bureau reports the following major proprietary fund:

The *Gilbert Convention and Visitors Bureau* was established as a nonprofit corporation, to serve the Town of Gilbert, West Virginia and surrounding areas to advance, stimulate, and promote exhibits, conferences, and conventions.

The Bureau follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting principles Bureau Opinions and Accounting Research Bulletins issued on or before November 30, 1989, that do not conflict with GASB Pronouncements in the proprietary fund financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Gilbert Convention and Visitors Bureau are charges to customers for services. Operating expenses for the enterprise funds include the cost of services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GILBERT CONVENTION AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2019

D. Assets, Liabilities, and Fund Balance/Net Position

1. Deposits and Investments

The Bureau's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition. For purposes of the Statement of Cash Flows, restricted assets, if applicable, may be considered cash equivalents based on liquidity.

2. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings for the acquisition, construction or improvement of those assets.

Items are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Bureau had no restricted assets at December 31, 2019.

Unrestricted net position is all net position that does not meet the definition of "net investment in capital assets" or "restricted". Unrestricted net position at December 31, 2019 was \$47,320.

II. DETAILED NOTES ON ALL FUNDS

Deposits and Investments

Custodial Credit Risk

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The Bureau does not have a policy for custodial credit risk. At year end, the Bureau's bank balances were \$47,320, all of which were fully covered under the F.D.I.C.

III. OTHER INFORMATION

A. Risk Management

The Bureau is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with the West Virginia State Board of Risk for umbrella (general liability) insurance for these various risks.

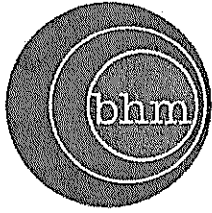
B. Contingent Liabilities

It is the opinion of the Bureau's counsel that there are no pending lawsuits or unasserted claims against the Bureau.

**GILBERT CONVENTION AND VISITORS BUREAU
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2019**

IV. SUBSEQUENT EVENTS

The Bureau has evaluated subsequent events and transactions for potential recognition or disclosure through September 9, 2020, the date the financial statements were available to be issued.



bhm cpagroup, inc.
CERTIFIED PUBLIC ACCOUNTANTS

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Required by *Government Auditing Standards***

Gilbert Convention and Visitors Bureau
Gilbert, West Virginia 25621

To the Chairman and Members of the Bureau:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Gilbert Convention and Visitors Bureau (the Bureau), a component unit of the Town of Gilbert, West Virginia (the Bureau) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Bureau's basic financial statements and have issued our report thereon dated September 9, 2020.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Bureau's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Bureau's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Bureau's financial statements. We consider finding 2019-001 described in the accompanying schedule of findings to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Bureau's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Bureau's Response to Findings

The Bureau's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Bureau's responses and, accordingly, we express no opinion on them.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Bureau's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Bureau's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group, Inc
Huntington, West Virginia
September 9, 2020

GILBERT CONVENTION AND VISITORS BUREAU
Schedule of Findings and Responses
Year Ended December 31, 2019

Findings Related to the Financial Statements Required To be Reported in Accordance with GAGAS
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FINDING NUMBER 2019-001

Material Weakness – Segregation of Duties

There is insufficient segregation of duties in the Bureau. Due to the size of the Bureau and the number of employees, the responsibilities for approving, executing and recording transactions and custody of the resulting asset arising from the transactions were not assigned to different individuals.

Proper internal control procedures dictate the responsibility for approving, executing and recording transactions should rest with different individuals. Failure to maintain sufficient segregation of duties could allow errors and/or irregularities to go undetected without the knowledge of the members of the Bureau.

Internal control structure elements do not reduce to a relatively low level, the risk that errors and irregularities, in amounts that would be material in relation to the financial statements, may occur and not be detected in a timely manner. The Bureau should distribute, among the accounting staff, the duties of approving, executing and recording transactions to the extent as being economically practicable.

