

Balance Sheet Comparison

Visit Mendocino County

As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF AUGUST 31, 2025	AS OF AUGUST 31, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
1005 SBMC Checking	30,989.55	45,827.43
1010 SBMC Contingency/Savings	396,048.52	700,733.95
1030 Cash drawer	100.00	100.00
Total for Bank Accounts	\$427,138.07	\$746,661.38
Accounts Receivable		
1100 Accounts Receivable	284,300.68	245,574.32
Total for Accounts Receivable	\$284,300.68	\$245,574.32
Other Current Assets		
1230 Prepaid Expenses	19,514.01	23,913.40
1250 Refundable Deposits	1,800.00	1,800.00
1270 Receivable Other	-4,107.06	-4,107.06
1290 Loan to Employee	0.00	0.00
Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$17,206.95	\$21,606.34
Total for Current Assets	\$728,645.70	\$1,013,842.04
Fixed Assets		
1510 Furniture and Equipment	50,080.43	46,655.22
1600 Accumulated Depreciation	-40,904.04	-33,219.01
Total for Fixed Assets	\$9,176.39	\$13,436.21
Other Assets		
1700 Website Development	0.00	0.00
1750 Accumulated Amortization	0.00	0.00
Total for Other Assets	\$0.00	\$0.00
Total for Assets	\$737,822.09	\$1,027,278.25
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	9,889.69	18,969.50
Total for Accounts Payable	\$9,889.69	\$18,969.50
Credit Cards		
Ramp Card	0.00	3,176.50

Balance Sheet Comparison

Visit Mendocino County

As of August 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF AUGUST 31, 2025	AS OF AUGUST 31, 2024 (PY)
Total for Credit Cards	\$0.00	\$3,176.50
Other Current Liabilities		
2100 Accrued Expenses	1,115.00	1,115.00
2150 Other Liabilities-County Match	0.00	0.00
2300 Loan Payable	0.00	0.00
Direct Deposit Payable	0.00	0.00
Not in Use	0.00	0.00
Payroll Liabilities	\$0.00	\$0.00
2210 Federal Taxes (941/944)	0.00	0.00
2220 CA PIT / SDI	0.00	0.00
2230 CA SUI / ETT	0.00	0.00
2240 FUTA Payable	22.34	15.00
2270 Accrued Payroll	2,923.03	2,291.27
2275 Accrued PTO	9,665.49	12,060.61
2280 Health Insurance Payable	0.00	0.00
2290 Direct Deposit Liabilities	0.00	0.00
401(k) Contribution	0.03	0.03
Federal Payroll Tax Payable	0.00	0.00
State Payroll Tax Payable	0.00	0.00
SUI & ETT Payable	0.00	0.00
Total for Payroll Liabilities	\$12,610.89	\$14,366.91
Total for Other Current Liabilities	\$13,725.89	\$15,481.91
Total for Current Liabilities	\$23,615.58	\$37,627.91
Long-term Liabilities		
Total for Liabilities	\$23,615.58	\$37,627.91
Equity		
3900 Unrestricted Net Assets (RE)	736,060.12	1,039,404.46
Net Income	-209,475.96	-237,376.47
3100 Contingency-Restricted	187,622.35	187,622.35
Opening Bal Equity	0.00	0.00
Total for Equity	\$714,206.51	\$989,650.34
Total for Liabilities and Equity	\$737,822.09	\$1,027,278.25

Visit Mendocino County
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
July 2025 - June 2026

