

Mendocino County Tourism Commission

BALANCE SHEET COMPARISON

As of April 30, 2020

	TOTAL			
	AS OF APR 30, 2020	AS OF APR 30, 2019 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1015 MLCU Checking	142,343.45	119,890.52	22,452.93	18.73 %
1020 MLCU Savings	58,414.52	153,158.13	-94,743.61	-61.86 %
1030 Cash drawer	100.00	100.00	0.00	0.00 %
Total Bank Accounts	\$200,857.97	\$273,148.65	\$ -72,290.68	-26.47 %
Accounts Receivable				
1100 Accounts Receivable	250,625.56	285,275.33	-34,649.77	-12.15 %
Total Accounts Receivable	\$250,625.56	\$285,275.33	\$ -34,649.77	-12.15 %
Other Current Assets				
1230 Prepaid Expenses	8,801.67	2,856.31	5,945.36	208.15 %
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	\$25,651.67	\$7,492.31	\$18,159.36	242.37 %
Total Current Assets	\$477,135.20	\$565,916.29	\$ -88,781.09	-15.69 %
Fixed Assets				
1510 Furniture and Equipment	64,723.50	61,789.14	2,934.36	4.75 %
1600 Accumulated Depreciation	-52,951.16	-48,108.14	-4,843.02	-10.07 %
Total Fixed Assets	\$11,772.34	\$13,681.00	\$ -1,908.66	-13.95 %
TOTAL ASSETS	\$488,907.54	\$579,597.29	\$ -90,689.75	-15.65 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	9,774.29	27,003.25	-17,228.96	-63.80 %
Total Accounts Payable	\$9,774.29	\$27,003.25	\$ -17,228.96	-63.80 %
Other Current Liabilities				
2100 Accrued Expenses	3,385.00	0.00	3,385.00	
2150 Other Liabilities-County Match	33,863.22		33,863.22	
Payroll Liabilities	0.00	0.00	0.00	
2210 Federal Taxes (941/944)	0.00	707.62	-707.62	-100.00 %
2220 CA PIT / SDI	0.00	46.25	-46.25	-100.00 %
2270 Accrued Payroll	6,744.33	11,714.17	-4,969.84	-42.43 %
2275 Accrued PTO	7,692.31	2,805.90	4,886.41	174.15 %
Total Payroll Liabilities	14,436.64	15,273.94	-837.30	-5.48 %
Total Other Current Liabilities	\$51,684.86	\$15,273.94	\$36,410.92	238.39 %
Total Current Liabilities	\$61,459.15	\$42,277.19	\$19,181.96	45.37 %
Total Liabilities	\$61,459.15	\$42,277.19	\$19,181.96	45.37 %
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	-50,851.85	-76,924.97	26,073.12	33.89 %
Total Equity	\$427,448.39	\$537,320.10	\$ -109,871.71	-20.45 %
TOTAL LIABILITIES AND EQUITY	\$488,907.54	\$579,597.29	\$ -90,689.75	-15.65 %

