

Mendocino County Tourism Commission

BALANCE SHEET COMPARISON

As of May 31, 2020

	TOTAL			
	AS OF MAY 31, 2020	AS OF MAY 31, 2019 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1015 MLCU Checking	109,232.37	220,602.97	-111,370.60	-50.48 %
1020 MLCU Savings	58,419.48	140,945.48	-82,526.00	-58.55 %
1030 Cash drawer	100.00	100.00	0.00	0.00 %
Total Bank Accounts	\$167,751.85	\$361,648.45	\$ -193,896.60	-53.61 %
Accounts Receivable				
1100 Accounts Receivable	334,290.36	189,780.82	144,509.54	76.15 %
Total Accounts Receivable	\$334,290.36	\$189,780.82	\$144,509.54	76.15 %
Other Current Assets				
1230 Prepaid Expenses	8,378.17	5,356.31	3,021.86	56.42 %
1250 Refundable Deposits	4,150.00	4,636.00	-486.00	-10.48 %
1270 Receivable Other	12,700.00	0.00	12,700.00	
Total Other Current Assets	\$25,228.17	\$9,992.31	\$15,235.86	152.48 %
Total Current Assets	\$527,270.38	\$561,421.58	\$ -34,151.20	-6.08 %
Fixed Assets				
1510 Furniture and Equipment	64,723.50	61,789.14	2,934.36	4.75 %
1600 Accumulated Depreciation	-53,232.48	-48,389.46	-4,843.02	-10.01 %
Total Fixed Assets	\$11,491.02	\$13,399.68	\$ -1,908.66	-14.24 %
TOTAL ASSETS	\$538,761.40	\$574,821.26	\$ -36,059.86	-6.27 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	8,368.96	50,791.62	-42,422.66	-83.52 %
Total Accounts Payable	\$8,368.96	\$50,791.62	\$ -42,422.66	-83.52 %
Other Current Liabilities				
2100 Accrued Expenses	2,375.00	0.00	2,375.00	
2150 Other Liabilities-County Match	27,095.65		27,095.65	
Payroll Liabilities				
2210 Federal Taxes (941/944)	0.00	154.61	-154.61	-100.00 %
2220 CA PIT / SDI	0.00	2.78	-2.78	-100.00 %
2230 CA SUI / ETT	0.00	14.76	-14.76	-100.00 %
2240 FUTA Payable	0.00	1.67	-1.67	-100.00 %
2270 Accrued Payroll	6,070.01	11,714.17	-5,644.16	-48.18 %
2275 Accrued PTO	7,692.31	2,805.90	4,886.41	174.15 %
Total Payroll Liabilities	13,762.32	14,693.89	-931.57	-6.34 %
Total Other Current Liabilities	\$43,232.97	\$14,693.89	\$28,539.08	194.22 %
Total Current Liabilities	\$51,601.93	\$65,485.51	\$ -13,883.58	-21.20 %

Mendocino County Tourism Commission

BALANCE SHEET COMPARISON

As of May 31, 2020

	TOTAL			
	AS OF MAY 31, 2020	AS OF MAY 31, 2019 (PY)	CHANGE	% CHANGE
Total Liabilities	\$51,601.93	\$65,485.51	\$ -13,883.58	-21.20 %
Equity				
3100 Contingency-Restricted	152,650.09	152,650.09	0.00	0.00 %
3900 Unrestricted Net Assets (RE)	325,650.15	461,594.98	-135,944.83	-29.45 %
Net Income	8,859.23	-104,909.32	113,768.55	108.44 %
Total Equity	\$487,159.47	\$509,335.75	\$ -22,176.28	-4.35 %
TOTAL LIABILITIES AND EQUITY	\$538,761.40	\$574,821.26	\$ -36,059.86	-6.27 %

Mendocino County Tourism Commission
Budget vs. Actuals: SUMMARY
July 2019 - May 2020

