

# Mendocino County Tourism Commission

## Balance Sheet Comparison

As of January 31, 2023

|                                   | TOTAL                 |                         |                      |                  |
|-----------------------------------|-----------------------|-------------------------|----------------------|------------------|
|                                   | AS OF JAN 31, 2023    | AS OF JAN 31, 2022 (PY) | CHANGE               | % CHANGE         |
| <b>ASSETS</b>                     |                       |                         |                      |                  |
| Current Assets                    |                       |                         |                      |                  |
| Bank Accounts                     |                       |                         |                      |                  |
| 1005 SBMC Checking                | 401,148.38            | 420,611.90              | -19,463.52           | -4.63 %          |
| 1010 SBMC Contingency/Savings     | 966,292.31            | 965,865.27              | 427.04               | 0.04 %           |
| 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>\$1,367,540.69</b> | <b>\$1,386,577.17</b>   | <b>\$ -19,036.48</b> | <b>-1.37 %</b>   |
| Accounts Receivable               |                       |                         |                      |                  |
| 1100 Accounts Receivable          | 690,935.67            | 618,101.38              | 72,834.29            | 11.78 %          |
| <b>Total Accounts Receivable</b>  | <b>\$690,935.67</b>   | <b>\$618,101.38</b>     | <b>\$72,834.29</b>   | <b>11.78 %</b>   |
| Other Current Assets              |                       |                         |                      |                  |
| 1230 Prepaid Expenses             | -6,959.92             | 66,309.62               | -73,269.54           | -110.50 %        |
| 1250 Refundable Deposits          | 1,800.00              | 1,800.00                | 0.00                 | 0.00 %           |
| 1270 Receivable Other             | -7,147.53             | 0.00                    | -7,147.53            |                  |
| 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>\$ -10,507.45</b>  | <b>\$68,109.62</b>      | <b>\$ -78,617.07</b> | <b>-115.43 %</b> |
| <b>Total Current Assets</b>       | <b>\$2,047,968.91</b> | <b>\$2,072,788.17</b>   | <b>\$ -24,819.26</b> | <b>-1.20 %</b>   |
| Fixed Assets                      |                       |                         |                      |                  |
| 1510 Furniture and Equipment      | 41,311.75             | 30,059.23               | 11,252.52            | 37.43 %          |
| 1600 Accumulated Depreciation     | -20,107.00            | -12,792.00              | -7,315.00            | -57.18 %         |
| <b>Total Fixed Assets</b>         | <b>\$21,204.75</b>    | <b>\$17,267.23</b>      | <b>\$3,937.52</b>    | <b>22.80 %</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>\$2,069,173.66</b> | <b>\$2,090,055.40</b>   | <b>\$ -20,881.74</b> | <b>-1.00 %</b>   |

# Mendocino County Tourism Commission

## Balance Sheet Comparison

As of January 31, 2023

|  | TOTAL                 |                         |                      |                 |
|--|-----------------------|-------------------------|----------------------|-----------------|
|  | AS OF JAN 31, 2023    | AS OF JAN 31, 2022 (PY) | CHANGE               | % CHANGE        |
| <b>LIABILITIES AND EQUITY</b>          |                       |                         |                      |                 |
| Liabilities                            |                       |                         |                      |                 |
| Current Liabilities                    |                       |                         |                      |                 |
| Accounts Payable                       |                       |                         |                      |                 |
| 2000 Accounts Payable                  | 26,548.26             | 41,203.88               | -14,655.62           | -35.57 %        |
| <b>Total Accounts Payable</b>          | <b>\$26,548.26</b>    | <b>\$41,203.88</b>      | <b>\$ -14,655.62</b> | <b>-35.57 %</b> |
| Other Current Liabilities              |                       |                         |                      |                 |
| 2100 Accrued Expenses                  | 1,115.00              | 4,145.00                | -3,030.00            | -73.10 %        |
| 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                  | 1,261.34                | -1,261.34            | -100.00 %       |
| 2240 FUTA Payable                      | 188.59                | 122.07                  | 66.52                | 54.49 %         |
| 2270 Accrued Payroll                   | 8,166.05              | 13,381.00               | -5,214.95            | -38.97 %        |
| 2275 Accrued PTO                       | 54,233.38             | 12,127.20               | 42,106.18            | 347.20 %        |
| 2280 Health Insurance Payable          | 0.00                  | 0.00                    | 0.00                 |                 |
| 2290 Direct Deposit Liabilities        | 0.00                  | 0.00                    | 0.00                 |                 |
| 401(k) Contribution                    | 9,147.38              |                         | 9,147.38             |                 |
| 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>71,735.40</b>      | <b>26,891.61</b>        | <b>44,843.79</b>     | <b>166.76 %</b> |
| <b>Total Other Current Liabilities</b> | <b>\$72,850.40</b>    | <b>\$31,036.61</b>      | <b>\$41,813.79</b>   | <b>134.72 %</b> |
| <b>Total Current Liabilities</b>       | <b>\$99,398.66</b>    | <b>\$72,240.49</b>      | <b>\$27,158.17</b>   | <b>37.59 %</b>  |
| <b>Total Liabilities</b>               | <b>\$99,398.66</b>    | <b>\$72,240.49</b>      | <b>\$27,158.17</b>   | <b>37.59 %</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                             | -225,920.25           | 387,122.74              | -613,042.99          | -158.36 %       |
| <b>Total Equity</b>                    | <b>\$1,969,775.00</b> | <b>\$2,017,814.91</b>   | <b>\$ -48,039.91</b> | <b>-2.38 %</b>  |
| <b>TOTAL LIABILITIES AND EQUITY</b>    | <b>\$2,069,173.66</b> | <b>\$2,090,055.40</b>   | <b>\$ -20,881.74</b> | <b>-1.00 %</b>  |