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

	Apr 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%	750,206.78	824,685.00	-74,478.22	90.97%	989,622.00
4031 County BID adjustments	-71,513.50		-71,513.50		-64,912.94	0.00	-64,912.94		0.00
4035 County 50% Match	6,767.58	41,234.00	-34,466.42	16.41%	372,444.78	412,340.00	-39,895.22	90.32%	494,811.00
4040 County Admin Fee									-29,689.00
Other Income	309.60	310.00	-0.40	99.87%	5,195.16	3,550.00	1,645.16	146.34%	4,120.00
Total Income	\$ -21,102.32	\$ 124,012.50	\$ -145,114.82	-17.02%	\$ 1,062,933.78	\$ 1,240,575.00	\$ -177,641.22	85.68%	\$ 1,458,864.00
Gross Profit	\$ -21,102.32	\$ 124,012.50	\$ -145,114.82	-17.02%	\$ 1,062,933.78	\$ 1,240,575.00	\$ -177,641.22	85.68%	\$ 1,458,864.00
Expenses									
1- MEDIA & WEBSITE	19,534.25	64,584.00	-45,049.75	30.25%	559,645.34	670,922.00	-111,276.66	83.41%	799,221.00
2- VISITOR SVS / PARTNERSHIPS	3,317.57	12,708.35	-9,390.78	26.11%	94,006.88	125,283.40	-31,276.52	75.04%	151,400.00
3- ADMIN EXPENSES	11,723.68	10,076.00	1,647.68	116.35%	109,146.34	111,460.00	-2,313.66	97.92%	131,500.00
4- PERSONNEL	14,072.10	39,478.00	-25,405.90	35.65%	350,987.07	397,780.00	-46,792.93	88.24%	476,743.00
Total Expenses	\$ 48,647.60	\$ 126,846.35	\$ -78,198.75	38.35%	\$ 1,113,785.63	\$ 1,305,445.40	\$ -191,659.77	85.32%	\$ 1,558,864.00
Net Operating Income	\$ -69,749.92	\$ -2,833.85	\$ -66,916.07	2461.31%	\$ -50,851.85	\$ -64,870.40	\$ 14,018.55	78.39%	\$ -100,000.00
Net Income	\$ -69,749.92	\$ -2,833.85	\$ -66,916.07	2461.31%	\$ -50,851.85	\$ -64,870.40	\$ 14,018.55	78.39%	\$ -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	\$ (69,749.92)	\$ 5,499.49	\$ (75,249.41)	-1268.30%	\$ (50,851.85)	\$ 10,129.66	\$ (60,981.51)	-502.01%	0.00

Mendocino County Tourism Commission
Budget vs. Actuals: DETAIL
 July 2019 - April 2020

	Apr 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%	750,206.78	824,685.00	-74,478.22	90.97%	989,622.00
4031 County BID adjustments	-71,513.50		-71,513.50		-64,912.94	0.00	-64,912.94		
4035 County 50% Match	6,767.58	41,234.00	-34,466.42	16.41%	372,444.78	412,340.00	-39,895.22	90.32%	494,811.00
Other Income			0.00		0.00	0.00	0.00		-29,689.00
4830 Event Brochure Ads		300.00	-300.00	0.00%	2,700.00	3,450.00	-750.00	78.26%	
4940 Misc. Income	300.00		300.00		2,300.00	0.00	2,300.00		4,000.00
4950 Interest Income	9.60	10.00	-0.40	96.00%	195.16	100.00	95.16	195.16%	120.00
Total Other Income	\$ 309.60	\$ 310.00	\$ -0.40	99.87%	\$ 5,195.16	\$ 3,550.00	\$ 1,645.16	146.34%	\$ 4,120.00
Total Income	\$ -21,102.32	\$ 124,012.50	\$ -145,114.82	-17.02%	\$ 1,062,933.78	\$ 1,240,575.00	\$ -177,641.22	85.68%	\$ 1,458,864.00
Gross Profit	\$ -21,102.32	\$ 124,012.50	\$ -145,114.82	-17.02%	\$ 1,062,933.78	\$ 1,240,575.00	\$ -177,641.22	85.68%	\$ 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		29,268.00	-29,268.00	0.00%	263,429.04	292,680.00	-29,250.96	90.01%	351,216.00
5150 Ad Development/Design		125.00	-125.00	0.00%	9,085.00	9,750.00	-665.00	93.18%	10,000.00
5170 Photography		833.00	-833.00	0.00%	3,589.00	8,330.00	-4,741.00	43.09%	10,000.00
5240 Research & Development		1,500.00	-1,500.00	0.00%	5,060.00	17,000.00	-11,940.00	29.76%	20,000.00
5280 Video Development		2,000.00	-2,000.00	0.00%	21,018.62	29,400.00	-8,381.38	71.49%	32,505.00
5290 Marketing Contingency		833.00	-833.00	0.00%	3,398.00	8,330.00	-4,932.00	40.79%	10,000.00
Total 50 Advertising / Media	\$ 0.00	\$ 34,559.00	\$ -34,559.00	0.00%	\$ 305,579.66	\$ 365,490.00	\$ -59,910.34	83.61%	\$ 433,721.00
55 Marketing / Public Relations			0.00		0.00	0.00	0.00		
5510 Public Relations Contract	7,643.50	8,208.00	-564.50	93.12%	75,143.50	82,080.00	-6,936.50	91.55%	98,500.00
5520 Marketing Agency Contract	8,333.00	8,333.00	0.00	100.00%	83,330.00	83,330.00	0.00	100.00%	100,000.00
5540 Clipping Service		583.00	-583.00	0.00%	4,530.55	5,830.00	-1,299.45	77.71%	7,000.00
5550 In-Market PR Stunts		250.00	-250.00	0.00%	2,134.12	2,500.00	-365.88	85.36%	3,000.00
5560 Media Events	-1,120.47	292.00	-1,412.47	-383.72%	2,478.67	2,920.00	-441.33	84.89%	3,500.00
5610 Travel -PR Related		833.00	-833.00	0.00%	4,312.73	8,330.00	-4,017.27	51.77%	10,000.00
5680 Visiting Media FAM Expenses		1,458.00	-1,458.00	0.00%	3,415.93	14,580.00	-11,164.07	23.43%	17,500.00
Total 55 Marketing / Public Relations	\$ 14,856.03	\$ 19,957.00	\$ -5,100.97	74.44%	\$ 175,345.50	\$ 199,570.00	\$ -24,224.50	87.86%	\$ 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%	25,000.00	25,000.00	0.00	100.00%	30,000.00
5740 Content Creation		1,667.00	-1,667.00	0.00%	0.00	16,670.00	-16,670.00	0.00%	20,000.00
5750 Development/ Maintenance	1,656.00	1,667.00	-11.00	99.34%	16,553.38	16,670.00	-116.62	99.30%	20,000.00
5780 Interactive Marketing	210.56	208.00	2.56	101.23%	922.16	2,080.00	-1,157.84	44.33%	2,500.00
Total 57 Website Maint / Development	\$ 4,366.56	\$ 6,042.00	\$ -1,675.44	72.27%	\$ 42,475.54	\$ 60,420.00	\$ -17,944.46	70.30%	\$ 72,500.00

