

# Mendocino County Tourism Commission

## Balance Sheet Comparison

As of February 28, 2023

	TOTAL			
	AS OF FEB 28, 2023	AS OF FEB 28, 2022 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1005 SBMC Checking	284,489.64	103,311.77	181,177.87	175.37 %
1010 SBMC Contingency/Savings	1,000,000.00	1,165,865.27	-165,865.27	-14.23 %
1015 MLCU Checking	0.00	0.00	0.00	
1020 MLCU Savings	0.00	0.00	0.00	
1030 Cash drawer	100.00	100.00	0.00	0.00 %
<b>Total Bank Accounts</b>	<b>\$1,284,589.64</b>	<b>\$1,269,277.04</b>	<b>\$15,312.60</b>	<b>1.21 %</b>
Accounts Receivable				
1100 Accounts Receivable	742,086.22	697,807.38	44,278.84	6.35 %
<b>Total Accounts Receivable</b>	<b>\$742,086.22</b>	<b>\$697,807.38</b>	<b>\$44,278.84</b>	<b>6.35 %</b>
Other Current Assets				
1230 Prepaid Expenses	-32,982.86	61,276.66	-94,259.52	-153.83 %
1250 Refundable Deposits	1,800.00	1,800.00	0.00	0.00 %
1270 Receivable Other	-13,716.38	0.00	-13,716.38	
1290 Loan to Employee	1,800.00		1,800.00	
Undeposited Funds	0.00	0.00	0.00	
<b>Total Other Current Assets</b>	<b>\$ -43,099.24</b>	<b>\$63,076.66</b>	<b>\$ -106,175.90</b>	<b>-168.33 %</b>
<b>Total Current Assets</b>	<b>\$1,983,576.62</b>	<b>\$2,030,161.08</b>	<b>\$ -46,584.46</b>	<b>-2.29 %</b>
Fixed Assets				
1510 Furniture and Equipment	41,311.75	30,059.23	11,252.52	37.43 %
1600 Accumulated Depreciation	-20,751.00	-13,373.00	-7,378.00	-55.17 %
<b>Total Fixed Assets</b>	<b>\$20,560.75</b>	<b>\$16,686.23</b>	<b>\$3,874.52</b>	<b>23.22 %</b>
Other Assets				
1700 Website Development	0.00	0.00	0.00	
1750 Accumulated Amortization	0.00	0.00	0.00	
<b>Total Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL ASSETS</b>	<b>\$2,004,137.37</b>	<b>\$2,046,847.31</b>	<b>\$ -42,709.94</b>	<b>-2.09 %</b>

# Mendocino County Tourism Commission

## Balance Sheet Comparison

As of February 28, 2023

	TOTAL			
	AS OF FEB 28, 2023	AS OF FEB 28, 2022 (PY)	CHANGE	% CHANGE
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	7,626.26	43,695.15	-36,068.89	-82.55 %
<b>Total Accounts Payable</b>	<b>\$7,626.26</b>	<b>\$43,695.15</b>	<b>\$ -36,068.89</b>	<b>-82.55 %</b>
Other Current Liabilities				
2100 Accrued Expenses	1,115.00	1,970.00	-855.00	-43.40 %
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	1,690.59	-1,690.59	-100.00 %
2240 FUTA Payable	222.50	163.61	58.89	35.99 %
2270 Accrued Payroll	3,333.30	12,851.00	-9,517.70	-74.06 %
2275 Accrued PTO	67,752.65	12,923.70	54,828.95	424.25 %
2280 Health Insurance Payable	0.00	0.00	0.00	
2290 Direct Deposit Liabilities	0.00	0.00	0.00	
401(k) Contribution	9,680.33		9,680.33	
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	
<b>Total Payroll Liabilities</b>	<b>80,988.78</b>	<b>27,628.90</b>	<b>53,359.88</b>	<b>193.13 %</b>
<b>Total Other Current Liabilities</b>	<b>\$82,103.78</b>	<b>\$29,598.90</b>	<b>\$52,504.88</b>	<b>177.39 %</b>
<b>Total Current Liabilities</b>	<b>\$89,730.04</b>	<b>\$73,294.05</b>	<b>\$16,435.99</b>	<b>22.42 %</b>
<b>Total Liabilities</b>	<b>\$89,730.04</b>	<b>\$73,294.05</b>	<b>\$16,435.99</b>	<b>22.42 %</b>
Equity				
3100 Contingency-Restricted	187,622.35	152,650.09	34,972.26	22.91 %
3900 Unrestricted Net Assets (RE)	2,008,072.90	1,478,042.08	530,030.82	35.86 %
Opening Bal Equity	0.00	0.00	0.00	
Net Income	-281,287.92	342,861.09	-624,149.01	-182.04 %
<b>Total Equity</b>	<b>\$1,914,407.33</b>	<b>\$1,973,553.26</b>	<b>\$ -59,145.93</b>	<b>-3.00 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,004,137.37</b>	<b>\$2,046,847.31</b>	<b>\$ -42,709.94</b>	<b>-2.09 %</b>

