

Mendocino County Tourism Commission

Balance Sheet Comparison

As of June 30, 2023

	TOTAL			
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1005 SBMC Checking	649,650.57	428,738.52	220,912.05	51.53 %
1010 SBMC Contingency/Savings	1,000,245.31	1,166,145.33	-165,900.02	-14.23 %
1030 Cash drawer	100.00	100.00	0.00	0.00 %
Total Bank Accounts	\$1,649,995.88	\$1,594,983.85	\$55,012.03	3.45 %
Accounts Receivable				
1100 Accounts Receivable	340,361.52	599,974.34	-259,612.82	-43.27 %
Total Accounts Receivable	\$340,361.52	\$599,974.34	\$ -259,612.82	-43.27 %
Other Current Assets				
1230 Prepaid Expenses	-18,241.56	91,392.08	-109,633.64	-119.96 %
1250 Refundable Deposits	1,800.00	1,800.00	0.00	0.00 %
1270 Receivable Other	-8,923.29	0.00	-8,923.29	
1290 Loan to Employee	300.00		300.00	
Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$ -25,064.85	\$93,192.08	\$ -118,256.93	-126.90 %
Total Current Assets	\$1,965,292.55	\$2,288,150.27	\$ -322,857.72	-14.11 %
Fixed Assets				
1510 Furniture and Equipment	41,311.75	30,059.23	11,252.52	37.43 %
1600 Accumulated Depreciation	-23,327.00	-15,697.00	-7,630.00	-48.61 %
Total Fixed Assets	\$17,984.75	\$14,362.23	\$3,622.52	25.22 %
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	\$1,983,277.30	\$2,302,512.50	\$ -319,235.20	-13.86 %

Mendocino County Tourism Commission

Balance Sheet Comparison

As of June 30, 2023

	TOTAL			
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	49,123.05	31,106.46	18,016.59	57.92 %
Total Accounts Payable	\$49,123.05	\$31,106.46	\$18,016.59	57.92 %
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	1,623.18	-1,623.18	-100.00 %
2220 CA PIT / SDI	0.00	116.70	-116.70	-100.00 %
2230 CA SUI / ETT	0.00	116.56	-116.56	-100.00 %
2240 FUTA Payable	5.74	192.48	-186.74	-97.02 %
2270 Accrued Payroll	24,417.42	23,176.36	1,241.06	5.35 %
2275 Accrued PTO	16,921.20	13,862.90	3,058.30	22.06 %
2280 Health Insurance Payable	0.00	0.00	0.00	
2290 Direct Deposit Liabilities	0.00	0.00	0.00	
401(k) Contribution	0.03		0.03	
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	41,344.39	39,088.18	2,256.21	5.77 %
Total Other Current Liabilities	\$42,459.39	\$41,058.18	\$1,401.21	3.41 %
Total Current Liabilities	\$91,582.44	\$72,164.64	\$19,417.80	26.91 %
Total Liabilities	\$91,582.44	\$72,164.64	\$19,417.80	26.91 %
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	-338,653.00	599,655.69	-938,308.69	-156.47 %
Total Equity	\$1,891,694.86	\$2,230,347.86	\$ -338,653.00	-15.18 %
TOTAL LIABILITIES AND EQUITY	\$1,983,277.30	\$2,302,512.50	\$ -319,235.20	-13.86 %

Mendocino County Tourism Commission

Statement of Cash Flows

July 2022 - June 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-338,653.00
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	259,612.82
1230 Prepaid Expenses	109,633.64
1270 Receivable Other	8,923.29
1290 Loan to Employee	-300.00
2000 Accounts Payable	18,016.59
2100 Accrued Expenses	-855.00
2210 Payroll Liabilities:Federal Taxes (941/944)	-1,623.18
2220 Payroll Liabilities:CA PIT / SDI	-116.70
2230 Payroll Liabilities:CA SUI / ETT	-116.56
2240 Payroll Liabilities:FUTA Payable	-186.74
2270 Payroll Liabilities:Accrued Payroll	1,241.06
2275 Payroll Liabilities:Accrued PTO	3,058.30
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	0.03
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	397,287.55
Net cash provided by operating activities	\$58,634.55
INVESTING ACTIVITIES	
1510 Furniture and Equipment	-11,252.52
1600 Accumulated Depreciation	7,630.00
Net cash provided by investing activities	\$ -3,622.52
NET CASH INCREASE FOR PERIOD	\$55,012.03
Cash at beginning of period	1,594,983.85
CASH AT END OF PERIOD	\$1,649,995.88