Officials Response:

The Bureau currently does strive to segregate duties where economically feasible, however, the size of the staff prohibit such segregation.

GILBERT CONVENTION AND VISITORS BUREAU

Schedule of Prior Audit Findings

Year Ended December 31, 2019

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2018-001	Material Weakness -- Segregation of Duties	No	Reissued as Item 2019-001

Gilbert CVB
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
217.101 · Gilbert CVB	96,751.14
Total Checking/Savings	96,751.14
Accounts Receivable	
217.111 · Accounts Receivable	-300.00
Total Accounts Receivable	-300.00
Other Current Assets	
12000 · Undeposited Funds	300.00
Total Other Current Assets	300.00
Total Current Assets	96,751.14
TOTAL ASSETS	<u><u>96,751.14</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
217.221 · FICA Taxes Payable	-514.06
217.222 · Federal Withholding Payable	-258.66
217.223 · State Withholding Payable	-243.30
217.227 · Other Payroll Deductions Payabl	1,042.31
217.231 · Payroll Withholding Reimburseme	3,640.70
Total Other Current Liabilities	3,666.99
Total Current Liabilities	3,666.99
Total Liabilities	3,666.99
Equity	
30000 · Opening Balance Equity	34,008.79
32000 · Unrestricted Net Assets	54,123.27
Net Income	4,952.09
Total Equity	93,084.15
TOTAL LIABILITIES & EQUITY	<u><u>96,751.14</u></u>

Gilbert CVB Profit & Loss Detail January through December 2021

Ordinary Income/Expense Income	Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Beautification									
Invoice		01/04/2021	42	Town of Gilbert - Ge...	Month of Janu...		217.111 · Acco...		0.00
Deposit		01/13/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	2,500.00	2,500.00
Deposit		02/09/2021		Town of Gilbert - Ge...	Deposit		217.101 · Gilbe...	2,500.00	5,000.00
Deposit		03/05/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	2,500.00	7,500.00
Invoice		03/08/2021	43	Town of Gilbert - Ge...	Month of Febr...		217.111 · Acco...	0.00	7,500.00
Invoice		04/06/2021		Town of Gilbert - Ge...	Month of April...		217.111 · Acco...	0.00	7,500.00
Deposit		04/12/2021	44	Town of Gilbert - Ge...	Deposit		217.101 · Gilbe...	2,500.00	10,000.00
Invoice		04/12/2021		Town of Gilbert - Ge...	Deposit		217.101 · Gilbe...	2,500.00	12,500.00
Invoice		05/07/2021	47	Town of Gilbert - Ge...	Month of May ...		217.101 · Acco...	2,500.00	15,000.00
Deposit		05/20/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	2,500.00	17,500.00
Invoice		06/01/2021	48	Town of Gilbert - Ge...	Month of June...		217.111 · Acco...	2,500.00	20,000.00
Deposit		06/11/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	2,500.00	22,500.00
General Journal		06/30/2021	SS21-...	Town of Gilbert	reclass to ne...		Hotel/Motel	-20,000.00	2,500.00
Total Beautification									
									2,500.00
Hotel/Motel									
Deposit		01/13/2021		Mingo County Com...	Deposit		217.101 · Gilbe...	542.38	542.38
Deposit		01/13/2021		Town of Gilbert	Movie Hut		217.101 · Gilbe...	148.21	690.59
Deposit		01/13/2021		Town of Gilbert	Vickers Rental		217.101 · Gilbe...	1,357.93	2,048.52
Deposit		01/13/2021		Town of Gilbert	Twin Hollow - ...		217.101 · Gilbe...	805.50	2,854.02
Deposit		02/09/2021		Town of Gilbert - Ge...	Deposit		217.101 · Gilbe...	5,680.36	8,534.38
Deposit		03/05/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	864.61	9,398.99
Deposit		04/12/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	1,144.28	10,543.27
Deposit		04/29/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	2,283.51	12,826.78
Deposit		04/29/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	497.04	13,323.82
Deposit		05/20/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	1,071.15	14,394.97
Deposit		06/11/2021		Town of Gilbert	Deposit		217.101 · Gilbe...	6,774.78	21,169.75
Deposit		06/29/2021		Mingo County Com...	Deposit		217.101 · Gilbe...	4,538.82	25,708.57
General Journal		06/30/2021	SS21-...	Mingo County Com...	reclass to ne...		-SPILT-	-58,367.85	-32,659.28
Total Hotel/Motel									-32,659.28
217.369 · Contribution From other Fund									
Beautification									
General Journal		06/30/2021	SS21-...		reclass to ne...		Hotel/Motel	20,000.00	20,000.00
Total Beautification									20,000.00

