## Ordinary Income/Expense

### Income
- Employee Retention Credit: $14,616.44
- Conference Room Income: $1,010.00
- City of Fairmont motel tax: $4,081.77
- County motel tax: $66,044.28
- Interest income: $775.80
- Pleasant Valley motel tax: $96,160.18
- Uncategorized Income: $0.00
- White Hall motel tax: $38,858.52

**Total Income**: $221,546.99

### Expense

#### Admin. Exp.
- Liability and Property Insurance: $1,950.00
- Liability Insurance: $663.00
- Phone / Internet: $7,505.27
- Rent / Utilities: $9,823.38
- Maintenance: $0.00
- Legal / Accounting: $7,355.00
- Office Supplies: $1,053.33
- Equipment
  - Building: $0.00
  - Equipment - Other: $29.31

**Total Equipment**: $29.31

- Admin. Exp. - Other: $203.20

**Total Admin. Exp.**: $28,582.49

#### Advertising
- AdvertisGrant: $3,000.00
- Postage: $2,988.25
- Hospitality: $1,551.18
- Education: $5,043.98
- Dues & Subscriptions: $5,846.79
- Ad Agency: $98,595.80
- Ads: $9,028.89
- Advertising - Other: $66,228.94

**Total Advertising**: $192,283.83

#### Personnel
- State Unemployment: $233.10
- Federal Unemployment Deposit: $63.24
- Workers Comp./Unemployment: $455.20
- Salary & Payroll Taxes: $59,140.10
- Pension: $1,680.12
- Insurance: $313.87
- Personnel - Other: $0.00

**Total Personnel**: $61,885.63

**Total Expense**: $287,276.17

### Net Ordinary Income
- ($287,276.17 - $221,546.99) = **-65,729.18**

### Net Income
- **-65,729.18**
### ASSETS

#### Current Assets
- **Checking/Savings**
  - Mon Valley Bank Checking: $168,626.19
  - CD FEB: $25,978.83
  - CD HNB 0834: $28,033.10
  - HNB 48 Month - 3511: $34,793.91
  - **Total Checking/Savings**: $257,432.03

- **Other Current Assets**
  - Employee Advance: $1,619.08
  - **Total Other Current Assets**: $1,619.08

- **Total Current Assets**: $259,051.11

### TOTAL ASSETS

- **TOTAL ASSETS**: $259,051.11

### LIABILITIES & EQUITY

#### Liabilities
- **Current Liabilities**
  - Credit Cards
    - Bank of America: $12,752.89
  - **Total Credit Cards**: $12,752.89

- **Other Current Liabilities**
  - Federal & Fica Withholding: $951.06
  - Retirement Withholding: $-204.92
  - WV Withholding: $168.00
  - **Total Other Current Liabilities**: $914.14

- **Total Current Liabilities**: $13,667.03

- **Total Liabilities**: $13,667.03

#### Equity
- **Opening Bal Equity**: $17,499.52
- **Retained Earnings**: $293,613.74
- **Net Income**: $-65,729.18
- **Total Equity**: $245,384.08

### TOTAL LIABILITIES & EQUITY

- **TOTAL LIABILITIES & EQUITY**: $259,051.11
To the Board of Directors and Executive Director of
The Convention and Visitors Bureau of Marion County, Inc.

We have audited the financial statements of The Convention and Visitors Bureau of Marion County, Inc. for the year ended June 30, 2021, and have issued our report thereon dated April 29, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 1, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Convention and Visitors Bureau of Marion County, Inc. are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

There were no significant estimates affecting the financial statements for the year ended June 30, 2021.
To the Board of Directors and Executive Director of
The Convention and Visitors Bureau of Marion County, Inc.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 29, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
To the Board of Directors and Executive Director of
The Convention and Visitors Bureau of Marion County, Inc.

This information is intended solely for the use of the Board of Directors and management of The Convention and Visitors Bureau of Marion County, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

[Signature]

Clarksburg, West Virginia
April 29, 2022
THE CONVENTION AND VISITORS BUREAU
OF MARION COUNTY, INC.

INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021
THE CONVENTION AND VISITORS BUREAU OF MARION COUNTY, INC.

INDEX

Independent Auditor's Report

Statement of Assets, Liabilities, and Net Assets – Modified Cash Basis

Statement of Support, Revenues, and Expenses and Other Changes in
Net Assets – Modified Cash Basis

Statement of Other Changes in Net Assets – Modified Cash Basis

Notes to the Financial Statements

Independent Auditor's 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

Schedule of Findings and Responses
INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Executive Director of
The Convention and Visitors Bureau of Marion County, Inc.
Fairmont, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of The Convention and Visitors Bureau of Marion County, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities and net assets - modified cash basis as of June 30, 2021 and the related statements of support, revenues, and expenses and other changes in net assets - modified cash basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 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 from 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 auditor's 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 entity'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 entity'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.
To the Board of Directors and Executive Director of:
The Convention and Visitors Bureau of Marion County, Inc.

