

Mendocino County Tourism Commission

Balance Sheet Comparison

As of May 31, 2023

	TOTAL			
	AS OF MAY 31, 2023	AS OF MAY 31, 2022 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1005 SBMC Checking	436,106.55	354,736.79	81,369.76	22.94 %
1010 SBMC Contingency/Savings	1,000,220.63	1,165,999.97	-165,779.34	-14.22 %
1030 Cash drawer	100.00	100.00	0.00	0.00 %
Total Bank Accounts	\$1,436,427.18	\$1,520,836.76	\$ -84,409.58	-5.55 %
Accounts Receivable				
1100 Accounts Receivable	340,361.52	431,816.06	-91,454.54	-21.18 %
Total Accounts Receivable	\$340,361.52	\$431,816.06	\$ -91,454.54	-21.18 %
Other Current Assets				
1230 Prepaid Expenses	-16,298.21	39,830.15	-56,128.36	-140.92 %
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	500.00		500.00	
Undeposited Funds	0.00	0.00	0.00	
Total Other Current Assets	\$ -22,921.50	\$41,630.15	\$ -64,551.65	-155.06 %
Total Current Assets	\$1,753,867.20	\$1,994,282.97	\$ -240,415.77	-12.06 %
Fixed Assets				
1510 Furniture and Equipment	41,311.75	30,059.23	11,252.52	37.43 %
1600 Accumulated Depreciation	-22,683.00	-15,116.00	-7,567.00	-50.06 %
Total Fixed Assets	\$18,628.75	\$14,943.23	\$3,685.52	24.66 %
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	\$1,772,495.95	\$2,009,226.20	\$ -236,730.25	-11.78 %

Mendocino County Tourism Commission

Balance Sheet Comparison

As of May 31, 2023

	TOTAL			
	AS OF MAY 31, 2023	AS OF MAY 31, 2022 (PY)	CHANGE	% CHANGE
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	20,482.12	48,574.78	-28,092.66	-57.83 %
Total Accounts Payable	\$20,482.12	\$48,574.78	\$ -28,092.66	-57.83 %
Other Current Liabilities				
2100 Accrued Expenses	1,115.00	1,970.00	-855.00	-43.40 %
2150 Other Liabilities-County Match	0.00	0.00	0.00	
2300 Loan Payable	0.00	0.00	0.00	
Direct Deposit Payable	0.00	0.00	0.00	
Not in Use	0.00	0.00	0.00	
Payroll Liabilities				
2210 Federal Taxes (941/944)	0.00	0.00	0.00	
2220 CA PIT / SDI	0.00	0.00	0.00	
2230 CA SUI / ETT	0.00	80.60	-80.60	-100.00 %
2240 FUTA Payable	0.00	189.00	-189.00	-100.00 %
2270 Accrued Payroll	3,150.09	13,363.08	-10,212.99	-76.43 %
2275 Accrued PTO	16,590.82	11,865.60	4,725.22	39.82 %
2280 Health Insurance Payable	0.00	0.00	0.00	
2290 Direct Deposit Liabilities	0.00	0.00	0.00	
401(k) Contribution	4,191.82	-4,162.31	8,354.13	200.71 %
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	23,932.73	21,335.97	2,596.76	12.17 %
Total Other Current Liabilities	\$25,047.73	\$23,305.97	\$1,741.76	7.47 %
Total Current Liabilities	\$45,529.85	\$71,880.75	\$ -26,350.90	-36.66 %
Total Liabilities	\$45,529.85	\$71,880.75	\$ -26,350.90	-36.66 %
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	-503,381.76	306,653.28	-810,035.04	-264.15 %
Total Equity	\$1,726,966.10	\$1,937,345.45	\$ -210,379.35	-10.86 %
TOTAL LIABILITIES AND EQUITY	\$1,772,495.95	\$2,009,226.20	\$ -236,730.25	-11.78 %

Mendocino County Tourism Commission

Statement of Cash Flows

May 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-45,456.64
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1100 Accounts Receivable	0.00
1230 Prepaid Expenses	-8,428.33
1270 Receivable Other	8,923.29
1290 Loan to Employee	300.00
2000 Accounts Payable	8,339.09
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	-231.68
2270 Payroll Liabilities:Accrued Payroll	324.18
2275 Payroll Liabilities:Accrued PTO	485.41
Direct Deposit Payable	0.00
Payroll Liabilities:401(k) Contribution	4,191.79
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	13,903.75
Net cash provided by operating activities	\$ -31,552.89
INVESTING ACTIVITIES	
1600 Accumulated Depreciation	644.00
Net cash provided by investing activities	\$644.00
NET CASH INCREASE FOR PERIOD	\$ -30,908.89
Cash at beginning of period	1,467,336.07
CASH AT END OF PERIOD	\$1,436,427.18

