

Mendocino County Tourism Commission

Balance Sheet Comparison

As of April 30, 2023

	TOTAL			
	AS OF APR 30, 2023	AS OF APR 30, 2022 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1005 SBMC Checking	471,283.96	416,289.15	54,994.81	13.21 %
1010 SBMC Contingency/Savings	1,000,120.63	1,165,999.97	-165,879.34	-14.23 %
1030 Cash drawer	100.00	100.00	0.00	0.00 %
Total Bank Accounts	\$1,471,504.59	\$1,582,389.12	\$ -110,884.53	-7.01 %
Accounts Receivable				
1100 Accounts Receivable	340,361.52	353,495.74	-13,134.22	-3.72 %
Total Accounts Receivable	\$340,361.52	\$353,495.74	\$ -13,134.22	-3.72 %
Other Current Assets				
1230 Prepaid Expenses	-24,726.54	66,348.64	-91,075.18	-137.27 %
1250 Refundable Deposits	1,800.00	1,800.00	0.00	0.00 %
1270 Receivable Other	0.00	0.00	0.00	
1290 Loan to Employee	800.00		800.00	
Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$ -22,126.54	\$68,148.64	\$ -90,275.18	-132.47 %
Total Current Assets	\$1,789,739.57	\$2,004,033.50	\$ -214,293.93	-10.69 %
Fixed Assets				
1510 Furniture and Equipment	41,311.75	30,059.23	11,252.52	37.43 %
1600 Accumulated Depreciation	-22,039.00	-14,535.00	-7,504.00	-51.63 %
Total Fixed Assets	\$19,272.75	\$15,524.23	\$3,748.52	24.15 %
Other Assets				
1700 Website Development	0.00	0.00	0.00	
1750 Accumulated Amortization	0.00	0.00	0.00	
Total Other Assets	\$0.00	\$0.00	\$0.00	0.00%
TOTAL ASSETS	\$1,809,012.32	\$2,019,557.73	\$ -210,545.41	-10.43 %

Mendocino County Tourism Commission

Balance Sheet Comparison

As of April 30, 2023

	TOTAL			
	AS OF APR 30, 2023	AS OF APR 30, 2022 (PY)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	19,588.69	28,779.36	-9,190.67	-31.93 %
Total Accounts Payable	\$19,588.69	\$28,779.36	\$ -9,190.67	-31.93 %
Other Current Liabilities				
2100 Accrued Expenses	1,115.00	0.00	1,115.00	
2150 Other Liabilities-County Match	0.00	0.00	0.00	
2300 Loan Payable	0.00	0.00	0.00	
Direct Deposit Payable	0.00	0.00	0.00	
Not in Use	0.00	0.00	0.00	
Payroll Liabilities				
2210 Federal Taxes (941/944)	0.00	0.00	0.00	
2220 CA PIT / SDI	0.00	0.00	0.00	
2230 CA SUI / ETT	0.00	45.88	-45.88	-100.00 %
2240 FUTA Payable	231.68	185.64	46.04	24.80 %
2270 Accrued Payroll	2,825.91	12,994.90	-10,168.99	-78.25 %
2275 Accrued PTO	16,105.41	14,447.64	1,657.77	11.47 %
2280 Health Insurance Payable	0.00	0.00	0.00	
2290 Direct Deposit Liabilities	0.00	0.00	0.00	
401(k) Contribution	4,162.34		4,162.34	
Federal Payroll Tax Payable	0.00	0.00	0.00	
State Payroll Tax Payable	0.00	0.00	0.00	
SUI & ETT Payable	0.00	0.00	0.00	
Total Payroll Liabilities	23,325.34	27,674.06	-4,348.72	-15.71 %
Total Other Current Liabilities	\$24,440.34	\$27,674.06	\$ -3,233.72	-11.69 %
Total Current Liabilities	\$44,029.03	\$56,453.42	\$ -12,424.39	-22.01 %
Total Liabilities	\$44,029.03	\$56,453.42	\$ -12,424.39	-22.01 %
Equity				
3100 Contingency-Restricted	187,622.35	187,622.35	0.00	0.00 %
3900 Unrestricted Net Assets (RE)	2,042,725.51	1,443,069.82	599,655.69	41.55 %
Opening Bal Equity	0.00	0.00	0.00	
Net Income	-465,364.57	332,412.14	-797,776.71	-240.00 %
Total Equity	\$1,764,983.29	\$1,963,104.31	\$ -198,121.02	-10.09 %
TOTAL LIABILITIES AND EQUITY	\$1,809,012.32	\$2,019,557.73	\$ -210,545.41	-10.43 %