# Mendocino County Tourism Commission

## Statement of Cash Flows

February 2023

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	-61,872.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	-51,150.55
1230 Prepaid Expenses	31,264.33
1270 Receivable Other	6,568.85
2000 Accounts Payable	-18,922.00
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	33.91
2270 Payroll Liabilities:Accrued Payroll	-4,832.75
2275 Payroll Liabilities:Accrued PTO	13,519.27
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	4,839.88
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>-18,679.06</b>
<b>Net cash provided by operating activities</b>	<b>\$ -80,551.31</b>
<b>INVESTING ACTIVITIES</b>	
1600 Accumulated Depreciation	644.00
<b>Net cash provided by investing activities</b>	<b>\$644.00</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$ -79,907.31</b>
Cash at beginning of period	1,364,496.95
<b>CASH AT END OF PERIOD</b>	<b>\$1,284,589.64</b>

# Mendocino County Tourism Commission

## Budget vs. Actuals: Profit & Loss Summary

February 2023

	FEB 2023				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>								
4030 County BID		96,831.01	-96,831.01		\$0.00	\$96,831.01	\$ -96,831.01	0.00%
4035 County 50% Match	45,000.00	48,415.51	-3,415.51	92.95 %	\$45,000.00	\$48,415.51	\$ -3,415.51	92.95 %
<b>Total Income</b>	<b>\$45,000.00</b>	<b>\$145,246.52</b>	<b>\$ -100,246.52</b>	<b>30.98 %</b>	<b>\$45,000.00</b>	<b>\$145,246.52</b>	<b>\$ -100,246.52</b>	<b>30.98 %</b>
<b>GROSS PROFIT</b>	<b>\$45,000.00</b>	<b>\$145,246.52</b>	<b>\$ -100,246.52</b>	<b>30.98 %</b>	<b>\$45,000.00</b>	<b>\$145,246.52</b>	<b>\$ -100,246.52</b>	<b>30.98 %</b>
<b>Expenses</b>								
1- MEDIA & WEBSITE	38,810.96	93,950.01	-55,139.05	41.31 %	\$38,810.96	\$93,950.01	\$ -55,139.05	41.31 %
2- VISITOR SVS / PARTNERSHIPS	1,754.83	11,083.30	-9,328.47	15.83 %	\$1,754.83	\$11,083.30	\$ -9,328.47	15.83 %
3- ADMIN EXPENSES	15,659.90	10,600.99	5,058.91	147.72 %	\$15,659.90	\$10,600.99	\$5,058.91	147.72 %
4- PERSONNEL	49,319.10	31,974.45	17,344.65	154.25 %	\$49,319.10	\$31,974.45	\$17,344.65	154.25 %
Payroll Expenses	1,327.46		1,327.46		\$1,327.46	\$0.00	\$1,327.46	0.00%
<b>Total Expenses</b>	<b>\$106,872.25</b>	<b>\$147,608.75</b>	<b>\$ -40,736.50</b>	<b>72.40 %</b>	<b>\$106,872.25</b>	<b>\$147,608.75</b>	<b>\$ -40,736.50</b>	<b>72.40 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -61,872.25</b>	<b>\$ -2,362.23</b>	<b>\$ -59,510.02</b>	<b>2,619.23 %</b>	<b>\$ -61,872.25</b>	<b>\$ -2,362.23</b>	<b>\$ -59,510.02</b>	<b>2,619.23 %</b>
<b>NET INCOME</b>	<b>\$ -61,872.25</b>	<b>\$ -2,362.23</b>	<b>\$ -59,510.02</b>	<b>2,619.23 %</b>	<b>\$ -61,872.25</b>	<b>\$ -2,362.23</b>	<b>\$ -59,510.02</b>	<b>2,619.23 %</b>