Mendocino County Tourism Commission
Budget vs. Actuals: DETAIL
 July 2019 - April 2020

	Apr 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	10,836.00	-3,425.25	68.39%	13,000.00
5840 State Fair Exhibit		818.00	-818.00	0.00%	5,064.15	8,362.00	-3,297.85	60.56%	10,000.00
5870 Shipping - Travel Shows		292.00	-292.00	0.00%	4,389.82	2,920.00	1,469.82	150.34%	3,500.00
5880 Travel - Leisure/Group Sales	311.66	833.00	-521.34	37.41%	10,587.72	8,330.00	2,257.72	127.10%	10,000.00
5885 Travel - Group FAMs		833.00	-833.00	0.00%	805.00	8,330.00	-7,525.00	9.66%	10,000.00
5890 Misc. Sales Opportunities		167.00	-167.00	0.00%	498.02	1,664.00	-1,165.98	29.93%	2,000.00
Total 58 Leisure / Group Sales	\$ 311.66	\$ 4,026.00	\$ -3,714.34	7.74%	\$ 36,244.64	\$ 45,442.00	\$ -9,197.36	79.76%	\$ 53,500.00
Total 1- MEDIA & WEBSITE	\$ 19,534.25	\$ 64,584.00	\$ -45,049.75	30.25%	\$ 559,645.34	\$ 670,922.00	\$ -111,276.66	83.41%	\$ 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	-469.06	1,000.00	-1,469.06	-46.91%	9,944.68	10,000.00	-55.32	99.45%	12,000.00
6570 In-County Relations	48.28	500.00	-451.72	9.66%	4,724.51	5,000.00	-275.49	94.49%	6,000.00
6590 Memberships		625.00	-625.00	0.00%	2,958.00	6,750.00	-3,792.00	43.82%	8,000.00
6610 North Coast Tourism Council	1,833.35	1,833.35	0.00	100.00%	7,333.40	7,333.40	0.00	100.00%	11,000.00
Total Partnerships	\$ 1,412.57	\$ 3,958.35	\$ -2,545.78	35.69%	\$ 24,960.59	\$ 29,083.40	\$ -4,122.81	85.82%	\$ 37,000.00
Visitor Services			0.00		0.00	0.00	0.00		
6720 Event & Festival Guides	625.00	3,000.00	-2,375.00	20.83%	32,850.24	34,500.00	-1,649.76	95.22%	41,000.00
6730 Incentives & Sponsorships	1,080.00	5,750.00	-4,670.00	18.78%	28,405.00	59,700.00	-31,295.00	47.58%	71,400.00
6770 Visitor Centers & Signage	200.00	0.00	200.00		7,791.05	2,000.00	5,791.05	389.55%	2,000.00
Total Visitor Services	\$ 1,905.00	\$ 8,750.00	\$ -6,845.00	21.77%	\$ 69,046.29	\$ 96,200.00	\$ -27,153.71	71.77%	\$ 114,400.00
Total 2- VISITOR SVS / PARTNERSHIPS	\$ 3,317.57	\$ 12,708.35	\$ -9,390.78	26.11%	\$ 94,006.88	\$ 125,283.40	\$ -31,276.52	75.04%	\$ 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	3,385.00	500.00	2,885.00	677.00%	14,517.16	13,000.00	1,517.16	111.67%	14,000.00
7060 Bank Fees		67.00	-67.00	0.00%	387.99	670.00	-282.01	57.91%	800.00
7080 Board Development		416.00	-416.00	0.00%	4,508.61	4,160.00	348.61	108.38%	5,000.00
7090 Copying & Printing	313.50	167.00	146.50	187.72%	1,791.86	1,670.00	121.86	107.30%	2,000.00
7100 Dues & Subscriptions	1,136.71		1,136.71		9,018.13	0.00	9,018.13		
7130 Legal Fees	1,110.00	250.00	860.00	444.00%	8,149.98	2,500.00	5,649.98	326.00%	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	4,170.00	-1,947.38	53.30%	5,000.00
7200 Office Expense	20.96	1,250.00	-1,229.04	1.68%	4,144.33	12,500.00	-8,355.67	33.15%	15,000.00
7210 Postage & Shipping	71.46	1,250.00	-1,178.54	5.72%	1,530.32	12,500.00	-10,969.68	12.24%	15,000.00
7280 Travel Expenses	424.51	1,417.00	-992.49	29.96%	12,107.93	14,170.00	-2,062.07	85.45%	17,000.00
Total General Admin	\$ 6,462.14	\$ 5,734.00	\$ 728.14	112.70%	\$ 58,493.93	\$ 65,440.00	\$ -6,946.07	89.39%	\$ 76,900.00