Mendocino County Tourism Commission
Budget vs. Actuals: Profit & Loss Summary
 July 2022 - April 2023

	Apr 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		96,831.01	-96,831.01	0.00%	736,489.57	968,310.10	-231,820.53	76.06%
4031 County BID adjustments		0.00	0.00		557.00	0.00	557.00	
4035 County 50% Match	45,000.00	48,415.51	-3,415.51	92.95%	413,101.03	484,155.10	-71,054.07	85.32%
4050 NCTC Administration			0.00		12,736.48	0.00	12,736.48	
Other Income			0.00		5,045.46	0.00	5,045.46	
Total Income	\$ 45,000.00	\$ 145,246.52	\$ -100,246.52	30.98%	\$ 1,167,929.54	\$ 1,452,465.20	\$ -284,535.66	80.41%
Gross Profit	\$ 45,000.00	\$ 145,246.52	\$ -100,246.52	30.98%	\$ 1,167,929.54	\$ 1,452,465.20	\$ -284,535.66	80.41%
Expenses								
1- MEDIA & WEBSITE	29,489.93	92,450.01	-62,960.08	31.90%	865,301.77	914,210.10	-48,908.33	94.65%
2- VISITOR SVS / PARTNERSHIPS	18,414.81	13,139.30	5,275.51	140.15%	157,052.96	149,570.46	7,482.50	105.00%
3- ADMIN EXPENSES	17,372.18	10,600.99	6,771.19	163.87%	225,430.79	119,393.90	106,036.89	188.81%
4- PERSONNEL	39,949.06	31,210.40	8,738.66	128.00%	375,206.01	320,569.67	54,636.34	117.04%
Payroll Expenses	2,070.86		2,070.86		8,655.25	0.00	8,655.25	
Uncategorized Expense	507.82		507.82		1,647.33	0.00	1,647.33	
Total Expenses	\$ 107,804.66	\$ 147,400.70	\$ -39,596.04	73.14%	\$ 1,633,294.11	\$ 1,503,744.13	\$ 129,549.98	108.62%
Net Operating Income	\$ -62,804.66	\$ -2,154.18	\$ -60,650.48	2915.48%	\$ -465,364.57	\$ -51,278.93	\$ -414,085.64	907.52%
Net Income	\$ -62,804.66	\$ -2,154.18	\$ -60,650.48	2915.48%	\$ -465,364.57	\$ -51,278.93	\$ -414,085.64	907.52%

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Mendocino County Tourism Commission
Budget vs. Actuals: Profit & Loss Detail
 July 2022 - April 2023