# Mendocino County Tourism Commission

Budget vs. Actuals: FY 22/23 - FY23 P&L

February 2023

	FEB 2023				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>								
4030 County BID		96,831	-96,831		\$0	\$96,831	\$ -96,831	0%
4035 County 50% Match	45,000	48,416	-3,416	93.00 %	\$45,000	\$48,416	\$ -3,416	93.00 %
<b>Total Income</b>	<b>\$45,000</b>	<b>\$145,247</b>	<b>\$ -100,247</b>	<b>31.00 %</b>	<b>\$45,000</b>	<b>\$145,247</b>	<b>\$ -100,247</b>	<b>31.00 %</b>
<b>GROSS PROFIT</b>	<b>\$45,000</b>	<b>\$145,247</b>	<b>\$ -100,247</b>	<b>31.00 %</b>	<b>\$45,000</b>	<b>\$145,247</b>	<b>\$ -100,247</b>	<b>31.00 %</b>
<b>Expenses</b>								
<b>1- MEDIA &amp; WEBSITE</b>								
50 Advertising / Media					\$0	\$0	\$0	0%
5130 Print & Online Advertising	26,892	54,250	-27,358	50.00 %	\$26,892	\$54,250	\$ -27,358	50.00 %
5150 Ad Development/Design		1,000	-1,000		\$0	\$1,000	\$ -1,000	0%
5170 Photography	1,080	500	580	216.00 %	\$1,080	\$500	\$580	216.00 %
5240 Research & Development	5,000	5,917	-917	85.00 %	\$5,000	\$5,917	\$ -917	85.00 %
5280 Video Development	1,275	2,000	-725	64.00 %	\$1,275	\$2,000	\$ -725	64.00 %
5290 Marketing Contingency		1,000	-1,000		\$0	\$1,000	\$ -1,000	0%
<b>Total 50 Advertising / Media</b>	<b>34,247</b>	<b>64,667</b>	<b>-30,420</b>	<b>53.00 %</b>	<b>\$34,247</b>	<b>\$64,667</b>	<b>\$ -30,420</b>	<b>53.00 %</b>
<b>55 Marketing / Public Relations</b>								
5510 Public Relations Contract		8,683	-8,683		\$0	\$8,683	\$ -8,683	0%
5520 Marketing Agency Contract		2,000	-2,000		\$0	\$2,000	\$ -2,000	0%
5540 Clipping Service	680	1,000	-320	68.00 %	\$680	\$1,000	\$ -320	68.00 %
5550 In-Market PR Stunts	141	2,000	-1,859	7.00 %	\$141	\$2,000	\$ -1,859	7.00 %
5560 Media Events		4,750	-4,750		\$0	\$4,750	\$ -4,750	0%
5610 Travel -PR Related	38	1,000	-962	4.00 %	\$38	\$1,000	\$ -962	4.00 %
5680 Visiting Media FAM Expenses	705	500	205	141.00 %	\$705	\$500	\$205	141.00 %
<b>Total 55 Marketing / Public Relations</b>	<b>1,564</b>	<b>19,933</b>	<b>-18,370</b>	<b>8.00 %</b>	<b>\$1,564</b>	<b>\$19,933</b>	<b>\$ -18,370</b>	<b>8.00 %</b>
<b>57 Website Maint / Development</b>								
5710 Interactive Media Coordinator		2,500	-2,500		\$0	\$2,500	\$ -2,500	0%
5740 Content Creation	2,500	1,500	1,000	167.00 %	\$2,500	\$1,500	\$1,000	167.00 %
5750 Development/ Maintenance	500	1,250	-750	40.00 %	\$500	\$1,250	\$ -750	40.00 %
5780 Interactive Marketing		100	-100		\$0	\$100	\$ -100	0%
<b>Total 57 Website Maint / Development</b>	<b>3,000</b>	<b>5,350</b>	<b>-2,350</b>	<b>56.00 %</b>	<b>\$3,000</b>	<b>\$5,350</b>	<b>\$ -2,350</b>	<b>56.00 %</b>
<b>58 Leisure / Group Sales</b>								
5810 Promotion Items, Booth Develop		3,000	-3,000		\$0	\$3,000	\$ -3,000	0%
5870 Shipping - Travel Shows		500	-500		\$0	\$500	\$ -500	0%
5890 Misc. Sales Opportunities		500	-500		\$0	\$500	\$ -500	0%
<b>Total 58 Leisure / Group Sales</b>		<b>4,000</b>	<b>-4,000</b>		<b>\$0</b>	<b>\$4,000</b>	<b>\$ -4,000</b>	<b>0%</b>
<b>Total 1- MEDIA &amp; WEBSITE</b>	<b>38,811</b>	<b>93,950</b>	<b>-55,139</b>	<b>41.00 %</b>	<b>\$38,811</b>	<b>\$93,950</b>	<b>\$ -55,139</b>	<b>41.00 %</b>
<b>2- VISITOR SVS / PARTNERSHIPS</b>								
<b>Partnerships</b>								
6570 In-County Relations	114	1,300	-1,186	9.00 %	\$114	\$1,300	\$ -1,186	9.00 %
6575 Stakeholder Networking		1,683	-1,683		\$0	\$1,683	\$ -1,683	0%
6610 North Coast Tourism Council		917	-917		\$0	\$917	\$ -917	0%
<b>Total Partnerships</b>	<b>114</b>	<b>3,900</b>	<b>-3,786</b>	<b>3.00 %</b>	<b>\$114</b>	<b>\$3,900</b>	<b>\$ -3,786</b>	<b>3.00 %</b>
<b>Visitor Services</b>								
6720 Event & Festival Guides	3	5,392	-5,389	0.00 %	\$3	\$5,392	\$ -5,389	0.00 %
6730 Incentives & Sponsorships	689	1,792	-1,103	38.00 %	\$689	\$1,792	\$ -1,103	38.00 %
6770 Visitor Centers & Signage	950	0	950		\$950	\$0	\$950	0%
<b>Total Visitor Services</b>	<b>1,641</b>	<b>7,183</b>	<b>-5,542</b>	<b>23.00 %</b>	<b>\$1,641</b>	<b>\$7,183</b>	<b>\$ -5,542</b>	<b>23.00 %</b>
<b>Total 2- VISITOR SVS / PARTNERSHIPS</b>	<b>1,755</b>	<b>11,083</b>	<b>-9,328</b>	<b>16.00 %</b>	<b>\$1,755</b>	<b>\$11,083</b>	<b>\$ -9,328</b>	<b>16.00 %</b>
<b>3- ADMIN EXPENSES</b>								
<b>General Admin</b>								
7010 Accounting	2,255	2,000	255	113.00 %	\$2,255	\$2,000	\$255	113.00 %
7060 Bank Fees		50	-50		\$0	\$50	\$ -50	0%
7080 Board Development	6,240	1,868	4,372	334.00 %	\$6,240	\$1,868	\$4,372	334.00 %
7090 Copying & Printing		200	-200		\$0	\$200	\$ -200	0%
7100 Dues & Subscriptions	813	1,143	-331	71.00 %	\$813	\$1,143	\$ -331	71.00 %
7130 Legal Fees		250	-250		\$0	\$250	\$ -250	0%
7140 Licenses & Permits	9		9		\$9	\$0	\$9	0%