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 assets and net assets of The Convention and Visitors Bureau of Marion County, Inc., as of June 30, 2021, and the receipts and disbursements and changes in its net assets for the year then ended in accordance with the modified cash basis of accounting as described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 29, 2022, on our consideration of The Convention and Visitors Bureau of Marion County, Inc.'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 solely 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 effectiveness of The Convention and Visitors Bureau of Marion County, Inc.'s internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Convention and Visitors Bureau of Marion County, Inc.'s internal control over financial reporting and compliance.

Clarksburg, West Virginia
April 29, 2022
THE CONVENTION AND VISITORS BUREAU OF MARION COUNTY, INC.
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS
JUNE 30, 2021

ASSETS

CURRENT ASSETS
Cash $236,886
Certificate of Deposit $88,139

TOTAL CURRENT ASSETS $325,125

TOTAL ASSETS $325,125

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES
Payroll Withholdings $1,260

NET ASSETS
Net Assets Without Donor Restrictions $323,866

TOTAL LIABILITIES AND NET ASSETS $325,125

See accompanying notes and independent auditor’s report.
# THE CONVENTION AND VISITORS BUREAU OF MARION COUNTY, INC.
# STATEMENT OF SUPPORT, REVENUES, AND EXPENSES AND
# OTHER CHANGES IN NET ASSETS—MODIFIED CASH BASIS
# FOR THE YEAR ENDED JUNE 30, 2021

## Cash Receipts

<table>
<thead>
<tr>
<th>Support</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Pleasant Valley (Hotel/Motel Tax)</td>
<td>73,817</td>
</tr>
<tr>
<td>Marion County Commission (Hotel/Motel Tax)</td>
<td>64,846</td>
</tr>
<tr>
<td>Town of White Hall (Hotel/Motel Tax)</td>
<td>54,835</td>
</tr>
<tr>
<td>City of Fairmont (Hotel/Motel Tax)</td>
<td>3,245</td>
</tr>
<tr>
<td><strong>Total Support</strong></td>
<td><strong>$196,543</strong></td>
</tr>
</tbody>
</table>

## Revenues

<table>
<thead>
<tr>
<th>Source</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Income</td>
<td>867</td>
</tr>
<tr>
<td>Conference Room Income</td>
<td>420</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$1,287</strong></td>
</tr>
</tbody>
</table>

## Total Support and Revenues

| Amount | 197,830 |

## Cash Expenses

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising and Promotional</td>
<td>210,424</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>58,747</td>
</tr>
<tr>
<td>Office and Administrative</td>
<td>30,963</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>7,486</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>2,023</td>
</tr>
<tr>
<td><strong>Total Cash Expenses</strong></td>
<td><strong>$310,873</strong></td>
</tr>
</tbody>
</table>

## Excess of Expenses Over Cash Support and Revenues

| Amount | ($12,043) |

See accompanying notes and independent auditor's report.
**Statement of Changes in Net Assets and Other Changes in Net Assets — Modified Cash Basis**

**For the Year Ended June 30, 2021**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Beginning Net Assets Without Donor Restrictions</strong></td>
<td>$436,774</td>
</tr>
<tr>
<td><strong>Excess of Expenses Over Cash Support and Revenues</strong></td>
<td>$(112,843)</td>
</tr>
<tr>
<td><strong>(Increase) in Payroll Withholdings</strong></td>
<td>$(66)</td>
</tr>
<tr>
<td><strong>Change in Net Assets Without Donor Restrictions</strong></td>
<td>$(112,908)</td>
</tr>
<tr>
<td><strong>Ending Net Assets Without Donor Restrictions</strong></td>
<td>$323,866</td>
</tr>
</tbody>
</table>

See accompanying notes and independent auditors report.
NOTE 1 - DESCRIPTION OF ENTITY

The purpose of the Corporation shall be to operate a Convention & Visitors Bureau for Marion County, West Virginia and the surrounding area so as to represent the common interests of its membership and to encourage increased economic activity and development in order to further the general welfare and prosperity of the Marion County area. The major sources of support and revenues for the Organization are Hotel/Motel Tax.

NOTE 2 - ACCOUNTING POLICIES

Basis of Presentation: The financial statements are prepared in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Organization adopted the provisions of Accounting Standards Updated ("ASU") 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization's liquidity, financial performance, and cash flows.

Furthermore, the financial statements of the Organization have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction.