	Apr 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		96,831.01	-96,831.01	0.00%	736,489.57	968,310.10	-231,820.53	76.06%
4031 County BID adjustments		0.00	0.00		557.00	0.00	557.00	
4035 County 50% Match	45,000.00	48,415.51	-3,415.51	92.95%	413,101.03	484,155.10	-71,054.07	85.32%
4050 NCTC Administration			0.00		12,736.48	0.00	12,736.48	
Other Income			0.00		1,372.43	0.00	1,372.43	
4940 Misc. Income			0.00		3,277.33	0.00	3,277.33	
4950 Interest Income			0.00		395.70	0.00	395.70	
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00		\$ 5,045.46	\$ 0.00	\$ 5,045.46	
Total Income	\$ 45,000.00	\$ 145,246.52	\$ -100,246.52	30.98%	\$ 1,167,929.54	\$ 1,452,465.20	\$ -284,535.66	80.41%
Gross Profit	\$ 45,000.00	\$ 145,246.52	\$ -100,246.52	30.98%	\$ 1,167,929.54	\$ 1,452,465.20	\$ -284,535.66	80.41%
Expenses								
1- MEDIA & WEBSITE			0.00		0.00	0.00	0.00	
50 Advertising / Media			0.00		0.00	0.00	0.00	
5130 Print & Online Advertising	9,539.75	54,250.00	-44,710.25	17.58%	510,037.24	552,500.00	-42,462.76	92.31%
5150 Ad Development/Design		1,000.00	-1,000.00	0.00%	2,000.00	10,000.00	-8,000.00	20.00%
5170 Photography	380.00	500.00	-120.00	76.00%	2,465.00	5,000.00	-2,535.00	49.30%
5240 Research & Development	1,000.00	5,916.67	-4,916.67	16.90%	97,353.67	64,666.70	32,686.97	150.55%
5280 Video Development	-1,783.30	2,000.00	-3,783.30	-89.17%	17,831.70	20,000.00	-2,168.30	89.16%
5290 Marketing Contingency		1,000.00	-1,000.00	0.00%	3,302.71	10,000.00	-6,697.29	33.03%
Total 50 Advertising / Media	\$ 9,136.45	\$ 64,666.67	\$ -55,530.22	14.13%	\$ 632,990.32	\$ 662,166.70	\$ -29,176.38	95.59%
55 Marketing / Public Relations			0.00		0.00	0.00	0.00	
5510 Public Relations Contract		8,683.34	-8,683.34	0.00%	69,466.64	86,833.40	-17,366.76	80.00%
5520 Marketing Agency Contract		2,000.00	-2,000.00	0.00%	0.00	20,000.00	-20,000.00	0.00%
5540 Clipping Service	1,365.95	1,000.00	365.95	136.60%	6,817.85	10,000.00	-3,182.15	68.18%
5550 In-Market PR Stunts	8,683.33	2,000.00	6,683.33	434.17%	23,047.37	20,000.00	3,047.37	115.24%
5560 Media Events	1,560.88	1,750.00	-189.12	89.19%	5,240.28	10,000.00	-4,759.72	52.40%
5610 Travel -PR Related	258.86	1,000.00	-741.14	25.89%	5,337.34	10,000.00	-4,662.66	53.37%
5680 Visiting Media FAM Expenses		500.00	-500.00	0.00%	9,611.70	5,000.00	4,611.70	192.23%
Total 55 Marketing / Public Relations	\$ 11,869.02	\$ 16,933.34	\$ -5,064.32	70.09%	\$ 119,521.18	\$ 161,833.40	\$ -42,312.22	73.85%
57 Website Maint / Development			0.00		0.00	0.00	0.00	