	Aug 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		100,000.00	-100,000.00	0.00%	0.00	1,200,000.00	-1,200,000.00	0.00%
4031 County BID adjustments		0.00	0.00		0.00	-36,000.00	36,000.00	0.00%
Total Income	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 0.00	\$ 1,164,000.00	\$ -1,164,000.00	0.00%
Gross Profit	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 0.00	\$ 1,164,000.00	\$ -1,164,000.00	0.00%
Expenses								
1- MEDIA & WEBSITE	29,998.22	40,188.32	-10,190.10	74.64%	81,395.85	535,049.92	-453,654.07	15.21%
2- VISITOR SVS / PARTNERSHIPS	1,232.00	23,124.99	-21,892.99	5.33%	24,168.43	220,110.00	-195,941.57	10.98%
3- ADMIN EXPENSES	13,088.07	17,308.00	-4,219.93	75.62%	35,280.19	220,661.00	-185,380.81	15.99%
4- PERSONNEL	46,850.72	46,726.06	124.66	100.27%	140,100.60	575,528.72	-435,428.12	24.34%
Payroll Expenses	1,360.78		1,360.78		4,703.19	0.00	4,703.19	
Uncategorized Expense			0.00		633.89	0.00	633.89	
Total Expenses	\$ 92,529.79	\$ 127,347.37	\$ -34,817.58	72.66%	\$ 286,282.15	\$ 1,551,349.64	\$ -1,265,067.49	18.45%
Net Operating Income	\$ -92,529.79	\$ -27,347.37	\$ -65,182.42	338.35%	\$ -286,282.15	\$ -387,349.64	\$ 101,067.49	73.91%
Net Income	\$ -92,529.79	\$ -27,347.37	\$ -65,182.42	338.35%	\$ -286,282.15	\$ -387,349.64	\$ 101,067.49	73.91%

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Visit Mendocino County
Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L
 July 2025 - June 2026

	Aug 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		100,000.00	-100,000.00	0.00%	0.00	1,200,000.00	-1,200,000.00	0.00%
4031 County BID adjustments		0.00	0.00		0.00	-36,000.00	36,000.00	0.00%
Total Income	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 0.00	\$ 1,164,000.00	\$ -1,164,000.00	0.00%
Gross Profit	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 0.00	\$ 1,164,000.00	\$ -1,164,000.00	0.00%
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	12,836.14	15,000.00	-2,163.86	85.57%	24,285.55	190,000.00	-165,714.45	12.78%
5170 Photography		1,000.00	-1,000.00	0.00%	0.00	12,000.00	-12,000.00	0.00%
5240 Research & Development		5,000.00	-5,000.00	0.00%	10,000.00	70,000.00	-60,000.00	14.29%
5280 Video Development		500.00	-500.00	0.00%	500.00	6,000.00	-5,500.00	8.33%
5290 Marketing Contingency		666.66	-666.66	0.00%	0.00	8,000.00	-8,000.00	0.00%
Total 50 Advertising / Media	\$ 12,836.14	\$ 22,166.66	\$ -9,330.52	57.91%	\$ 34,785.55	\$ 286,000.00	\$ -251,214.45	12.16%
55 Marketing / Public Relations			0.00		0.00	0.00	0.00	
5510 Public Relations Contract	9,258.66	9,606.66	-348.00	96.38%	27,775.98	115,279.92	-87,503.94	24.09%
5520 Marketing Agency Contract	1,500.00	2,000.00	-500.00	75.00%	3,000.00	24,000.00	-21,000.00	12.50%
5540 Clipping Service		0.00	0.00		4,320.00	4,000.00	320.00	108.00%
5560 Media Events		750.00	-750.00	0.00%	1,400.00	22,000.00	-20,600.00	6.36%
5610 Travel -PR Related		0.00	0.00		473.77	3,000.00	-2,526.23	15.79%