Net Assets Without Donor Restriction - Net assets that are not subject to or are no longer subject to donor-imposed stipulations

Net Assets With Donor Restriction - Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets are limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

See independent auditor's report.
NOTE 2 - **ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation:** The accompanying financial statements have been prepared on the modified cash receipts and disbursements basis of accounting. Under that basis, the only asset recognized is cash and certificates of deposit, and no liabilities are recognized except for payroll withholdings. All transactions are recognized as either cash receipts or disbursements and noncash transactions are not recognized. The modified cash basis differs from accounting principles generally accepted in the United States of America primarily because of the effects of outstanding obligations, receivables, and fixed assets at the date of the financial statement are not included in the financial statements except for payroll tax withholdings.

NOTE 3 - **INCOME TAXES**

The Convention and Visitors Bureau of Marion County, Inc., is a tax-exempt organization under Section 501 (C) (6) of the Internal Revenue Code of 1986. The organization's Form 990 US Income tax return for the years ending 2019, 2020, and 2021 are subject to examination by the IRS generally for three years after they are filed.

NOTE 4 - **BOARD MEMBERS**

The following persons served as officers and board members on The Convention and Visitors Bureau of Marion County, Inc.:

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greg Bray</td>
<td>President</td>
</tr>
<tr>
<td>Jessica Sharp</td>
<td>Vice President</td>
</tr>
<tr>
<td>Jason DeFrance</td>
<td>Treasurer</td>
</tr>
<tr>
<td>John Mahar</td>
<td>Member</td>
</tr>
<tr>
<td>Carrie Menes</td>
<td>Member</td>
</tr>
<tr>
<td>Kris Cinalli</td>
<td>Member</td>
</tr>
<tr>
<td>Brett Harshbarger</td>
<td>Member</td>
</tr>
<tr>
<td>Donna Blood</td>
<td>Member</td>
</tr>
<tr>
<td>Emily Haddix</td>
<td>Member</td>
</tr>
<tr>
<td>Rachel Mitchell</td>
<td>Member</td>
</tr>
<tr>
<td>Rebecca Butson</td>
<td>Member</td>
</tr>
<tr>
<td>Keyur Patel</td>
<td>Member</td>
</tr>
</tbody>
</table>

NOTE 5 - **COMPENSATED ABSENCES**

Compensated absences for vacation and sick time are not provided for in this statement in accordance with the modified cash basis of accounting.

See Independent auditor's report.
NOTE 6 - CASH AND INVESTMENTS

The Bureau maintains one checking account and three Certificates of Deposit with local banks. During the June 30, 2021 fiscal year, the Bureau's accounts were insured by F.D.I.C. for amounts in excess of $250,000 through an insured cash sweep.

NOTE 7 - RETIREMENT PLAN

The Corporation provides a simple IRA Plan for management. The plan provides that the employee pays six and one-half percent of gross wages and the employer contribute three percent. The Corporation had one-two employees covered by the plan during the fiscal year. The cost of the Plan for the year ended June 30, 2021 was $5280 (employer $1,667 and employee $3,613).

NOTE 8 - RISKS AND UNCERTAINTIES

A majority of The Convention and Visitor's Bureau of Marion County, Inc.'s funding comes from the State of West Virginia, the Marion County Commission, Town of White Hall, and the City of Pleasant Valley. A loss or decrease in this funding could adversely affect the operation of the organization.

NOTE 9 - ADVERTISING COSTS

Advertising costs are expensed as incurred in accordance with the modified cash basis of accounting. Advertising expense for the year was $210,424.

NOTE 10 - DONATED SERVICES AND FACILITIES

Donated services and facilities have been excluded from the financial statements in accordance with the modified cash basis of accounting.

NOTE 11 - FUNCTIONAL EXPENSES

Functional expenses for the year ended June 30, 2021 were:

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>Supporting Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising &amp; Promotional</td>
<td>$210,424</td>
<td>$</td>
<td>$210,424</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>59,509</td>
<td>238</td>
<td>60,747</td>
</tr>
<tr>
<td>Office &amp; Administrative</td>
<td>29,582</td>
<td>1,401</td>
<td>30,983</td>
</tr>
<tr>
<td>Payroll Taxes &amp; Benefits</td>
<td>7,184</td>
<td>312</td>
<td>7,496</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>1,922</td>
<td>101</td>
<td>2,023</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>308,621</strong></td>
<td><strong>2,052</strong></td>
<td><strong>$310,673</strong></td>
</tr>
</tbody>
</table>

These expenses are allocated on a percentage basis.

See independent auditor's report.
NOTE 12 - SUBSEQUENT EVENTS

Subsequent events were evaluated through April 29, 2022, which is the date the financial statements were available to be issued.