Mendocino County Tourism Commission
Budget vs. Actuals: FY 22/23 - FY23 P&L
 July 2022 - June 2023

	Jun 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID	409,288	96,831	312,457	422.68%	1,145,778	1,161,972	-16,194	98.61%
4031 County BID adjustments		-34,859	34,859	0.00%	557	-34,859	35,416	-1.60%
4035 County 50% Match	45,000	48,416	-3,416	92.95%	503,101	580,986	-77,885	86.59%
4050 NCTC Administration			0		12,736	0	12,736	
Other Income	125		125		6,195	0	6,195	
Uncategorized Income			0		2,477	0	2,477	
Total Income	\$ 454,413	\$ 110,387	\$ 344,026	411.65%	\$ 1,670,845	\$ 1,708,099	\$ -37,254	97.82%
Gross Profit	\$ 454,413	\$ 110,387	\$ 344,026	411.65%	\$ 1,670,845	\$ 1,708,099	\$ -37,254	97.82%
Expenses								
1- MEDIA & WEBSITE	153,884	98,233	55,650	156.65%	1,056,241	1,198,550	-142,309	88.13%
2- VISITOR SVS / PARTNERSHIPS	10,321	15,333	-5,013	67.31%	176,695	297,137	-120,442	59.47%
3- ADMIN EXPENSES	20,342	18,418	1,924	110.45%	263,392	221,746	41,646	118.78%
4- PERSONNEL	83,518	38,844	44,674	215.01%	500,086	454,790	45,296	109.96%
Payroll Expenses	1,373		1,373		11,361	0	11,361	
Uncategorized Expense			0		1,722	0	1,722	
Total Expenses	\$ 269,437	\$ 170,828	\$ 98,609	157.72%	\$ 2,009,498	\$ 2,172,223	\$ -162,726	92.51%
Net Operating Income	\$ 184,976	\$ -60,441	\$ 245,417	-306.05%	\$ -338,653	\$ -464,124	\$ 125,471	72.97%
Net Income	\$ 184,976	\$ -60,441	\$ 245,417	-306.05%	\$ -338,653	\$ -464,124	\$ 125,471	72.97%

Mendocino County Tourism Commission
Budget vs. Actuals: FY 22/23 - FY23 P&L
 July 2022 - June 2023