Mendocino County Tourism Commission
Budget vs. Actuals: Profit & Loss Summary
 July 2022 - May 2023

	May 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		96,831.01	-96,831.01	0.00%	736,489.57	1,065,141.11	-328,651.54	69.14%
4031 County BID adjustments		0.00	0.00		557.00	0.00	557.00	
4035 County 50% Match	45,000.00	48,415.51	-3,415.51	92.95%	458,101.03	532,570.61	-74,469.58	86.02%
4050 NCTC Administration			0.00		12,736.48	0.00	12,736.48	
Other Income			0.00		5,045.46	0.00	5,045.46	
Uncategorized Income	2,477.00		2,477.00		2,477.00	0.00	2,477.00	
Total Income	\$ 47,477.00	\$ 145,246.52	\$ -97,769.52	32.69%	\$ 1,215,406.54	\$ 1,597,711.72	\$ -382,305.18	76.07%
Gross Profit	\$ 47,477.00	\$ 145,246.52	\$ -97,769.52	32.69%	\$ 1,215,406.54	\$ 1,597,711.72	\$ -382,305.18	76.07%
Expenses								
1- MEDIA & WEBSITE	22,059.97	102,773.34	-80,713.37	21.46%	887,361.55	1,100,316.74	-212,955.19	80.65%
2- VISITOR SVS / PARTNERSHIPS	15,561.98	119,733.30	-104,171.32	13.00%	165,169.28	281,803.76	-116,634.48	58.61%
3- ADMIN EXPENSES	12,691.56	17,267.66	-4,576.10	73.50%	238,128.75	203,328.26	34,800.49	117.12%
4- PERSONNEL	41,287.47	37,043.73	4,243.74	111.46%	416,493.48	415,946.70	546.78	100.13%
Payroll Expenses	1,332.66		1,332.66		9,987.91	0.00	9,987.91	
Uncategorized Expense			0.00		1,647.33	0.00	1,647.33	
Total Expenses	\$ 92,933.64	\$ 276,818.03	\$ -183,884.39	33.57%	\$ 1,718,788.30	\$ 2,001,395.46	\$ -282,607.16	85.88%
Net Operating Income	\$ -45,456.64	\$ -131,571.51	\$ 86,114.87	34.55%	\$ -503,381.76	\$ -403,683.74	\$ -99,698.02	124.70%
Net Income	\$ -45,456.64	\$ -131,571.51	\$ 86,114.87	34.55%	\$ -503,381.76	\$ -403,683.74	\$ -99,698.02	124.70%

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Mendocino County Tourism Commission
Budget vs. Actuals: Profit & Loss Detail
 July 2022 - May 2023