	May 2020				Total				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Income									
4030 County BID	43,334.00	82,468.50	-39,134.50	52.55%	793,540.78	907,153.50	-113,612.72	87.48%	989,622.00
4031 County BID adjustments			0.00		-64,912.94	0.00	-64,912.94		0.00
4035 County 50% Match	47,398.37	41,234.00	6,164.37	114.95%	419,843.15	453,574.00	-33,730.85	92.56%	494,811.00
4040 County Admin Fee									-29,689.00
Other Income	4.96	330.00	-325.04	1.50%	5,200.12	3,880.00	1,320.12	134.02%	4,120.00
Total Income	\$ 90,737.33	\$ 124,032.50	\$ -33,295.17	73.16%	\$ 1,153,671.11	\$ 1,364,607.50	\$ -210,936.39	84.54%	\$ 1,458,864.00
Gross Profit	\$ 90,737.33	\$ 124,032.50	\$ -33,295.17	73.16%	\$ 1,153,671.11	\$ 1,364,607.50	\$ -210,936.39	84.54%	\$ 1,458,864.00
Expenses									
1- MEDIA & WEBSITE	4,853.46	64,584.00	-59,730.54	7.51%	564,498.80	735,506.00	-171,007.20	76.75%	799,221.00
2- VISITOR SVS / PARTNERSHIPS	3,200.98	12,708.35	-9,507.37	25.19%	97,207.86	137,991.75	-40,783.89	70.44%	151,400.00
3- ADMIN EXPENSES	9,790.70	10,026.00	-235.30	97.65%	118,937.04	121,486.00	-2,548.96	97.90%	131,500.00
4- PERSONNEL	13,181.11	39,478.00	-26,296.89	33.39%	364,168.18	437,258.00	-73,089.82	83.28%	476,743.00
Total Expenses	\$ 31,026.25	\$ 126,796.35	\$ -95,770.10	24.47%	\$ 1,144,811.88	\$ 1,432,241.75	\$ -287,429.87	79.93%	\$ 1,558,864.00
Net Operating Income	\$ 59,711.08	\$ -2,763.85	\$ 62,474.93	-2160.43%	\$ 8,859.23	\$ -67,634.25	\$ 76,493.48	-13.10%	\$ -100,000.00
Net Income	\$ 59,711.08	\$ -2,763.85	\$ 62,474.93	-2160.43%	\$ 8,859.23	\$ -67,634.25	\$ 76,493.48	-13.10%	\$ -100,000.00
Budget Adjustment									
Previous Year Carryover	0.00	8,333.34	-8,333.34	0.00%	0.00	75,000.06	-75,000.06	0.00%	100,000.00
BALANCE	\$ 59,711.08	\$ 5,569.49	\$ 54,141.59	1072.11%	\$ 8,859.23	\$ 7,365.81	\$ 1,493.42	120.28%	0.00

Mendocino County Tourism Commission
Budget vs. Actuals: FY_2019_2020 - FY20 P&L
 July 2019 - May 2020