5680 Visiting Media FAM Expenses		500.00	-500.00	0.00%	0.00	6,000.00	-6,000.00	0.00%
Total 55 Marketing / Public Relations	\$ 10,758.66	\$ 12,856.66	\$ -2,098.00	83.68%	\$ 36,969.75	\$ 174,279.92	\$ -137,310.17	21.21%
57 Website Maint / Development			0.00		0.00	0.00	0.00	
5710 Interactive Media Coordinator	2,500.00	2,500.00	0.00	100.00%	5,000.00	30,000.00	-25,000.00	16.67%
5740 Content Creation	2,500.00	1,500.00	1,000.00	166.67%	2,500.00	18,000.00	-15,500.00	13.89%
5750 Development/ Maintenance	1,403.42	565.00	838.42	248.39%	2,140.55	6,780.00	-4,639.45	31.57%
5780 Interactive Marketing		100.00	-100.00	0.00%	0.00	1,200.00	-1,200.00	0.00%
Total 57 Website Maint / Development	\$ 6,403.42	\$ 4,665.00	\$ 1,738.42	137.27%	\$ 9,640.55	\$ 55,980.00	\$ -46,339.45	17.22%
58 Leisure / Group Sales			0.00		0.00	0.00	0.00	
5810 Promotion Items, Booth Develop		0.00	0.00		0.00	3,000.00	-3,000.00	0.00%
5820 Consumer & Trade Shows		0.00	0.00		0.00	4,300.00	-4,300.00	0.00%
5880 Travel - Leisure/Group Sales		0.00	0.00		0.00	5,490.00	-5,490.00	0.00%
5890 Misc. Sales Opportunities		500.00	-500.00	0.00%	0.00	6,000.00	-6,000.00	0.00%
Total 58 Leisure / Group Sales	\$ 0.00	\$ 500.00	\$ -500.00	0.00%	\$ 0.00	\$ 18,790.00	\$ -18,790.00	0.00%
Total 1- MEDIA & WEBSITE	\$ 29,998.22	\$ 40,188.32	\$ -10,190.10	74.64%	\$ 81,395.85	\$ 535,049.92	\$ -453,654.07	15.21%
2- VISITOR SVS / PARTNERSHIPS			0.00		0.00	0.00	0.00	
Partnerships			0.00		0.00	0.00	0.00	
6550 Conferences & Seminars		0.00	0.00		0.00	7,000.00	-7,000.00	0.00%
6555 Conferences & Seminars Travel		0.00	0.00		0.00	15,810.00	-15,810.00	0.00%
6570 In-County Relations		1,050.00	-1,050.00	0.00%	396.79	14,100.00	-13,703.21	2.81%
6575 Stakeholder Networking		500.00	-500.00	0.00%	0.00	6,000.00	-6,000.00	0.00%
6590 Memberships		1,200.00	-1,200.00	0.00%	150.00	4,700.00	-4,550.00	3.19%
6610 North Coast Tourism Council		0.00	0.00		13,000.00	13,000.00	0.00	100.00%
Total Partnerships	\$ 0.00	\$ 2,750.00	\$ -2,750.00	0.00%	\$ 13,546.79	\$ 60,610.00	\$ -47,063.21	22.35%
Visitor Services			0.00		0.00	0.00	0.00	
6720 Event & Festival Guides	607.00	13,083.33	-12,476.33	4.64%	9,371.64	72,000.00	-62,628.36	13.02%
6730 Incentives & Sponsorships	625.00	625.00	0.00	100.00%	1,250.00	7,500.00	-6,250.00	16.67%
6770 Visitor Centers & Signage		6,666.66	-6,666.66	0.00%	0.00	80,000.00	-80,000.00	0.00%
Total Visitor Services	\$ 1,232.00	\$ 20,374.99	\$ -19,142.99	6.05%	\$ 10,621.64	\$ 159,500.00	\$ -148,878.36	6.66%
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 1,232.00	\$ 23,124.99	\$ -21,892.99	5.33%	\$ 24,168.43	\$ 220,110.00	\$ -195,941.57	10.98%
3- ADMIN EXPENSES			0.00		0.00	0.00	0.00	
General Admin			0.00		0.00	0.00	0.00	
7010 Accounting	2,155.00	2,300.00	-145.00	93.70%	7,817.50	36,300.00	-28,482.50	21.54%
7060 Bank Fees	95.00	50.00	45.00	190.00%	102.80	600.00	-497.20	17.13%
7070 Civitas	3,015.00		3,015.00		9,255.00	0.00	9,255.00	
7080 Board Development		6,275.00	-6,275.00	0.00%	0.00	76,265.00	-76,265.00	0.00%