	May 2023				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Income								
4030 County BID		96,831.01	-96,831.01	0.00%	736,489.57	1,065,141.11	-328,651.54	69.14%
4031 County BID adjustments		0.00	0.00		557.00	0.00	557.00	
4035 County 50% Match	45,000.00	48,415.51	-3,415.51	92.95%	458,101.03	532,570.61	-74,469.58	86.02%
4050 NCTC Administration			0.00		12,736.48	0.00	12,736.48	
Other Income			0.00		1,372.43	0.00	1,372.43	
4940 Misc. Income			0.00		3,277.33	0.00	3,277.33	
4950 Interest Income			0.00		395.70	0.00	395.70	
Total Other Income	\$ 0.00	\$ 0.00	\$ 0.00		\$ 5,045.46	\$ 0.00	\$ 5,045.46	
Uncategorized Income	2,477.00		2,477.00		2,477.00	0.00	2,477.00	
Total Income	\$ 47,477.00	\$ 145,246.52	\$ -97,769.52	32.69%	\$ 1,215,406.54	\$ 1,597,711.72	\$ -382,305.18	76.07%
Gross Profit	\$ 47,477.00	\$ 145,246.52	\$ -97,769.52	32.69%	\$ 1,215,406.54	\$ 1,597,711.72	\$ -382,305.18	76.07%
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	3,835.00	62,583.33	-58,748.33	6.13%	513,872.24	698,416.63	-184,544.39	73.58%
5150 Ad Development/Design	225.00	1,000.00	-775.00	22.50%	2,225.00	11,000.00	-8,775.00	20.23%
5170 Photography	75.00	500.00	-425.00	15.00%	2,540.00	5,500.00	-2,960.00	46.18%
5240 Research & Development	5,000.00	5,916.67	-916.67	84.51%	102,353.67	70,583.37	31,770.30	145.01%
5280 Video Development		2,000.00	-2,000.00	0.00%	17,831.70	22,000.00	-4,168.30	81.05%
5290 Marketing Contingency		1,000.00	-1,000.00	0.00%	3,302.71	11,000.00	-7,697.29	30.02%
Total 50 Advertising / Media	\$ 9,135.00	\$ 73,000.00	\$ -63,865.00	12.51%	\$ 642,125.32	\$ 818,500.00	\$ -176,374.68	78.45%
55 Marketing / Public Relations			0.00		0.00	0.00	0.00	
5510 Public Relations Contract		8,683.34	-8,683.34	0.00%	69,466.64	95,516.74	-26,050.10	72.73%
5520 Marketing Agency Contract		2,000.00	-2,000.00	0.00%	0.00	22,000.00	-22,000.00	0.00%
5540 Clipping Service	680.00	1,000.00	-320.00	68.00%	7,497.85	11,000.00	-3,502.15	68.16%
5550 In-Market PR Stunts	199.76	2,000.00	-1,800.24	9.99%	23,246.94	22,000.00	1,246.94	105.67%
5560 Media Events		250.00	-250.00	0.00%	5,240.28	10,250.00	-5,009.72	51.12%
5610 Travel -PR Related	8,700.75	1,000.00	7,700.75	870.08%	14,038.09	11,000.00	3,038.09	127.62%
5680 Visiting Media FAM Expenses		500.00	-500.00	0.00%	9,611.70	5,500.00	4,111.70	174.76%
Total 55 Marketing / Public Relations	\$ 9,580.51	\$ 15,433.34	\$ -5,852.83	62.08%	\$ 129,101.50	\$ 177,266.74	\$ -48,165.24	72.83%