NOTE 13 - RENTS

The Organization rents an office space from the Marion County Commission on a month to month basis. Rent expense is $250 per month, plus utility reimbursements. Rent paid during the year was $9,053 and is included in office and administrative expenses.

NOTE 14 - RISK MANAGEMENT

The organization is exposed to various risks of loss related to theft, destruction of assets, errors and omissions, and natural disasters for which the organization carries general liability insurance for these various risks. Amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 15 - FAIR VALUE

The following assumptions were used to determine the fair value of each class of financial instruments:

Cash - Fair value approximates carrying value due to maturities of the instruments being twelve months or less.

The fair values of the Organization's financial instruments as June 30, 2021 are as follows:

<table>
<thead>
<tr>
<th>Financial Assets</th>
<th>Carring Amount</th>
<th>Fair Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash &amp; Certificates of Deposit</td>
<td>$ 325,125</td>
<td>$ 325,125</td>
</tr>
</tbody>
</table>

See independent auditor's report.
NOTE 16 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets (cash and cash equivalents and investments) as of the balance sheet date. The Organization does not hold any amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

<table>
<thead>
<tr>
<th>June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Certificates of Deposit</td>
</tr>
</tbody>
</table>

Financial assets available to meet cash needs for general expenditures within one year $325,125

NOTE 17 - CERTIFICATES OF DEPOSIT

<table>
<thead>
<tr>
<th>June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Book Balance</td>
</tr>
<tr>
<td>Bank Balance</td>
</tr>
<tr>
<td>Interest Rate</td>
</tr>
<tr>
<td>Maturity Date</td>
</tr>
<tr>
<td>Huntington Bank</td>
</tr>
<tr>
<td>Huntington Bank</td>
</tr>
<tr>
<td>First Exchange Bank</td>
</tr>
<tr>
<td>Total</td>
</tr>
<tr>
<td>Bank Balance</td>
</tr>
<tr>
<td>Interest Rate</td>
</tr>
<tr>
<td>Maturity Date</td>
</tr>
</tbody>
</table>

NOTE 18 - 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.

NOTE 19 - TAX COLLECTIONS

During the 2021 fiscal year, the Organization had a substantial decrease in hotel/motel tax collections. This decline was a result of the travel restrictions that were ordered and implemented during March 2020 and extended through April 2021.

See independent auditor's report.
The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services have triggered significant disruptions to businesses worldwide resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The Organization has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2021 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remain unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the Organization for future periods.

See independent auditor's report.
INDEPENDENT AUDITOR'S 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

To the Board of Directors and Executive Director of
The Convention and Visitors Bureau of Marion County, Inc.
Fairmont, West Virginia

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 The Convention and Visitors Bureau of Marion County, Inc. (a non-profit organization), which comprise the statement of assets, liabilities and net assets - modified cash basis as of June 30, 2021 and the related statements of support, revenues, and expenses and other changes in net assets - modified cash basis and other changes in net assets - modified cash basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 29, 2022, which was qualified as a result of utilizing the modified cash basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Convention and Visitors Bureau of Marion County, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Convention and Visitors Bureau of Marion County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of The Convention and Visitors Bureau of Marion County, Inc.'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. A significant deficiency is a deficiency or 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item #2021-081 which we consider to be a material weakness.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Convention and Visitors Bureau of Marion County, Inc.'s financial statements are free from 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 financial statements. 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.

The Convention and Visitors Bureau of Marion County, Inc.'s Response to Finding

The Convention and Visitors Bureau of Marion County, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Convention and Visitors Bureau of Marion County, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
A. FINDINGS – FINANCIAL STATEMENT AUDIT

#2021-001 Segregation of Duties

Criteria: Internal control should be implemented to the degree possible to assign to different individuals the responsibility for approving, executing and recording transactions and custody of the resulting asset arising from the transaction.

Condition: Responsibility for approving, executing and recording transactions and custody of the resulting asset arising from the transaction should be assigned to different individuals.

Cause: Responsibilities for approving, executing, and recording transactions and custody of the resulting asset arising from the transaction are not assigned to different individuals.

Effect: Because of the failure to segregate duties, internal control structure elements do not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by management in the normal course of performing assigned functions.

Recommendation: Responsibilities of approval, execution, recording and custody be distributed among individuals to the degree possible. We recommend that management and the Board of Directors provide oversight and independent review functions and to continue exercising due diligence and professional skepticism in relation to the Organization’s financial operations.

Views of Responsible Officials and Planned Corrective Action: To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible.

Status: This condition was reported in the prior year’s audit as finding #2020-001.
THE CONVENTION AND VISITORS
BUREAU OF MARION COUNTY, INC.