# Mendocino County Tourism Commission

## Budget vs. Actuals: Profit & Loss Summary

January 2023

|                               | JAN 2023            |                      |                     |                    | TOTAL               |                      |                     |                    |
|-------------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|----------------------|---------------------|--------------------|
|                               | ACTUAL              | BUDGET               | OVER BUDGET         | % OF BUDGET        | ACTUAL              | BUDGET               | OVER BUDGET         | % OF BUDGET        |
| <b>Income</b>                 |                     |                      |                     |                    |                     |                      |                     |                    |
| 4030 County BID               | 285,036.20          | 96,831.01            | 188,205.19          | 294.36 %           | \$285,036.20        | \$96,831.01          | \$188,205.19        | 294.36 %           |
| 4035 County 50% Match         | 54,923.01           | 48,415.51            | 6,507.50            | 113.44 %           | \$54,923.01         | \$48,415.51          | \$6,507.50          | 113.44 %           |
| Other Income                  | 352.98              |                      | 352.98              |                    | \$352.98            | \$0.00               | \$352.98            | 0.00%              |
| <b>Total Income</b>           | <b>\$340,312.19</b> | <b>\$145,246.52</b>  | <b>\$195,065.67</b> | <b>234.30 %</b>    | <b>\$340,312.19</b> | <b>\$145,246.52</b>  | <b>\$195,065.67</b> | <b>234.30 %</b>    |
| <b>GROSS PROFIT</b>           | <b>\$340,312.19</b> | <b>\$145,246.52</b>  | <b>\$195,065.67</b> | <b>234.30 %</b>    | <b>\$340,312.19</b> | <b>\$145,246.52</b>  | <b>\$195,065.67</b> | <b>234.30 %</b>    |
| <b>Expenses</b>               |                     |                      |                     |                    |                     |                      |                     |                    |
| 1- MEDIA & WEBSITE            | 70,036.32           | 87,950.01            | -17,913.69          | 79.63 %            | \$70,036.32         | \$87,950.01          | \$ -17,913.69       | 79.63 %            |
| 2- VISITOR SVS / PARTNERSHIPS | 9,874.83            | 16,369.30            | -6,494.47           | 60.33 %            | \$9,874.83          | \$16,369.30          | \$ -6,494.47        | 60.33 %            |
| 3- ADMIN EXPENSES             | 34,672.62           | 14,065.99            | 20,606.63           | 246.50 %           | \$34,672.62         | \$14,065.99          | \$20,606.63         | 246.50 %           |
| 4- PERSONNEL                  | 63,399.89           | 36,871.12            | 26,528.77           | 171.95 %           | \$63,399.89         | \$36,871.12          | \$26,528.77         | 171.95 %           |
| Payroll Expenses              | 1,321.90            |                      | 1,321.90            |                    | \$1,321.90          | \$0.00               | \$1,321.90          | 0.00%              |
| Uncategorized Expense         | 78.80               |                      | 78.80               |                    | \$78.80             | \$0.00               | \$78.80             | 0.00%              |
| <b>Total Expenses</b>         | <b>\$179,384.36</b> | <b>\$155,256.42</b>  | <b>\$24,127.94</b>  | <b>115.54 %</b>    | <b>\$179,384.36</b> | <b>\$155,256.42</b>  | <b>\$24,127.94</b>  | <b>115.54 %</b>    |
| <b>NET OPERATING INCOME</b>   | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> |
| <b>NET INCOME</b>             | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> |