57 Website Maint / Development			0.00		0.00	0.00	0.00	
5710 Interactive Media Coordinator		2,500.00	-2,500.00	0.00%	5,062.60	27,500.00	-22,437.40	18.41%
5740 Content Creation	2,500.00	1,500.00	1,000.00	166.67%	23,901.34	16,500.00	7,401.34	144.86%
5750 Development/ Maintenance	500.00	1,250.00	-750.00	40.00%	54,597.83	13,750.00	40,847.83	397.08%
5780 Interactive Marketing		100.00	-100.00	0.00%	279.60	1,100.00	-820.40	25.42%
Total 57 Website Maint / Development	\$ 3,000.00	\$ 5,350.00	\$ -2,350.00	56.07%	\$ 83,841.37	\$ 58,850.00	\$ 24,991.37	142.47%
58 Leisure / Group Sales			0.00		0.00	0.00	0.00	
5810 Promotion Items, Booth Develop		3,000.00	-3,000.00	0.00%	3,522.44	9,500.00	-5,977.56	37.08%
5820 Consumer & Trade Shows		0.00	0.00		80.90	7,750.00	-7,669.10	1.04%
5840 State Fair Exhibit		0.00	0.00		23,535.66	2,000.00	21,535.66	1176.78%
5870 Shipping - Travel Shows		0.00	0.00		0.00	2,500.00	-2,500.00	0.00%
5880 Travel - Leisure/Group Sales	344.46	5,490.00	-5,145.54	6.27%	4,462.31	14,450.00	-9,987.69	30.88%
5885 Travel - Group FAMs		0.00	0.00		692.05	4,000.00	-3,307.95	17.30%
5890 Misc. Sales Opportunities		500.00	-500.00	0.00%	0.00	5,500.00	-5,500.00	0.00%
Total 58 Leisure / Group Sales	\$ 344.46	\$ 8,990.00	\$ -8,645.54	3.83%	\$ 32,293.36	\$ 45,700.00	\$ -13,406.64	70.66%
Total 1- MEDIA & WEBSITE	\$ 22,059.97	\$ 102,773.34	\$ -80,713.37	21.46%	\$ 887,361.55	\$ 1,100,316.74	\$ -212,955.19	80.65%
2- VISITOR SVS / PARTNERSHIPS			0.00		0.00	0.00	0.00	
Partnerships			0.00		0.00	0.00	0.00	
6550 Conferences & Seminars		0.00	0.00		33,006.42	9,150.00	23,856.42	360.73%
6555 Conferences & Seminars Travel		0.00	0.00		45.00	10,037.50	-9,992.50	0.45%
6570 In-County Relations	67.13	1,300.00	-1,232.87	5.16%	7,328.79	16,300.00	-8,971.21	44.96%
6575 Stakeholder Networking		1,683.34	-1,683.34	0.00%	2,449.32	21,916.74	-19,467.42	11.18%
6590 Memberships	150.00	900.00	-750.00	16.67%	1,310.00	7,950.00	-6,640.00	16.48%
6610 North Coast Tourism Council		916.67	-916.67	0.00%	29,192.39	10,083.33	19,109.06	289.51%
Total Partnerships	\$ 217.13	\$ 4,800.01	\$ -4,582.88	4.52%	\$ 73,331.92	\$ 75,437.57	\$ -2,105.65	97.21%
Visitor Services			0.00		0.00	0.00	0.00	
6720 Event & Festival Guides	706.35	3,141.62	-2,435.27	22.48%	40,029.86	68,157.82	-28,127.96	58.73%
6730 Incentives & Sponsorships	13,888.50	1,791.67	12,096.83	775.17%	41,457.50	20,708.37	20,749.13	200.20%

