

**MINERAL COUNTY CONVENTION VISITORS BUREAU**  
**AGREED-UPON PROCEDURES**  
**JUNE 30, 2024**

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Officers of

Mineral County Convention Visitors Bureau

Keyser, WV 26726

We have performed the procedures enumerated below on the Statement of Cash Receipts, Cash Disbursements and Change in Cash Balance of Mineral County Convention Visitors Bureau for the year ended June 30, 2024. Officers of Mineral County Convention Visitors Bureau are responsible for the Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance for the year ended June 30, 2024.

Mineral County Convention Visitors Bureau has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Officers of Mineral County Convention Visitors Bureau in evaluating the Statement of Cash Receipts, Cash Disbursements and Change in Cash Balance for the year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Cash Receipts**

1. We traced all deposits recorded in QuickBooks to the bank statements and agreed the amount and date of each deposit.

*•Among the five accounts, 45 deposits were recorded in QuickBooks. All deposits were recorded in QuickBooks within one week of the date of the deposit per each bank statement, with no exceptions noted. See Cash Disbursements findings below.*

**Cash Disbursements**

1. We traced all withdrawals recorded in QuickBooks to the bank statements, agreed the amount of each withdrawal and verified each withdrawal cleared the bank within one week.

*•Among the five accounts, 163 withdrawals were recorded in QuickBooks. Of those withdrawals, there were nine disbursements that did not clear the bank within one week of the date posted on QuickBooks. Of those, three disbursements cleared within two weeks, four disbursements cleared within three weeks, and two disbursements cleared within four weeks.*

2. We agreed the dollar amount of each check and automatic debit reported on the bank statements to the amount recorded in Quickbooks.

*•The amount of each check agreed to the amount recorded in QuickBooks. The amount and detail of all online payments recorded in QuickBooks agreed to the bank statements with one exception.*

*•One online payment was written on 08/03/2023 from the BB&T-operating checking account in the amount of \$353.54 was recorded as a duplicate in QuickBooks with a discrepancy of 0.01.*

**General**

1. We verified that the ending cash balance on the Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance agreed to the bank reconciliations provided by Mineral County Convention Visitors Bureau for the period ended June 30, 2024.

*•No findings noted.*

2. We prepared the Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance based on a QuickBooks file provided by Mineral County Convention Visitors Bureau.

We were engaged by Mineral County Convention Visitors Bureau to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement; the objective of which would be the expression of an opinion or conclusion, respectively, on the Statement of Cash Receipts, Cash Disbursements, and Changes in Cash Balance. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Mineral County Convention Visitors Bureau and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of Officers of Mineral County Convention Visitors Bureau and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Huber, Michael + Company".

Huber, Michaels & Company  
110 S. Centre Street  
Cumberland, MD 21502  
October 10, 2024

**Mineral County Convention Visitors Bureau**  
Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance  
For the Year Ended June, 30, 2024

**Cash Receipts**

Interest	\$ 1,124.53
Radio Station Income	2,300.00
Donations / Public Support	9,157.76
Hotel Tax	50,642.35
Miscellaneous Revenue	0.24
<b>Total Cash Receipts</b>	<b>\$ 63,224.88</b>

**Cash Disbursements**

Bank Fees	\$ 2.00
Rent	2,250.00
Insurance	1,356.33
Equipment Rental and Maintenance	314.28
Utilities & Parking	680.70
Travel & Meetings	305.52
Subscriptions	750.00
Business Registration Fees	25.00
Supplies	310.28
Telephone	750.06
Website	395.22
Printing, Publishing & Postage	711.98
Operations	143.10
Advertising	21,468.58
Radio Station Expenses	3,177.42
Other	994.46
Payroll	36,230.53
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ 69,865.46</b>

**Cash Receipts in Excess of Cash Disbursements** \$ (6,640.58)

CASH, beginning of year	\$ 69,355.00
Rounding	-
Cash, end of year	<b>\$ 62,714.42</b>

**Bank Reconciliation**

	<u>Ending Balance</u>
BB&T Bank Cash Accounts End of Year Balances	
Operating Account	\$ 2,681.25
<i>Less Outstanding Checks</i>	-
Reconciled	\$ 2,681.25
M&T Savings	\$ 59,881.21
Radio Station Account	\$ 152.52
<b>Total Ending Cash June 30, 2024</b>	<b>\$ 62,714.98</b>