# Mendocino County Tourism Commission

## Budget vs. Actuals: Profit & Loss Detail

January 2023

|  | JAN 2023            |                     |                     |                 | TOTAL               |                     |                      |                 |
|--|---------------------|---------------------|---------------------|-----------------|---------------------|---------------------|----------------------|-----------------|
|  | ACTUAL              | BUDGET              | OVER BUDGET         | % OF BUDGET     | ACTUAL              | BUDGET              | OVER BUDGET          | % OF BUDGET     |
| <b>Income</b>                                |                     |                     |                     |                 |                     |                     |                      |                 |
| 4030 County BID                              | 285,036.20          | 96,831.01           | 188,205.19          | 294.36 %        | \$285,036.20        | \$96,831.01         | \$188,205.19         | 294.36 %        |
| 4035 County 50% Match                        | 54,923.01           | 48,415.51           | 6,507.50            | 113.44 %        | \$54,923.01         | \$48,415.51         | \$6,507.50           | 113.44 %        |
| Other Income                                 |                     |                     |                     |                 | \$0.00              | \$0.00              | \$0.00               | 0.00%           |
| 4940 Misc. Income                            | 352.98              |                     | 352.98              |                 | \$352.98            | \$0.00              | \$352.98             | 0.00%           |
| <b>Total Other Income</b>                    | <b>352.98</b>       |                     | <b>352.98</b>       |                 | <b>\$352.98</b>     | <b>\$0.00</b>       | <b>\$352.98</b>      | <b>0.00%</b>    |
| <b>Total Income</b>                          | <b>\$340,312.19</b> | <b>\$145,246.52</b> | <b>\$195,065.67</b> | <b>234.30 %</b> | <b>\$340,312.19</b> | <b>\$145,246.52</b> | <b>\$195,065.67</b>  | <b>234.30 %</b> |
| <b>GROSS PROFIT</b>                          | <b>\$340,312.19</b> | <b>\$145,246.52</b> | <b>\$195,065.67</b> | <b>234.30 %</b> | <b>\$340,312.19</b> | <b>\$145,246.52</b> | <b>\$195,065.67</b>  | <b>234.30 %</b> |
| <b>Expenses</b>                              |                     |                     |                     |                 |                     |                     |                      |                 |
| <b>1- MEDIA &amp; WEBSITE</b>                |                     |                     |                     |                 |                     |                     |                      |                 |
| 50 Advertising / Media                       | 0.00                |                     | 0.00                |                 | \$0.00              | \$0.00              | \$0.00               | 0.00%           |
| 5130 Print & Online Advertising              | 26,303.71           | 54,250.00           | -27,946.29          | 48.49 %         | \$26,303.71         | \$54,250.00         | \$ -27,946.29        | 48.49 %         |
| 5150 Ad Development/Design                   |                     | 1,000.00            | -1,000.00           |                 | \$0.00              | \$1,000.00          | \$ -1,000.00         | 0.00%           |
| 5170 Photography                             | 360.00              | 500.00              | -140.00             | 72.00 %         | \$360.00            | \$500.00            | \$ -140.00           | 72.00 %         |
| 5240 Research & Development                  | 17,500.00           | 5,916.67            | 11,583.33           | 295.77 %        | \$17,500.00         | \$5,916.67          | \$11,583.33          | 295.77 %        |
| 5280 Video Development                       | 240.00              | 2,000.00            | -1,760.00           | 12.00 %         | \$240.00            | \$2,000.00          | \$ -1,760.00         | 12.00 %         |
| 5290 Marketing Contingency                   |                     | 1,000.00            | -1,000.00           |                 | \$0.00              | \$1,000.00          | \$ -1,000.00         | 0.00%           |
| <b>Total 50 Advertising / Media</b>          | <b>44,403.71</b>    | <b>64,666.67</b>    | <b>-20,262.96</b>   | <b>68.67 %</b>  | <b>\$44,403.71</b>  | <b>\$64,666.67</b>  | <b>\$ -20,262.96</b> | <b>68.67 %</b>  |
| <b>55 Marketing / Public Relations</b>       |                     |                     |                     |                 |                     |                     |                      |                 |
| 5510 Public Relations Contract               | 17,366.66           | 8,683.34            | 8,683.32            | 200.00 %        | \$17,366.66         | \$8,683.34          | \$8,683.32           | 200.00 %        |
| 5520 Marketing Agency Contract               |                     | 2,000.00            | -2,000.00           |                 | \$0.00              | \$2,000.00          | \$ -2,000.00         | 0.00%           |
| 5540 Clipping Service                        | 1,365.95            | 1,000.00            | 365.95              | 136.60 %        | \$1,365.95          | \$1,000.00          | \$365.95             | 136.60 %        |
| 5550 In-Market PR Stunts                     |                     | 2,000.00            | -2,000.00           |                 | \$0.00              | \$2,000.00          | \$ -2,000.00         | 0.00%           |
| 5560 Media Events                            |                     | 250.00              | -250.00             |                 | \$0.00              | \$250.00            | \$ -250.00           | 0.00%           |
| 5610 Travel -PR Related                      |                     | 1,000.00            | -1,000.00           |                 | \$0.00              | \$1,000.00          | \$ -1,000.00         | 0.00%           |
| 5680 Visiting Media FAM Expenses             |                     | 500.00              | -500.00             |                 | \$0.00              | \$500.00            | \$ -500.00           | 0.00%           |
| <b>Total 55 Marketing / Public Relations</b> | <b>18,732.61</b>    | <b>15,433.34</b>    | <b>3,299.27</b>     | <b>121.38 %</b> | <b>\$18,732.61</b>  | <b>\$15,433.34</b>  | <b>\$3,299.27</b>    | <b>121.38 %</b> |
| <b>57 Website Maint / Development</b>        |                     |                     |                     |                 |                     |                     |                      |                 |
| 5710 Interactive Media Coordinator           |                     | 2,500.00            | -2,500.00           |                 | \$0.00              | \$2,500.00          | \$ -2,500.00         | 0.00%           |
| 5740 Content Creation                        | 5,900.00            | 1,500.00            | 4,400.00            | 393.33 %        | \$5,900.00          | \$1,500.00          | \$4,400.00           | 393.33 %        |
| 5750 Development/ Maintenance                | 1,000.00            | 1,250.00            | -250.00             | 80.00 %         | \$1,000.00          | \$1,250.00          | \$ -250.00           | 80.00 %         |
| 5780 Interactive Marketing                   |                     | 100.00              | -100.00             |                 | \$0.00              | \$100.00            | \$ -100.00           | 0.00%           |
| <b>Total 57 Website Maint / Development</b>  | <b>6,900.00</b>     | <b>5,350.00</b>     | <b>1,550.00</b>     | <b>128.97 %</b> | <b>\$6,900.00</b>   | <b>\$5,350.00</b>   | <b>\$1,550.00</b>    | <b>128.97 %</b> |
| <b>58 Leisure / Group Sales</b>              |                     |                     |                     |                 |                     |                     |                      |                 |
| 5885 Travel - Group FAMs                     |                     | 2,000.00            | -2,000.00           |                 | \$0.00              | \$2,000.00          | \$ -2,000.00         | 0.00%           |
| 5890 Misc. Sales Opportunities               |                     | 500.00              | -500.00             |                 | \$0.00              | \$500.00            | \$ -500.00           | 0.00%           |
| <b>Total 58 Leisure / Group Sales</b>        |                     | <b>2,500.00</b>     | <b>-2,500.00</b>    |                 | <b>\$0.00</b>       | <b>\$2,500.00</b>   | <b>\$ -2,500.00</b>  | <b>0.00%</b>    |
| <b>Total 1- MEDIA &amp; WEBSITE</b>          | <b>70,036.32</b>    | <b>87,950.01</b>    | <b>-17,913.69</b>   | <b>79.63 %</b>  | <b>\$70,036.32</b>  | <b>\$87,950.01</b>  | <b>\$ -17,913.69</b> | <b>79.63 %</b>  |
| <b>2- VISITOR SVS / PARTNERSHIPS</b>         |                     |                     |                     |                 |                     |                     |                      |                 |
| <b>Partnerships</b>                          |                     |                     |                     |                 |                     |                     |                      |                 |
| 6550 Conferences & Seminars                  |                     | 3,200.00            | -3,200.00           |                 | \$0.00              | \$3,200.00          | \$ -3,200.00         | 0.00%           |
| 6555 Conferences & Seminars Travel           |                     | 2,586.00            | -2,586.00           |                 | \$0.00              | \$2,586.00          | \$ -2,586.00         | 0.00%           |
| 6570 In-County Relations                     | 52.39               | 2,300.00            | -2,247.61           | 2.28 %          | \$52.39             | \$2,300.00          | \$ -2,247.61         | 2.28 %          |
| 6575 Stakeholder Networking                  | 87.50               | 1,683.34            | -1,595.84           | 5.20 %          | \$87.50             | \$1,683.34          | \$ -1,595.84         | 5.20 %          |
| 6610 North Coast Tourism Council             |                     | 916.67              | -916.67             |                 | \$0.00              | \$916.67            | \$ -916.67           | 0.00%           |
| <b>Total Partnerships</b>                    | <b>139.89</b>       | <b>10,686.01</b>    | <b>-10,546.12</b>   | <b>1.31 %</b>   | <b>\$139.89</b>     | <b>\$10,686.01</b>  | <b>\$ -10,546.12</b> | <b>1.31 %</b>   |
| <b>Visitor Services</b>                      |                     |                     |                     |                 |                     |                     |                      |                 |
| 6720 Event & Festival Guides                 | 7,096.44            | 3,891.62            | 3,204.82            | 182.35 %        | \$7,096.44          | \$3,891.62          | \$3,204.82           | 182.35 %        |
| 6730 Incentives & Sponsorships               | 1,688.50            | 1,791.67            | -103.17             | 94.24 %         | \$1,688.50          | \$1,791.67          | \$ -103.17           | 94.24 %         |
| 6770 Visitor Centers & Signage               | 950.00              | 0.00                | 950.00              |                 | \$950.00            | \$0.00              | \$950.00             | 0.00%           |
| <b>Total Visitor Services</b>                | <b>9,734.94</b>     | <b>5,683.29</b>     | <b>4,051.65</b>     | <b>171.29 %</b> | <b>\$9,734.94</b>   | <b>\$5,683.29</b>   | <b>\$4,051.65</b>    | <b>171.29 %</b> |
| <b>Total 2- VISITOR SVS / PARTNERSHIPS</b>   | <b>9,874.83</b>     | <b>16,369.30</b>    | <b>-6,494.47</b>    | <b>60.33 %</b>  | <b>\$9,874.83</b>   | <b>\$16,369.30</b>  | <b>\$ -6,494.47</b>  | <b>60.33 %</b>  |
| <b>3- ADMIN EXPENSES</b>                     |                     |                     |                     |                 |                     |                     |                      |                 |
| <b>General Admin</b>                         |                     |                     |                     |                 |                     |                     |                      |                 |
| 7010 Accounting                              | 3,492.00            | 2,000.00            | 1,492.00            | 174.60 %        | \$3,492.00          | \$2,000.00          | \$1,492.00           | 174.60 %        |
| 7060 Bank Fees                               |                     | 50.00               | -50.00              |                 | \$0.00              | \$50.00             | \$ -50.00            | 0.00%           |
| 7080 Board Development                       | 20,709.50           | 5,333.00            | 15,376.50           | 388.33 %        | \$20,709.50         | \$5,333.00          | \$15,376.50          | 388.33 %        |
| 7090 Copying & Printing                      |                     | 200.00              | -200.00             |                 | \$0.00              | \$200.00            | \$ -200.00           | 0.00%           |
| 7100 Dues & Subscriptions                    | 812.50              | 1,143.00            | -330.50             | 71.08 %         | \$812.50            | \$1,143.00          | \$ -330.50           | 71.08 %         |
| 7130 Legal Fees                              |                     | 250.00              | -250.00             |                 | \$0.00              | \$250.00            | \$ -250.00           | 0.00%           |
| 7150 Meeting Expenses                        |                     | 135.00              | -135.00             |                 | \$0.00              | \$135.00            | \$ -135.00           | 0.00%           |
| 7200 Office Expense                          | 359.08              | 100.00              | 259.08              | 359.08 %        | \$359.08            | \$100.00            | \$259.08             | 359.08 %        |