6770 Visitor Centers & Signage	750.00	110,000.00	-109,250.00	0.68%	10,350.00	117,500.00	-107,150.00	8.81%
Total Visitor Services	\$ 15,344.85	\$ 114,933.29	\$ -99,588.44	13.35%	\$ 91,837.36	\$ 206,366.19	\$ -114,528.83	44.50%
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 15,561.98	\$ 119,733.30	\$ -104,171.32	13.00%	\$ 165,169.28	\$ 281,803.76	\$ -116,634.48	58.61%
3- ADMIN EXPENSES			0.00		0.00	0.00	0.00	
General Admin			0.00		0.00	0.00	0.00	
7010 Accounting	2,122.00	2,000.00	122.00	106.10%	30,012.00	29,000.00	1,012.00	103.49%
7060 Bank Fees		50.00	-50.00	0.00%	86.75	550.00	-463.25	15.77%
7080 Board Development	712.50	8,534.67	-7,822.17	8.35%	71,051.97	97,350.37	-26,298.40	72.99%
7090 Copying & Printing		200.00	-200.00	0.00%	0.00	2,200.00	-2,200.00	0.00%
7100 Dues & Subscriptions	812.50	1,143.00	-330.50	71.08%	41,020.46	12,573.00	28,447.46	326.26%
7130 Legal Fees		250.00	-250.00	0.00%	0.00	2,750.00	-2,750.00	0.00%
7140 Licenses & Permits			0.00		9.00	0.00	9.00	
7150 Meeting Expenses	175.38	135.00	40.38	129.91%	2,471.02	1,485.00	986.02	166.40%
7200 Office Expense	886.00	100.00	786.00	886.00%	9,702.31	1,100.00	8,602.31	882.03%
7210 Postage & Shipping	688.16	300.00	388.16	229.39%	5,844.70	3,300.00	2,544.70	177.11%
7280 Travel Expenses	1,732.06	750.00	982.06	230.94%	14,195.84	8,250.00	5,945.84	172.07%
Total General Admin	\$ 7,128.60	\$ 13,462.67	\$ -6,334.07	52.95%	\$ 174,394.05	\$ 158,558.37	\$ 15,835.68	109.99%
Occupancy Costs			0.00		0.00	0.00	0.00	
7650 Rent	2,300.00	1,950.00	350.00	117.95%	29,205.00	21,450.00	7,755.00	136.15%
7660 Insurance	225.00	0.00	225.00		2,434.76	2,250.00	184.76	108.21%
7850 Repairs & Maintenance	549.95	575.00	-25.05	95.64%	6,900.74	6,925.00	-24.26	99.65%
7890 Taxes		0.00	0.00		122.14	65.00	57.14	187.91%
7910 Telecommunication	1,305.37	550.00	755.37	237.34%	10,346.38	6,050.00	4,296.38	171.01%
7950 Utilities	538.64	729.99	-191.35	73.79%	7,739.68	8,029.89	-290.21	96.39%
7990 Depreciation Expense	644.00		644.00		6,986.00	0.00	6,986.00	
Total Occupancy Costs	\$ 5,562.96	\$ 3,804.99	\$ 1,757.97	146.20%	\$ 63,734.70	\$ 44,769.89	\$ 18,964.81	142.36%
Total 3- ADMIN EXPENSES	\$ 12,691.56	\$ 17,267.66	\$ -4,576.10	73.50%	\$ 238,128.75	\$ 203,328.26	\$ 34,800.49	117.12%
4- PERSONNEL			0.00		0.00	0.00	0.00	
8510 Salaries & Wages	30,911.91	30,480.01	431.90	101.42%	296,854.74	335,280.11	-38,425.37	88.54%
8520 Paid Time Off	485.41	1,382.00	-896.59	35.12%	10,382.40	18,855.52	-8,473.12	55.06%
8530 Payroll Taxes	2,639.31	1,885.47	753.84	139.98%	28,758.43	23,032.32	5,726.11	124.86%
8540 Payroll Processing Fees		85.00	-85.00	0.00%	1,635.00	1,655.00	-20.00	98.79%
8550 Workers Comp	134.17	211.25	-77.08	63.51%	2,740.87	5,323.75	-2,582.88	51.48%
8570 Health Insurance Allowance	2,700.00	2,250.00	450.00	120.00%	27,950.00	24,750.00	3,200.00	112.93%
8580 Other Employee Benefits		0.00	0.00		1,823.00	0.00	1,823.00	
8590 Contract Work	4,416.67	750.00	3,666.67	588.89%	45,445.45	7,050.00	38,395.45	644.62%
8615 Employee Recruitment			0.00		903.59	0.00	903.59	
Total 4- PERSONNEL	\$ 41,287.47	\$ 37,043.73	\$ 4,243.74	111.46%	\$ 416,493.48	\$ 415,946.70	\$ 546.78	100.13%
Payroll Expenses			0.00		0.00	0.00	0.00	
Company Contributions			0.00		0.00	0.00	0.00	
Retirement	1,332.66		1,332.66		9,191.17	0.00	9,191.17	
Total Company Contributions	\$ 1,332.66	\$ 0.00	\$ 1,332.66		\$ 9,191.17	\$ 0.00	\$ 9,191.17	
Wages			0.00		0.00	0.00	0.00	
Bereavement Pay	0.00		0.00		750.00	0.00	750.00	
Employee Taxes Paid by Employer	0.00		0.00		46.74	0.00	46.74	
Total Wages	\$ 0.00	\$ 0.00	\$ 0.00		\$ 796.74	\$ 0.00	\$ 796.74	
Total Payroll Expenses	\$ 1,332.66	\$ 0.00	\$ 1,332.66		\$ 9,987.91	\$ 0.00	\$ 9,987.91	
Uncategorized Expense			0.00		1,647.33	0.00	1,647.33	
Total Expenses	\$ 92,933.64	\$ 276,818.03	\$ -183,884.39	33.57%	\$ 1,718,788.30	\$ 2,001,395.46	\$ -282,607.16	85.88%
Net Operating Income	\$ -45,456.64	\$ -131,571.51	\$ 86,114.87	34.55%	\$ -503,381.76	\$ -403,683.74	\$ -99,698.02	124.70%
Net Income	\$ -45,456.64	\$ -131,571.51	\$ 86,114.87	34.55%	\$ -503,381.76	\$ -403,683.74	\$ -99,698.02	124.70%

