

Statement of Financial Position Comparison

Visit Mendocino County

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
Assets		
Current Assets		
Bank Accounts		
1005 SBMC Checking	139,895.55	352,801.36
1010 SBMC Contingency/Savings	546,103.71	600,905.26
1030 Cash drawer	100.00	100.00
Total for Bank Accounts	\$686,099.26	\$953,806.62
Accounts Receivable		
1100 Accounts Receivable	0.00	0.00
Total for Accounts Receivable	\$0.00	\$0.00
Other Current Assets		
1230 Prepaid Expenses	36,005.30	14,448.26
1250 Refundable Deposits	1,800.00	1,800.00
1270 Receivable Other	0.00	-4,107.06
1290 Loan to Employee	0.00	0.00
QuickBooks Tax Holding Account	0.00	
Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$37,805.30	\$12,141.20
Total for Current Assets	\$723,904.56	\$965,947.82
Fixed Assets		
1510 Furniture and Equipment	50,080.43	46,655.22
1600 Accumulated Depreciation	-40,469.46	-34,311.53
Total for Fixed Assets	\$9,610.97	\$12,343.69
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	\$733,515.53	\$978,291.51
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	8,460.58	13,261.66
Total for Accounts Payable	\$8,460.58	\$13,261.66
Credit Cards		
Ramp Card	0.00	9,364.79

Statement of Financial Position Comparison

Visit Mendocino County

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
Total for Credit Cards	\$0.00	\$9,364.79
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	526.34	15.00
2270 Accrued Payroll	3,329.91	5,572.45
2275 Accrued PTO	12,501.20	11,715.16
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	\$16,357.48	\$17,302.64
Total for Other Current Liabilities	\$17,472.48	\$18,417.64
Total for Current Liabilities	\$25,933.06	\$41,044.09
Long-term Liabilities		
Total for Liabilities	\$25,933.06	\$41,044.09
Equity		
3900 Unrestricted Net Assets (RE)	726,456.85	1,039,404.46
Net Income	-206,496.73	-289,779.39
3100 Contingency-Restricted	187,622.35	187,622.35
Opening Bal Equity	0.00	0.00
Total for Equity	\$707,582.47	\$937,247.42
Total for Liabilities and Equity	\$733,515.53	\$978,291.51

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

	Dec 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
4030 County BID		100,000.00	-100,000.00	0.00%	366,085.84	1,200,000.00	-833,914.16	30.51%
4031 County BID adjustments		0.00	0.00		0.00	-36,000.00	36,000.00	0.00%
Other Income			0.00		149.68	0.00	149.68	
Total Revenue	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 366,235.52	\$ 1,164,000.00	\$ -797,764.48	31.46%
Gross Profit	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 366,235.52	\$ 1,164,000.00	\$ -797,764.48	31.46%
Expenditures								
1- MEDIA & WEBSITE	32,721.10	40,188.33	-7,467.23	81.42%	215,634.48	535,049.92	-319,415.44	40.30%
2- VISITOR SVS / PARTNERSHIPS	507.71	14,174.99	-13,667.28	3.58%	45,582.05	220,110.00	-174,527.95	20.71%
3- ADMIN EXPENSES	11,537.71	26,008.00	-14,470.29	44.36%	90,002.79	220,661.00	-130,658.21	40.79%
4- PERSONNEL	41,532.22	49,726.06	-8,193.84	83.52%	277,014.98	575,528.72	-298,513.74	48.13%
Payroll Expenses	1,104.96		1,104.96		8,495.06	0.00	8,495.06	
Uncategorized Expense	0.00		0.00		633.89	0.00	633.89	
Total Expenditures	\$ 87,403.70	\$ 130,097.38	\$ -42,693.68	67.18%	\$ 637,363.25	\$ 1,551,349.64	\$ -913,986.39	41.08%
Net Operating Revenue	\$ -87,403.70	\$ -30,097.38	\$ -57,306.32	290.40%	\$ -271,127.73	\$ -387,349.64	\$ 116,221.91	70.00%
Net Revenue	\$ -87,403.70	\$ -30,097.38	\$ -57,306.32	290.40%	\$ -271,127.73	\$ -387,349.64	\$ 116,221.91	70.00%