# Mendocino County Tourism Commission

## Budget vs. Actuals: Profit & Loss Detail

January 2023

|                                    | JAN 2023            |                      |                     |                    | TOTAL               |                      |                     |                    |
|------------------------------------|---------------------|----------------------|---------------------|--------------------|---------------------|----------------------|---------------------|--------------------|
|                                    | ACTUAL              | BUDGET               | OVER BUDGET         | % OF BUDGET        | ACTUAL              | BUDGET               | OVER BUDGET         | % OF BUDGET        |
| 7210 Postage & Shipping            | 555.13              | 300.00               | 255.13              | 185.04 %           | \$555.13            | \$300.00             | \$255.13            | 185.04 %           |
| 7280 Travel Expenses               | 626.33              | 750.00               | -123.67             | 83.51 %            | \$626.33            | \$750.00             | \$ -123.67          | 83.51 %            |
| <b>Total General Admin</b>         | <b>26,554.54</b>    | <b>10,261.00</b>     | <b>16,293.54</b>    | <b>258.79 %</b>    | <b>\$26,554.54</b>  | <b>\$10,261.00</b>   | <b>\$16,293.54</b>  | <b>258.79 %</b>    |
| Occupancy Costs                    |                     |                      |                     |                    | \$0.00              | \$0.00               | \$0.00              | 0.00%              |
| 7650 Rent                          | 4,600.00            | 1,950.00             | 2,650.00            | 235.90 %           | \$4,600.00          | \$1,950.00           | \$2,650.00          | 235.90 %           |
| 7660 Insurance                     | 223.00              | 0.00                 | 223.00              |                    | \$223.00            | \$0.00               | \$223.00            | 0.00%              |
| 7850 Repairs & Maintenance         | 1,837.41            | 575.00               | 1,262.41            | 319.55 %           | \$1,837.41          | \$575.00             | \$1,262.41          | 319.55 %           |
| 7910 Telecommunication             | 400.00              | 550.00               | -150.00             | 72.73 %            | \$400.00            | \$550.00             | \$ -150.00          | 72.73 %            |
| 7950 Utilities                     | 413.67              | 729.99               | -316.32             | 56.67 %            | \$413.67            | \$729.99             | \$ -316.32          | 56.67 %            |
| 7990 Depreciation Expense          | 644.00              |                      | 644.00              |                    | \$644.00            | \$0.00               | \$644.00            | 0.00%              |
| <b>Total Occupancy Costs</b>       | <b>8,118.08</b>     | <b>3,804.99</b>      | <b>4,313.09</b>     | <b>213.35 %</b>    | <b>\$8,118.08</b>   | <b>\$3,804.99</b>    | <b>\$4,313.09</b>   | <b>213.35 %</b>    |
| <b>Total 3- ADMIN EXPENSES</b>     | <b>34,672.62</b>    | <b>14,065.99</b>     | <b>20,606.63</b>    | <b>246.50 %</b>    | <b>\$34,672.62</b>  | <b>\$14,065.99</b>   | <b>\$20,606.63</b>  | <b>246.50 %</b>    |
| 4- PERSONNEL                       |                     |                      |                     |                    | \$0.00              | \$0.00               | \$0.00              | 0.00%              |
| 8510 Salaries & Wages              | 35,842.70           | 24,646.68            | 11,196.02           | 145.43 %           | \$35,842.70         | \$24,646.68          | \$11,196.02         | 145.43 %           |
| 8520 Paid Time Off                 | 12,394.93           | 4,794.62             | 7,600.31            | 258.52 %           | \$12,394.93         | \$4,794.62           | \$7,600.31          | 258.52 %           |
| 8530 Payroll Taxes                 | 7,529.93            | 3,413.57             | 4,116.36            | 220.59 %           | \$7,529.93          | \$3,413.57           | \$4,116.36          | 220.59 %           |
| 8540 Payroll Processing Fees       |                     | 805.00               | -805.00             |                    | \$0.00              | \$805.00             | \$ -805.00          | 0.00%              |
| 8550 Workers Comp                  | 105.66              | 211.25               | -105.59             | 50.02 %            | \$105.66            | \$211.25             | \$ -105.59          | 50.02 %            |
| 8570 Health Insurance Allowance    | 2,700.00            | 2,250.00             | 450.00              | 120.00 %           | \$2,700.00          | \$2,250.00           | \$450.00            | 120.00 %           |
| 8580 Other Employee Benefits       | 410.00              | 0.00                 | 410.00              |                    | \$410.00            | \$0.00               | \$410.00            | 0.00%              |
| 8590 Contract Work                 | 4,416.67            | 750.00               | 3,666.67            | 588.89 %           | \$4,416.67          | \$750.00             | \$3,666.67          | 588.89 %           |
| <b>Total 4- PERSONNEL</b>          | <b>63,399.89</b>    | <b>36,871.12</b>     | <b>26,528.77</b>    | <b>171.95 %</b>    | <b>\$63,399.89</b>  | <b>\$36,871.12</b>   | <b>\$26,528.77</b>  | <b>171.95 %</b>    |
| Payroll Expenses                   |                     |                      |                     |                    | \$0.00              | \$0.00               | \$0.00              | 0.00%              |
| Company Contributions              |                     |                      |                     |                    | \$0.00              | \$0.00               | \$0.00              | 0.00%              |
| Retirement                         | 1,321.90            |                      | 1,321.90            |                    | \$1,321.90          | \$0.00               | \$1,321.90          | 0.00%              |
| <b>Total Company Contributions</b> | <b>1,321.90</b>     |                      | <b>1,321.90</b>     |                    | <b>\$1,321.90</b>   | <b>\$0.00</b>        | <b>\$1,321.90</b>   | <b>0.00%</b>       |
| <b>Total Payroll Expenses</b>      | <b>1,321.90</b>     |                      | <b>1,321.90</b>     |                    | <b>\$1,321.90</b>   | <b>\$0.00</b>        | <b>\$1,321.90</b>   | <b>0.00%</b>       |
| Uncategorized Expense              | 78.80               |                      | 78.80               |                    | \$78.80             | \$0.00               | \$78.80             | 0.00%              |
| <b>Total Expenses</b>              | <b>\$179,384.36</b> | <b>\$155,256.42</b>  | <b>\$24,127.94</b>  | <b>115.54 %</b>    | <b>\$179,384.36</b> | <b>\$155,256.42</b>  | <b>\$24,127.94</b>  | <b>115.54 %</b>    |
| <b>NET OPERATING INCOME</b>        | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> |
| <b>NET INCOME</b>                  | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> | <b>\$160,927.83</b> | <b>\$ -10,009.90</b> | <b>\$170,937.73</b> | <b>-1,607.69 %</b> |