5710 Interactive Media Coordinator		2,500.00	-2,500.00	0.00%	5,062.60	25,000.00	-19,937.40	20.25%
5740 Content Creation	2,500.00	1,500.00	1,000.00	166.67%	21,401.34	15,000.00	6,401.34	142.68%
5750 Development/ Maintenance	676.85	1,250.00	-573.15	54.15%	54,097.83	12,500.00	41,597.83	432.78%
5780 Interactive Marketing	34.95	100.00	-65.05	34.95%	279.60	1,000.00	-720.40	27.96%
Total 57 Website Maint / Development	\$ 3,211.80	\$ 5,350.00	\$ -2,138.20	60.03%	\$ 80,841.37	\$ 53,500.00	\$ 27,341.37	151.11%
58 Leisure / Group Sales			0.00		0.00	0.00	0.00	
5810 Promotion Items, Booth Develop	191.76	0.00	191.76		3,522.44	6,500.00	-2,977.56	54.19%
5820 Consumer & Trade Shows	80.90	4,000.00	-3,919.10	2.02%	80.90	7,750.00	-7,669.10	1.04%
5840 State Fair Exhibit	5,000.00	0.00	5,000.00		23,535.66	2,000.00	21,535.66	1176.78%
5870 Shipping - Travel Shows		1,000.00	-1,000.00	0.00%	0.00	2,500.00	-2,500.00	0.00%
5880 Travel - Leisure/Group Sales		0.00	0.00		4,117.85	8,960.00	-4,842.15	45.96%
5885 Travel - Group FAMs		0.00	0.00		692.05	4,000.00	-3,307.95	17.30%
5890 Misc. Sales Opportunities		500.00	-500.00	0.00%	0.00	5,000.00	-5,000.00	0.00%
Total 58 Leisure / Group Sales	\$ 5,272.66	\$ 5,500.00	\$ -227.34	95.87%	\$ 31,948.90	\$ 36,710.00	\$ -4,761.10	87.03%
Total 1- MEDIA & WEBSITE	\$ 29,489.93	\$ 92,450.01	\$ -62,960.08	31.90%	\$ 865,301.77	\$ 914,210.10	\$ -48,908.33	94.65%
2- VISITOR SVS / PARTNERSHIPS			0.00		0.00	0.00	0.00	
Partnerships			0.00		0.00	0.00	0.00	
6550 Conferences & Seminars	2,164.22	1,500.00	664.22	144.28%	33,006.42	9,150.00	23,856.42	360.73%
6555 Conferences & Seminars Travel		1,956.00	-1,956.00	0.00%	45.00	10,037.50	-9,992.50	0.45%
6570 In-County Relations	575.03	1,300.00	-724.97	44.23%	7,261.66	15,000.00	-7,738.34	48.41%
6575 Stakeholder Networking	124.12	1,683.34	-1,559.22	7.37%	2,449.32	20,233.40	-17,784.08	12.11%
6590 Memberships		1,700.00	-1,700.00	0.00%	1,160.00	7,050.00	-5,890.00	16.45%
6610 North Coast Tourism Council	3,909.61	916.67	2,992.94	426.50%	36,638.05	9,166.66	27,471.39	399.69%
Total Partnerships	\$ 6,772.98	\$ 9,056.01	\$ -2,283.03	74.79%	\$ 80,560.45	\$ 70,637.56	\$ 9,922.89	114.05%
Visitor Services			0.00		0.00	0.00	0.00	
6720 Event & Festival Guides	3.33	2,291.62	-2,288.29	0.15%	39,323.51	52,516.20	-13,192.69	74.88%
6730 Incentives & Sponsorships	10,688.50	1,791.67	8,896.83	596.57%	27,569.00	18,916.70	8,652.30	145.74%
6770 Visitor Centers & Signage	950.00	0.00	950.00		9,600.00	7,500.00	2,100.00	128.00%