	May 2020				Total				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Income									
4030 County BID	43,334.00	82,468.50	-39,134.50	52.55%	793,540.78	907,153.50	-113,612.72	87.48%	989,622.00
4031 County BID adjustments			0.00		-64,912.94	0.00	-64,912.94		
4035 County 50% Match	47,398.37	41,234.00	6,164.37	114.95%	419,843.15	453,574.00	-33,730.85	92.56%	494,811.00
Other Income			0.00		0.00	0.00	0.00		-29,689.00
4830 Event Brochure Ads		320.00	-320.00	0.00%	2,700.00	3,770.00	-1,070.00	71.62%	
4940 Misc. Income			0.00		2,300.00	0.00	2,300.00		4,000.00
4950 Interest Income	4.96	10.00	-5.04	49.60%	200.12	110.00	90.12	181.93%	120.00
Total Other Income	\$ 4.96	\$ 330.00	\$ -325.04	1.50%	\$ 5,200.12	\$ 3,880.00	\$ 1,320.12	134.02%	\$ 4,120.00
Total Income	\$ 90,737.33	\$ 124,032.50	\$ -33,295.17	73.16%	\$ 1,153,671.11	\$ 1,364,607.50	\$ -210,936.39	84.54%	\$ 1,458,864.00
Gross Profit	\$ 90,737.33	\$ 124,032.50	\$ -33,295.17	73.16%	\$ 1,153,671.11	\$ 1,364,607.50	\$ -210,936.39	84.54%	\$ 1,458,864.00
Expenses									
1- MEDIA & WEBSITE			0.00		0.00	0.00	0.00		
50 Advertising / Media			0.00		0.00	0.00	0.00		
5130 Print & Online Advertising	-15,224.49	29,268.00	-44,492.49	-52.02%	248,204.55	321,948.00	-73,743.45	77.09%	351,216.00
5150 Ad Development/Design		125.00	-125.00	0.00%	9,085.00	9,875.00	-790.00	92.00%	10,000.00
5170 Photography		833.00	-833.00	0.00%	3,589.00	9,163.00	-5,574.00	39.17%	10,000.00
5240 Research & Development		1,500.00	-1,500.00	0.00%	5,060.00	18,500.00	-13,440.00	27.35%	20,000.00
5280 Video Development		2,000.00	-2,000.00	0.00%	21,018.62	31,400.00	-10,381.38	66.94%	32,505.00
5290 Marketing Contingency		833.00	-833.00	0.00%	3,398.00	9,163.00	-5,765.00	37.08%	10,000.00
Total 50 Advertising / Media	\$ -15,224.49	\$ 34,559.00	\$ -49,783.49	-44.05%	\$ 290,355.17	\$ 400,049.00	\$ -109,693.83	72.58%	\$ 433,721.00
55 Marketing / Public Relations			0.00		0.00	0.00	0.00		
5510 Public Relations Contract	7,500.00	8,208.00	-708.00	91.37%	82,643.50	90,288.00	-7,644.50	91.53%	98,500.00
5520 Marketing Agency Contract	8,333.00	8,333.00	0.00	100.00%	91,663.00	91,663.00	0.00	100.00%	100,000.00
5540 Clipping Service		583.00	-583.00	0.00%	4,530.55	6,413.00	-1,882.45	70.65%	7,000.00
5550 In-Market PR Stunts		250.00	-250.00	0.00%	2,134.12	2,750.00	-615.88	77.60%	3,000.00
5560 Media Events		292.00	-292.00	0.00%	2,478.67	3,212.00	-733.33	77.17%	3,500.00
5610 Travel -PR Related		833.00	-833.00	0.00%	4,312.73	9,163.00	-4,850.27	47.07%	10,000.00
5680 Visiting Media FAM Expenses		1,458.00	-1,458.00	0.00%	3,415.93	16,038.00	-12,622.07	21.30%	17,500.00
Total 55 Marketing / Public Relations	\$ 15,833.00	\$ 19,957.00	\$ -4,124.00	79.34%	\$ 191,178.50	\$ 219,527.00	\$ -28,348.50	87.09%	\$ 239,500.00
57 Website Maint / Development			0.00		0.00	0.00	0.00		
5710 Interactive Media Coordinator	2,500.00	2,500.00	0.00	100.00%	27,500.00	27,500.00	0.00	100.00%	30,000.00
5740 Content Creation		1,667.00	-1,667.00	0.00%	0.00	18,337.00	-18,337.00	0.00%	20,000.00
5750 Development/ Maintenance	1,656.00	1,667.00	-11.00	99.34%	18,209.38	18,337.00	-127.62	99.30%	20,000.00
5780 Interactive Marketing	88.95	208.00	-119.05	42.76%	1,011.11	2,288.00	-1,276.89	44.19%	2,500.00
Total 57 Website Maint / Development	\$ 4,244.95	\$ 6,042.00	\$ -1,797.05	70.26%	\$ 46,720.49	\$ 66,462.00	\$ -19,741.51	70.30%	\$ 72,500.00

Mendocino County Tourism Commission
Budget vs. Actuals: FY_2019_2020 - FY20 P&L
 July 2019 - May 2020