Mendocino County Tourism Commission
Budget vs. Actuals: DETAIL
 July 2019 - April 2020

	Apr 2020				Total				Annual Budget
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	
Occupancy Costs			0.00		0.00	0.00	0.00		
7650 Rent	2,350.00	2,417.00	-67.00	97.23%	23,680.00	24,170.00	-490.00	97.97%	29,000.00
7660 Insurance	227.75	50.00	177.75	455.50%	2,354.06	3,000.00	-645.94	78.47%	3,000.00
7850 Repairs & Maintenance	140.83	292.00	-151.17	48.23%	3,799.77	2,920.00	879.77	130.13%	3,500.00
7890 Taxes		0.00	0.00		62.58	100.00	-37.42	62.58%	100.00
7910 Telecommunication	807.42	833.00	-25.58	96.93%	8,926.91	8,330.00	596.91	107.17%	10,000.00
7950 Utilities	720.63	750.00	-29.37	96.08%	7,548.71	7,500.00	48.71	100.65%	9,000.00
7990 Depreciation Expense	1,014.91		1,014.91		4,280.38	0.00	4,280.38		
Total Occupancy Costs	\$ 5,261.54	\$ 4,342.00	\$ 919.54	121.18%	\$ 50,652.41	\$ 46,020.00	\$ 4,632.41	110.07%	\$ 54,600.00
Total 3- ADMIN EXPENSES	\$ 11,723.68	\$ 10,076.00	\$ 1,647.68	116.35%	\$ 109,146.34	\$ 111,460.00	\$ -2,313.66	97.92%	\$ 131,500.00
4- PERSONNEL			0.00		0.00	0.00	0.00		
8510 Salaries & Wages	11,829.34	32,650.00	-20,820.66	36.23%	271,973.21	326,500.00	-54,526.79	83.30%	391,800.00
8520 Paid Time Off			0.00		19,490.47	0.00	19,490.47		
8530 Payroll Taxes	793.76	2,708.00	-1,914.24	29.31%	27,142.54	27,080.00	62.54	100.23%	32,500.00
8540 Payroll Processing Fees	49.00		49.00		1,170.69	0.00	1,170.69		
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%	25,750.00	25,750.00	0.00	100.00%	30,900.00
8580 Other Employee Benefits		1,125.00	-1,125.00	0.00%	1,025.66	11,250.00	-10,224.34	9.12%	13,500.00
8590 Contract Work	200.00	295.00	-95.00	67.80%	2,262.50	2,950.00	-687.50	76.69%	3,543.00
8615 Employee Recruitment		125.00	-125.00	0.00%	0.00	1,250.00	-1,250.00	0.00%	1,500.00
Total 4- PERSONNEL	\$ 14,072.10	\$ 39,478.00	\$ -25,405.90	35.65%	\$ 350,987.07	\$ 397,780.00	\$ -46,792.93	88.24%	\$ 476,743.00
Total Expenses	\$ 48,647.60	\$ 126,846.35	\$ -78,198.75	38.35%	\$ 1,113,785.63	\$ 1,305,445.40	\$ -191,659.77	85.32%	\$ 1,558,864.00
Net Operating Income	\$ -69,749.92	\$ -2,833.85	\$ -66,916.07	2461.31%	\$ -50,851.85	\$ -64,870.40	\$ 14,018.55	78.39%	\$ -100,000.00
Net Income	\$ -69,749.92	\$ -2,833.85	\$ -66,916.07	2461.31%	\$ -50,851.85	\$ -64,870.40	\$ 14,018.55	78.39%	\$ -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	-69,749.92	5,499.49	-75,249.41	-1268.30%	-50,851.85	10,129.66	-60,981.51	-502.01%	0.00