Gilbert CVB Profit & Loss Detail January through December 2021

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Hotel / Motel								
General Journal	06/30/2021	SS21-...		reclass to ne...		Hotel/Motel	58,367.85	58,367.85
Deposit	07/09/2021			Deposit		217.101 · Gilbe...	2,102.53	60,470.38
Deposit	07/26/2021			Deposit		217.101 · Gilbe...	4,071.55	64,541.93
Deposit	07/26/2021			Deposit		217.101 · Gilbe...	2,473.44	67,015.37
Deposit	08/30/2021			Deposit		217.101 · Gilbe...	1,892.26	68,907.63
Deposit	11/24/2021	7688	Town of Gilbert	Deposit		217.101 · Gilbe...	6,428.15	75,335.78
Deposit	11/24/2021	7700	Town of Gilbert	Deposit		217.101 · Gilbe...	4,030.45	79,366.23
Deposit	11/24/2021	7704	Town of Gilbert	Deposit		217.101 · Gilbe...	4,438.42	83,804.65
Total Hotel / Motel							83,804.65	83,804.65
Total 217.369 · Contribution From other Fund							103,804.65	103,804.65
Total Income							73,645.37	73,645.37
Gross Profit							73,645.37	73,645.37
Expense								
service charge								
Check	07/31/2021			Service Charge		217.101 · Gilbe...	4.00	4.00
Check	08/31/2021			Service Charge		217.101 · Gilbe...	4.00	8.00
Check	09/30/2021			Service Charge		217.101 · Gilbe...	4.00	12.00
Check	10/31/2021			Service Charge		217.101 · Gilbe...	4.00	16.00
Check	11/30/2021			Service Charge		217.101 · Gilbe...	4.00	20.00
Check	12/31/2021			Service Charge		217.101 · Gilbe...	4.00	24.00
Total service charge							24.00	24.00
217.901 · CVB								
103 · CVB Salary & Wages								
Check	01/06/2021	1150	Victoria J. Surber			217.101 · Gilbe...	418.62	418.62
Check	01/18/2021	1151	Victoria J. Surber			217.101 · Gilbe...	418.62	837.24
Check	02/03/2021	1155	Victoria J. Surber			217.101 · Gilbe...	411.95	1,249.19
Check	02/15/2021	1158	Victoria J. Surber			217.101 · Gilbe...	411.95	1,661.14
Check	03/03/2021	1161	Victoria J. Surber			217.101 · Gilbe...	411.95	2,073.09
Check	03/17/2021	1167	Victoria J. Surber			217.101 · Gilbe...	853.65	2,926.74
Check	03/31/2021	1168	Victoria J. Surber			217.101 · Gilbe...	386.95	3,313.69
Check	04/14/2021	1173	Victoria J. Surber			217.101 · Gilbe...	406.14	3,719.83
Check	04/28/2021	1171	Victoria J. Surber			217.101 · Gilbe...	401.14	4,120.97
Check	05/12/2021	1173	Victoria J. Surber			217.101 · Gilbe...	400.00	4,520.97
Check	05/26/2021	1179	Victoria J. Surber			217.101 · Gilbe...	521.68	5,042.65
Check	06/09/2021	1182	Victoria J. Surber			217.101 · Gilbe...	372.14	5,414.79
Check	06/23/2021	1183	Victoria J. Surber			217.101 · Gilbe...	543.90	5,958.69
General Journal	06/30/2021	SS21-...		True up payroll		217.222 · Fede...	12,144.12	18,102.81
Check	07/09/2021	1185	Victoria J. Surber			217.101 · Gilbe...	543.90	18,646.71
Check	07/26/2021	1187	Victoria J. Surber			217.101 · Gilbe...	130.85	18,777.56
Check	08/04/2021	1188	Victoria J. Surber	pa		217.101 · Gilbe...	130.85	18,908.41
Check	08/17/2021	1196	Victoria J. Surber			217.101 · Gilbe...	130.85	19,039.26
Check	08/31/2021	1199	Victoria J. Surber			217.101 · Gilbe...	130.85	19,170.11