Total Visitor Services	\$ 11,641.83	\$ 4,083.29	\$ 7,558.54	285.11%	\$ 76,492.51	\$ 78,932.90	\$ -2,440.39	96.91%
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 18,414.81	\$ 13,139.30	\$ 5,275.51	140.15%	\$ 157,052.96	\$ 149,570.46	\$ 7,482.50	105.00%
3- ADMIN EXPENSES			0.00		0.00	0.00	0.00	
General Admin			0.00		0.00	0.00	0.00	
7010 Accounting	2,247.00	2,000.00	247.00	112.35%	27,890.00	27,000.00	890.00	103.30%
7060 Bank Fees		50.00	-50.00	0.00%	80.35	500.00	-419.65	16.07%
7080 Board Development		1,868.00	-1,868.00	0.00%	70,339.47	22,149.00	48,190.47	317.57%
7090 Copying & Printing		200.00	-200.00	0.00%	0.00	2,000.00	-2,000.00	0.00%
7100 Dues & Subscriptions	7,263.12	1,143.00	6,120.12	635.44%	40,207.96	11,430.00	28,777.96	351.78%
7130 Legal Fees		250.00	-250.00	0.00%	0.00	2,500.00	-2,500.00	0.00%
7140 Licenses & Permits			0.00		9.00	0.00	9.00	
7150 Meeting Expenses	174.16	135.00	39.16	129.01%	2,295.64	1,350.00	945.64	170.05%
7200 Office Expense	1,533.52	100.00	1,433.52	1533.52%	8,816.31	1,000.00	7,816.31	881.63%
7210 Postage & Shipping	565.19	300.00	265.19	188.40%	5,156.54	3,000.00	2,156.54	171.88%
7280 Travel Expenses	43.50	750.00	-706.50	5.80%	12,463.78	7,500.00	4,963.78	166.18%
Total General Admin	\$ 11,826.49	\$ 6,796.00	\$ 5,030.49	174.02%	\$ 167,259.05	\$ 78,429.00	\$ 88,830.05	213.26%
Occupancy Costs			0.00		0.00	0.00	0.00	
7650 Rent	2,471.00	1,950.00	521.00	126.72%	26,905.00	19,500.00	7,405.00	137.97%
7660 Insurance	744.34	0.00	744.34		2,209.76	2,250.00	-40.24	98.21%
7850 Repairs & Maintenance	399.95	575.00	-175.05	69.56%	6,350.79	6,350.00	0.79	100.01%
7890 Taxes		0.00	0.00		122.14	65.00	57.14	187.91%
7910 Telecommunication	405.38	550.00	-144.62	73.71%	9,041.01	5,500.00	3,541.01	164.38%
7950 Utilities	881.02	729.99	151.03	120.69%	7,201.04	7,299.90	-98.86	98.65%
7990 Depreciation Expense	644.00		644.00		6,342.00	0.00	6,342.00	
Total Occupancy Costs	\$ 5,545.69	\$ 3,804.99	\$ 1,740.70	145.75%	\$ 58,171.74	\$ 40,964.90	\$ 17,206.84	142.00%
Total 3- ADMIN EXPENSES	\$ 17,372.18	\$ 10,600.99	\$ 6,771.19	163.87%	\$ 225,430.79	\$ 119,393.90	\$ 106,036.89	188.81%
4- PERSONNEL			0.00		0.00	0.00	0.00	
8510 Salaries & Wages	27,711.08	24,646.68	3,064.40	112.43%	265,942.83	246,466.80	19,476.03	107.90%
8520 Paid Time Off	1,012.23	1,382.00	-369.77	73.24%	9,896.99	17,473.52	-7,576.53	56.64%
8530 Payroll Taxes	2,574.91	1,885.47	689.44	136.57%	26,119.12	21,146.85	4,972.27	123.51%
8540 Payroll Processing Fees	990.00	85.00	905.00	1164.71%	1,635.00	1,570.00	65.00	104.14%
8550 Workers Comp	134.17	211.25	-77.08	63.51%	2,606.70	5,112.50	-2,505.80	50.99%
8570 Health Insurance Allowance	2,700.00	2,250.00	450.00	120.00%	25,250.00	22,500.00	2,750.00	112.22%
8580 Other Employee Benefits	410.00	0.00	410.00		1,823.00	0.00	1,823.00	
8590 Contract Work	4,416.67	750.00	3,666.67	588.89%	41,028.78	6,300.00	34,728.78	651.25%
8615 Employee Recruitment			0.00		903.59	0.00	903.59	
Total 4- PERSONNEL	\$ 39,949.06	\$ 31,210.40	\$ 8,738.66	128.00%	\$ 375,206.01	\$ 320,569.67	\$ 54,636.34	117.04%
Payroll Expenses			0.00		0.00	0.00	0.00	
Company Contributions			0.00		0.00	0.00	0.00	
Retirement	1,320.86		1,320.86		7,858.51	0.00	7,858.51	
Total Company Contributions	\$ 1,320.86	\$ 0.00	\$ 1,320.86		\$ 7,858.51	\$ 0.00	\$ 7,858.51	
Wages			0.00		0.00	0.00	0.00	
Bereavement Pay	750.00		750.00		750.00	0.00	750.00	
Employee Taxes Paid by Employer	0.00		0.00		46.74	0.00	46.74	
Total Wages	\$ 750.00	\$ 0.00	\$ 750.00		\$ 796.74	\$ 0.00	\$ 796.74	
Total Payroll Expenses	\$ 2,070.86	\$ 0.00	\$ 2,070.86		\$ 8,655.25	\$ 0.00	\$ 8,655.25	
Uncategorized Expense	507.82		507.82		1,647.33	0.00	1,647.33	
Total Expenses	\$ 107,804.66	\$ 147,400.70	\$ -39,596.04	73.14%	\$ 1,633,294.11	\$ 1,503,744.13	\$ 129,549.98	108.62%
Net Operating Income	\$ -62,804.66	\$ -2,154.18	\$ -60,650.48	2915.48%	\$ -465,364.57	\$ -51,278.93	\$ -414,085.64	907.52%
Net Income	\$ -62,804.66	\$ -2,154.18	\$ -60,650.48	2915.48%	\$ -465,364.57	\$ -51,278.93	\$ -414,085.64	907.52%