	May 2020				Total				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
58 Leisure / Group Sales			0.00		0.00	0.00	0.00		
5810 Promotion Items, Booth Develop		0.00	0.00		7,489.18	5,000.00	2,489.18	149.78%	5,000.00
5820 Consumer & Trade Shows		1,083.00	-1,083.00	0.00%	7,410.75	11,919.00	-4,508.25	62.18%	13,000.00
5840 State Fair Exhibit		818.00	-818.00	0.00%	5,064.15	9,180.00	-4,115.85	55.17%	10,000.00
5870 Shipping - Travel Shows		292.00	-292.00	0.00%	4,389.82	3,212.00	1,177.82	136.67%	3,500.00
5880 Travel - Leisure/Group Sales		833.00	-833.00	0.00%	10,587.72	9,163.00	1,424.72	115.55%	10,000.00
5885 Travel - Group FAMs		833.00	-833.00	0.00%	805.00	9,163.00	-8,358.00	8.79%	10,000.00
5890 Misc. Sales Opportunities		167.00	-167.00	0.00%	498.02	1,831.00	-1,332.98	27.20%	2,000.00
Total 58 Leisure / Group Sales	\$ 0.00	\$ 4,026.00	\$ -4,026.00	0.00%	\$ 36,244.64	\$ 49,468.00	\$ -13,223.36	73.27%	\$ 53,500.00
Total 1- MEDIA & WEBSITE	\$ 4,853.46	\$ 64,584.00	\$ -59,730.54	7.51%	\$ 564,498.80	\$ 735,506.00	\$ -171,007.20	76.75%	\$ 799,221.00
2- VISITOR SVS / PARTNERSHIPS			0.00		0.00	0.00	0.00		
Partnerships			0.00		0.00	0.00	0.00		
6550 Conferences & Seminars		1,000.00	-1,000.00	0.00%	9,944.68	11,000.00	-1,055.32	90.41%	12,000.00
6570 In-County Relations	87.63	500.00	-412.37	17.53%	4,812.14	5,500.00	-687.86	87.49%	6,000.00
6590 Memberships		625.00	-625.00	0.00%	2,958.00	7,375.00	-4,417.00	40.11%	8,000.00
6610 North Coast Tourism Council	1,833.35	1,833.35	0.00	100.00%	9,166.75	9,166.75	0.00	100.00%	11,000.00
Total Partnerships	\$ 1,920.98	\$ 3,958.35	\$ -2,037.37	48.53%	\$ 26,881.57	\$ 33,041.75	\$ -6,160.18	81.36%	\$ 37,000.00
Visitor Services			0.00		0.00	0.00	0.00		
6720 Event & Festival Guides		3,000.00	-3,000.00	0.00%	32,850.24	37,500.00	-4,649.76	87.60%	41,000.00
6730 Incentives & Sponsorships	1,080.00	5,750.00	-4,670.00	18.78%	29,485.00	65,450.00	-35,965.00	45.05%	71,400.00
6770 Visitor Centers & Signage	200.00	0.00	200.00		7,991.05	2,000.00	5,991.05	399.55%	2,000.00
Total Visitor Services	\$ 1,280.00	\$ 8,750.00	\$ -7,470.00	14.63%	\$ 70,326.29	\$ 104,950.00	\$ -34,623.71	67.01%	\$ 114,400.00
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 3,200.98	\$ 12,708.35	\$ -9,507.37	25.19%	\$ 97,207.86	\$ 137,991.75	\$ -40,783.89	70.44%	\$ 151,400.00
3- ADMIN EXPENSES			0.00		0.00	0.00	0.00		
General Admin			0.00		0.00	0.00	0.00		
7010 Accounting	3,125.00	500.00	2,625.00	625.00%	17,642.16	13,500.00	4,142.16	130.68%	14,000.00
7060 Bank Fees		67.00	-67.00	0.00%	387.99	737.00	-349.01	52.64%	800.00
7080 Board Development		416.00	-416.00	0.00%	4,508.61	4,576.00	-67.39	98.53%	5,000.00
7090 Copying & Printing		167.00	-167.00	0.00%	1,791.86	1,837.00	-45.14	97.54%	2,000.00
7100 Dues & Subscriptions	1,651.39		1,651.39		10,669.52	0.00	10,669.52		
7130 Legal Fees		250.00	-250.00	0.00%	8,149.98	2,750.00	5,399.98	296.36%	3,000.00
7140 Licenses & Permits		0.00	0.00		115.00	100.00	15.00	115.00%	100.00
7150 Meeting Expenses		417.00	-417.00	0.00%	2,222.62	4,587.00	-2,364.38	48.45%	5,000.00
7200 Office Expense	293.68	1,250.00	-956.32	23.49%	4,438.01	13,750.00	-9,311.99	32.28%	15,000.00
7210 Postage & Shipping	8.42	1,250.00	-1,241.58	0.67%	1,538.74	13,750.00	-12,211.26	11.19%	15,000.00
7280 Travel Expenses	-373.83	1,417.00	-1,790.83	-26.38%	11,734.10	15,587.00	-3,852.90	75.28%	17,000.00

Mendocino County Tourism Commission
Budget vs. Actuals: FY_2019_2020 - FY20 P&L
 July 2019 - May 2020