	Jun 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID	409,288	96,831	312,457	422.68%	1,145,778	1,161,972	-16,194	98.61%
4031 County BID adjustments		-34,859	34,859	0.00%	557	-34,859	35,416	-1.60%
4035 County 50% Match	45,000	48,416	-3,416	92.95%	503,101	580,986	-77,885	86.59%
4050 NCTC Administration			0		12,736	0	12,736	
Other Income			0		2,398	0	2,398	
4940 Misc. Income			0		3,277	0	3,277	
4950 Interest Income	125		125		520	0	520	
Total Other Income	\$ 125	\$ 0	\$ 125		\$ 6,195	\$ 0	\$ 6,195	
Uncategorized Income			0		2,477	0	2,477	
Total Income	\$ 454,413	\$ 110,387	\$ 344,026	411.65%	\$ 1,670,845	\$ 1,708,099	\$ -37,254	97.82%
Gross Profit	\$ 454,413	\$ 110,387	\$ 344,026	411.65%	\$ 1,670,845	\$ 1,708,099	\$ -37,254	97.82%
Expenses								
1- MEDIA & WEBSITE								
50 Advertising / Media			0		0	0	0	
5130 Print & Online Advertising	52,059	62,583	-10,524	83.18%	573,787	761,000	-187,213	75.40%
5150 Ad Development/Design		1,000	-1,000	0.00%	2,244	12,000	-9,756	18.70%
5170 Photography	700	500	200	140.00%	3,240	6,000	-2,760	54.00%
5240 Research & Development	36,500	5,917	30,583	616.90%	138,854	76,500	62,354	181.51%
5280 Video Development		2,000	-2,000	0.00%	17,832	24,000	-6,168	74.30%
5290 Marketing Contingency		1,000	-1,000	0.00%	8,303	12,000	-3,697	69.19%
Total 50 Advertising / Media	\$ 89,259	\$ 73,000	\$ 16,259	122.27%	\$ 744,259	\$ 891,500	\$ -147,241	83.48%
55 Marketing / Public Relations								
5510 Public Relations Contract		8,683	-8,683	0.00%	69,467	104,200	-34,733	66.67%
5520 Marketing Agency Contract		2,000	-2,000	0.00%	0	24,000	-24,000	0.00%
5540 Clipping Service	680	1,000	-320	68.00%	8,178	12,000	-3,822	68.15%
5550 In-Market PR Stunts		2,000	-2,000	0.00%	23,247	24,000	-753	96.86%
5560 Media Events		250	-250	0.00%	5,240	10,500	-5,260	49.91%
5610 Travel -PR Related	8,726	1,000	7,726	872.58%	23,587	12,000	11,587	196.56%
5680 Visiting Media FAM Expenses	358	500	-142	71.64%	9,970	6,000	3,970	166.16%
Total 55 Marketing / Public Relations	\$ 9,764	\$ 15,433	\$ -5,669	63.27%	\$ 139,689	\$ 192,700	\$ -53,011	72.49%
57 Website Maint / Development								
5710 Interactive Media Coordinator		2,500	-2,500	0.00%	5,063	30,000	-24,937	16.88%
5740 Content Creation	2,500	1,500	1,000	166.67%	26,401	18,000	8,401	146.67%
5750 Development/ Maintenance	50,718	1,250	49,468	4057.46%	105,380	15,000	90,380	702.53%
5780 Interactive Marketing	35	100	-65	34.95%	350	1,200	-851	29.13%
Total 57 Website Maint / Development	\$ 53,253	\$ 5,350	\$ 47,903	995.39%	\$ 137,193	\$ 64,200	\$ 72,993	213.70%
58 Leisure / Group Sales								
5810 Promotion Items, Booth Develop	1,607	0	1,607		5,130	9,500	-4,370	54.00%
5820 Consumer & Trade Shows		3,950	-3,950	0.00%	81	11,700	-11,619	0.69%
5840 State Fair Exhibit		0	0		23,536	2,000	21,536	1176.78%
5870 Shipping - Travel Shows		0	0		0	2,500	-2,500	0.00%
5880 Travel - Leisure/Group Sales		0	0		5,662	14,450	-8,788	39.19%
5885 Travel - Group FAMs		0	0		692	4,000	-3,308	17.30%
5890 Misc. Sales Opportunities		500	-500	0.00%	0	6,000	-6,000	0.00%
Total 58 Leisure / Group Sales	\$ 1,607	\$ 4,450	\$ -2,843	36.12%	\$ 35,101	\$ 50,150	\$ -15,049	69.99%
Total 1- MEDIA & WEBSITE	\$ 153,884	\$ 98,233	\$ 55,650	156.65%	\$ 1,056,241	\$ 1,198,550	\$ -142,309	88.13%
2- VISITOR SVS / PARTNERSHIPS								
Partnerships			0		0	0	0	
6550 Conferences & Seminars	1,604	4,000	-2,396	40.10%	35,107	13,150	21,957	266.97%