Thursday, Jun 01, 2023 06:32:06 PM GMT-7 - Accrual Basis

Mendocino County Tourism Commission

Statement of Cash Flows

April 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-62,804.66
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	-45,000.00
1230 Prepaid Expenses	-212.24
1290 Loan to Employee	100.00
2000 Accounts Payable	-23,130.28
2210 Payroll Liabilities:Federal Taxes (941/944)	0.00
2220 Payroll Liabilities:CA PIT / SDI	0.00
2230 Payroll Liabilities:CA SUI / ETT	0.00
2240 Payroll Liabilities:FUTA Payable	4.82
2270 Payroll Liabilities:Accrued Payroll	-151.82
2275 Payroll Liabilities:Accrued PTO	-702.82
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	4,162.31
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-64,930.03
Net cash provided by operating activities	\$ -127,734.69
INVESTING ACTIVITIES	
1600 Accumulated Depreciation	644.00
Net cash provided by investing activities	\$644.00
NET CASH INCREASE FOR PERIOD	\$ -127,090.69
Cash at beginning of period	1,598,595.28
CASH AT END OF PERIOD	\$1,471,504.59

Mendocino County Tourism Commission

Profit and Loss Comparison

April 2023

	TOTAL			
	APR 2023	APR 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID		79,706.00	-79,706.00	-100.00 %
4031 County BID adjustments		28,417.54	-28,417.54	-100.00 %
4035 County 50% Match	45,000.00	39,583.00	5,417.00	13.69 %
4050 NCTC Administration		6,254.20	-6,254.20	-100.00 %
Total Income	\$45,000.00	\$153,960.74	\$ -108,960.74	-70.77 %
GROSS PROFIT	\$45,000.00	\$153,960.74	\$ -108,960.74	-70.77 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	9,539.75	54,876.26	-45,336.51	-82.62 %
5150 Ad Development/Design		1,000.00	-1,000.00	-100.00 %
5170 Photography	380.00		380.00	
5240 Research & Development	1,000.00	3,000.00	-2,000.00	-66.67 %
5280 Video Development	-1,783.30		-1,783.30	
5290 Marketing Contingency		254.37	-254.37	-100.00 %
Total 50 Advertising / Media	9,136.45	59,130.63	-49,994.18	-84.55 %
55 Marketing / Public Relations				
5510 Public Relations Contract		8,333.34	-8,333.34	-100.00 %
5540 Clipping Service	1,365.95	648.00	717.95	110.79 %
5550 In-Market PR Stunts	8,683.33		8,683.33	
5560 Media Events	1,560.88		1,560.88	
5610 Travel -PR Related	258.86	741.43	-482.57	-65.09 %
5680 Visiting Media FAM Expenses		416.74	-416.74	-100.00 %
Total 55 Marketing / Public Relations	11,869.02	10,139.51	1,729.51	17.06 %
57 Website Maint / Development				
5710 Interactive Media Coordinator		2,500.00	-2,500.00	-100.00 %
5740 Content Creation	2,500.00		2,500.00	
5750 Development/ Maintenance	676.85	31,881.76	-31,204.91	-97.88 %
5780 Interactive Marketing	34.95	29.95	5.00	16.69 %
Total 57 Website Maint / Development	3,211.80	34,411.71	-31,199.91	-90.67 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	191.76	156.99	34.77	22.15 %
5820 Consumer & Trade Shows	80.90		80.90	
5840 State Fair Exhibit	5,000.00		5,000.00	
Total 58 Leisure / Group Sales	5,272.66	156.99	5,115.67	3,258.60 %
Total 1- MEDIA & WEBSITE	29,489.93	103,838.84	-74,348.91	-71.60 %

Mendocino County Tourism Commission

Profit and Loss Comparison

April 2023

	TOTAL			
	APR 2023	APR 2022 (PY)	CHANGE	% CHANGE
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	2,164.22	1,194.76	969.46	81.14 %
6570 In-County Relations	575.03	411.43	163.60	39.76 %
6575 Stakeholder Networking	124.12	221.18	-97.06	-43.88 %
6610 North Coast Tourism Council	3,909.61	8,986.81	-5,077.20	-56.50 %
Total Partnerships	6,772.98	10,814.18	-4,041.20	-37.37 %
Visitor Services				
6720 Event & Festival Guides	3.33	3,791.80	-3,788.47	-99.91 %
6730 Incentives & Sponsorships	10,688.50	624.00	10,064.50	1,612.90 %
6770 Visitor Centers & Signage	950.00	13,050.00	-12,100.00	-92.72 %
Total Visitor Services	11,641.83	17,465.80	-5,823.97	-33.34 %
Total 2- VISITOR SVS / PARTNERSHIPS	18,414.81	28,279.98	-9,865.17	-34.88 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	2,247.00	1,950.00	297.00	15.23 %
7060 Bank Fees		6.05	-6.05	-100.00 %
7080 Board Development		500.00	-500.00	-100.00 %
7100 Dues & Subscriptions	7,263.12	2,609.94	4,653.18	178.29 %
7150 Meeting Expenses	174.16	205.25	-31.09	-15.15 %
7200 Office Expense	1,533.52	3,421.47	-1,887.95	-55.18 %
7210 Postage & Shipping	565.19	580.33	-15.14	-2.61 %
7280 Travel Expenses	43.50	940.05	-896.55	-95.37 %
Total General Admin	11,826.49	10,213.09	1,613.40	15.80 %
Occupancy Costs				
7650 Rent	2,471.00	1,956.00	515.00	26.33 %
7660 Insurance	744.34	223.00	521.34	233.78 %
7850 Repairs & Maintenance	399.95	224.95	175.00	77.80 %
7910 Telecommunication	405.38	787.03	-381.65	-48.49 %
7950 Utilities	881.02	551.67	329.35	59.70 %
7990 Depreciation Expense	644.00	581.00	63.00	10.84 %
Total Occupancy Costs	5,545.69	4,323.65	1,222.04	28.26 %
Total 3- ADMIN EXPENSES	17,372.18	14,536.74	2,835.44	19.51 %
4- PERSONNEL				
8510 Salaries & Wages	27,711.08	21,950.90	5,760.18	26.24 %
8520 Paid Time Off	1,012.23	841.93	170.30	20.23 %
8530 Payroll Taxes	2,574.91	1,885.62	689.29	36.56 %
8540 Payroll Processing Fees	990.00		990.00	
8550 Workers Comp	134.17	205.00	-70.83	-34.55 %
8570 Health Insurance Allowance	2,700.00	2,200.00	500.00	22.73 %