	May 2020				Total				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Total General Admin	\$ 4,704.66	\$ 5,734.00	\$ -1,029.34	82.05%	\$ 63,198.59	\$ 71,174.00	\$ -7,975.41	88.79%	\$ 76,900.00
Occupancy Costs			0.00		0.00	0.00	0.00		
7650 Rent	2,350.00	2,417.00	-67.00	97.23%	26,030.00	26,587.00	-557.00	97.90%	29,000.00
7660 Insurance	227.75	0.00	227.75		2,581.81	3,000.00	-418.19	86.06%	3,000.00
7850 Repairs & Maintenance	594.95	292.00	302.95	203.75%	4,394.72	3,212.00	1,182.72	136.82%	3,500.00
7890 Taxes		0.00	0.00		62.58	100.00	-37.42	62.58%	100.00
7910 Telecommunication	1,008.79	833.00	175.79	121.10%	9,935.70	9,163.00	772.70	108.43%	10,000.00
7950 Utilities	623.23	750.00	-126.77	83.10%	8,171.94	8,250.00	-78.06	99.05%	9,000.00
7990 Depreciation Expense	281.32		281.32		4,561.70	0.00	4,561.70		
Total Occupancy Costs	\$ 5,086.04	\$ 4,292.00	\$ 794.04	118.50%	\$ 55,738.45	\$ 50,312.00	\$ 5,426.45	110.79%	\$ 54,600.00
Total 3- ADMIN EXPENSES	\$ 9,790.70	\$ 10,026.00	\$ -235.30	97.65%	\$ 118,937.04	\$ 121,486.00	\$ -2,548.96	97.90%	\$ 131,500.00
4- PERSONNEL			0.00		0.00	0.00	0.00		
8510 Salaries & Wages	10,861.34	32,650.00	-21,788.66	33.27%	282,834.55	359,150.00	-76,315.45	78.75%	391,800.00
8520 Paid Time Off			0.00		19,490.47	0.00	19,490.47		
8530 Payroll Taxes	876.77	2,708.00	-1,831.23	32.38%	28,019.31	29,788.00	-1,768.69	94.06%	32,500.00
8540 Payroll Processing Fees	43.00		43.00		1,213.69	0.00	1,213.69		
8550 Workers Comp		0.00	0.00		2,172.00	3,000.00	-828.00	72.40%	3,000.00
8570 Health Insurance	1,200.00	2,575.00	-1,375.00	46.60%	26,950.00	28,325.00	-1,375.00	95.15%	30,900.00
8580 Other Employee Benefits		1,125.00	-1,125.00	0.00%	1,025.66	12,375.00	-11,349.34	8.29%	13,500.00
8590 Contract Work	200.00	295.00	-95.00	67.80%	2,462.50	3,245.00	-782.50	75.89%	3,543.00
8615 Employee Recruitment		125.00	-125.00	0.00%	0.00	1,375.00	-1,375.00	0.00%	1,500.00
Total 4- PERSONNEL	\$ 13,181.11	\$ 39,478.00	\$ -26,296.89	33.39%	\$ 364,168.18	\$ 437,258.00	\$ -73,089.82	83.28%	\$ 476,743.00
Total Expenses	\$ 31,026.25	\$ 126,796.35	\$ -95,770.10	24.47%	\$ 1,144,811.88	\$ 1,432,241.75	\$ -287,429.87	79.93%	\$ 1,558,864.00
Net Operating Income	\$ 59,711.08	\$ -2,763.85	\$ 62,474.93	-2160.43%	\$ 8,859.23	\$ -67,634.25	\$ 76,493.48	-13.10%	\$ -100,000.00
Net Income	\$ 59,711.08	\$ -2,763.85	\$ 62,474.93	-2160.43%	\$ 8,859.23	\$ -67,634.25	\$ 76,493.48	-13.10%	\$ -100,000.00
Budget Adjustment									
Previous Year Carryover	0.00	8,333.34	-8,333.34	0.00%	0.00	75,000.06	-75,000.06	0.00%	100,000.00
BALANCE	59,711.08	5,569.49	54,141.59	1072.11%	8,859.23	7,365.81	1,493.42	120.28%	0.00

Mendocino County Tourism Commission

STATEMENT OF CASH FLOWS

July 2019 - May 2020

	TOTAL
OPERATING ACTIVITIES	
Net Income	8,859.23
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	-31,700.96
1230 Prepaid Expenses	6,663.14
1250 Refundable Deposits	18.00
1270 Receivable Other	-12,700.00
2000 Accounts Payable	-42,380.09
2100 Accrued Expenses	2,375.00
2150 Other Liabilities-County Match	27,095.65
2210 Payroll Liabilities:Federal Taxes (941/944)	0.00
2220 Payroll Liabilities:CA PIT / SDI	0.00
2230 Payroll Liabilities:CA SUI / ETT	-72.17
2240 Payroll Liabilities:FUTA Payable	-8.17
2270 Payroll Liabilities:Accrued Payroll	-5,644.16
2275 Payroll Liabilities:Accrued PTO	-8,221.79
Direct Deposit Payable	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-64,575.55
Net cash provided by operating activities	\$ -55,716.32
INVESTING ACTIVITIES	
1510 Furniture and Equipment	-2,934.36
1600 Accumulated Depreciation	4,561.70
Net cash provided by investing activities	\$1,627.34
NET CASH INCREASE FOR PERIOD	\$ -54,088.98
Cash at beginning of period	221,840.83
CASH AT END OF PERIOD	\$167,751.85