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

	Dec 2025				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
4030 County BID		100,000.00	-100,000.00	0.00%	366,085.84	1,200,000.00	-833,914.16	30.51%
4031 County BID adjustments		0.00	0.00		0.00	-36,000.00	36,000.00	0.00%
Other Income			0.00		94.49	0.00	94.49	
4950 Interest Income			0.00		55.19	0.00	55.19	
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00		\$ 149.68	\$ 0.00	\$ 149.68	
Total Revenue	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 366,235.52	\$ 1,164,000.00	\$ -797,764.48	31.46%
Gross Profit	\$ 0.00	\$ 100,000.00	\$ -100,000.00	0.00%	\$ 366,235.52	\$ 1,164,000.00	\$ -797,764.48	31.46%
Expenditures								
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	12,016.10	15,000.00	-2,983.90	80.11%	84,452.98	190,000.00	-105,547.02	44.45%
5170 Photography		1,000.00	-1,000.00	0.00%	582.00	12,000.00	-11,418.00	4.85%
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%	1,500.00	6,000.00	-4,500.00	25.00%
5290 Marketing Contingency		666.67	-666.67	0.00%	0.00	8,000.00	-8,000.00	0.00%
Total 50 Advertising / Media	\$ 12,016.10	\$ 22,166.67	\$ -10,150.57	54.21%	\$ 96,534.98	\$ 286,000.00	\$ -189,465.02	33.75%
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%	65,981.28	115,279.92	-49,298.64	57.24%
5520 Marketing Agency Contract	1,500.00	2,000.00	-500.00	75.00%	9,000.00	24,000.00	-15,000.00	37.50%
5540 Clipping Service		0.00	0.00		4,320.00	4,000.00	320.00	108.00%
5550 In-Market PR Stunts			0.00		120.00	0.00	120.00	
5560 Media Events		750.00	-750.00	0.00%	1,400.00	22,000.00	-20,600.00	6.36%
5610 Travel -PR Related	5,327.83	0.00	5,327.83		6,046.53	3,000.00	3,046.53	201.55%
5680 Visiting Media FAM Expenses		500.00	-500.00	0.00%	591.47	6,000.00	-5,408.53	9.86%
Total 55 Marketing / Public Relations	\$ 16,086.49	\$ 12,856.66	\$ 3,229.83	125.12%	\$ 87,459.28	\$ 174,279.92	\$ -86,820.64	50.18%
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%	15,000.00	30,000.00	-15,000.00	50.00%
5740 Content Creation	1,500.00	1,500.00	0.00	100.00%	7,000.00	18,000.00	-11,000.00	38.89%
5750 Development/ Maintenance	618.51	565.00	53.51	109.47%	8,225.01	6,780.00	1,445.01	121.31%
5780 Interactive Marketing		100.00	-100.00	0.00%	0.00	1,200.00	-1,200.00	0.00%
Total 57 Website Maint / Development	\$ 4,618.51	\$ 4,665.00	\$ -46.49	99.00%	\$ 30,225.01	\$ 55,980.00	\$ -25,754.99	53.99%
58 Leisure / Group Sales			0.00		0.00	0.00	0.00	
5810 Promotion Items, Booth Develop		0.00	0.00		863.42	3,000.00	-2,136.58	28.78%
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		401.79	5,490.00	-5,088.21	7.32%
5885 Travel - Group FAMs			0.00		150.00	0.00	150.00	
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%	\$ 1,415.21	\$ 18,790.00	\$ -17,374.79	7.53%
Total 1- MEDIA & WEBSITE	\$ 32,721.10	\$ 40,188.33	\$ -7,467.23	81.42%	\$ 215,634.48	\$ 535,049.92	\$ -319,415.44	40.30%
2- VISITOR SVS / PARTNERSHIPS			0.00		0.00	0.00	0.00	
Partnerships			0.00		0.00	0.00	0.00	
6550 Conferences & Seminars	92.26	0.00	92.26		4,604.17	7,000.00	-2,395.83	65.77%
6555 Conferences & Seminars Travel		0.00	0.00		718.81	15,810.00	-15,091.19	4.55%
6570 In-County Relations		1,050.00	-1,050.00	0.00%	2,241.71	14,100.00	-11,858.29	15.90%
6575 Stakeholder Networking		500.00	-500.00	0.00%	25.63	6,000.00	-5,974.37	0.43%
6590 Memberships		750.00	-750.00	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	\$ 92.26	\$ 2,300.00	\$ -2,207.74	4.01%	\$ 20,740.32	\$ 60,610.00	\$ -39,869.68	34.22%
Visitor Services			0.00		0.00	0.00	0.00	
6720 Event & Festival Guides	415.45	4,583.33	-4,167.88	9.06%	20,741.73	72,000.00	-51,258.27	28.81%
6730 Incentives & Sponsorships		625.00	-625.00	0.00%	4,100.00	7,500.00	-3,400.00	54.67%
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	\$ 415.45	\$ 11,874.99	\$ -11,459.54	3.50%	\$ 24,841.73	\$ 159,500.00	\$ -134,658.27	15.57%