# Mendocino County Tourism Commission

## Statement of Cash Flows

January 2023

|  | TOTAL                 |
|--|-----------------------|
| <b>OPERATING ACTIVITIES</b>  |                       |
| Net Income   | 160,927.83            |
| Adjustments to reconcile Net Income to Net Cash provided by operations:              |                       |
| 1100 Accounts Receivable   | -333,459.21           |
| 1230 Prepaid Expenses  | 26,704.85             |
| 2000 Accounts Payable  | 7,338.16              |
| 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  | 129.07                |
| 2270 Payroll Liabilities:Accrued Payroll   | 7,366.13              |
| 2275 Payroll Liabilities:Accrued PTO   | 10,032.43             |
| Direct Deposit Payable   | 0.00                  |
| Payroll Liabilities:401(k) Contribution  | 4,840.42              |
| <b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b> | <b>-277,048.15</b>    |
| <b>Net cash provided by operating activities</b>                                     | <b>\$ -116,120.32</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>\$ -115,476.32</b> |
| Cash at beginning of period  | 1,483,017.01          |
| <b>CASH AT END OF PERIOD</b>   | <b>\$1,367,540.69</b> |

# Mendocino County Tourism Commission

## Profit and Loss Comparison

January 2023

|  | TOTAL               |                     |                      |                  |
|--|---------------------|---------------------|----------------------|------------------|
|  | JAN 2023            | JAN 2022 (PY)       | CHANGE               | % CHANGE         |
| <b>Income</b>                                |                     |                     |                      |                  |
| 4030 County BID                              | 285,036.20          | 79,706.00           | 205,330.20           | 257.61 %         |
| 4031 County BID adjustments                  |                     | 255,869.58          | -255,869.58          | -100.00 %        |
| 4035 County 50% Match                        | 54,923.01           | 39,583.00           | 15,340.01            | 38.75 %          |
| <b>Other Income</b>                          |                     |                     |                      |                  |
| 4940 Misc. Income                            | 352.98              | 1,022.45            | -669.47              | -65.48 %         |
| <b>Total Other Income</b>                    | <b>352.98</b>       | <b>1,022.45</b>     | <b>-669.47</b>       | <b>-65.48 %</b>  |
| <b>Total Income</b>                          | <b>\$340,312.19</b> | <b>\$376,181.03</b> | <b>\$ -35,868.84</b> | <b>-9.53 %</b>   |
| <b>GROSS PROFIT</b>                          | <b>\$340,312.19</b> | <b>\$376,181.03</b> | <b>\$ -35,868.84</b> | <b>-9.53 %</b>   |
| <b>Expenses</b>                              |                     |                     |                      |                  |
| <b>1- MEDIA &amp; WEBSITE</b>                |                     |                     |                      |                  |
| 50 Advertising / Media                       | 0.00                |                     | 0.00                 |                  |
| 5130 Print & Online Advertising              | 26,303.71           | 45,821.35           | -19,517.64           | -42.60 %         |
| 5150 Ad Development/Design                   |                     | 1,000.00            | -1,000.00            | -100.00 %        |
| 5170 Photography                             | 360.00              |                     | 360.00               |                  |
| 5240 Research & Development                  | 17,500.00           |                     | 17,500.00            |                  |
| 5280 Video Development                       | 240.00              |                     | 240.00               |                  |
| <b>Total 50 Advertising / Media</b>          | <b>44,403.71</b>    | <b>46,821.35</b>    | <b>-2,417.64</b>     | <b>-5.16 %</b>   |
| <b>55 Marketing / Public Relations</b>       |                     |                     |                      |                  |
| 5510 Public Relations Contract               | 17,366.66           | 8,333.34            | 9,033.32             | 108.40 %         |
| 5540 Clipping Service                        | 1,365.95            | 648.00              | 717.95               | 110.79 %         |
| 5610 Travel -PR Related                      |                     | 498.32              | -498.32              | -100.00 %        |
| 5680 Visiting Media FAM Expenses             |                     | 221.13              | -221.13              | -100.00 %        |
| <b>Total 55 Marketing / Public Relations</b> | <b>18,732.61</b>    | <b>9,700.79</b>     | <b>9,031.82</b>      | <b>93.10 %</b>   |
| <b>57 Website Maint / Development</b>        |                     |                     |                      |                  |
| 5710 Interactive Media Coordinator           |                     | 2,500.00            | -2,500.00            | -100.00 %        |
| 5740 Content Creation                        | 5,900.00            |                     | 5,900.00             |                  |
| 5750 Development/ Maintenance                | 1,000.00            | 21,219.85           | -20,219.85           | -95.29 %         |
| 5780 Interactive Marketing                   |                     | 29.95               | -29.95               | -100.00 %        |
| <b>Total 57 Website Maint / Development</b>  | <b>6,900.00</b>     | <b>23,749.80</b>    | <b>-16,849.80</b>    | <b>-70.95 %</b>  |
| <b>58 Leisure / Group Sales</b>              |                     |                     |                      |                  |
| 5810 Promotion Items, Booth Develop          |                     | 271.86              | -271.86              | -100.00 %        |
| 5870 Shipping - Travel Shows                 |                     | 25.73               | -25.73               | -100.00 %        |
| <b>Total 58 Leisure / Group Sales</b>        |                     | <b>297.59</b>       | <b>-297.59</b>       | <b>-100.00 %</b> |
| <b>Total 1- MEDIA &amp; WEBSITE</b>          | <b>70,036.32</b>    | <b>80,569.53</b>    | <b>-10,533.21</b>    | <b>-13.07 %</b>  |