COMPILLED FINANCIAL STATEMENTS
MODIFIED CASH BASIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>ACCOUNTANT'S REPORT</th>
<th>PAGE NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINANCIAL STATEMENTS</td>
<td>1</td>
</tr>
<tr>
<td>Statement of Assets, Liabilities, and Net Assets – Modified Cash Basis</td>
<td>2</td>
</tr>
<tr>
<td>Statement of Support, Revenue, and Expenses – Modified Cash Basis</td>
<td>3</td>
</tr>
<tr>
<td>Statement of Changes in Net Assets – Modified Cash Basis</td>
<td>4</td>
</tr>
<tr>
<td>NOTES TO FINANCIAL STATEMENTS</td>
<td>5-9</td>
</tr>
</tbody>
</table>
August 19, 2022

To the Board
The Convention and Visitors Bureau
of Marion County, Inc.
Fairmont, West Virginia

Management is responsible for the accompanying financial statements of Convention and Visitors Bureau of Marion County (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets—modified cash basis as of June 30, 2022, and the related statements of support, revenues, expenses, and other changes in net assets—modified cash basis for the year then ended, and the related notes to the financial statements in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

We are not independent with respect to The Convention and Visitors Bureau of Marion County, Inc.

Bennett & Dobbins PLLC
Bennett & Dobbins PLLC
Fairmont, West Virginia
# Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis

**June 30, 2022**

## Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$168,626</td>
</tr>
<tr>
<td>Employee Advances</td>
<td>$1,619</td>
</tr>
<tr>
<td>Certificate of Deposit</td>
<td>$88,806</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td><strong>$259,051</strong></td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$259,051</strong></td>
</tr>
</tbody>
</table>

## Liabilities and Net Assets

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Withholdings</td>
<td>$914</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td><strong>$258,137</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td><strong>$259,051</strong></td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements and accountant's report.
THE CONVENTION AND VISITORS BUREAU OF MARION COUNTY, INC.
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES AND OTHER CHANGES IN NET ASSETS -
MODIFIED CASH BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<table>
<thead>
<tr>
<th>SUPPORT</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Pleasant Valley</td>
<td>$98,160</td>
</tr>
<tr>
<td>Marion County Commission</td>
<td>$66,044</td>
</tr>
<tr>
<td>Town of White Hall</td>
<td>$38,859</td>
</tr>
<tr>
<td>City of Fairmont</td>
<td>$4,082</td>
</tr>
<tr>
<td>TOTAL SUPPORT</td>
<td>$205,145</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Income</td>
<td>$776</td>
</tr>
<tr>
<td>Employee Retention Credit</td>
<td>$14,616</td>
</tr>
<tr>
<td>Conference Room Income</td>
<td>$1,010</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
<td>$16,402</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TOTAL SUPPORT AND REVENUE</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$221,547</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH DISBURSEMENTS</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising and Promotional</td>
<td>$189,296</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>$59,140</td>
</tr>
<tr>
<td>Office and Administrative</td>
<td>$31,541</td>
</tr>
<tr>
<td>Payroll Taxes and Benefits</td>
<td>$7,615</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>$29</td>
</tr>
<tr>
<td>TOTAL CASH EXPENSES</td>
<td>$287,621</td>
</tr>
</tbody>
</table>

| EXCESS OF EXPENSES OVER      | Amount   |
| CASH SUPPORT AND REVENUES    | $(66,074) |

See accompanying notes to the financial statements and accountant's report.
# Statement of Changes in Net Assets and Other Changes in Net Assets - Modified Cash Basis

For the Fiscal Year Ended June 30, 2022

**Net Assets Without Donor Restrictions**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Net Assets Without Donor Restrictions</td>
<td>$323,866</td>
</tr>
<tr>
<td>Excess of Expenses Over Cash Support and Revenues</td>
<td>(66,074)</td>
</tr>
<tr>
<td>Decrease in Payroll Withholdings</td>
<td>345</td>
</tr>
<tr>
<td>Change in Net Assets Without Donor Restrictions</td>
<td>(66,729)</td>
</tr>
<tr>
<td>Ending Net Assets Without Donor Restrictions</td>
<td>$258,137</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements and accountant's report.
NOTE 1 - DESCRIPTION OF ENTITY

The purpose of the Corporation shall be to operate a Convention & Visitors Bureau for Marion County, West Virginia, and the surrounding area so as to represent the common interests of its membership and to encourage increased economic activity and development in order to further the general welfare and prosperity of the Marion County area. The major sources of support and revenues for the Organization are Hotel/Motel Tax.