Total 2- VISITOR SVS / PARTNERSHIPS	\$	507.71	\$	14,174.99	\$	-13,667.28	3.58%	\$	45,582.05	\$	220,110.00	\$	-174,527.95	20.71%
3- ADMIN EXPENSES						0.00			0.00		0.00		0.00	
General Admin						0.00			0.00		0.00		0.00	
7010 Accounting		3,155.00		11,000.00		-7,845.00	28.68%		22,282.50		36,300.00		-14,017.50	61.38%
7060 Bank Fees		5.00		50.00		-45.00	10.00%		122.80		600.00		-477.20	20.47%
7070 Civitas						0.00			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		2,991.61		1,373.00		1,618.61	217.89%		14,098.78		16,476.00		-2,377.22	85.57%
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		178.81		185.00		-6.19	96.65%		210.21		2,220.00		-2,009.79	9.47%
7200 Office Expense		6.54		400.00		-393.46	1.64%		1,033.13		4,800.00		-3,766.87	21.52%
7210 Postage & Shipping		45.50		475.00		-429.50	9.58%		2,923.21		5,700.00		-2,776.79	51.28%
7280 Travel Expenses				1,000.00		-1,000.00	0.00%		6,638.29		12,000.00		-5,361.71	55.32%
Total General Admin	\$	6,382.46	\$	21,208.00	\$	-14,825.54	30.09%	\$	56,588.92	\$	159,761.00	\$	-103,172.08	35.42%
Occupancy Costs						0.00			0.00		0.00		0.00	
7650 Rent		2,700.00		2,700.00		0.00	100.00%		16,200.00		32,400.00		-16,200.00	50.00%
7660 Insurance		252.58		0.00		252.58			1,515.48		3,000.00		-1,484.52	50.52%
7850 Repairs & Maintenance		370.00		575.00		-205.00	64.35%		2,570.80		6,900.00		-4,329.20	37.26%
7890 Taxes				0.00		0.00			292.72		300.00		-7.28	97.57%
7910 Telecommunication		375.20		685.00		-309.80	54.77%		4,078.75		8,220.00		-4,141.25	49.62%
7950 Utilities		899.75		840.00		59.75	107.11%		5,601.67		10,080.00		-4,478.33	55.57%
7990 Depreciation Expense		557.72				557.72			3,154.45		0.00		3,154.45	
Total Occupancy Costs	\$	5,155.25	\$	4,800.00	\$	355.25	107.40%	\$	33,413.87	\$	60,900.00	\$	-27,486.13	54.87%