# Mendocino County Tourism Commission

Budget vs. Actuals: FY 22/23 - FY23 P&L

February 2023

	FEB 2023				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7150 Meeting Expenses		135	-135		\$0	\$135	\$ -135	0%
7200 Office Expense	986	100	886	986.00 %	\$986	\$100	\$886	986.00 %
7210 Postage & Shipping		300	-300		\$0	\$300	\$ -300	0%
7280 Travel Expenses	384	750	-366	51.00 %	\$384	\$750	\$ -366	51.00 %
<b>Total General Admin</b>	<b>10,686</b>	<b>6,796</b>	<b>3,890</b>	<b>157.00 %</b>	<b>\$10,686</b>	<b>\$6,796</b>	<b>\$3,890</b>	<b>157.00 %</b>
Occupancy Costs					\$0	\$0	\$0	0%
7650 Rent	2,300	1,950	350	118.00 %	\$2,300	\$1,950	\$350	118.00 %
7660 Insurance	-728	0	-728		\$ -728	\$0	\$ -728	0%
7850 Repairs & Maintenance	400	575	-175	70.00 %	\$400	\$575	\$ -175	70.00 %
7910 Telecommunication	1,180	550	630	215.00 %	\$1,180	\$550	\$630	215.00 %
7950 Utilities	1,178	730	448	161.00 %	\$1,178	\$730	\$448	161.00 %
7990 Depreciation Expense	644		644		\$644	\$0	\$644	0%
<b>Total Occupancy Costs</b>	<b>4,974</b>	<b>3,805</b>	<b>1,169</b>	<b>131.00 %</b>	<b>\$4,974</b>	<b>\$3,805</b>	<b>\$1,169</b>	<b>131.00 %</b>
<b>Total 3- ADMIN EXPENSES</b>	<b>15,660</b>	<b>10,601</b>	<b>5,059</b>	<b>148.00 %</b>	<b>\$15,660</b>	<b>\$10,601</b>	<b>\$5,059</b>	<b>148.00 %</b>
4- PERSONNEL					\$0	\$0	\$0	0%
8510 Salaries & Wages	27,626	24,647	2,979	112.00 %	\$27,626	\$24,647	\$2,979	112.00 %
8520 Paid Time Off	13,519	1,382	12,137	978.00 %	\$13,519	\$1,382	\$12,137	978.00 %
8530 Payroll Taxes	951	2,650	-1,698	36.00 %	\$951	\$2,650	\$ -1,698	36.00 %
8540 Payroll Processing Fees		85	-85		\$0	\$85	\$ -85	0%
8550 Workers Comp	106	211	-106	50.00 %	\$106	\$211	\$ -106	50.00 %
8570 Health Insurance Allowance	2,700	2,250	450	120.00 %	\$2,700	\$2,250	\$450	120.00 %
8590 Contract Work	4,417	750	3,667	589.00 %	\$4,417	\$750	\$3,667	589.00 %
<b>Total 4- PERSONNEL</b>	<b>49,319</b>	<b>31,974</b>	<b>17,345</b>	<b>154.00 %</b>	<b>\$49,319</b>	<b>\$31,974</b>	<b>\$17,345</b>	<b>154.00 %</b>
Payroll Expenses					\$0	\$0	\$0	0%
Company Contributions					\$0	\$0	\$0	0%
Retirement	1,327		1,327		\$1,327	\$0	\$1,327	0%
<b>Total Company Contributions</b>	<b>1,327</b>		<b>1,327</b>		<b>\$1,327</b>	<b>\$0</b>	<b>\$1,327</b>	<b>0%</b>
<b>Total Payroll Expenses</b>	<b>1,327</b>		<b>1,327</b>		<b>\$1,327</b>	<b>\$0</b>	<b>\$1,327</b>	<b>0%</b>
<b>Total Expenses</b>	<b>\$106,872</b>	<b>\$147,609</b>	<b>\$ -40,737</b>	<b>72.00 %</b>	<b>\$106,872</b>	<b>\$147,609</b>	<b>\$ -40,737</b>	<b>72.00 %</b>
NET OPERATING INCOME	<b>\$ -61,872</b>	<b>\$ -2,362</b>	<b>\$ -59,510</b>	<b>2,619.00 %</b>	<b>\$ -61,872</b>	<b>\$ -2,362</b>	<b>\$ -59,510</b>	<b>2,619.00 %</b>
NET INCOME	<b>\$ -61,872</b>	<b>\$ -2,362</b>	<b>\$ -59,510</b>	<b>2,619.00 %</b>	<b>\$ -61,872</b>	<b>\$ -2,362</b>	<b>\$ -59,510</b>	<b>2,619.00 %</b>

