

MINERAL COUNTY CONVENTION VISITORS' BUREAU

AGREED-UPON PROCEDURES

JUNE 30, 2025

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, 2025. 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, 2025.

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, 2025. 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 three accounts, 50 deposits were recorded in QuickBooks. The deposits were recorded in QuickBooks within one week of the date of the deposit per each bank statement, with one exception noted.
 - An interest payment of \$5.00 was recorded in QuickBooks on June 6, 2025, but was not deposited into the bank account until June 30, 2025.
 - Two deposits recorded separately in QuickBooks on December 12, 2024, in the amounts of \$2,250.00 and \$17,298.03, were combined into a single deposit of \$19,548.03 on the December bank statement. The combined deposit was traced and agreed to the bank statement total.
 - Two deposits recorded separately in QuickBooks on June 2, 2025, in the amounts of \$3,000.00 and \$200.00, were combined into a single deposit of \$3,200.00 on the June bank statement. The combined deposit was traced and agreed to the bank statement total.
 - 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, 180 withdrawals were recorded in QuickBooks. Of those withdrawals, there were two disbursements that did not clear the bank within one week of the date posted on QuickBooks. Of those, one disbursement cleared within two weeks, and one disbursement cleared within three weeks.

2. We agreed to 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 no exceptions noted.

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, 2025.

• No findings noted.

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,



Huber, Michaels & Company

110 S. Centre Street
Cumberland, MD 21502
July 21, 2025

Mineral County Convention Visitors Bureau
Statement of Cash Receipts, Cash Disbursements, and Change in Cash Balance
For the Year Ended June, 30, 2025

Cash Receipts

Interest	\$	58
Radio Station Income	\$	154
Donations / Public Support	\$	33,456
Hotel Tax	\$	53,704
Miscellaneous Revenue	\$	-
Total Cash Receipts	\$	<u>87,372</u>

Cash Disbursements

Bank Fees	\$	144
Rent	\$	8,920
Insurance	\$	1,740
Accounting Services	\$	1,950
Continuing Education	\$	559
Travel & Meetings	\$	1,194
WV State Certification	\$	600
Business Registration Fees	\$	35
Events	\$	250
Food and Entertainment	\$	398
Operations	\$	2,664
Advertising	\$	21,333
Radio Station Expenses	\$	3,954
Other	\$	2,569
Payroll	\$	36,009
TOTAL CASH DISBURSEMENTS	\$	<u>82,320</u>

Cash Receipts in Excess of Cash Disbursements

\$ 5,052

CASH, beginning of year

\$ 62,715

Rounding

\$ -

Cash, end of year

\$ 67,767

Bank Reconciliation

M&T Bank Cash Accounts End of Year Balances

Ending Balance

Operating Account

\$ 4,315

Less Outstanding Checks

\$ -

Reconciled

\$ 4,315

M&T Savings

\$ 59,475

Radio Station Account

\$ 3,976

Total Ending Cash June 30, 2025

\$ 67,767