Gilbert CVB Profit & Loss Detail January through December 2021

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
Total 103 · CVB Salary & Wages								
Check	09/30/2021	1208	Victoria J. Surber			217.101 · Gilbe...	130.85	19,300.96
Check	10/13/2021	1210	Victoria J. Surber			217.101 · Gilbe...	130.85	19,431.81
Check	10/22/2021	1205	Victoria J. Surber			217.101 · Gilbe...	130.85	19,562.66
Check	10/27/2021	1221	Victoria J. Surber			217.101 · Gilbe...	500.67	20,063.33
Check	10/27/2021	1211	Victoria J. Surber			217.101 · Gilbe...	500.67	20,564.00
Check	11/10/2021	1215	Victoria J. Surber			217.101 · Gilbe...	504.29	21,068.29
Check	11/24/2021	1218	Victoria J. Surber			217.101 · Gilbe...	500.67	21,568.96
Check	12/15/2021	1222	Victoria J. Surber			217.101 · Gilbe...	500.67	22,069.63
Total 103 · CVB Salary & Wages							22,069.63	22,069.63
104 · FICA Taxes - ER								
Check	02/03/2021		Internal Revenue Se...			217.101 · Gilbe...	171.24	171.24
Check	02/15/2021		Internal Revenue Se...			217.101 · Gilbe...	171.24	342.48
Check	03/17/2021		Internal Revenue Se...			217.101 · Gilbe...	193.24	535.72
Check	03/31/2021		Internal Revenue Se...			217.101 · Gilbe...	180.24	715.96
Check	04/14/2021		Internal Revenue Se...			217.101 · Gilbe...	185.24	901.20
Check	04/28/2021		Internal Revenue Se...			217.101 · Gilbe...	171.19	1,072.39
Check	05/12/2021		Internal Revenue Se...			217.101 · Gilbe...	190.24	1,262.63
Check	05/26/2021		Internal Revenue Se...			217.101 · Gilbe...	165.24	1,427.87
Check	06/09/2021	1183	Internal Revenue Se...			217.101 · Gilbe...	205.24	1,633.11
Check	06/23/2021		Internal Revenue Se...			217.101 · Gilbe...	214.72	1,847.83
Check	07/26/2021		Internal Revenue Se...			217.101 · Gilbe...	82.88	1,930.71
Check	08/17/2021		Internal Revenue Se...			217.101 · Gilbe...	126.82	2,057.53
Check	08/31/2021		Internal Revenue Se...			217.101 · Gilbe...	126.82	2,184.35
Check	09/15/2021		Internal Revenue Se...			217.101 · Gilbe...	126.82	2,311.17
Check	09/30/2021		Internal Revenue Se...			217.101 · Gilbe...	126.82	2,437.99
Check	10/13/2021		Internal Revenue Se...	941		217.101 · Gilbe...	126.82	2,564.81
Check	10/27/2021		Internal Revenue Se...			217.101 · Gilbe...	126.82	2,691.63
Check	11/10/2021		Internal Revenue Se...			217.101 · Gilbe...	138.82	2,830.45
Check	11/24/2021		Internal Revenue Se...			217.101 · Gilbe...	42.68	2,873.13
Total 104 · FICA Taxes - ER							2,873.13	2,873.13
105 · Group Insurance								
Check	02/04/2021	1157	PEIA			217.101 · Gilbe...	520.10	520.10
Check	03/08/2021	1157	PEIA			217.101 · Gilbe...	520.10	1,040.20
Check	04/05/2021	1165	PEIA			217.101 · Gilbe...	520.10	1,560.30
Check	05/10/2021	1175	PEIA			217.101 · Gilbe...	520.10	2,080.40
Check	06/09/2021	1181	PEIA			217.101 · Gilbe...	520.10	2,600.50
Check	07/20/2021	1191	PEIA			217.101 · Gilbe...	1,001.00	3,601.50
Total 105 · Group Insurance							3,601.50	3,601.50
212 · Printing								
Check	03/11/2021	1166	BB&T			217.101 · Gilbe...	135.75	135.75
Total 212 · Printing							135.75	135.75