Mendocino County Tourism Commission

Profit and Loss Comparison

April 2023

	TOTAL			
	APR 2023	APR 2022 (PY)	CHANGE	% CHANGE
8580 Other Employee Benefits	410.00		410.00	
8590 Contract Work	4,416.67	381.25	4,035.42	1,058.47 %
Total 4- PERSONNEL	39,949.06	27,464.70	12,484.36	45.46 %
Payroll Expenses				
Company Contributions				
Retirement	1,320.86		1,320.86	
Total Company Contributions	1,320.86		1,320.86	
Wages				
Bereavement Pay	750.00		750.00	
Total Wages	750.00		750.00	
Total Payroll Expenses	2,070.86		2,070.86	
Uncategorized Expense	507.82		507.82	
Total Expenses	\$107,804.66	\$174,120.26	\$ -66,315.60	-38.09 %
NET OPERATING INCOME	\$ -62,804.66	\$ -20,159.52	\$ -42,645.14	-211.54 %
NET INCOME	\$ -62,804.66	\$ -20,159.52	\$ -42,645.14	-211.54 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - April 2023

	TOTAL			
	JUL 2022 - APR 2023	JUL 2021 - APR 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	736,489.57	914,192.00	-177,702.43	-19.44 %
4031 County BID adjustments	557.00	74,072.60	-73,515.60	-99.25 %
4035 County 50% Match	413,101.03	395,830.00	17,271.03	4.36 %
4050 NCTC Administration	12,736.48	10,578.37	2,158.11	20.40 %
Other Income	1,372.43		1,372.43	
4940 Misc. Income	3,277.33	61,314.41	-58,037.08	-94.65 %
4950 Interest Income	395.70	307.29	88.41	28.77 %
Total Other Income	5,045.46	61,621.70	-56,576.24	-91.81 %
Total Income	\$1,167,929.54	\$1,456,294.67	\$ -288,365.13	-19.80 %
GROSS PROFIT	\$1,167,929.54	\$1,456,294.67	\$ -288,365.13	-19.80 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media	0.00		0.00	
5130 Print & Online Advertising	510,037.24	336,710.79	173,326.45	51.48 %
5150 Ad Development/Design	2,000.00	10,420.00	-8,420.00	-80.81 %
5170 Photography	2,465.00		2,465.00	
5240 Research & Development	97,353.67	45,060.00	52,293.67	116.05 %
5280 Video Development	17,831.70	8,510.87	9,320.83	109.52 %
5290 Marketing Contingency	3,302.71	587.93	2,714.78	461.75 %
Total 50 Advertising / Media	632,990.32	401,289.59	231,700.73	57.74 %
55 Marketing / Public Relations				
5510 Public Relations Contract	69,466.64	84,657.60	-15,190.96	-17.94 %
5540 Clipping Service	6,817.85	6,480.00	337.85	5.21 %
5550 In-Market PR Stunts	23,047.37	1,615.63	21,431.74	1,326.53 %
5560 Media Events	5,240.28	1,015.31	4,224.97	416.13 %
5610 Travel -PR Related	5,337.34	5,704.21	-366.87	-6.43 %
5680 Visiting Media FAM Expenses	9,611.70	8,037.85	1,573.85	19.58 %
Total 55 Marketing / Public Relations	119,521.18	107,510.60	12,010.58	11.17 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	5,062.60	25,000.00	-19,937.40	-79.75 %
5740 Content Creation	21,401.34		21,401.34	
5750 Development/ Maintenance	54,097.83	58,919.78	-4,821.95	-8.18 %
5780 Interactive Marketing	279.60	299.50	-19.90	-6.64 %
Total 57 Website Maint / Development	80,841.37	84,219.28	-3,377.91	-4.01 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - April 2023