NOTE 2 - ACCOUNTING POLICIES

Basis of Presentation: The financial statements are prepared in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, Not-for-Profit Entities, Presentation of Financial Statements. During 2018, the Organization adopted the provisions of Accounting Standards Update (“ASU”) 2018-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization’s liquidity, financial performance, and cash flows.

Furthermore, the financial statements of the Organization have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction.

Net Assets Without Donor Restriction – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net Assets With Donor Restriction – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets are limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Organization has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.
NOTE 2 - ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation: The accompanying financial statements have been prepared on the modified cash receipts and disbursements basis of accounting. Under that basis, the only asset recognized is cash and certificates of deposit, and no liabilities are recognized except for payroll withholdings. All transactions are recognized as either cash receipts or disbursements and noncash transactions are not recognized. The modified cash basis differs from accounting principles generally accepted in the United States of America primarily because of the effects of outstanding obligations, receivables, and fixed assets at the date of the financial statement are not included in the financial statement except for payroll tax withholdings.

NOTE 3 - INCOME TAXES

The Convention and Visitors Bureau of Marion County, Inc. is a tax-exempt organization under Section 501 (C) (6) of the Internal Revenue Code of 1986. The organization's Forms 990 US Income tax return, for the years ending 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they are filed.

NOTE 4 - BOARD MEMBERS

The following persons served as officers and board members on The Convention and Visitors Bureau of Marion County, Inc.:

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greg Bray</td>
<td>President</td>
</tr>
<tr>
<td>Jason DeFranco</td>
<td>Treasurer/Secretary</td>
</tr>
<tr>
<td>John Mahar</td>
<td>Member</td>
</tr>
<tr>
<td>Carrie Menas</td>
<td>Member</td>
</tr>
<tr>
<td>Kris Cinalli</td>
<td>Member</td>
</tr>
<tr>
<td>Brett Harshbarger</td>
<td>Member</td>
</tr>
<tr>
<td>Donna Blood</td>
<td>Member</td>
</tr>
<tr>
<td>Emily Haddix</td>
<td>Member</td>
</tr>
<tr>
<td>Tony Michalaki</td>
<td>Member</td>
</tr>
<tr>
<td>Rebecca Burton</td>
<td>Member</td>
</tr>
<tr>
<td>Keyur Patel</td>
<td>Member</td>
</tr>
</tbody>
</table>

NOTE 5 - COMPENSATED ABSENCES

Compensated absences for vacation and sick time are not provided for in this statement in accordance with the modified cash basis of accounting.
NOTE 6 - CASH AND INVESTMENTS

The Bureau maintains one checking account and three Certificates of Deposit with local banks. During the June 30, 2022 fiscal year, the Bureau’s accounts were insured by F.D.I.C, for amounts in excess of $250,000 through an insured cash sweep.

NOTE 7 - RETIREMENT PLAN

The Corporation provides a simple IRA Plan for management. The plan provides that the employee pays six and one-half percent of gross wages and the employer contributes three percent. The Corporation had one-two employees covered by the plan during the fiscal year. The cost of the Plan for the year ended June 30, 2022 was $5,320 (employer $1,680 and employee $3,640).

NOTE 8 - RISKS AND UNCERTAINTIES

A majority of The Convention and Visitor’s Bureau of Marion County, Inc.‘s funding comes from the State of West Virginia, the Marion County Commission, Town of White Hall, and the City of Pleasant Valley. A loss or decrease in this funding could adversely affect the operation of the organization.

NOTE 9 - ADVERTISING COSTS

Advertising costs are expensed as incurred in accordance with the modified cash basis of accounting. Advertising expense for the year was $189,296.

NOTE 10 - DONATED SERVICES AND FACILITIES

Donated services and facilities have been excluded from the financial statements in accordance with the modified cash basis of accounting.

NOTE 11 - FUNCTIONAL EXPENSES

Function expenses for the year ended June 30, 2022 were:

<table>
<thead>
<tr>
<th></th>
<th>Program Services</th>
<th>Supporting Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advertising &amp; Promotional</td>
<td>$189,296</td>
<td>$</td>
<td>$189,296</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>58,983</td>
<td>157</td>
<td>59,140</td>
</tr>
<tr>
<td>Office &amp; Administrative</td>
<td>30,122</td>
<td>1,419</td>
<td>31,541</td>
</tr>
<tr>
<td>Payroll Taxes &amp; Benefits</td>
<td>7,335</td>
<td>280</td>
<td>7,615</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>28</td>
<td>1</td>
<td>29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$285,764</strong></td>
<td><strong>$1,857</strong></td>
<td><strong>$287,621</strong></td>
</tr>
</tbody>
</table>

These expenses are allocated on a percentage basis.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events were evaluated through August 19, 2022, which is the date the financial statements were available to be issued.