Mendocino County Tourism Commission
Statement of Cash Flows
As of April 30, 2020

	Apr-20	Jul 2019 - Apr 2020
OPERATING ACTIVITIES		
Net Income	-69,749.92	-50,851.85
Adjustments to reconcile Net Income to Net Cash provided by operations:		
1100 Accounts Receivable	27,879.50	51,963.84
1230 Prepaid Expenses	1,252.75	6,239.64
1250 Refundable Deposits	0.00	18.00
1270 Receivable Other	0.00	-12,700.00
2000 Accounts Payable	-19,517.59	-40,974.76
2100 Accrued Expenses	1,435.00	3,385.00
2150 Other Liabilities-County Match	33,863.22	33,863.22
2230 Payroll Liabilities:CA SUI / ETT	-2,389.48	-72.17
2240 Payroll Liabilities:FUTA Payable	-231.24	-8.17
2270 Payroll Liabilities:Accrued Payroll	-123.77	-4,969.84
2275 Payroll Liabilities:Accrued PTO	0.00	-8,221.79
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	42,168.39	28,522.97
Net cash provided by operating activities	-27,581.53	-22,328.88
INVESTING ACTIVITIES		
1510 Furniture and Equipment	0.00	-2,934.36
1600 Accumulated Depreciation	1,014.91	4,280.38
Net cash provided by investing activities	1,014.91	1,346.02
Net cash increase for period	-26,566.62	-20,982.86
Cash at beginning of period	227,424.59	221,840.83
Cash at end of period	200,857.97	200,857.97