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

May 2020

	TOTAL			
	MAY 2020	MAY 2019 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	43,334.00	74,649.67	-31,315.67	-41.95 %
4035 County 50% Match	47,398.37	39,410.00	7,988.37	20.27 %
Other Income				
4950 Interest Income	4.96	31.18	-26.22	-84.09 %
Total Other Income	4.96	31.18	-26.22	-84.09 %
Total Income	\$90,737.33	\$114,090.85	\$ -23,353.52	-20.47 %
GROSS PROFIT	\$90,737.33	\$114,090.85	\$ -23,353.52	-20.47 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	-15,224.49	65,809.62	-81,034.11	-123.13 %
Total 50 Advertising / Media	-15,224.49	65,809.62	-81,034.11	-123.13 %
55 Marketing / Public Relations				
5510 Public Relations Contract	7,500.00	6,666.66	833.34	12.50 %
5520 Marketing Agency Contract	8,333.00	8,333.00	0.00	0.00 %
5540 Clipping Service		548.36	-548.36	-100.00 %
5550 In-Market PR Stunts		405.00	-405.00	-100.00 %
5610 Travel -PR Related		654.71	-654.71	-100.00 %
5680 Visiting Media FAM Expenses		544.41	-544.41	-100.00 %
Total 55 Marketing / Public Relations	15,833.00	17,152.14	-1,319.14	-7.69 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	2,500.00	2,500.00	0.00	0.00 %
5750 Development/ Maintenance	1,656.00	1,740.42	-84.42	-4.85 %
5780 Interactive Marketing	88.95	88.95	0.00	0.00 %
Total 57 Website Maint / Development	4,244.95	4,329.37	-84.42	-1.95 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop		1,918.13	-1,918.13	-100.00 %
5870 Shipping - Travel Shows		20.22	-20.22	-100.00 %
5880 Travel - Leisure/Group Sales		20.30	-20.30	-100.00 %
5885 Travel - Group FAMs		169.49	-169.49	-100.00 %
Total 58 Leisure / Group Sales		2,128.14	-2,128.14	-100.00 %
Total 1- MEDIA & WEBSITE	4,853.46	89,419.27	-84,565.81	-94.57 %
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars		307.48	-307.48	-100.00 %
6570 In-County Relations	87.63	387.63	-300.00	-77.39 %
6590 Memberships		884.00	-884.00	-100.00 %
6610 North Coast Tourism Council	1,833.35		1,833.35	
Total Partnerships	1,920.98	1,579.11	341.87	21.65 %
Visitor Services				

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

May 2020

	TOTAL			
	MAY 2020	MAY 2019 (PY)	CHANGE	% CHANGE
6720 Event & Festival Guides		2,923.13	-2,923.13	-100.00 %
6730 Incentives & Sponsorships	1,080.00	1,000.00	80.00	8.00 %
6770 Visitor Centers & Signage	200.00	141.94	58.06	40.90 %
Total Visitor Services	1,280.00	4,065.07	-2,785.07	-68.51 %
Total 2- VISITOR SVS / PARTNERSHIPS	3,200.98	5,644.18	-2,443.20	-43.29 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	3,125.00	271.25	2,853.75	1,052.07 %
7080 Board Development		3,714.71	-3,714.71	-100.00 %
7100 Dues & Subscriptions	1,651.39	1,106.47	544.92	49.25 %
7150 Meeting Expenses		56.92	-56.92	-100.00 %
7200 Office Expense	293.68	2,433.48	-2,139.80	-87.93 %
7210 Postage & Shipping	8.42	403.88	-395.46	-97.92 %
7280 Travel Expenses	-373.83	1,182.91	-1,556.74	-131.60 %
Total General Admin	4,704.66	9,169.62	-4,464.96	-48.69 %
Occupancy Costs				
7650 Rent	2,350.00	2,350.00	0.00	0.00 %
7660 Insurance	227.75		227.75	
7850 Repairs & Maintenance	594.95	218.95	376.00	171.73 %
7910 Telecommunication	1,008.79	1,168.72	-159.93	-13.68 %
7950 Utilities	623.23	708.48	-85.25	-12.03 %
7990 Depreciation Expense	281.32	281.32	0.00	0.00 %
Total Occupancy Costs	5,086.04	4,727.47	358.57	7.58 %
Total 3- ADMIN EXPENSES	9,790.70	13,897.09	-4,106.39	-29.55 %
4- PERSONNEL				
8510 Salaries & Wages	10,861.34	26,670.01	-15,808.67	-59.28 %
8520 Paid Time Off		461.54	-461.54	-100.00 %
8530 Payroll Taxes	876.77	2,092.01	-1,215.24	-58.09 %
8540 Payroll Processing Fees	43.00	49.00	-6.00	-12.24 %
8570 Health Insurance	1,200.00	2,700.00	-1,500.00	-55.56 %
8590 Contract Work	200.00	1,142.10	-942.10	-82.49 %
Total 4- PERSONNEL	13,181.11	33,114.66	-19,933.55	-60.20 %
Total Expenses	\$31,026.25	\$142,075.20	\$ -111,048.95	-78.16 %
NET OPERATING INCOME	\$59,711.08	\$ -27,984.35	\$87,695.43	313.37 %
NET INCOME	\$59,711.08	\$ -27,984.35	\$87,695.43	313.37 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - May 2020