7090 Copying & Printing		200.00	-200.00	0.00%	0.00	2,400.00	-2,400.00	0.00%
7100 Dues & Subscriptions	1,785.50	1,373.00	412.50	130.04%	5,202.41	16,476.00	-11,273.59	31.58%
7130 Legal Fees		250.00	-250.00	0.00%	0.00	3,000.00	-3,000.00	0.00%
7140 Licenses & Permits			0.00		25.00	0.00	25.00	
7150 Meeting Expenses		185.00	-185.00	0.00%	0.00	2,220.00	-2,220.00	0.00%
7200 Office Expense	85.24	400.00	-314.76	21.31%	233.71	4,800.00	-4,566.29	4.87%
7210 Postage & Shipping	764.00	475.00	289.00	160.84%	1,386.37	5,700.00	-4,313.63	24.32%
7280 Travel Expenses	830.50	1,000.00	-169.50	83.05%	1,876.67	12,000.00	-10,123.33	15.64%
Total General Admin	\$ 8,730.24	\$ 12,508.00	\$ -3,777.76	69.80%	\$ 25,899.46	\$ 159,761.00	\$ -133,861.54	16.21%
Occupancy Costs			0.00		0.00	0.00	0.00	
7650 Rent	2,300.00	2,700.00	-400.00	85.19%	2,300.00	32,400.00	-30,100.00	7.10%
7660 Insurance	252.58	0.00	252.58		252.58	3,000.00	-2,747.42	8.42%
7850 Repairs & Maintenance	407.95	575.00	-167.05	70.95%	1,111.80	6,900.00	-5,788.20	16.11%
7890 Taxes		0.00	0.00		292.72	300.00	-7.28	97.57%
7910 Telecommunication	300.49	685.00	-384.51	43.87%	1,568.94	8,220.00	-6,651.06	19.09%
7950 Utilities	417.14	840.00	-422.86	49.66%	2,495.35	10,080.00	-7,584.65	24.76%
7990 Depreciation Expense	679.67		679.67		1,359.34	0.00	1,359.34	
Total Occupancy Costs	\$ 4,357.83	\$ 4,800.00	\$ -442.17	90.79%	\$ 9,380.73	\$ 60,900.00	\$ -51,519.27	15.40%
Total 3- ADMIN EXPENSES	\$ 13,088.07	\$ 17,308.00	\$ -4,219.93	75.62%	\$ 35,280.19	\$ 220,661.00	\$ -185,380.81	15.99%
4- PERSONNEL			0.00		0.00	0.00	0.00	
8510 Salaries & Wages	30,998.82	35,360.00	-4,361.18	87.67%	105,941.88	424,320.00	-318,378.12	24.97%
8520 Paid Time Off	84.00	3,632.70	-3,548.70	2.31%	1,827.27	51,438.40	-49,611.13	3.55%
8530 Payroll Taxes	2,598.82	4,897.36	-2,298.54	53.07%	9,046.46	58,768.32	-49,721.86	15.39%
8540 Payroll Processing Fees		86.00	-86.00	0.00%	214.00	2,002.00	-1,788.00	10.69%
8550 Workers Comp	120.75	0.00	120.75		241.50	3,000.00	-2,758.50	8.05%
8570 Health Insurance Allowance	2,750.00	2,750.00	0.00	100.00%	9,625.00	33,000.00	-23,375.00	29.17%
8580 Other Employee Benefits		0.00	0.00		615.00	3,000.00	-2,385.00	20.50%
8590 Contract Work	10,298.33		10,298.33		12,589.49	0.00	12,589.49	
Total 4- PERSONNEL	\$ 46,850.72	\$ 46,726.06	\$ 124.66	100.27%	\$ 140,100.60	\$ 575,528.72	\$ -435,428.12	24.34%
Payroll Expenses			0.00		0.00	0.00	0.00	
Company Contributions			0.00		0.00	0.00	0.00	
Retirement	1,360.78		1,360.78		4,703.19	0.00	4,703.19	
Total Company Contributions	\$ 1,360.78	\$ 0.00	\$ 1,360.78		\$ 4,703.19	\$ 0.00	\$ 4,703.19	
Total Payroll Expenses	\$ 1,360.78	\$ 0.00	\$ 1,360.78		\$ 4,703.19	\$ 0.00	\$ 4,703.19	
Uncategorized Expense			0.00		633.89	0.00	633.89	
Total Expenses	\$ 92,529.79	\$ 127,347.37	\$ -34,817.58	72.66%	\$ 286,282.15	\$ 1,551,349.64	\$ -1,265,067.49	18.45%
Net Operating Income	\$ -92,529.79	\$ -27,347.37	\$ -65,182.42	338.35%	\$ -286,282.15	\$ -387,349.64	\$ 101,067.49	73.91%
Net Income	\$ -92,529.79	\$ -27,347.37	\$ -65,182.42	338.35%	\$ -286,282.15	\$ -387,349.64	\$ 101,067.49	73.91%