Thursday, Jul 06, 2023 04:50:17 PM GMT-7 - Accrual Basis

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - May 2023

	TOTAL			
	JUL 2022 - MAY 2023	JUL 2021 - MAY 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	736,489.57	993,898.00	-257,408.43	-25.90 %
4031 County BID adjustments	557.00	74,072.60	-73,515.60	-99.25 %
4035 County 50% Match	458,101.03	435,413.00	22,688.03	5.21 %
4050 NCTC Administration	12,736.48	15,446.89	-2,710.41	-17.55 %
Other Income	1,372.43		1,372.43	
4940 Misc. Income	3,277.33	61,314.41	-58,037.08	-94.65 %
4950 Interest Income	395.70	307.29	88.41	28.77 %
Total Other Income	5,045.46	61,621.70	-56,576.24	-91.81 %
Uncategorized Income	2,477.00		2,477.00	
Total Income	\$1,215,406.54	\$1,580,452.19	\$ -365,045.65	-23.10 %
GROSS PROFIT	\$1,215,406.54	\$1,580,452.19	\$ -365,045.65	-23.10 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media	0.00		0.00	
5130 Print & Online Advertising	513,872.24	378,910.27	134,961.97	35.62 %
5150 Ad Development/Design	2,225.00	11,420.00	-9,195.00	-80.52 %
5170 Photography	2,540.00		2,540.00	
5240 Research & Development	102,353.67	48,060.00	54,293.67	112.97 %
5280 Video Development	17,831.70	8,510.87	9,320.83	109.52 %
5290 Marketing Contingency	3,302.71	587.93	2,714.78	461.75 %
Total 50 Advertising / Media	642,125.32	447,489.07	194,636.25	43.50 %
55 Marketing / Public Relations				
5510 Public Relations Contract	69,466.64	97,190.84	-27,724.20	-28.53 %
5540 Clipping Service	7,497.85	7,128.00	369.85	5.19 %
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	14,038.09	6,354.12	7,683.97	120.93 %
5680 Visiting Media FAM Expenses	9,611.70	10,368.44	-756.74	-7.30 %
Total 55 Marketing / Public Relations	129,101.50	123,672.34	5,429.16	4.39 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	5,062.60	27,500.00	-22,437.40	-81.59 %
5740 Content Creation	23,901.34		23,901.34	
5750 Development/ Maintenance	54,597.83	79,835.00	-25,237.17	-31.61 %
5780 Interactive Marketing	279.60	329.45	-49.85	-15.13 %
Total 57 Website Maint / Development	83,841.37	107,664.45	-23,823.08	-22.13 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - May 2023

	TOTAL			
	JUL 2022 - MAY 2023	JUL 2021 - MAY 2022 (PY)	CHANGE	% CHANGE
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	3,522.44	4,221.23	-698.79	-16.55 %
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	4,462.31	7,521.50	-3,059.19	-40.67 %
5885 Travel - Group FAMs	692.05	30.00	662.05	2,206.83 %
Total 58 Leisure / Group Sales	32,293.36	18,168.46	14,124.90	77.74 %
Total 1- MEDIA & WEBSITE	887,361.55	696,994.32	190,367.23	27.31 %
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	33,006.42	17,200.24	15,806.18	91.90 %
6555 Conferences & Seminars Travel	45.00	6.80	38.20	561.76 %
6570 In-County Relations	7,328.79	3,228.16	4,100.63	127.03 %
6575 Stakeholder Networking	2,449.32	388.30	2,061.02	530.78 %
6590 Memberships	1,310.00	5,980.00	-4,670.00	-78.09 %
6610 North Coast Tourism Council	29,192.39	25,310.94	3,881.45	15.34 %
Total Partnerships	73,331.92	52,114.44	21,217.48	40.71 %
Visitor Services				
6720 Event & Festival Guides	40,029.86	39,749.67	280.19	0.70 %
6730 Incentives & Sponsorships	41,457.50	21,565.00	19,892.50	92.24 %
6770 Visitor Centers & Signage	10,350.00	15,050.00	-4,700.00	-31.23 %
Total Visitor Services	91,837.36	76,364.67	15,472.69	20.26 %
Total 2- VISITOR SVS / PARTNERSHIPS	165,169.28	128,479.11	36,690.17	28.56 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	30,012.00	30,370.00	-358.00	-1.18 %
7060 Bank Fees	86.75	208.13	-121.38	-58.32 %
7080 Board Development	71,051.97	2,954.79	68,097.18	2,304.64 %
7090 Copying & Printing		507.20	-507.20	-100.00 %
7100 Dues & Subscriptions	41,020.46	20,073.19	20,947.27	104.35 %
7130 Legal Fees		1,219.98	-1,219.98	-100.00 %
7140 Licenses & Permits	9.00		9.00	
7150 Meeting Expenses	2,471.02	655.64	1,815.38	276.89 %
7200 Office Expense	9,702.31	10,221.29	-518.98	-5.08 %
7210 Postage & Shipping	5,844.70	3,215.37	2,629.33	81.77 %
7280 Travel Expenses	14,195.84	11,510.64	2,685.20	23.33 %
Total General Admin	174,394.05	80,936.23	93,457.82	115.47 %