	TOTAL			
	JUL 2019 - MAY 2020	JUL 2018 - MAY 2019 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	793,540.78	821,146.37	-27,605.59	-3.36 %
4031 County BID adjustments	-64,912.94	95,024.97	-159,937.91	-168.31 %
4035 County 50% Match	419,843.15	433,510.00	-13,666.85	-3.15 %
Other Income				
4830 Event Brochure Ads	2,700.00	1,350.00	1,350.00	100.00 %
4940 Misc. Income	2,300.00	5,250.00	-2,950.00	-56.19 %
4950 Interest Income	200.12	297.21	-97.09	-32.67 %
Total Other Income	5,200.12	6,897.21	-1,697.09	-24.61 %
Total Income	\$1,153,671.11	\$1,356,578.55	\$ -202,907.44	-14.96 %
GROSS PROFIT	\$1,153,671.11	\$1,356,578.55	\$ -202,907.44	-14.96 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	248,204.55	470,769.73	-222,565.18	-47.28 %
5150 Ad Development/Design	9,085.00	12,275.00	-3,190.00	-25.99 %
5170 Photography	3,589.00	324.00	3,265.00	1,007.72 %
5240 Research & Development	5,060.00	10,000.00	-4,940.00	-49.40 %
5280 Video Development	21,018.62	5,294.42	15,724.20	297.00 %
5290 Marketing Contingency	3,398.00		3,398.00	
Total 50 Advertising / Media	290,355.17	498,663.15	-208,307.98	-41.77 %
55 Marketing / Public Relations				
5510 Public Relations Contract	82,643.50	73,333.26	9,310.24	12.70 %
5520 Marketing Agency Contract	91,663.00	91,663.00	0.00	0.00 %
5540 Clipping Service	4,530.55	6,036.58	-1,506.03	-24.95 %
5550 In-Market PR Stunts	2,134.12	695.20	1,438.92	206.98 %
5560 Media Events	2,478.67	3,454.03	-975.36	-28.24 %
5610 Travel -PR Related	4,312.73	4,192.15	120.58	2.88 %
5680 Visiting Media FAM Expenses	3,415.93	7,389.82	-3,973.89	-53.78 %
Total 55 Marketing / Public Relations	191,178.50	186,764.04	4,414.46	2.36 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	27,500.00	27,500.00	0.00	0.00 %
5740 Content Creation		5,000.00	-5,000.00	-100.00 %
5750 Development/ Maintenance	18,209.38	18,814.84	-605.46	-3.22 %
5780 Interactive Marketing	1,011.11	2,285.13	-1,274.02	-55.75 %
Total 57 Website Maint / Development	46,720.49	53,599.97	-6,879.48	-12.83 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	7,489.18	15,328.02	-7,838.84	-51.14 %
5820 Consumer & Trade Shows	7,410.75	21,440.82	-14,030.07	-65.44 %
5840 State Fair Exhibit	5,064.15	4,200.65	863.50	20.56 %
5870 Shipping - Travel Shows	4,389.82	3,543.01	846.81	23.90 %
5880 Travel - Leisure/Group Sales	10,587.72	12,680.20	-2,092.48	-16.50 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - May 2020