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

April 2020

	TOTAL			
	APR 2020	APR 2019 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	43,334.00	74,649.67	-31,315.67	-41.95 %
4031 County BID adjustments	-71,513.50	-53,277.20	-18,236.30	-34.23 %
4035 County 50% Match	6,767.58	39,410.00	-32,642.42	-82.83 %
Other Income				
4940 Misc. Income	300.00		300.00	
4950 Interest Income	9.60	31.46	-21.86	-69.49 %
Total Other Income	309.60	31.46	278.14	884.11 %
Total Income	\$ -21,102.32	\$60,813.93	\$ -81,916.25	-134.70 %
GROSS PROFIT	\$ -21,102.32	\$60,813.93	\$ -81,916.25	-134.70 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising		67,673.01	-67,673.01	-100.00 %
Total 50 Advertising / Media		67,673.01	-67,673.01	-100.00 %
55 Marketing / Public Relations				
5510 Public Relations Contract	7,643.50	6,666.66	976.84	14.65 %
5520 Marketing Agency Contract	8,333.00	8,333.00	0.00	0.00 %
5540 Clipping Service		622.64	-622.64	-100.00 %
5560 Media Events	-1,120.47		-1,120.47	
5610 Travel -PR Related		156.60	-156.60	-100.00 %
5680 Visiting Media FAM Expenses		373.14	-373.14	-100.00 %
Total 55 Marketing / Public Relations	14,856.03	16,152.04	-1,296.01	-8.02 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	2,500.00	2,500.00	0.00	0.00 %
5750 Development/ Maintenance	1,656.00	1,676.00	-20.00	-1.19 %
5780 Interactive Marketing	210.56	88.95	121.61	136.72 %
Total 57 Website Maint / Development	4,366.56	4,264.95	101.61	2.38 %
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop		1,510.99	-1,510.99	-100.00 %
5820 Consumer & Trade Shows		1,475.00	-1,475.00	-100.00 %
5870 Shipping - Travel Shows		703.56	-703.56	-100.00 %
5880 Travel - Leisure/Group Sales	311.66		311.66	
5885 Travel - Group FAMs		2,726.15	-2,726.15	-100.00 %
Total 58 Leisure / Group Sales	311.66	6,415.70	-6,104.04	-95.14 %
Total 1- MEDIA & WEBSITE	19,534.25	94,505.70	-74,971.45	-79.33 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

April 2020

	TOTAL			
	APR 2020	APR 2019 (PY)	CHANGE	% CHANGE
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	-469.06	3,493.06	-3,962.12	-113.43 %
6570 In-County Relations	48.28	1,796.36	-1,748.08	-97.31 %
6590 Memberships		1,700.00	-1,700.00	-100.00 %
6610 North Coast Tourism Council	1,833.35		1,833.35	
Total Partnerships	1,412.57	6,989.42	-5,576.85	-79.79 %
Visitor Services				
6720 Event & Festival Guides	625.00	2,413.62	-1,788.62	-74.11 %
6730 Incentives & Sponsorships	1,080.00	1,000.00	80.00	8.00 %
6770 Visitor Centers & Signage	200.00		200.00	
Total Visitor Services	1,905.00	3,413.62	-1,508.62	-44.19 %
Total 2- VISITOR SVS / PARTNERSHIPS	3,317.57	10,403.04	-7,085.47	-68.11 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	3,385.00	262.50	3,122.50	1,189.52 %
7080 Board Development		603.29	-603.29	-100.00 %
7090 Copying & Printing	313.50	279.76	33.74	12.06 %
7100 Dues & Subscriptions	1,136.71	2,012.97	-876.26	-43.53 %
7130 Legal Fees	1,110.00	690.00	420.00	60.87 %
7150 Meeting Expenses		53.85	-53.85	-100.00 %
7200 Office Expense	20.96	2,415.90	-2,394.94	-99.13 %
7210 Postage & Shipping	71.46		71.46	
7280 Travel Expenses	424.51	1,580.91	-1,156.40	-73.15 %
Total General Admin	6,462.14	7,899.18	-1,437.04	-18.19 %
Occupancy Costs				
7650 Rent	2,350.00	2,350.00	0.00	0.00 %
7660 Insurance	227.75		227.75	
7850 Repairs & Maintenance	140.83	7,993.72	-7,852.89	-98.24 %
7910 Telecommunication	807.42	779.72	27.70	3.55 %
7950 Utilities	720.63	1,239.16	-518.53	-41.85 %
7990 Depreciation Expense	1,014.91	281.32	733.59	260.77 %
Total Occupancy Costs	5,261.54	12,643.92	-7,382.38	-58.39 %
Total 3- ADMIN EXPENSES	11,723.68	20,543.10	-8,819.42	-42.93 %
4- PERSONNEL				
8510 Salaries & Wages	11,829.34	32,226.27	-20,396.93	-63.29 %
8530 Payroll Taxes	793.76	2,465.29	-1,671.53	-67.80 %
8540 Payroll Processing Fees	49.00	49.00	0.00	0.00 %
8570 Health Insurance	1,200.00	4,300.00	-3,100.00	-72.09 %
8590 Contract Work	200.00	593.00	-393.00	-66.27 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