# Mendocino County Tourism Commission

## Profit and Loss Comparison

January 2023

|  | TOTAL            |                  |                  |                 |
|--|------------------|------------------|------------------|-----------------|
|  | JAN 2023         | JAN 2022 (PY)    | CHANGE           | % CHANGE        |
| <b>2- VISITOR SVS / PARTNERSHIPS</b>       |                  |                  |                  |                 |
| Partnerships                               |                  |                  |                  |                 |
| 6550 Conferences & Seminars                |                  | 999.00           | -999.00          | -100.00 %       |
| 6570 In-County Relations                   | 52.39            | 28.71            | 23.68            | 82.48 %         |
| 6575 Stakeholder Networking                | 87.50            |                  | 87.50            |                 |
| 6590 Memberships                           |                  | 500.00           | -500.00          | -100.00 %       |
| 6610 North Coast Tourism Council           |                  | 625.00           | -625.00          | -100.00 %       |
| <b>Total Partnerships</b>                  | <b>139.89</b>    | <b>2,152.71</b>  | <b>-2,012.82</b> | <b>-93.50 %</b> |
| Visitor Services                           |                  |                  |                  |                 |
| 6720 Event & Festival Guides               | 7,096.44         |                  | 7,096.44         |                 |
| 6730 Incentives & Sponsorships             | 1,688.50         | 7,824.00         | -6,135.50        | -78.42 %        |
| 6770 Visitor Centers & Signage             | 950.00           | 200.00           | 750.00           | 375.00 %        |
| <b>Total Visitor Services</b>              | <b>9,734.94</b>  | <b>8,024.00</b>  | <b>1,710.94</b>  | <b>21.32 %</b>  |
| <b>Total 2- VISITOR SVS / PARTNERSHIPS</b> | <b>9,874.83</b>  | <b>10,176.71</b> | <b>-301.88</b>   | <b>-2.97 %</b>  |
| <b>3- ADMIN EXPENSES</b>                   |                  |                  |                  |                 |
| General Admin                              |                  |                  |                  |                 |
| 7010 Accounting                            | 3,492.00         | 8,645.00         | -5,153.00        | -59.61 %        |
| 7060 Bank Fees                             |                  | 5.00             | -5.00            | -100.00 %       |
| 7080 Board Development                     | 20,709.50        | 151.85           | 20,557.65        | 13,538.13 %     |
| 7100 Dues & Subscriptions                  | 812.50           | 1,894.65         | -1,082.15        | -57.12 %        |
| 7130 Legal Fees                            |                  | 1,179.99         | -1,179.99        | -100.00 %       |
| 7150 Meeting Expenses                      |                  | 160.70           | -160.70          | -100.00 %       |
| 7200 Office Expense                        | 359.08           | 501.17           | -142.09          | -28.35 %        |
| 7210 Postage & Shipping                    | 555.13           | 295.95           | 259.18           | 87.58 %         |
| 7280 Travel Expenses                       | 626.33           | 763.90           | -137.57          | -18.01 %        |
| <b>Total General Admin</b>                 | <b>26,554.54</b> | <b>13,598.21</b> | <b>12,956.33</b> | <b>95.28 %</b>  |
| Occupancy Costs                            |                  |                  |                  |                 |
| 7650 Rent                                  | 4,600.00         | 1,949.00         | 2,651.00         | 136.02 %        |
| 7660 Insurance                             | 223.00           | 216.67           | 6.33             | 2.92 %          |
| 7850 Repairs & Maintenance                 | 1,837.41         | 249.95           | 1,587.46         | 635.11 %        |
| 7910 Telecommunication                     | 400.00           | 787.31           | -387.31          | -49.19 %        |
| 7950 Utilities                             | 413.67           | 783.23           | -369.56          | -47.18 %        |
| 7990 Depreciation Expense                  | 644.00           | 581.00           | 63.00            | 10.84 %         |
| <b>Total Occupancy Costs</b>               | <b>8,118.08</b>  | <b>4,567.16</b>  | <b>3,550.92</b>  | <b>77.75 %</b>  |
| <b>Total 3- ADMIN EXPENSES</b>             | <b>34,672.62</b> | <b>18,165.37</b> | <b>16,507.25</b> | <b>90.87 %</b>  |
| <b>4- PERSONNEL</b>                        |                  |                  |                  |                 |
| 8510 Salaries & Wages                      | 35,842.70        | 22,715.00        | 13,127.70        | 57.79 %         |
| 8520 Paid Time Off                         | 12,394.93        | 865.07           | 11,529.86        | 1,332.82 %      |
| 8530 Payroll Taxes                         | 7,529.93         | 3,134.11         | 4,395.82         | 140.26 %        |
| 8550 Workers Comp                          | 105.66           | 205.00           | -99.34           | -48.46 %        |