	TOTAL			
	JUL 2022 - APR 2023	JUL 2021 - APR 2022 (PY)	CHANGE	% CHANGE
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	3,522.44	3,368.74	153.70	4.56 %
5820 Consumer & Trade Shows	80.90	3,570.00	-3,489.10	-97.73 %
5840 State Fair Exhibit	23,535.66		23,535.66	
5870 Shipping - Travel Shows		25.73	-25.73	-100.00 %
5880 Travel - Leisure/Group Sales	4,117.85	7,142.33	-3,024.48	-42.35 %
5885 Travel - Group FAMs	692.05	30.00	662.05	2,206.83 %
Total 58 Leisure / Group Sales	31,948.90	14,136.80	17,812.10	126.00 %
Total 1- MEDIA & WEBSITE	865,301.77	607,156.27	258,145.50	42.52 %
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	33,006.42	13,143.11	19,863.31	151.13 %
6555 Conferences & Seminars Travel	45.00	6.80	38.20	561.76 %
6570 In-County Relations	7,261.66	3,143.28	4,118.38	131.02 %
6575 Stakeholder Networking	2,449.32	287.33	2,161.99	752.44 %
6590 Memberships	1,160.00	3,967.50	-2,807.50	-70.76 %
6610 North Coast Tourism Council	36,638.05	19,639.98	16,998.07	86.55 %
Total Partnerships	80,560.45	40,188.00	40,372.45	100.46 %
Visitor Services				
6720 Event & Festival Guides	39,323.51	38,165.64	1,157.87	3.03 %
6730 Incentives & Sponsorships	27,569.00	20,941.00	6,628.00	31.65 %
6770 Visitor Centers & Signage	9,600.00	14,850.00	-5,250.00	-35.35 %
Total Visitor Services	76,492.51	73,956.64	2,535.87	3.43 %
Total 2- VISITOR SVS / PARTNERSHIPS	157,052.96	114,144.64	42,908.32	37.59 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	27,890.00	26,430.00	1,460.00	5.52 %
7060 Bank Fees	80.35	202.08	-121.73	-60.24 %
7080 Board Development	70,339.47	2,954.79	67,384.68	2,280.52 %
7090 Copying & Printing		507.20	-507.20	-100.00 %
7100 Dues & Subscriptions	40,207.96	18,925.37	21,282.59	112.46 %
7130 Legal Fees		1,219.98	-1,219.98	-100.00 %
7140 Licenses & Permits	9.00		9.00	
7150 Meeting Expenses	2,295.64	577.60	1,718.04	297.44 %
7200 Office Expense	8,816.31	9,869.79	-1,053.48	-10.67 %
7210 Postage & Shipping	5,156.54	2,706.88	2,449.66	90.50 %
7280 Travel Expenses	12,463.78	11,029.44	1,434.34	13.00 %
Total General Admin	167,259.05	74,423.13	92,835.92	124.74 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - April 2023

	TOTAL			
	JUL 2022 - APR 2023	JUL 2021 - APR 2022 (PY)	CHANGE	% CHANGE
Occupancy Costs				
7650 Rent	26,905.00	19,261.00	7,644.00	39.69 %
7660 Insurance	2,209.76	2,173.00	36.76	1.69 %
7850 Repairs & Maintenance	6,350.79	3,659.50	2,691.29	73.54 %
7890 Taxes	122.14	80.72	41.42	51.31 %
7910 Telecommunication	9,041.01	7,891.48	1,149.53	14.57 %
7950 Utilities	7,201.04	5,811.10	1,389.94	23.92 %
7990 Depreciation Expense	6,342.00	4,876.00	1,466.00	30.07 %
Total Occupancy Costs	58,171.74	43,752.80	14,418.94	32.96 %
Total 3- ADMIN EXPENSES	225,430.79	118,175.93	107,254.86	90.76 %
4- PERSONNEL				
8510 Salaries & Wages	265,942.83	218,722.44	47,220.39	21.59 %
8520 Paid Time Off	9,896.99	9,181.64	715.35	7.79 %
8530 Payroll Taxes	26,119.12	20,839.83	5,279.29	25.33 %
8540 Payroll Processing Fees	1,635.00		1,635.00	
8550 Workers Comp	2,606.70	-895.00	3,501.70	391.25 %
8570 Health Insurance Allowance	25,250.00	18,000.00	7,250.00	40.28 %
8580 Other Employee Benefits	1,823.00	239.65	1,583.35	660.69 %
8590 Contract Work	41,028.78	17,806.26	23,222.52	130.42 %
8615 Employee Recruitment	903.59	294.35	609.24	206.98 %
Total 4- PERSONNEL	375,206.01	284,189.17	91,016.84	32.03 %
Payroll Expenses				
Company Contributions				
Retirement	7,858.51		7,858.51	
Total Company Contributions	7,858.51		7,858.51	
Wages				
Bereavement Pay	750.00	0.00	750.00	
Employee Taxes Paid by Employer	46.74		46.74	
Total Wages	796.74	0.00	796.74	
Total Payroll Expenses	8,655.25	0.00	8,655.25	
Uncategorized Expense	1,647.33		1,647.33	
Total Expenses	\$1,633,294.11	\$1,123,666.01	\$509,628.10	45.35 %
NET OPERATING INCOME	\$ -465,364.57	\$332,628.66	\$ -797,993.23	-239.91 %
Other Expenses				
9010 Gain/Loss on Sale of Asset		216.52	-216.52	-100.00 %
Total Other Expenses	\$0.00	\$216.52	\$ -216.52	-100.00 %
NET OTHER INCOME	\$0.00	\$ -216.52	\$216.52	100.00 %
NET INCOME	\$ -465,364.57	\$332,412.14	\$ -797,776.71	-240.00 %