Total 3- ADMIN EXPENSES	\$	11,537.71	\$	26,008.00	\$	-14,470.29	44.36%	\$	90,002.79	\$	220,661.00	\$	-130,658.21	40.79%
4- PERSONNEL						0.00			0.00		0.00		0.00	
8510 Salaries & Wages		29,899.98		35,360.00		-5,460.02	84.56%		201,380.81		424,320.00		-222,939.19	47.46%
8520 Paid Time Off		1,158.08		3,632.70		-2,474.62	31.88%		4,686.02		51,438.40		-46,752.38	9.11%
8530 Payroll Taxes		3,020.08		4,897.36		-1,877.28	61.67%		19,308.01		58,768.32		-39,460.31	32.85%
8540 Payroll Processing Fees				86.00		-86.00	0.00%		695.00		2,002.00		-1,307.00	34.72%
8550 Workers Comp		120.75		0.00		120.75			1,279.50		3,000.00		-1,720.50	42.65%
8570 Health Insurance Allowance		2,750.00		2,750.00		0.00	100.00%		19,000.00		33,000.00		-14,000.00	57.58%
8580 Other Employee Benefits				3,000.00		-3,000.00	0.00%		1,535.00		3,000.00		-1,465.00	51.17%
8590 Contract Work		4,583.33				4,583.33			29,130.64		0.00		29,130.64	
Total 4- PERSONNEL	\$	41,532.22	\$	49,726.06	\$	-8,193.84	83.52%	\$	277,014.98	\$	575,528.72	\$	-298,513.74	48.13%
Payroll Expenses						0.00			0.00		0.00		0.00	
Company Contributions						0.00			0.00		0.00		0.00	
Retirement		1,104.96				1,104.96			8,495.06		0.00		8,495.06	
Total Company Contributions	\$	1,104.96	\$	0.00	\$	1,104.96		\$	8,495.06	\$	0.00	\$	8,495.06	
Total Payroll Expenses	\$	1,104.96	\$	0.00	\$	1,104.96		\$	8,495.06	\$	0.00	\$	8,495.06	
Uncategorized Expense		0.00				0.00			633.89		0.00		633.89	
Total Expenditures	\$	87,403.70	\$	130,097.38	\$	-42,693.68	67.18%	\$	637,363.25	\$	1,551,349.64	\$	-913,986.39	41.08%
Net Operating Revenue	\$	-87,403.70	\$	-30,097.38	\$	-57,306.32	290.40%	\$	-271,127.73	\$	-387,349.64	\$	116,221.91	70.00%
Net Revenue	\$	-87,403.70	\$	-30,097.38	\$	-57,306.32	290.40%	\$	-271,127.73	\$	-387,349.64	\$	116,221.91	70.00%