See Accountant’s Report.
NOTE 13- RENTS

The Organization rents an office space from the Marion County Commission on a month to month basis. Rent expense is $250 per month, plus utility reimbursements. Rent paid during the year was $9,823 and is included in office and administrative expenses.

NOTE 14- RISK MANAGEMENT

The organization 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 organization carries general liability insurance for these various risks. Amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 15- FAIR VALUE

The following assumptions were used to determine the fair value of each class of financial instruments:

Cash – Fair value approximates carrying value due to maturities of the instruments being twelve months or less.

The fair values of the Organization’s financial instruments at June 30, 2022 are as follows:

<table>
<thead>
<tr>
<th>Financial Assets</th>
<th>Carrying Amount</th>
<th>Fair Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash &amp; Certificates of Deposit</td>
<td>$ 257,432</td>
<td>$ 257,432</td>
</tr>
</tbody>
</table>

NOTE 16- LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization’s financial assets (cash and cash equivalents and investments) as of the balance sheet date. The Organization does not hold any amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date:

<table>
<thead>
<tr>
<th></th>
<th>June 30, 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>$ 168,626</td>
</tr>
<tr>
<td>Certificates of Deposit</td>
<td>$ 88,806</td>
</tr>
</tbody>
</table>

Financial assets available to meet cash needs for general expenditures within one year $ 257,432
NOTE 17-  CERTIFICATES OF DEPOSIT

<table>
<thead>
<tr>
<th>June 30, 2022</th>
<th>Book Balance</th>
<th>Bank Balance</th>
<th>Interest Rate</th>
<th>Maturity Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Huntington Bank</td>
<td>$28,033</td>
<td>$28,033</td>
<td>0.03%</td>
<td>08/20/23</td>
</tr>
<tr>
<td>Huntington Bank</td>
<td>$34,794</td>
<td>$34,794</td>
<td>0.05%</td>
<td>03/13/23</td>
</tr>
<tr>
<td>First Exchange Bank</td>
<td>$25,979</td>
<td>$25,979</td>
<td>2.48%</td>
<td>11/14/22</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$88,806</strong></td>
<td><strong>$88,806</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTE 18-  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.

NOTE 19-  SUBSEQUENT EVENTS – COVID-19

The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services, have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The Organization has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2022 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the Organization for future periods.

See Accountant’s Report
Annual Report
Fiscal Year 2021-2022
MARKETING IN MARION COUNTY

With a continuation of the pandemic, a rise in gas prices and economic hardships across the country, our marketing efforts focused on activities and attractions that could be safely enjoyed closer to home.

Out of Market Campaigns

CULINARY CAMPAIGN

During the first quarter of the fiscal year, we continued the development and execution of the Culinary Campaign to bring awareness to Marion County’s various culinary offerings. This included new images of local food, local flavor printed materials, food-themed blog posts, and digital and print ads.

ITALY IN APPALACHIA CAMPAIGN

The Italy in Appalachia Campaign was launched during the first quarter of the fiscal year to highlight Marion County’s Italian heritage and its influence on the area’s local cuisine. This included print materials as well as digital and print ads. A major feature of the campaign was the Pepperoni Roll Tour Guide, which outlined the county’s renowned pepperoni rolls.

ITALY IN APPALACHIA CAMPAIGN

The campaign generated...

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clicks</td>
<td>3,305</td>
</tr>
<tr>
<td>Impressions</td>
<td>553,254</td>
</tr>
<tr>
<td>Click through rate</td>
<td>0.479%</td>
</tr>
</tbody>
</table>

ITALY IN APPALACHIA CAMPAIGN

The campaign generated...

<table>
<thead>
<tr>
<th>Metric</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clicks</td>
<td>10,127</td>
</tr>
<tr>
<td>Impressions</td>
<td>16,967,975</td>
</tr>
<tr>
<td>Click through rate</td>
<td>0.06%</td>
</tr>
</tbody>
</table>
The Convention & Visitors Bureau of Marion County Inc. is a nonprofit marketing and sales organization whose sole purpose is to take the leadership role in developing the area’s tourism industry and advancing Marion County as a vacation, group tour and meeting destination.

PHOTO CONTEST CAMPAIGN

The Photo Contest Campaign was launched in the second quarter of the fiscal year and is an ongoing seasonal campaign. The purpose of this user-generated content campaign is to create postcards from seasonal photos that are taken by locals or county visitors in order to promote the area.

THINGS TO DO SEARCH CAMPAIGN

The Things to Do Search Campaign starting in February 2022, driving traffic to the site for people searching for things to do around Fairmont.