# Mendocino County Tourism Commission

## Profit and Loss Comparison

January 2023

|                                    | TOTAL               |                     |                      |                 |
|------------------------------------|---------------------|---------------------|----------------------|-----------------|
|                                    | JAN 2023            | JAN 2022 (PY)       | CHANGE               | % CHANGE        |
| 8570 Health Insurance Allowance    | 2,700.00            | 1,950.00            | 750.00               | 38.46 %         |
| 8580 Other Employee Benefits       | 410.00              | 17.60               | 392.40               | 2,229.55 %      |
| 8590 Contract Work                 | 4,416.67            | 875.00              | 3,541.67             | 404.76 %        |
| 8615 Employee Recruitment          |                     | 84.35               | -84.35               | -100.00 %       |
| <b>Total 4- PERSONNEL</b>          | <b>63,399.89</b>    | <b>29,846.13</b>    | <b>33,553.76</b>     | <b>112.42 %</b> |
| Payroll Expenses                   |                     |                     |                      |                 |
| Company Contributions              |                     |                     |                      |                 |
| Retirement                         | 1,321.90            |                     | 1,321.90             |                 |
| <b>Total Company Contributions</b> | <b>1,321.90</b>     |                     | <b>1,321.90</b>      |                 |
| <b>Total Payroll Expenses</b>      | <b>1,321.90</b>     |                     | <b>1,321.90</b>      |                 |
| Uncategorized Expense              | 78.80               |                     | 78.80                |                 |
| <b>Total Expenses</b>              | <b>\$179,384.36</b> | <b>\$138,757.74</b> | <b>\$40,626.62</b>   | <b>29.28 %</b>  |
| NET OPERATING INCOME               | <b>\$160,927.83</b> | <b>\$237,423.29</b> | <b>\$ -76,495.46</b> | <b>-32.22 %</b> |
| NET INCOME                         | <b>\$160,927.83</b> | <b>\$237,423.29</b> | <b>\$ -76,495.46</b> | <b>-32.22 %</b> |

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - January 2023

|  | TOTAL                 |                          |                   |                 |
|--|-----------------------|--------------------------|-------------------|-----------------|
|  | JUL 2022 - JAN 2023   | JUL 2021 - JAN 2022 (PY) | CHANGE            | % CHANGE        |
| <b>Income</b>                                |                       |                          |                   |                 |
| 4030 County BID                              | 736,489.57            | 675,074.00               | 61,415.57         | 9.10 %          |
| 4031 County BID adjustments                  | 557.00                | 45,655.06                | -45,098.06        | -98.78 %        |
| 4035 County 50% Match                        | 323,101.03            | 277,081.00               | 46,020.03         | 16.61 %         |
| 4050 NCTC Administration                     |                       | 3,824.80                 | -3,824.80         | -100.00 %       |
| <b>Other Income</b>                          |                       |                          |                   |                 |
| 4940 Misc. Income                            | 2,133.38              | 60,628.93                | -58,495.55        | -96.48 %        |
| 4950 Interest Income                         | 146.98                | 172.59                   | -25.61            | -14.84 %        |
| <b>Total Other Income</b>                    | <b>2,280.36</b>       | <b>60,801.52</b>         | <b>-58,521.16</b> | <b>-96.25 %</b> |
| <b>Total Income</b>                          | <b>\$1,062,427.96</b> | <b>\$1,062,436.38</b>    | <b>\$ -8.42</b>   | <b>-0.00 %</b>  |
| <b>GROSS PROFIT</b>                          | <b>\$1,062,427.96</b> | <b>\$1,062,436.38</b>    | <b>\$ -8.42</b>   | <b>-0.00 %</b>  |
| <b>Expenses</b>                              |                       |                          |                   |                 |
| <b>1- MEDIA &amp; WEBSITE</b>                |                       |                          |                   |                 |
| 50 Advertising / Media                       | 0.00                  |                          | 0.00              |                 |
| 5130 Print & Online Advertising              | 436,675.79            | 178,864.89               | 257,810.90        | 144.14 %        |
| 5150 Ad Development/Design                   | 2,000.00              | 7,420.00                 | -5,420.00         | -73.05 %        |
| 5170 Photography                             | 1,005.00              |                          | 1,005.00          |                 |
| 5240 Research & Development                  | 82,206.29             | 21,000.00                | 61,206.29         | 291.46 %        |
| 5280 Video Development                       | 18,340.00             | 8,254.17                 | 10,085.83         | 122.19 %        |
| 5290 Marketing Contingency                   | 1,802.71              |                          | 1,802.71          |                 |
| <b>Total 50 Advertising / Media</b>          | <b>542,029.79</b>     | <b>215,539.06</b>        | <b>326,490.73</b> | <b>151.48 %</b> |
| <b>55 Marketing / Public Relations</b>       |                       |                          |                   |                 |
| 5510 Public Relations Contract               | 69,466.64             | 59,657.58                | 9,809.06          | 16.44 %         |
| 5540 Clipping Service                        | 4,771.90              | 4,536.00                 | 235.90            | 5.20 %          |
| 5550 In-Market PR Stunts                     | 4,139.52              | 1,615.63                 | 2,523.89          | 156.22 %        |
| 5560 Media Events                            | 3,679.40              | 1,015.31                 | 2,664.09          | 262.39 %        |
| 5610 Travel -PR Related                      | 3,167.53              | 3,762.01                 | -594.48           | -15.80 %        |
| 5680 Visiting Media FAM Expenses             | 7,127.24              | 4,022.19                 | 3,105.05          | 77.20 %         |
| <b>Total 55 Marketing / Public Relations</b> | <b>92,352.23</b>      | <b>74,608.72</b>         | <b>17,743.51</b>  | <b>23.78 %</b>  |
| <b>57 Website Maint / Development</b>        |                       |                          |                   |                 |
| 5710 Interactive Media Coordinator           | 5,062.60              | 17,500.00                | -12,437.40        | -71.07 %        |
| 5740 Content Creation                        | 13,901.34             |                          | 13,901.34         |                 |
| 5750 Development/ Maintenance                | 51,950.43             | 25,572.41                | 26,378.02         | 103.15 %        |
| 5780 Interactive Marketing                   | 139.80                | 209.65                   | -69.85            | -33.32 %        |
| <b>Total 57 Website Maint / Development</b>  | <b>71,054.17</b>      | <b>43,282.06</b>         | <b>27,772.11</b>  | <b>64.17 %</b>  |