Gilbert CVB Profit & Loss Detail January through December 2021

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
213 · Utilities								
Check	12/22/2021	1227	Town of Gilbert	Telephone/30...		217.101 · Gilbe...	42.44	42.44
Total 213 · Utilities							42.44	42.44
214 · Travel								
Check	07/13/2021	1190	BB&T			217.101 · Gilbe...	399.39	399.39
Check	08/04/2021	1189	BB&T			217.101 · Gilbe...	250.00	649.39
Total 214 · Travel							649.39	649.39
215 · R&M / Buildings or Grounds								
Check	01/14/2021	1147	Reuben Mitchell	cwb room lights		217.101 · Gilbe...	80.41	80.41
Check	03/11/2021	1166	BB&T	murals		217.101 · Gilbe...	131.97	212.38
Check	04/07/2021	1176	BB&T	mural		217.101 · Gilbe...	367.89	580.27
Check	07/13/2021	1190	BB&T			217.101 · Gilbe...	212.07	792.34
Check	07/21/2021	1192	Sammons Supply, L...	mural		217.101 · Gilbe...	47.25	839.59
Total 215 · R&M / Buildings or Grounds							839.59	839.59
218 · Postage								
Check	01/11/2021	1151	Gilbert Postmaster	PO Box renewal		217.101 · Gilbe...	120.00	120.00
Check	09/09/2021	1204	BB&T	Postage		217.101 · Gilbe...	13.60	133.60
Total 218 · Postage							133.60	133.60
220 · Advertising & Legal Publication								
Check	06/23/2021	1186	Appalachian Newsp...			217.101 · Gilbe...	750.00	750.00
Check	08/04/2021	1189	BB&T			217.101 · Gilbe...	41.97	791.97
Check	11/12/2021	1217	Appalachian Newsp...			217.101 · Gilbe...	1,200.00	1,991.97
Total 220 · Advertising & Legal Publication							1,991.97	1,991.97
221 · Training & Education								
Check	11/12/2021	1216	Truist	Card Ending ...		217.101 · Gilbe...	668.00	668.00
Check	11/24/2021	1220	Truist	Greenbrier Ho...		217.101 · Gilbe...	459.97	1,127.97
Check	12/22/2021	1226	Truist	Greenbrier/Ho...		217.101 · Gilbe...	3,713.02	4,840.99
Total 221 · Training & Education							4,840.99	4,840.99
222 · Dues & Subscriptions								
Check	02/03/2021	1156	WVACVB	Invoice # 312		217.101 · Gilbe...	345.00	345.00
Check	07/13/2021	1190	BB&T			217.101 · Gilbe...	25.00	370.00
Check	12/23/2021	1227	WVACVB	Accreditation ...		217.101 · Gilbe...	350.00	720.00
Check	12/23/2021	1228	WVACVB	2022 Member...		217.101 · Gilbe...	325.00	1,045.00
Total 222 · Dues & Subscriptions							1,045.00	1,045.00