OUTDOOR RECREATION CAMPAIGN

During the last quarter of the fiscal year, we began the development of an Outdoor Recreation Campaign to increase awareness of the county’s outdoor recreational activities, such as hiking, biking, kayaking, paddle boarding, mountain biking, fishing, swimming, and disc golf. This campaign will be executed in the first quarter of the new fiscal year and will include new images of outdoor activities, a rail trail guide, and digital and print advertisements.

The campaign generated...

- 820 clicks
- 143,837 impressions
- 0.57% click through rate

The campaign generated...

- 2,491 clicks
- 43,163 impressions
- 5.17% click through rate

WV DEPARTMENT OF TOURISM CO-OP ADVERTISING

In 2021-2022, digital advertising through the WVDT co-op program gained us an additional 13,135,696 impressions and 61,303 clicks, and with their generous 80% match on advertising dollars, it helped significantly increase our impact at a fraction of the cost in another challenging year.
In Market Support

GEOCACHING

The second round of the “Gadgets of Marion County” Geocaching Trail generated even more attention. The trail included local stops and encouraged folks to enjoy safe, fun activities within the area.

- Marion County Visitor Center
- Mountain Dragon Mazery
- Poky Dot
- Mary Lou Retton Park
- Worthington Park
- Short Story Brewing
- Valley Falls State Park
- Stagebrush Round Up
- Farmington Veterans Memorial
- Kingmont Park
- Curiosity Clockworks
- MonValley Vinyards
- Pricketts Fort State Park
- Mannington Public Library
- Curtisville Lake and Campground

INFORMATION FROM THE 2021-2022 GADGETS OF MARION COUNTY GEOCACHING TRAIL

This data is from the second round of the geocaching trail. We hosted a kickoff event at the Visitor Center on August 7, 2021, and over 100 people from eight different states showed interest in joining. There were a total of 15 locations highlighted with over 150 unique visitors, and each geocache contained a code word that the participants needed to record for verification.
MARION REMOTE
We continued to work with partners to maintain the Marion Remote website and social media presence in order to attract more remote workers to the area.

WOODLAWN CEMETERY RACK CARD
To showcase the deep rooted history of the Woodlawn Cemetery in Fairmont, we created a rack card with information on the notable figures who were buried there and their contributions, dating back to 1814.

VALLEY FALLS RACK CARD
To inform visitors of the many outdoor activities Valley Falls has to offer as well as provide details of its rich history, we updated the previous rack card with the most recent information.

Website Traffic
24% increase in traffic over the previous fiscal year for a total of...
126,668 sessions and
191,937 page views
71.11% of website traffic came from mobile
75.35% increase in partner clicks over last fiscal year.

TOP 5 STATES
1. West Virginia
2. Pennsylvania
3. New York
4. Ohio
5. Virginia

TOP PAGES
1. Things to Do
2. Events Archive
3. Italian Heritage
4. Hotels, Things to Do, Events
5. Pepperoni Roll
Accounting and Analytics

**INCOME: ($265,742)**

- **$1,160** Conference Room Rental
- **$109** Interest
- **$249,857** Motel Tax Collections
- **$14,616** Uncategorized Income (COVID Relief)

**EXPENSES: ($328,837)**

- **$30,426** Operations
- **$86,615** Personnel & Taxes
- **$211,796** Advertising

**Funds Used from Cash Reserve:** $63,095

- 9.3% of income
- 26.3% of expenses
- 64.4% of expenses

**Operations:** 26.3%

**Personnel & Taxes:** 86.6%

**Advertising:** 9.3%

**Confidence:**

- **Confidence in Income:** 95%
- **Confidence in Expenses:** 90%
- **Confidence in Cash Reserve:** 98%
Social Media

FACEBOOK
6,438,018 impressions
+318 NEW LIKES

TWITTER
50,518 impressions
1,727 ENGAGEMENTS

NEWSLETTER
1,823 subscribers
+458 NEW

2.5% avg. click rate
22.65% avg. open rate
Who we are...

BOARD OF DIRECTORS 2021-2022:

GREG BRAY - Pricketts Fort Memorial Foundation - Chairman
JOHN MAHAR - Holiday Inn Express
JASON DEFRANCE - Town of White Hall - Treasurer/Secretary
REBECCA BURTON - Seth Burton Memorial Disc Golf Complex
KRIS CINALLI - Marion County Commission
EMILY HADDIK - City of Pleasant Valley
BRETT HARSHBARGER - Valley Falls State Park
CARRIE MENAS - Colasessano's
DONNA BLOOD - City of Fairmont
TONY MICHALSKI - Marion County Parks & Recreation Commission
KEYUR PATEL - Clarion Inn & Suburban Extended Stay

STAFF:

LEISHA ELLIOTT - Executive Director
MARK WEBB - Intern