6555 Conferences & Seminars Travel	0	0			45	10,038	-9,993	0.45%
6570 In-County Relations	1,524	1,300	224	117.20%	9,193	17,600	-8,407	52.23%
6575 Stakeholder Networking	89	1,683	-1,594	5.30%	2,699	23,600	-20,901	11.43%
6590 Memberships		0	0		1,310	7,950	-6,640	16.48%
6610 North Coast Tourism Council		917	-917	0.00%	29,000	11,000	18,000	263.64%
Total Partnerships	\$ 3,217	\$ 7,900	\$ -4,683	40.72%	\$ 77,354	\$ 83,338	\$ -5,984	92.82%
Visitor Services			0		0	0	0	
6720 Event & Festival Guides	515	3,142	-2,626	16.40%	40,545	71,299	-30,754	56.87%
6730 Incentives & Sponsorships	4,689	1,792	2,897	261.68%	46,346	22,500	23,846	205.98%
6770 Visitor Centers & Signage	1,900	2,500	-600	76.00%	12,450	120,000	-107,550	10.38%
Total Visitor Services	\$ 7,104	\$ 7,433	\$ -330	95.57%	\$ 99,342	\$ 213,799	\$ -114,458	46.46%
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 10,321	\$ 15,333	\$ -5,013	67.31%	\$ 176,695	\$ 297,137	\$ -120,442	59.47%
3- ADMIN EXPENSES			0		0	0	0	
General Admin			0		0	0	0	
7010 Accounting	2,122	2,000	122	106.10%	32,134	31,000	1,134	103.66%
7060 Bank Fees	11	50	-39	21.90%	109	600	-491	18.11%
7080 Board Development	7,140	8,535	-1,395	83.66%	78,192	105,885	-27,693	73.85%
7090 Copying & Printing		200	-200	0.00%	105	2,400	-2,295	4.36%
7100 Dues & Subscriptions	3,638	1,143	2,495	318.29%	48,359	13,716	34,643	352.57%
7130 Legal Fees		250	-250	0.00%	0	3,000	-3,000	0.00%
7140 Licenses & Permits			0		9	0	9	
7150 Meeting Expenses	186	135	51	138.09%	2,657	1,620	1,037	164.04%
7200 Office Expense	682	1,050	-368	64.94%	10,608	2,150	8,458	493.41%
7210 Postage & Shipping	108	300	-192	36.03%	6,219	3,600	2,619	172.74%
7280 Travel Expenses	710	750	-40	94.72%	14,906	9,000	5,906	165.63%
Total General Admin	\$ 14,598	\$ 14,413	\$ 185	101.28%	\$ 193,298	\$ 172,971	\$ 20,327	111.75%
Occupancy Costs			0		0	0	0	
7650 Rent	2,462	1,950	512	126.26%	31,829	23,400	8,429	136.02%
7660 Insurance	398	0	398		3,231	2,250	981	143.62%
7850 Repairs & Maintenance	440	775	-335	56.80%	7,341	7,700	-359	95.34%
7890 Taxes		0	0		122	65	57	187.91%
7910 Telecommunication	860	550	310	156.43%	11,262	6,600	4,662	170.64%
7950 Utilities	939	730	209	128.65%	8,679	8,760	-81	99.07%
7990 Depreciation Expense	644		644		7,630	0	7,630	
Total Occupancy Costs	\$ 5,744	\$ 4,005	\$ 1,739	143.42%	\$ 70,094	\$ 48,775	\$ 21,320	143.71%
Total 3- ADMIN EXPENSES	\$ 20,342	\$ 18,418	\$ 1,924	110.45%	\$ 263,392	\$ 221,746	\$ 41,646	118.78%
4- PERSONNEL			0		0	0	0	
8510 Salaries & Wages	70,122	30,480	39,642	230.06%	366,977	365,760	1,217	100.33%
8520 Paid Time Off	330	1,382	-1,052	23.91%	10,713	20,238	-9,525	52.94%
8530 Payroll Taxes	5,640	1,885	3,754	299.11%	34,398	24,918	9,480	138.05%
8540 Payroll Processing Fees	75	85	-10	88.24%	1,785	1,740	45	102.59%
8550 Workers Comp	134	211	-77	63.51%	2,875	5,535	-2,660	51.94%
8570 Health Insurance Allowance	2,700	2,250	450	120.00%	30,650	27,000	3,650	113.52%
8580 Other Employee Benefits		1,800	-1,800	0.00%	1,823	1,800	23	101.28%
8590 Contract Work	4,517	750	3,767	602.22%	49,962	7,800	42,162	640.54%
8615 Employee Recruitment			0		904	0	904	
Total 4- PERSONNEL	\$ 83,518	\$ 38,844	\$ 44,674	215.01%	\$ 500,086	\$ 454,790	\$ 45,296	109.96%
Payroll Expenses			0		0	0	0	
Company Contributions			0		0	0	0	
Retirement	1,373		1,373		10,564	0	10,564	
Total Company Contributions	\$ 1,373	\$ 0	\$ 1,373		\$ 10,564	\$ 0	\$ 10,564	
Wages			0		0	0	0	
Bereavement Pay	0	0	0		750	0	750	
Employee Taxes Paid by Employer	0	0	0		47	0	47	
Total Wages	\$ 0	\$ 0	\$ 0		\$ 797	\$ 0	\$ 797	
Total Payroll Expenses	\$ 1,373	\$ 0	\$ 1,373		\$ 11,361	\$ 0	\$ 11,361	
Uncategorized Expense			0		1,722	0	1,722	