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - February 2023

	TOTAL			
	JUL 2022 - FEB 2023	JUL 2021 - FEB 2022 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4030 County BID	736,489.57	754,780.00	-18,290.43	-2.42 %
4031 County BID adjustments	557.00	45,655.06	-45,098.06	-98.78 %
4035 County 50% Match	368,101.03	316,664.00	51,437.03	16.24 %
4050 NCTC Administration		3,824.80	-3,824.80	-100.00 %
<b>Other Income</b>				
4940 Misc. Income	3,277.33	61,314.41	-58,037.08	-94.65 %
4950 Interest Income	275.07	172.59	102.48	59.38 %
<b>Total Other Income</b>	<b>3,552.40</b>	<b>61,487.00</b>	<b>-57,934.60</b>	<b>-94.22 %</b>
<b>Total Income</b>	<b>\$1,108,700.00</b>	<b>\$1,182,410.86</b>	<b>\$ -73,710.86</b>	<b>-6.23 %</b>
<b>GROSS PROFIT</b>	<b>\$1,108,700.00</b>	<b>\$1,182,410.86</b>	<b>\$ -73,710.86</b>	<b>-6.23 %</b>
<b>Expenses</b>				
<b>1- MEDIA &amp; WEBSITE</b>				
50 Advertising / Media	0.00		0.00	
5130 Print & Online Advertising	458,326.57	249,153.31	209,173.26	83.95 %
5150 Ad Development/Design	2,000.00	8,420.00	-6,420.00	-76.25 %
5170 Photography	2,085.00		2,085.00	
5240 Research & Development	87,206.29	29,060.00	58,146.29	200.09 %
5280 Video Development	19,615.00	8,510.87	11,104.13	130.47 %
5290 Marketing Contingency	1,802.71		1,802.71	
<b>Total 50 Advertising / Media</b>	<b>571,035.57</b>	<b>295,144.18</b>	<b>275,891.39</b>	<b>93.48 %</b>
<b>55 Marketing / Public Relations</b>				
5510 Public Relations Contract	69,466.64	67,990.92	1,475.72	2.17 %
5540 Clipping Service	5,451.90	5,184.00	267.90	5.17 %
5550 In-Market PR Stunts	4,280.71	1,615.63	2,665.08	164.96 %
5560 Media Events	3,679.40	1,015.31	2,664.09	262.39 %
5610 Travel -PR Related	3,205.13	4,543.31	-1,338.18	-29.45 %
5680 Visiting Media FAM Expenses	7,832.24	4,723.56	3,108.68	65.81 %
<b>Total 55 Marketing / Public Relations</b>	<b>93,916.02</b>	<b>85,072.73</b>	<b>8,843.29</b>	<b>10.39 %</b>
<b>57 Website Maint / Development</b>				
5710 Interactive Media Coordinator	5,062.60	20,000.00	-14,937.40	-74.69 %
5740 Content Creation	16,401.34		16,401.34	
5750 Development/ Maintenance	52,450.43	26,563.11	25,887.32	97.46 %
5780 Interactive Marketing	139.80	274.55	-134.75	-49.08 %
<b>Total 57 Website Maint / Development</b>	<b>74,054.17</b>	<b>46,837.66</b>	<b>27,216.51</b>	<b>58.11 %</b>