Mendocino County Tourism Commission

Profit and Loss Comparison

July 2022 - May 2023

	TOTAL			
	JUL 2022 - MAY 2023	JUL 2021 - MAY 2022 (PY)	CHANGE	% CHANGE
Occupancy Costs				
7650 Rent	29,205.00	21,217.00	7,988.00	37.65 %
7660 Insurance	2,434.76	2,396.00	38.76	1.62 %
7850 Repairs & Maintenance	6,900.74	4,134.45	2,766.29	66.91 %
7890 Taxes	122.14	80.72	41.42	51.31 %
7910 Telecommunication	10,346.38	8,795.00	1,551.38	17.64 %
7950 Utilities	7,739.68	6,389.86	1,349.82	21.12 %
7990 Depreciation Expense	6,986.00	5,457.00	1,529.00	28.02 %
Total Occupancy Costs	63,734.70	48,470.03	15,264.67	31.49 %
Total 3- ADMIN EXPENSES	238,128.75	129,406.26	108,722.49	84.02 %
4- PERSONNEL				
8510 Salaries & Wages	296,854.74	237,897.38	58,957.36	24.78 %
8520 Paid Time Off	10,382.40	9,863.91	518.49	5.26 %
8530 Payroll Taxes	28,758.43	22,762.81	5,995.62	26.34 %
8540 Payroll Processing Fees	1,635.00		1,635.00	
8550 Workers Comp	2,740.87	-690.00	3,430.87	497.23 %
8570 Health Insurance Allowance	27,950.00	20,200.00	7,750.00	38.37 %
8580 Other Employee Benefits	1,823.00	239.65	1,583.35	660.69 %
8590 Contract Work	45,445.45	28,134.60	17,310.85	61.53 %
8615 Employee Recruitment	903.59	294.35	609.24	206.98 %
Total 4- PERSONNEL	416,493.48	318,702.70	97,790.78	30.68 %
Payroll Expenses				
Company Contributions				
Retirement	9,191.17		9,191.17	
Total Company Contributions	9,191.17		9,191.17	
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	9,987.91	0.00	9,987.91	
Uncategorized Expense	1,647.33		1,647.33	
Total Expenses	\$1,718,788.30	\$1,273,582.39	\$445,205.91	34.96 %
NET OPERATING INCOME	\$ -503,381.76	\$306,869.80	\$ -810,251.56	-264.04 %
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	\$ -503,381.76	\$306,653.28	\$ -810,035.04	-264.15 %

Mendocino County Tourism Commission

Profit and Loss Comparison

May 2023

	TOTAL			
	MAY 2023	MAY 2022 (PY)	CHANGE	% CHANGE
Income				
4030 County BID		79,706.00	-79,706.00	-100.00 %
4035 County 50% Match	45,000.00	39,583.00	5,417.00	13.69 %
4050 NCTC Administration		4,868.52	-4,868.52	-100.00 %
Uncategorized Income	2,477.00		2,477.00	
Total Income	\$47,477.00	\$124,157.52	\$ -76,680.52	-61.76 %
GROSS PROFIT	\$47,477.00	\$124,157.52	\$ -76,680.52	-61.76 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	3,835.00	42,199.48	-38,364.48	-90.91 %
5150 Ad Development/Design	225.00	1,000.00	-775.00	-77.50 %
5170 Photography	75.00		75.00	
5240 Research & Development	5,000.00	3,000.00	2,000.00	66.67 %
Total 50 Advertising / Media	9,135.00	46,199.48	-37,064.48	-80.23 %
55 Marketing / Public Relations				
5510 Public Relations Contract		12,533.24	-12,533.24	-100.00 %
5540 Clipping Service	680.00	648.00	32.00	4.94 %
5550 In-Market PR Stunts	199.76		199.76	
5610 Travel -PR Related	8,700.75	649.91	8,050.84	1,238.76 %
5680 Visiting Media FAM Expenses		2,330.59	-2,330.59	-100.00 %
Total 55 Marketing / Public Relations	9,580.51	16,161.74	-6,581.23	-40.72 %
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	500.00	20,915.22	-20,415.22	-97.61 %
5780 Interactive Marketing		29.95	-29.95	-100.00 %
Total 57 Website Maint / Development	3,000.00	23,445.17	-20,445.17	-87.20 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop		852.49	-852.49	-100.00 %
5820 Consumer & Trade Shows		2,800.00	-2,800.00	-100.00 %
5880 Travel - Leisure/Group Sales	344.46	379.17	-34.71	-9.15 %
Total 58 Leisure / Group Sales	344.46	4,031.66	-3,687.20	-91.46 %
Total 1- MEDIA & WEBSITE	22,059.97	89,838.05	-67,778.08	-75.44 %