Total Expenses	\$ 269,437	\$ 170,828	\$ 98,609	157.72%	\$ 2,009,498	\$ 2,172,223	\$ -162,726	92.51%
Net Operating Income	\$ 184,976	\$ -60,441	\$ 245,417	-306.05%	\$ -338,653	\$ -464,124	\$ 125,471	72.97%
Net Income	\$ 184,976	\$ -60,441	\$ 245,417	-306.05%	\$ -338,653	\$ -464,124	\$ 125,471	72.97%

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - June 2023

	TOTAL			
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	1,145,777.94	1,073,604.00	72,173.94	6.72 %
4031 County BID adjustments	557.00	245,980.27	-245,423.27	-99.77 %
4035 County 50% Match	503,101.03	659,076.15	-155,975.12	-23.67 %
4050 NCTC Administration	12,736.48	18,841.89	-6,105.41	-32.40 %
Other Income	2,397.57		2,397.57	
4940 Misc. Income	3,277.33	61,314.41	-58,037.08	-94.65 %
4950 Interest Income	520.38	452.65	67.73	14.96 %
Total Other Income	6,195.28	61,767.06	-55,571.78	-89.97 %
Uncategorized Income	2,477.00		2,477.00	
Total Income	\$1,670,844.73	\$2,059,269.37	\$ -388,424.64	-18.86 %
GROSS PROFIT	\$1,670,844.73	\$2,059,269.37	\$ -388,424.64	-18.86 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media	0.00		0.00	
5130 Print & Online Advertising	573,786.79	418,680.99	155,105.80	37.05 %
5150 Ad Development/Design	2,244.00	12,420.00	-10,176.00	-81.93 %
5170 Photography	3,240.00	4,000.00	-760.00	-19.00 %
5240 Research & Development	138,853.67	50,060.00	88,793.67	177.37 %
5280 Video Development	17,831.70	9,809.80	8,021.90	81.77 %
5290 Marketing Contingency	8,302.71	587.93	7,714.78	1,312.19 %
Total 50 Advertising / Media	744,258.87	495,558.72	248,700.15	50.19 %
55 Marketing / Public Relations				
5510 Public Relations Contract	69,466.64	105,524.18	-36,057.54	-34.17 %
5540 Clipping Service	8,177.85	7,776.00	401.85	5.17 %
5550 In-Market PR Stunts	23,246.94	1,615.63	21,631.31	1,338.88 %
5560 Media Events	5,240.28	1,015.31	4,224.97	416.13 %
5610 Travel -PR Related	23,587.10	10,872.90	12,714.20	116.93 %
5680 Visiting Media FAM Expenses	9,969.89	11,842.23	-1,872.34	-15.81 %
Total 55 Marketing / Public Relations	139,688.70	138,646.25	1,042.45	0.75 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	5,062.60	30,000.00	-24,937.40	-83.12 %
5740 Content Creation	26,401.34		26,401.34	
5750 Development/ Maintenance	105,379.53	80,571.60	24,807.93	30.79 %
5780 Interactive Marketing	349.50	359.40	-9.90	-2.75 %
Total 57 Website Maint / Development	137,192.97	110,931.00	26,261.97	23.67 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - June 2023