	TOTAL			
	JUL 2019 - MAY 2020	JUL 2018 - MAY 2019 (PY)	CHANGE	% CHANGE
5885 Travel - Group FAMs	805.00	6,694.53	-5,889.53	-87.98 %
5890 Misc. Sales Opportunities	498.02		498.02	
Total 58 Leisure / Group Sales	36,244.64	63,887.23	-27,642.59	-43.27 %
Total 1- MEDIA & WEBSITE	564,498.80	802,914.39	-238,415.59	-29.69 %
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	9,944.68	8,701.43	1,243.25	14.29 %
6570 In-County Relations	4,812.14	6,416.66	-1,604.52	-25.01 %
6590 Memberships	2,958.00	7,114.00	-4,156.00	-58.42 %
6610 North Coast Tourism Council	9,166.75	11,000.00	-1,833.25	-16.67 %
Total Partnerships	26,881.57	33,232.09	-6,350.52	-19.11 %
Visitor Services				
6720 Event & Festival Guides	32,850.24	28,351.33	4,498.91	15.87 %
6730 Incentives & Sponsorships	29,485.00	84,610.00	-55,125.00	-65.15 %
6770 Visitor Centers & Signage	7,991.05	1,782.11	6,208.94	348.40 %
Total Visitor Services	70,326.29	114,743.44	-44,417.15	-38.71 %
Total 2- VISITOR SVS / PARTNERSHIPS	97,207.86	147,975.53	-50,767.67	-34.31 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	17,642.16	14,312.25	3,329.91	23.27 %
7060 Bank Fees	387.99	192.75	195.24	101.29 %
7080 Board Development	4,508.61	5,777.43	-1,268.82	-21.96 %
7090 Copying & Printing	1,791.86	2,091.92	-300.06	-14.34 %
7100 Dues & Subscriptions	10,669.52	11,431.84	-762.32	-6.67 %
7130 Legal Fees	8,149.98	690.00	7,459.98	1,081.16 %
7140 Licenses & Permits	115.00		115.00	
7150 Meeting Expenses	2,222.62	2,749.65	-527.03	-19.17 %
7200 Office Expense	4,438.01	26,937.63	-22,499.62	-83.52 %
7210 Postage & Shipping	1,538.74	3,721.85	-2,183.11	-58.66 %
7280 Travel Expenses	11,734.10	10,972.57	761.53	6.94 %
Total General Admin	63,198.59	78,877.89	-15,679.30	-19.88 %
Occupancy Costs				
7650 Rent	26,030.00	28,150.00	-2,120.00	-7.53 %
7660 Insurance	2,581.81	3,000.83	-419.02	-13.96 %
7850 Repairs & Maintenance	4,394.72	18,947.66	-14,552.94	-76.81 %
7890 Taxes	62.58	72.30	-9.72	-13.44 %
7910 Telecommunication	9,935.70	7,475.60	2,460.10	32.91 %
7950 Utilities	8,171.94	8,330.42	-158.48	-1.90 %
7990 Depreciation Expense	4,561.70	2,004.46	2,557.24	127.58 %
Total Occupancy Costs	55,738.45	67,981.27	-12,242.82	-18.01 %
Total 3- ADMIN EXPENSES	118,937.04	146,859.16	-27,922.12	-19.01 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - May 2020

	TOTAL			
	JUL 2019 - MAY 2020	JUL 2018 - MAY 2019 (PY)	CHANGE	% CHANGE
4- PERSONNEL				
8510 Salaries & Wages	282,834.55	286,939.78	-4,105.23	-1.43 %
8520 Paid Time Off	19,490.47	9,965.17	9,525.30	95.59 %
8530 Payroll Taxes	28,019.31	26,453.93	1,565.38	5.92 %
8540 Payroll Processing Fees	1,213.69	993.75	219.94	22.13 %
8550 Workers Comp	2,172.00	1,950.00	222.00	11.38 %
8570 Health Insurance	26,950.00	28,340.00	-1,390.00	-4.90 %
8580 Other Employee Benefits	1,025.66		1,025.66	
8590 Contract Work	2,462.50	8,795.10	-6,332.60	-72.00 %
8615 Employee Recruitment		301.06	-301.06	-100.00 %
Total 4- PERSONNEL	364,168.18	363,738.79	429.39	0.12 %
Total Expenses	\$1,144,811.88	\$1,461,487.87	\$ -316,675.99	-21.67 %
NET OPERATING INCOME	\$8,859.23	\$ -104,909.32	\$113,768.55	108.44 %
NET INCOME	\$8,859.23	\$ -104,909.32	\$113,768.55	108.44 %