Mendocino County Tourism Commission

Profit and Loss Comparison

May 2023

	TOTAL			
	MAY 2023	MAY 2022 (PY)	CHANGE	% CHANGE
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars		4,057.13	-4,057.13	-100.00 %
6570 In-County Relations	67.13	84.88	-17.75	-20.91 %
6575 Stakeholder Networking		100.97	-100.97	-100.00 %
6590 Memberships	150.00	2,012.50	-1,862.50	-92.55 %
6610 North Coast Tourism Council		5,670.96	-5,670.96	-100.00 %
Total Partnerships	217.13	11,926.44	-11,709.31	-98.18 %
Visitor Services				
6720 Event & Festival Guides	706.35	1,584.03	-877.68	-55.41 %
6730 Incentives & Sponsorships	13,888.50	624.00	13,264.50	2,125.72 %
6770 Visitor Centers & Signage	750.00	200.00	550.00	275.00 %
Total Visitor Services	15,344.85	2,408.03	12,936.82	537.24 %
Total 2- VISITOR SVS / PARTNERSHIPS	15,561.98	14,334.47	1,227.51	8.56 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	2,122.00	3,940.00	-1,818.00	-46.14 %
7060 Bank Fees		6.05	-6.05	-100.00 %
7080 Board Development	712.50		712.50	
7100 Dues & Subscriptions	812.50	1,147.82	-335.32	-29.21 %
7150 Meeting Expenses	175.38	78.04	97.34	124.73 %
7200 Office Expense	886.00	351.50	534.50	152.06 %
7210 Postage & Shipping	688.16	508.49	179.67	35.33 %
7280 Travel Expenses	1,732.06	481.20	1,250.86	259.95 %
Total General Admin	7,128.60	6,513.10	615.50	9.45 %
Occupancy Costs				
7650 Rent	2,300.00	1,956.00	344.00	17.59 %
7660 Insurance	225.00	223.00	2.00	0.90 %
7850 Repairs & Maintenance	549.95	474.95	75.00	15.79 %
7910 Telecommunication	1,305.37	903.52	401.85	44.48 %
7950 Utilities	538.64	578.76	-40.12	-6.93 %
7990 Depreciation Expense	644.00	581.00	63.00	10.84 %
Total Occupancy Costs	5,562.96	4,717.23	845.73	17.93 %
Total 3- ADMIN EXPENSES	12,691.56	11,230.33	1,461.23	13.01 %
4- PERSONNEL				
8510 Salaries & Wages	30,911.91	19,174.94	11,736.97	61.21 %
8520 Paid Time Off	485.41	682.27	-196.86	-28.85 %
8530 Payroll Taxes	2,639.31	1,922.98	716.33	37.25 %
8550 Workers Comp	134.17	205.00	-70.83	-34.55 %
8570 Health Insurance Allowance	2,700.00	2,200.00	500.00	22.73 %

Mendocino County Tourism Commission

Profit and Loss Comparison

May 2023

	TOTAL			
	MAY 2023	MAY 2022 (PY)	CHANGE	% CHANGE
8590 Contract Work	4,416.67	10,328.34	-5,911.67	-57.24 %
Total 4- PERSONNEL	41,287.47	34,513.53	6,773.94	19.63 %
Payroll Expenses				
Company Contributions				
Retirement	1,332.66		1,332.66	
Total Company Contributions	1,332.66		1,332.66	
Wages				
Bereavement Pay	0.00		0.00	
Employee Taxes Paid by Employer	0.00		0.00	
Total Wages	0.00		0.00	
Total Payroll Expenses	1,332.66		1,332.66	
Total Expenses	\$92,933.64	\$149,916.38	\$ -56,982.74	-38.01 %
NET OPERATING INCOME	\$ -45,456.64	\$ -25,758.86	\$ -19,697.78	-76.47 %
NET INCOME	\$ -45,456.64	\$ -25,758.86	\$ -19,697.78	-76.47 %