	TOTAL				
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE	
58 Leisure / Group Sales					
5810 Promotion Items, Booth Develop	5,129.60	5,669.87	-540.27	-9.53 %	
5820 Consumer & Trade Shows	80.90	6,370.00	-6,289.10	-98.73 %	
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	5,662.45	7,977.23	-2,314.78	-29.02 %	
5885 Travel - Group FAMs	692.05	460.47	231.58	50.29 %	
Total 58 Leisure / Group Sales	35,100.66	20,503.30	14,597.36	71.20 %	
Total 1- MEDIA & WEBSITE	1,056,241.20	765,639.27	290,601.93	37.96 %	
2- VISITOR SVS / PARTNERSHIPS					
Partnerships					
6550 Conferences & Seminars	35,107.08	21,034.04	14,073.04	66.91 %	
6555 Conferences & Seminars Travel	45.00	6.80	38.20	561.76 %	
6570 In-County Relations	9,192.77	4,189.79	5,002.98	119.41 %	
6575 Stakeholder Networking	2,698.66	388.30	2,310.36	594.99 %	
6590 Memberships	1,310.00	7,010.00	-5,700.00	-81.31 %	
6610 North Coast Tourism Council	29,000.39	48,052.75	-19,052.36	-39.65 %	
Total Partnerships	77,353.90	80,681.68	-3,327.78	-4.12 %	
Visitor Services					
6720 Event & Festival Guides	40,545.14	50,628.65	-10,083.51	-19.92 %	
6730 Incentives & Sponsorships	46,346.42	29,889.00	16,457.42	55.06 %	
6770 Visitor Centers & Signage	12,450.00	20,250.00	-7,800.00	-38.52 %	
Total Visitor Services	99,341.56	100,767.65	-1,426.09	-1.42 %	
Total 2- VISITOR SVS / PARTNERSHIPS	176,695.46	181,449.33	-4,753.87	-2.62 %	
3- ADMIN EXPENSES					
General Admin					
7010 Accounting	32,134.00	32,340.00	-206.00	-0.64 %	
7060 Bank Fees	108.65	243.83	-135.18	-55.44 %	
7080 Board Development	78,191.97	2,954.79	75,237.18	2,546.28 %	
7090 Copying & Printing	104.74	507.20	-402.46	-79.35 %	
7100 Dues & Subscriptions	48,359.09	21,600.13	26,758.96	123.88 %	
7130 Legal Fees		1,219.98	-1,219.98	-100.00 %	
7140 Licenses & Permits	9.00		9.00		
7150 Meeting Expenses	2,657.44	690.60	1,966.84	284.80 %	
7200 Office Expense	10,608.22	11,105.20	-496.98	-4.48 %	
7210 Postage & Shipping	6,218.52	3,255.83	2,962.69	91.00 %	
7280 Travel Expenses	14,906.27	11,900.95	3,005.32	25.25 %	
Total General Admin	193,297.90	85,818.51	107,479.39	125.24 %	