Gilbert CVB Profit & Loss Detail January through December 2021

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
223 · Professional Services								
Check	12/22/2021	1224	Cline Business Servi...	Accounting/20...		217.101 · Gilbe...	400.00	400.00
Check	12/22/2021	1225	Gilbert Postmaster	Annual Rene...		217.101 · Gilbe...	130.00	530.00
Total 223 · Professional Services							530.00	530.00
224 · Audit Costs								
Check	02/24/2021	1163	WV State Auditor's ...			217.101 · Gilbe...	528.00	528.00
Check	04/19/2021	1177	BHM CPA Group, Inc.			217.101 · Gilbe...	6,600.00	7,128.00
Total 224 · Audit Costs							7,128.00	7,128.00
226 · Insurance & Bonds								
Check	02/24/2021	1164	Encova Insurance	Workers Com...		217.101 · Gilbe...	322.00	322.00
Check	07/29/2021	1193	Encova Insurance			217.101 · Gilbe...	330.00	652.00
Check	08/04/2021	1195	Encova Insurance			217.101 · Gilbe...	329.00	981.00
Check	08/30/2021	1198	State Farm	Golf Cart		217.101 · Gilbe...	245.17	1,226.17
Check	09/09/2021	1203	State Farm	Golf Cart Insu...		217.101 · Gilbe...	623.41	1,849.58
Total 226 · Insurance & Bonds							1,849.58	1,849.58
230 · Contracted Services								
Check	10/22/2021	1207	Gilbert National Trail...	Band for Trail...		217.101 · Gilbe...	1,600.00	1,600.00
Total 230 · Contracted Services							1,600.00	1,600.00
232 · Bank Service Fees								
Check	01/31/2021			Service Charge		217.101 · Gilbe...	4.00	4.00
Check	02/28/2021			Service Charge		217.101 · Gilbe...	4.00	8.00
Check	03/31/2021			Service Charge		217.101 · Gilbe...	4.00	12.00
Check	04/30/2021			Service Charge		217.101 · Gilbe...	4.00	16.00
Check	05/31/2021			Service Charge		217.101 · Gilbe...	11.50	27.50
Check	06/30/2021			Service Charge		217.101 · Gilbe...	4.00	31.50
Check	08/04/2021	1189	BB&T			217.101 · Gilbe...	27.00	58.50
Total 232 · Bank Service Fees							58.50	58.50
341 · Office Supplies								
Check	01/11/2021	1146	BB&T	Credit Cart		217.101 · Gilbe...	341.77	341.77
Check	01/12/2021	1145	BB&T	christmas dec...		217.101 · Gilbe...	86.02	427.79
Check	02/24/2021	1162	Sammons Supply, L...	fall decorations		217.101 · Gilbe...	42.98	470.77
Check	10/22/2021	1206	Johnson Printing	supplies		217.101 · Gilbe...	182.30	653.07
Total 341 · Office Supplies							653.07	653.07

**Gilbert CVB
Profit & Loss Detail
January through December 2021**

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
566 · Contribution to other Funds								
001 - General Fund								
Check	08/30/2021	1197	Town of Gilbert	Reimburseme...		217,101 · Gilbe...	951.00	951.00
Check	11/03/2021	1213	Town of Gilbert			217,101 · Gilbe...	1,902.00	2,853.00
Total 001 - General Fund							2,853.00	2,853.00
Total 566 · Contribution to other Funds							2,853.00	2,853.00
Total 217,901 · CVB							52,895.14	52,895.14
66000 · Payroll Expenses								
Health Insurance								
Invoice	01/01/2021	40	Livingood Equipment	Employee he...		217,111 · Acco...	0.00	0.00
Invoice	01/04/2021	40	Livingood Equipment	Employee He...		217,111 · Acco...	0.00	0.00
Total Health Insurance							0.00	0.00
Total 66000 · Payroll Expenses							0.00	0.00
Total Expense							52,919.14	52,919.14
Net Ordinary Income							20,726.23	20,726.23
Net Income							20,726.23	20,726.23