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - February 2023

	TOTAL				
	JUL 2022 - FEB 2023	JUL 2021 - FEB 2022 (PY)	CHANGE	% CHANGE	
<b>58 Leisure / Group Sales</b>					
5810 Promotion Items, Booth Develop	430.68	2,193.08	-1,762.40	-80.36 %	
5820 Consumer & Trade Shows		3,570.00	-3,570.00	-100.00 %	
5840 State Fair Exhibit	16,035.66		16,035.66		
5870 Shipping - Travel Shows		25.73	-25.73	-100.00 %	
5880 Travel - Leisure/Group Sales	3,817.20	7,142.33	-3,325.13	-46.56 %	
5885 Travel - Group FAMs	692.05	30.00	662.05	2,206.83 %	
<b>Total 58 Leisure / Group Sales</b>	<b>20,975.59</b>	<b>12,961.14</b>	<b>8,014.45</b>	<b>61.83 %</b>	
<b>Total 1- MEDIA &amp; WEBSITE</b>	<b>759,981.35</b>	<b>440,015.71</b>	<b>319,965.64</b>	<b>72.72 %</b>	
<b>2- VISITOR SVS / PARTNERSHIPS</b>					
Partnerships					
6550 Conferences & Seminars	19,683.72	9,699.29	9,984.43	102.94 %	
6555 Conferences & Seminars Travel		6.80	-6.80	-100.00 %	
6570 In-County Relations	5,261.75	3,034.60	2,227.15	73.39 %	
6575 Stakeholder Networking	2,115.81	66.15	2,049.66	3,098.50 %	
6590 Memberships	410.00	3,967.50	-3,557.50	-89.67 %	
6610 North Coast Tourism Council	16,004.25	15,392.70	611.55	3.97 %	
<b>Total Partnerships</b>	<b>43,475.53</b>	<b>32,167.04</b>	<b>11,308.49</b>	<b>35.16 %</b>	
Visitor Services					
6720 Event & Festival Guides	38,672.73	34,180.00	4,492.73	13.14 %	
6730 Incentives & Sponsorships	12,692.00	13,968.00	-1,276.00	-9.14 %	
6770 Visitor Centers & Signage	7,700.00	1,600.00	6,100.00	381.25 %	
<b>Total Visitor Services</b>	<b>59,064.73</b>	<b>49,748.00</b>	<b>9,316.73</b>	<b>18.73 %</b>	
<b>Total 2- VISITOR SVS / PARTNERSHIPS</b>	<b>102,540.26</b>	<b>81,915.04</b>	<b>20,625.22</b>	<b>25.18 %</b>	
<b>3- ADMIN EXPENSES</b>					
General Admin					
7010 Accounting	23,456.00	21,750.00	1,706.00	7.84 %	
7060 Bank Fees	50.65	191.03	-140.38	-73.49 %	
7080 Board Development	62,921.84	1,732.42	61,189.42	3,532.02 %	
7090 Copying & Printing		507.20	-507.20	-100.00 %	
7100 Dues & Subscriptions	23,590.99	17,728.09	5,862.90	33.07 %	
7130 Legal Fees		1,219.98	-1,219.98	-100.00 %	
7140 Licenses & Permits	9.00		9.00		
7150 Meeting Expenses	412.57	1,650.45	-1,237.88	-75.00 %	
7200 Office Expense	6,441.57	6,238.60	202.97	3.25 %	
7210 Postage & Shipping	3,847.44	2,262.54	1,584.90	70.05 %	
7280 Travel Expenses	8,869.75	8,359.72	510.03	6.10 %	
<b>Total General Admin</b>	<b>129,599.81</b>	<b>61,640.03</b>	<b>67,959.78</b>	<b>110.25 %</b>	

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - February 2023

	TOTAL			
	JUL 2022 - FEB 2023	JUL 2021 - FEB 2022 (PY)	CHANGE	% CHANGE
Occupancy Costs				
7650 Rent	21,636.00	15,505.00	6,131.00	39.54 %
7660 Insurance	1,118.00	1,733.34	-615.34	-35.50 %
7850 Repairs & Maintenance	5,475.56	2,959.60	2,515.96	85.01 %
7890 Taxes	122.14	80.72	41.42	51.31 %
7910 Telecommunication	7,459.73	6,371.10	1,088.63	17.09 %
7950 Utilities	5,329.93	4,578.23	751.70	16.42 %
7990 Depreciation Expense	5,054.00	3,714.00	1,340.00	36.08 %
<b>Total Occupancy Costs</b>	<b>46,195.36</b>	<b>34,941.99</b>	<b>11,253.37</b>	<b>32.21 %</b>
<b>Total 3- ADMIN EXPENSES</b>	<b>175,795.17</b>	<b>96,582.02</b>	<b>79,213.15</b>	<b>82.02 %</b>
4- PERSONNEL				
8510 Salaries & Wages	207,829.61	175,144.04	32,685.57	18.66 %
8520 Paid Time Off	59,829.18	7,497.70	52,331.48	697.97 %
8530 Payroll Taxes	21,293.98	16,795.91	4,498.07	26.78 %
8540 Payroll Processing Fees	420.00	75.00	345.00	460.00 %
8550 Workers Comp	2,252.83	-1,305.00	3,557.83	272.63 %
8570 Health Insurance Allowance	19,850.00	13,600.00	6,250.00	45.96 %
8580 Other Employee Benefits	1,413.00	239.65	1,173.35	489.61 %
8590 Contract Work	32,195.44	8,441.67	23,753.77	281.39 %
8615 Employee Recruitment	865.48	294.35	571.13	194.03 %
<b>Total 4- PERSONNEL</b>	<b>345,949.52</b>	<b>220,783.32</b>	<b>125,166.20</b>	<b>56.69 %</b>
Payroll Expenses				
Company Contributions				
Retirement	5,232.82		5,232.82	
<b>Total Company Contributions</b>	<b>5,232.82</b>		<b>5,232.82</b>	
<b>Total Payroll Expenses</b>	<b>5,232.82</b>		<b>5,232.82</b>	
Uncategorized Expense	488.80	37.16	451.64	1,215.39 %
<b>Total Expenses</b>	<b>\$1,389,987.92</b>	<b>\$839,333.25</b>	<b>\$550,654.67</b>	<b>65.61 %</b>
NET OPERATING INCOME	<b>\$ -281,287.92</b>	<b>\$343,077.61</b>	<b>\$ -624,365.53</b>	<b>-181.99 %</b>
Other Expenses				
9010 Gain/Loss on Sale of Asset		216.52	-216.52	-100.00 %
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$216.52</b>	<b>\$ -216.52</b>	<b>-100.00 %</b>
NET OTHER INCOME	<b>\$0.00</b>	<b>\$ -216.52</b>	<b>\$216.52</b>	<b>100.00 %</b>
NET INCOME	<b>\$ -281,287.92</b>	<b>\$342,861.09</b>	<b>\$ -624,149.01</b>	<b>-182.04 %</b>