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - June 2023

	TOTAL			
	JUL 2022 - JUN 2023	JUL 2021 - JUN 2022 (PY)	CHANGE	% CHANGE
Occupancy Costs				
7650 Rent	31,829.00	23,673.00	8,156.00	34.45 %
7660 Insurance	3,231.44	2,619.00	612.44	23.38 %
7850 Repairs & Maintenance	7,340.96	4,484.40	2,856.56	63.70 %
7890 Taxes	122.14	80.72	41.42	51.31 %
7910 Telecommunication	11,262.11	9,703.02	1,559.09	16.07 %
7950 Utilities	8,678.78	6,886.86	1,791.92	26.02 %
7990 Depreciation Expense	7,630.00	6,038.00	1,592.00	26.37 %
Total Occupancy Costs	70,094.43	53,485.00	16,609.43	31.05 %
Total 3- ADMIN EXPENSES	263,392.33	139,303.51	124,088.82	89.08 %
4- PERSONNEL				
8510 Salaries & Wages	366,976.72	279,791.73	87,184.99	31.16 %
8520 Paid Time Off	10,712.78	11,861.21	-1,148.43	-9.68 %
8530 Payroll Taxes	34,398.15	26,221.84	8,176.31	31.18 %
8540 Payroll Processing Fees	1,785.00		1,785.00	
8550 Workers Comp	2,875.04	-480.00	3,355.04	698.97 %
8570 Health Insurance Allowance	30,650.00	22,400.00	8,250.00	36.83 %
8580 Other Employee Benefits	1,823.00	239.65	1,583.35	660.69 %
8590 Contract Work	49,962.12	32,676.27	17,285.85	52.90 %
8615 Employee Recruitment	903.59	294.35	609.24	206.98 %
Total 4- PERSONNEL	500,086.40	373,005.05	127,081.35	34.07 %
Payroll Expenses				
Company Contributions				
Retirement	10,563.93		10,563.93	
Total Company Contributions	10,563.93		10,563.93	
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	11,360.67	0.00	11,360.67	
Uncategorized Expense	1,721.67		1,721.67	
Total Expenses	\$2,009,497.73	\$1,459,397.16	\$550,100.57	37.69 %
NET OPERATING INCOME	\$ -338,653.00	\$599,872.21	\$ -938,525.21	-156.45 %
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	\$ -338,653.00	\$599,655.69	\$ -938,308.69	-156.47 %

Mendocino County Tourism Commission

Profit and Loss Comparison

June 2023

	TOTAL			
	JUN 2023	JUN 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	409,288.37	79,706.00	329,582.37	413.50 %
4031 County BID adjustments		171,907.67	-171,907.67	-100.00 %
4035 County 50% Match	45,000.00	223,663.15	-178,663.15	-79.88 %
4050 NCTC Administration		3,395.00	-3,395.00	-100.00 %
Other Income				
4950 Interest Income	124.68	145.36	-20.68	-14.23 %
Total Other Income	124.68	145.36	-20.68	-14.23 %
Total Income	\$454,413.05	\$478,817.18	\$ -24,404.13	-5.10 %
GROSS PROFIT	\$454,413.05	\$478,817.18	\$ -24,404.13	-5.10 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	52,059.35	39,770.72	12,288.63	30.90 %
5150 Ad Development/Design		1,000.00	-1,000.00	-100.00 %
5170 Photography	700.00	4,000.00	-3,300.00	-82.50 %
5240 Research & Development	36,500.00	2,000.00	34,500.00	1,725.00 %
5280 Video Development		1,298.93	-1,298.93	-100.00 %
Total 50 Advertising / Media	89,259.35	48,069.65	41,189.70	85.69 %
55 Marketing / Public Relations				
5510 Public Relations Contract		8,333.34	-8,333.34	-100.00 %
5540 Clipping Service	680.00	648.00	32.00	4.94 %
5610 Travel -PR Related	8,725.75	4,518.78	4,206.97	93.10 %
5680 Visiting Media FAM Expenses	358.19	1,473.79	-1,115.60	-75.70 %
Total 55 Marketing / Public Relations	9,763.94	14,973.91	-5,209.97	-34.79 %
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	50,718.19	736.60	49,981.59	6,785.45 %
5780 Interactive Marketing	34.95	29.95	5.00	16.69 %
Total 57 Website Maint / Development	53,253.14	3,266.55	49,986.59	1,530.26 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	1,607.16	1,448.64	158.52	10.94 %
5880 Travel - Leisure/Group Sales		455.73	-455.73	-100.00 %
5885 Travel - Group FAMs		430.47	-430.47	-100.00 %
Total 58 Leisure / Group Sales	1,607.16	2,334.84	-727.68	-31.17 %
Total 1- MEDIA & WEBSITE	153,883.59	68,644.95	85,238.64	124.17 %