Friday, Jan 30, 2026 09:41:48 AM GMT-8 - Accrual Basis

Statement of Cash Flows

Visit Mendocino County

December 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-87,403.70
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	366,085.84
1230 Prepaid Expenses	-4,330.75
2000 Accounts Payable	-8,661.61
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	504.00
2270 Payroll Liabilities:Accrued Payroll	-700.80
2275 Payroll Liabilities:Accrued PTO	918.08
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	0.00
QuickBooks Tax Holding Account	0.00
Ramp Card	-3,324.49
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$350,490.27
Net cash provided by operating activities	\$263,086.57
INVESTING ACTIVITIES	
1600 Accumulated Depreciation	557.72
Net cash provided by investing activities	\$557.72
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	\$263,644.29
Cash at beginning of period	\$422,454.97
CASH AT END OF PERIOD	\$686,099.26

Statement of Activity Comparison

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December 2025

DISTRIBUTION ACCOUNT	TOTAL	
	DEC 1 - DEC 31 2025	DEC 1 - DEC 31 2024 (PY)
Income		
Other Income		
4950 Interest Income		75.86
Total for Other Income		\$75.86
Total for Income		\$75.86
Cost of Goods Sold		
Gross Profit		\$75.86
Expenses		
1- MEDIA & WEBSITE		
50 Advertising / Media		\$500.00
5130 Print & Online Advertising	12,016.10	16,168.18
5170 Photography		1,800.00
5240 Research & Development		1,000.00
Total for 50 Advertising / Media	\$12,016.10	\$19,468.18
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	5,327.83	
5680 Visiting Media FAM Expenses		194.83
Total for 55 Marketing / Public Relations	\$16,086.49	\$9,451.49
57 Website Maint / Development		
5710 Interactive Media Coordinator	2,500.00	
5740 Content Creation	1,500.00	2,500.00
5750 Development/ Maintenance	618.51	737.13
Total for 57 Website Maint / Development	\$4,618.51	\$3,237.13
Total for 1- MEDIA & WEBSITE	\$32,721.10	\$32,156.80
2- VISITOR SVS / PARTNERSHIPS		
Partnerships		
6550 Conferences & Seminars	92.26	
6570 In-County Relations		13.60
6590 Memberships		51.26
Total for Partnerships	\$92.26	\$64.86
Visitor Services		
6720 Event & Festival Guides	415.45	2,350.46
6730 Incentives & Sponsorships		2,500.00
Total for Visitor Services	\$415.45	\$4,850.46
Total for 2- VISITOR SVS / PARTNERSHIPS	\$507.71	\$4,915.32

Statement of Activity Comparison

Visit Mendocino County

December 2025

DISTRIBUTION ACCOUNT	TOTAL	
	DEC 1 - DEC 31 2025	DEC 1 - DEC 31 2024 (PY)
3- ADMIN EXPENSES		
General Admin		
7010 Accounting	3,155.00	3,315.00
7060 Bank Fees	5.00	7.45
7100 Dues & Subscriptions	2,991.61	8,958.66
7150 Meeting Expenses	178.81	137.04
7200 Office Expense	6.54	270.59
7210 Postage & Shipping	45.50	208.68
7280 Travel Expenses		2,363.25
Total for General Admin	\$6,382.46	\$15,260.67
Occupancy Costs		
7650 Rent	2,700.00	2,700.00
7660 Insurance	252.58	131.58
7850 Repairs & Maintenance	370.00	254.95
7910 Telecommunication	375.20	1,124.79
7950 Utilities	899.75	649.36
7990 Depreciation Expense	557.72	443.42
Total for Occupancy Costs	\$5,155.25	\$5,304.10
Total for 3- ADMIN EXPENSES	\$11,537.71	\$20,564.77
4- PERSONNEL		
8510 Salaries & Wages	29,899.98	33,911.16
8520 Paid Time Off	1,158.08	1,125.29
8530 Payroll Taxes	3,020.08	2,837.99
8550 Workers Comp	120.75	172.33
8570 Health Insurance Allowance	2,750.00	2,750.00
8590 Contract Work	4,583.33	11,308.33
8540 Payroll Processing Fees		86.00
Total for 4- PERSONNEL	\$41,532.22	\$52,191.10
Payroll Expenses		
Company Contributions		
Retirement	1,104.96	1,324.96
Total for Company Contributions	\$1,104.96	\$1,324.96
Total for Payroll Expenses	\$1,104.96	\$1,324.96
Uncategorized Expense	0.00	
Total for Expenses	\$87,403.70	\$111,152.95
Net Operating Income	-\$87,403.70	-\$111,077.09
Other Income		

Statement of Activity Comparison

Visit Mendocino County

December 2025

DISTRIBUTION ACCOUNT	TOTAL	
	DEC 1 - DEC 31 2025	DEC 1 - DEC 31 2024 (PY)
Other Expenses		
Net Other Income		
Net Income	-\$87,403.70	-\$111,077.09