Thursday, Oct 02, 2025 05:53:45 PM GMT-7 - Accrual Basis

Statement of Cash Flows

Visit Mendocino County

August 1-31, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-92,529.79
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1230 Prepaid Expenses	-1,885.75
2000 Accounts Payable	-11,148.46
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	0.00
2270 Payroll Liabilities:Accrued Payroll	-190.86
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	0.00
Ramp Card	-3,951.39
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	-\$17,176.46
Net cash provided by operating activities	-\$109,706.25
INVESTING ACTIVITIES	
1600 Accumulated Depreciation	679.67
Net cash provided by investing activities	\$679.67
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	-\$109,026.58
Cash at beginning of period	\$536,164.65
CASH AT END OF PERIOD	\$427,138.07

Profit and Loss Comparison

Visit Mendocino County

August 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AUG 1 - AUG 31 2025	AUG 1 - AUG 31 2024 (PY)
Income		
Cost of Goods Sold		
Gross Profit		
Expenses		
1- MEDIA & WEBSITE		
50 Advertising / Media		\$500.00
5130 Print & Online Advertising	12,836.14	16,613.60
5240 Research & Development		1,000.00
Total for 50 Advertising / Media	\$12,836.14	\$18,113.60
55 Marketing / Public Relations		
5510 Public Relations Contract	9,258.66	9,256.66
5520 Marketing Agency Contract	1,500.00	
5610 Travel -PR Related		769.02
Total for 55 Marketing / Public Relations	\$10,758.66	\$10,025.68
57 Website Maint / Development		
5710 Interactive Media Coordinator	2,500.00	
5740 Content Creation	2,500.00	2,500.00
5750 Development/ Maintenance	1,403.42	851.13
Total for 57 Website Maint / Development	\$6,403.42	\$3,351.13
Total for 1- MEDIA & WEBSITE	\$29,998.22	\$31,490.41
2- VISITOR SVS / PARTNERSHIPS		
Visitor Services		
6720 Event & Festival Guides	607.00	847.22
6730 Incentives & Sponsorships	625.00	994.50
Total for Visitor Services	\$1,232.00	\$1,841.72
Partnerships		
6555 Conferences & Seminars Travel		1,143.60
6570 In-County Relations		1,147.61
6575 Stakeholder Networking		74.15
6590 Memberships		2,350.00
6610 North Coast Tourism Council		10,500.00
Total for Partnerships		\$15,215.36
Total for 2- VISITOR SVS / PARTNERSHIPS	\$1,232.00	\$17,057.08

Profit and Loss Comparison

Visit Mendocino County

August 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AUG 1 - AUG 31 2025	AUG 1 - AUG 31 2024 (PY)
3- ADMIN EXPENSES		
General Admin		
7010 Accounting	2,155.00	2,316.00
7060 Bank Fees	95.00	5.00
7070 Civitas	3,015.00	
7100 Dues & Subscriptions	1,785.50	4,413.65
7200 Office Expense	85.24	171.17
7210 Postage & Shipping	764.00	777.44
7280 Travel Expenses	830.50	471.89
7080 Board Development		6,240.00
7150 Meeting Expenses		228.95
Total for General Admin	\$8,730.24	\$14,624.10
Occupancy Costs		
7650 Rent	2,300.00	2,300.00
7660 Insurance	252.58	216.33
7850 Repairs & Maintenance	407.95	404.95
7910 Telecommunication	300.49	1,061.78
7950 Utilities	417.14	119.83
7990 Depreciation Expense	679.67	784.00
Total for Occupancy Costs	\$4,357.83	\$4,886.89
Total for 3- ADMIN EXPENSES	\$13,088.07	\$19,510.99
4- PERSONNEL		
8510 Salaries & Wages	30,998.82	30,863.16
8520 Paid Time Off	84.00	2,860.48
8530 Payroll Taxes	2,598.82	2,777.20
8550 Workers Comp	120.75	172.33
8570 Health Insurance Allowance	2,750.00	2,750.00
8590 Contract Work	10,298.33	9,833.33
8540 Payroll Processing Fees		86.00
Total for 4- PERSONNEL	\$46,850.72	\$49,342.50
Payroll Expenses		
Company Contributions		
Retirement	1,360.78	1,303.04
Total for Company Contributions	\$1,360.78	\$1,303.04
Total for Payroll Expenses	\$1,360.78	\$1,303.04
Total for Expenses	\$92,529.79	\$118,704.02
Net Operating Income	-\$92,529.79	-\$118,704.02
Other Income		

Profit and Loss Comparison

Visit Mendocino County

August 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AUG 1 - AUG 31 2025	AUG 1 - AUG 31 2024 (PY)
Other Expenses		
Net Other Income		
Net Income	-\$92,529.79	-\$118,704.02