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - January 2023

|  | TOTAL               |                          |                   |                 |
|--|---------------------|--------------------------|-------------------|-----------------|
|  | JUL 2022 - JAN 2023 | JUL 2021 - JAN 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            | 7,023.92                 | -3,206.72         | -45.65 %        |
| 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>12,842.73</b>         | <b>8,132.86</b>   | <b>63.33 %</b>  |
| <b>Total 1- MEDIA &amp; WEBSITE</b>        | <b>726,411.78</b>   | <b>346,272.57</b>        | <b>380,139.21</b> | <b>109.78 %</b> |
| <b>2- VISITOR SVS / PARTNERSHIPS</b>       |                     |                          |                   |                 |
| Partnerships                               |                     |                          |                   |                 |
| 6550 Conferences & Seminars                | 19,683.72           | 7,102.02                 | 12,581.70         | 177.16 %        |
| 6570 In-County Relations                   | 5,148.23            | 2,246.14                 | 2,902.09          | 129.20 %        |
| 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           | 7,768.33                 | 8,235.92          | 106.02 %        |
| <b>Total Partnerships</b>                  | <b>43,362.01</b>    | <b>21,150.14</b>         | <b>22,211.87</b>  | <b>105.02 %</b> |
| Visitor Services                           |                     |                          |                   |                 |
| 6720 Event & Festival Guides               | 38,669.92           | 25,281.78                | 13,388.14         | 52.96 %         |
| 6730 Incentives & Sponsorships             | 12,003.50           | 13,344.00                | -1,340.50         | -10.05 %        |
| 6770 Visitor Centers & Signage             | 6,750.00            | 1,400.00                 | 5,350.00          | 382.14 %        |
| <b>Total Visitor Services</b>              | <b>57,423.42</b>    | <b>40,025.78</b>         | <b>17,397.64</b>  | <b>43.47 %</b>  |
| <b>Total 2- VISITOR SVS / PARTNERSHIPS</b> | <b>100,785.43</b>   | <b>61,175.92</b>         | <b>39,609.51</b>  | <b>64.75 %</b>  |
| <b>3- ADMIN EXPENSES</b>                   |                     |                          |                   |                 |
| General Admin                              |                     |                          |                   |                 |
| 7010 Accounting                            | 21,201.00           | 19,760.00                | 1,441.00          | 7.29 %          |
| 7060 Bank Fees                             | 41.80               | 156.03                   | -114.23           | -73.21 %        |
| 7080 Board Development                     | 56,681.84           | 329.79                   | 56,352.05         | 17,087.25 %     |
| 7090 Copying & Printing                    |                     | 507.20                   | -507.20           | -100.00 %       |
| 7100 Dues & Subscriptions                  | 22,778.49           | 12,814.45                | 9,964.04          | 77.76 %         |
| 7130 Legal Fees                            |                     | 1,179.99                 | -1,179.99         | -100.00 %       |
| 7150 Meeting Expenses                      | 412.57              | 372.35                   | 40.22             | 10.80 %         |
| 7200 Office Expense                        | 5,455.64            | 5,754.31                 | -298.67           | -5.19 %         |
| 7210 Postage & Shipping                    | 3,847.44            | 1,226.26                 | 2,621.18          | 213.75 %        |
| 7280 Travel Expenses                       | 8,485.85            | 6,586.77                 | 1,899.08          | 28.83 %         |
| <b>Total General Admin</b>                 | <b>118,904.63</b>   | <b>48,687.15</b>         | <b>70,217.48</b>  | <b>144.22 %</b> |

# Mendocino County Tourism Commission

## Profit and Loss Comparison

July 2022 - January 2023

|                                    | TOTAL                 |                          |                       |                  |
|------------------------------------|-----------------------|--------------------------|-----------------------|------------------|
|                                    | JUL 2022 - JAN 2023   | JUL 2021 - JAN 2022 (PY) | CHANGE                | % CHANGE         |
| Occupancy Costs                    |                       |                          |                       |                  |
| 7650 Rent                          | 19,336.00             | 13,393.00                | 5,943.00              | 44.37 %          |
| 7660 Insurance                     | 1,846.00              | 1,516.67                 | 329.33                | 21.71 %          |
| 7850 Repairs & Maintenance         | 5,075.61              | 2,609.65                 | 2,465.96              | 94.49 %          |
| 7890 Taxes                         | 122.14                | 80.72                    | 41.42                 | 51.31 %          |
| 7910 Telecommunication             | 6,279.92              | 5,482.07                 | 797.85                | 14.55 %          |
| 7950 Utilities                     | 4,152.12              | 4,129.56                 | 22.56                 | 0.55 %           |
| 7990 Depreciation Expense          | 4,410.00              | 3,133.00                 | 1,277.00              | 40.76 %          |
| <b>Total Occupancy Costs</b>       | <b>41,221.79</b>      | <b>30,344.67</b>         | <b>10,877.12</b>      | <b>35.85 %</b>   |
| <b>Total 3- ADMIN EXPENSES</b>     | <b>160,126.42</b>     | <b>79,031.82</b>         | <b>81,094.60</b>      | <b>102.61 %</b>  |
| 4- PERSONNEL                       |                       |                          |                       |                  |
| 8510 Salaries & Wages              | 180,203.48            | 153,076.54               | 27,126.94             | 17.72 %          |
| 8520 Paid Time Off                 | 46,309.91             | 6,701.20                 | 39,608.71             | 591.07 %         |
| 8530 Payroll Taxes                 | 20,342.61             | 14,428.11                | 5,914.50              | 40.99 %          |
| 8540 Payroll Processing Fees       | 420.00                |                          | 420.00                |                  |
| 8550 Workers Comp                  | 2,147.17              | -1,510.00                | 3,657.17              | 242.20 %         |
| 8570 Health Insurance Allowance    | 17,150.00             | 11,400.00                | 5,750.00              | 50.44 %          |
| 8580 Other Employee Benefits       | 1,413.00              | 201.61                   | 1,211.39              | 600.86 %         |
| 8590 Contract Work                 | 27,778.77             | 4,025.00                 | 23,753.77             | 590.16 %         |
| 8615 Employee Recruitment          | 865.48                | 294.35                   | 571.13                | 194.03 %         |
| <b>Total 4- PERSONNEL</b>          | <b>296,630.42</b>     | <b>188,616.81</b>        | <b>108,013.61</b>     | <b>57.27 %</b>   |
| Payroll Expenses                   |                       |                          |                       |                  |
| Company Contributions              |                       |                          |                       |                  |
| Retirement                         | 3,905.36              |                          | 3,905.36              |                  |
| <b>Total Company Contributions</b> | <b>3,905.36</b>       |                          | <b>3,905.36</b>       |                  |
| <b>Total Payroll Expenses</b>      | <b>3,905.36</b>       |                          | <b>3,905.36</b>       |                  |
| Uncategorized Expense              | 488.80                |                          | 488.80                |                  |
| <b>Total Expenses</b>              | <b>\$1,288,348.21</b> | <b>\$675,097.12</b>      | <b>\$613,251.09</b>   | <b>90.84 %</b>   |
| NET OPERATING INCOME               | <b>\$ -225,920.25</b> | <b>\$387,339.26</b>      | <b>\$ -613,259.51</b> | <b>-158.33 %</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>\$ -225,920.25</b> | <b>\$387,122.74</b>      | <b>\$ -613,042.99</b> | <b>-158.36 %</b> |