# Mendocino County Tourism Commission

## Profit and Loss Comparison

February 2023

	TOTAL			
	FEB 2023	FEB 2022 (PY)	CHANGE	% CHANGE
<b>Income</b>				
4030 County BID		79,706.00	-79,706.00	-100.00 %
4035 County 50% Match	45,000.00	39,583.00	5,417.00	13.69 %
<b>Other Income</b>				
4940 Misc. Income		685.48	-685.48	-100.00 %
<b>Total Other Income</b>		<b>685.48</b>	<b>-685.48</b>	<b>-100.00 %</b>
<b>Total Income</b>	<b>\$45,000.00</b>	<b>\$119,974.48</b>	<b>\$ -74,974.48</b>	<b>-62.49 %</b>
<b>GROSS PROFIT</b>	<b>\$45,000.00</b>	<b>\$119,974.48</b>	<b>\$ -74,974.48</b>	<b>-62.49 %</b>
<b>Expenses</b>				
<b>1- MEDIA &amp; WEBSITE</b>				
<b>50 Advertising / Media</b>				
5130 Print & Online Advertising	26,892.17	70,288.42	-43,396.25	-61.74 %
5150 Ad Development/Design		1,000.00	-1,000.00	-100.00 %
5170 Photography	1,080.00		1,080.00	
5240 Research & Development	5,000.00	8,060.00	-3,060.00	-37.97 %
5280 Video Development	1,275.00	256.70	1,018.30	396.69 %
<b>Total 50 Advertising / Media</b>	<b>34,247.17</b>	<b>79,605.12</b>	<b>-45,357.95</b>	<b>-56.98 %</b>
<b>55 Marketing / Public Relations</b>				
5510 Public Relations Contract		8,333.34	-8,333.34	-100.00 %
5540 Clipping Service	680.00	648.00	32.00	4.94 %
5550 In-Market PR Stunts	141.19		141.19	
5610 Travel -PR Related	37.60	781.30	-743.70	-95.19 %
5680 Visiting Media FAM Expenses	705.00	701.37	3.63	0.52 %
<b>Total 55 Marketing / Public Relations</b>	<b>1,563.79</b>	<b>10,464.01</b>	<b>-8,900.22</b>	<b>-85.06 %</b>
<b>57 Website Maint / Development</b>				
5710 Interactive Media Coordinator		2,500.00	-2,500.00	-100.00 %
5740 Content Creation	2,500.00		2,500.00	
5750 Development/ Maintenance	500.00	990.70	-490.70	-49.53 %
5780 Interactive Marketing		64.90	-64.90	-100.00 %
<b>Total 57 Website Maint / Development</b>	<b>3,000.00</b>	<b>3,555.60</b>	<b>-555.60</b>	<b>-15.63 %</b>
<b>58 Leisure / Group Sales</b>				
5880 Travel - Leisure/Group Sales		118.41	-118.41	-100.00 %
<b>Total 58 Leisure / Group Sales</b>		<b>118.41</b>	<b>-118.41</b>	<b>-100.00 %</b>
<b>Total 1- MEDIA &amp; WEBSITE</b>	<b>38,810.96</b>	<b>93,743.14</b>	<b>-54,932.18</b>	<b>-58.60 %</b>