Mendocino County Tourism Commission

Profit and Loss Comparison

June 2023

	TOTAL			
	JUN 2023	JUN 2022 (PY)	CHANGE	% CHANGE
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	1,604.19	3,833.80	-2,229.61	-58.16 %
6570 In-County Relations	1,523.57	961.63	561.94	58.44 %
6575 Stakeholder Networking	89.16		89.16	
6590 Memberships		1,030.00	-1,030.00	-100.00 %
6610 North Coast Tourism Council		22,741.81	-22,741.81	-100.00 %
Total Partnerships	3,216.92	28,567.24	-25,350.32	-88.74 %
Visitor Services				
6720 Event & Festival Guides	515.28	10,878.98	-10,363.70	-95.26 %
6730 Incentives & Sponsorships	4,688.50	8,324.00	-3,635.50	-43.67 %
6770 Visitor Centers & Signage	1,900.00	5,200.00	-3,300.00	-63.46 %
Total Visitor Services	7,103.78	24,402.98	-17,299.20	-70.89 %
Total 2- VISITOR SVS / PARTNERSHIPS	10,320.70	52,970.22	-42,649.52	-80.52 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	2,122.00	1,970.00	152.00	7.72 %
7060 Bank Fees	10.95	35.70	-24.75	-69.33 %
7080 Board Development	7,140.00		7,140.00	
7100 Dues & Subscriptions	3,638.00	1,526.94	2,111.06	138.25 %
7150 Meeting Expenses	186.42	34.96	151.46	433.24 %
7200 Office Expense	681.84	883.91	-202.07	-22.86 %
7210 Postage & Shipping	108.09	40.46	67.63	167.15 %
7280 Travel Expenses	710.43	390.31	320.12	82.02 %
Total General Admin	14,597.73	4,882.28	9,715.45	198.99 %
Occupancy Costs				
7650 Rent	2,462.00	2,456.00	6.00	0.24 %
7660 Insurance	398.34	223.00	175.34	78.63 %
7850 Repairs & Maintenance	440.22	349.95	90.27	25.80 %
7910 Telecommunication	860.35	908.02	-47.67	-5.25 %
7950 Utilities	939.10	497.00	442.10	88.95 %
7990 Depreciation Expense	644.00	581.00	63.00	10.84 %
Total Occupancy Costs	5,744.01	5,014.97	729.04	14.54 %
Total 3- ADMIN EXPENSES	20,341.74	9,897.25	10,444.49	105.53 %
4- PERSONNEL				
8510 Salaries & Wages	70,121.98	41,894.35	28,227.63	67.38 %
8520 Paid Time Off	330.38	1,997.30	-1,666.92	-83.46 %
8530 Payroll Taxes	5,639.72	3,459.03	2,180.69	63.04 %
8540 Payroll Processing Fees	75.00		75.00	
8550 Workers Comp	134.17	210.00	-75.83	-36.11 %
8570 Health Insurance Allowance	2,700.00	2,200.00	500.00	22.73 %

Mendocino County Tourism Commission

Profit and Loss Comparison

June 2023

	TOTAL			
	JUN 2023	JUN 2022 (PY)	CHANGE	% CHANGE
8590 Contract Work	4,516.67	4,541.67	-25.00	-0.55 %
Total 4- PERSONNEL	83,517.92	54,302.35	29,215.57	53.80 %
Payroll Expenses				
Company Contributions				
Retirement	1,372.76		1,372.76	
Total Company Contributions	1,372.76		1,372.76	
Total Payroll Expenses	1,372.76		1,372.76	
Total Expenses	\$269,436.71	\$185,814.77	\$83,621.94	45.00 %
NET OPERATING INCOME	\$184,976.34	\$293,002.41	\$ -108,026.07	-36.87 %
NET INCOME	\$184,976.34	\$293,002.41	\$ -108,026.07	-36.87 %