# Mendocino County Tourism Commission

## Profit and Loss Comparison

February 2023

	TOTAL			
	FEB 2023	FEB 2022 (PY)	CHANGE	% CHANGE
<b>2- VISITOR SVS / PARTNERSHIPS</b>				
Partnerships				
6550 Conferences & Seminars		2,597.27	-2,597.27	-100.00 %
6555 Conferences & Seminars Travel		6.80	-6.80	-100.00 %
6570 In-County Relations	113.52	788.46	-674.94	-85.60 %
6610 North Coast Tourism Council		7,624.37	-7,624.37	-100.00 %
<b>Total Partnerships</b>	<b>113.52</b>	<b>11,016.90</b>	<b>-10,903.38</b>	<b>-98.97 %</b>
Visitor Services				
6720 Event & Festival Guides	2.81	8,898.22	-8,895.41	-99.97 %
6730 Incentives & Sponsorships	688.50	624.00	64.50	10.34 %
6770 Visitor Centers & Signage	950.00	200.00	750.00	375.00 %
<b>Total Visitor Services</b>	<b>1,641.31</b>	<b>9,722.22</b>	<b>-8,080.91</b>	<b>-83.12 %</b>
<b>Total 2- VISITOR SVS / PARTNERSHIPS</b>	<b>1,754.83</b>	<b>20,739.12</b>	<b>-18,984.29</b>	<b>-91.54 %</b>
<b>3- ADMIN EXPENSES</b>				
General Admin				
7010 Accounting	2,255.00	1,990.00	265.00	13.32 %
7060 Bank Fees		35.00	-35.00	-100.00 %
7080 Board Development	6,240.00	1,402.63	4,837.37	344.88 %
7100 Dues & Subscriptions	812.50	4,913.64	-4,101.14	-83.46 %
7130 Legal Fees		39.99	-39.99	-100.00 %
7140 Licenses & Permits	9.00		9.00	
7150 Meeting Expenses		1,278.10	-1,278.10	-100.00 %
7200 Office Expense	985.93	484.29	501.64	103.58 %
7210 Postage & Shipping		1,036.28	-1,036.28	-100.00 %
7280 Travel Expenses	383.90	1,772.95	-1,389.05	-78.35 %
<b>Total General Admin</b>	<b>10,686.33</b>	<b>12,952.88</b>	<b>-2,266.55</b>	<b>-17.50 %</b>
Occupancy Costs				
7650 Rent	2,300.00	2,112.00	188.00	8.90 %
7660 Insurance	-728.00	216.67	-944.67	-435.99 %
7850 Repairs & Maintenance	399.95	349.95	50.00	14.29 %
7910 Telecommunication	1,179.81	889.03	290.78	32.71 %
7950 Utilities	1,177.81	448.67	729.14	162.51 %
7990 Depreciation Expense	644.00	581.00	63.00	10.84 %
<b>Total Occupancy Costs</b>	<b>4,973.57</b>	<b>4,597.32</b>	<b>376.25</b>	<b>8.18 %</b>
<b>Total 3- ADMIN EXPENSES</b>	<b>15,659.90</b>	<b>17,550.20</b>	<b>-1,890.30</b>	<b>-10.77 %</b>
<b>4- PERSONNEL</b>				
8510 Salaries & Wages	27,626.13	22,067.50	5,558.63	25.19 %
8520 Paid Time Off	13,519.27	796.50	12,722.77	1,597.33 %
8530 Payroll Taxes	951.37	2,367.80	-1,416.43	-59.82 %

# Mendocino County Tourism Commission

## Profit and Loss Comparison

February 2023

	TOTAL			
	FEB 2023	FEB 2022 (PY)	CHANGE	% CHANGE
8540 Payroll Processing Fees		75.00	-75.00	-100.00 %
8550 Workers Comp	105.66	205.00	-99.34	-48.46 %
8570 Health Insurance Allowance	2,700.00	2,200.00	500.00	22.73 %
8580 Other Employee Benefits		38.04	-38.04	-100.00 %
8590 Contract Work	4,416.67	4,416.67	0.00	0.00 %
<b>Total 4- PERSONNEL</b>	<b>49,319.10</b>	<b>32,166.51</b>	<b>17,152.59</b>	<b>53.32 %</b>
Payroll Expenses				
Company Contributions				
Retirement	1,327.46		1,327.46	
<b>Total Company Contributions</b>	<b>1,327.46</b>		<b>1,327.46</b>	
<b>Total Payroll Expenses</b>	<b>1,327.46</b>		<b>1,327.46</b>	
Uncategorized Expense		37.16	-37.16	-100.00 %
<b>Total Expenses</b>	<b>\$106,872.25</b>	<b>\$164,236.13</b>	<b>\$ -57,363.88</b>	<b>-34.93 %</b>
NET OPERATING INCOME	<b>\$ -61,872.25</b>	<b>\$ -44,261.65</b>	<b>\$ -17,610.60</b>	<b>-39.79 %</b>
NET INCOME	<b>\$ -61,872.25</b>	<b>\$ -44,261.65</b>	<b>\$ -17,610.60</b>	<b>-39.79 %</b>