April 2020

	TOTAL			
	APR 2020	APR 2019 (PY)	CHANGE	% CHANGE
8615 Employee Recruitment		48.01	-48.01	-100.00 %
Total 4- PERSONNEL	14,072.10	39,681.57	-25,609.47	-64.54 %
Total Expenses	\$48,647.60	\$165,133.41	\$ -116,485.81	-70.54 %
NET OPERATING INCOME	\$ -69,749.92	\$ -104,319.48	\$34,569.56	33.14 %
NET INCOME	\$ -69,749.92	\$ -104,319.48	\$34,569.56	33.14 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - April 2020

	TOTAL			
	JUL 2019 - APR 2020	JUL 2018 - APR 2019 (PY)	CHANGE	% CHANGE
Income				
4030 County BID	750,206.78	746,496.70	3,710.08	0.50 %
4031 County BID adjustments	-64,912.94	95,024.97	-159,937.91	-168.31 %
4035 County 50% Match	372,444.78	394,100.00	-21,655.22	-5.49 %
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	195.16	266.03	-70.87	-26.64 %
Total Other Income	5,195.16	6,866.03	-1,670.87	-24.34 %
Total Income	\$1,062,933.78	\$1,242,487.70	\$ -179,553.92	-14.45 %
GROSS PROFIT	\$1,062,933.78	\$1,242,487.70	\$ -179,553.92	-14.45 %
Expenses				
1- MEDIA & WEBSITE				
50 Advertising / Media				
5130 Print & Online Advertising	263,429.04	404,960.11	-141,531.07	-34.95 %
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	305,579.66	432,853.53	-127,273.87	-29.40 %
55 Marketing / Public Relations				
5510 Public Relations Contract	75,143.50	66,666.60	8,476.90	12.72 %
5520 Marketing Agency Contract	83,330.00	83,330.00	0.00	0.00 %
5540 Clipping Service	4,530.55	5,488.22	-957.67	-17.45 %
5550 In-Market PR Stunts	2,134.12	290.20	1,843.92	635.40 %
5560 Media Events	2,478.67	3,454.03	-975.36	-28.24 %
5610 Travel -PR Related	4,312.73	3,537.44	775.29	21.92 %
5680 Visiting Media FAM Expenses	3,415.93	6,845.41	-3,429.48	-50.10 %
Total 55 Marketing / Public Relations	175,345.50	169,611.90	5,733.60	3.38 %
57 Website Maint / Development				
5710 Interactive Media Coordinator	25,000.00	25,000.00	0.00	0.00 %
5740 Content Creation		5,000.00	-5,000.00	-100.00 %
5750 Development/ Maintenance	16,553.38	17,074.42	-521.04	-3.05 %
5780 Interactive Marketing	922.16	2,196.18	-1,274.02	-58.01 %
Total 57 Website Maint / Development	42,475.54	49,270.60	-6,795.06	-13.79 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - April 2020

	TOTAL			
	JUL 2019 - APR 2020	JUL 2018 - APR 2019 (PY)	CHANGE	% CHANGE
58 Leisure / Group Sales				
5810 Promotion Items, Booth Develop	7,489.18	13,409.89	-5,920.71	-44.15 %
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	3,522.79	867.03	24.61 %
5880 Travel - Leisure/Group Sales	10,587.72	12,659.90	-2,072.18	-16.37 %
5885 Travel - Group FAMs	805.00	6,525.04	-5,720.04	-87.66 %
5890 Misc. Sales Opportunities	498.02		498.02	
Total 58 Leisure / Group Sales	36,244.64	61,759.09	-25,514.45	-41.31 %
Total 1- MEDIA & WEBSITE	559,645.34	713,495.12	-153,849.78	-21.56 %
2- VISITOR SVS / PARTNERSHIPS				
Partnerships				
6550 Conferences & Seminars	9,944.68	8,393.95	1,550.73	18.47 %
6570 In-County Relations	4,724.51	6,029.03	-1,304.52	-21.64 %
6590 Memberships	2,958.00	6,230.00	-3,272.00	-52.52 %
6610 North Coast Tourism Council	7,333.40	11,000.00	-3,666.60	-33.33 %
Total Partnerships	24,960.59	31,652.98	-6,692.39	-21.14 %
Visitor Services				
6720 Event & Festival Guides	32,850.24	25,428.20	7,422.04	29.19 %
6730 Incentives & Sponsorships	28,405.00	83,610.00	-55,205.00	-66.03 %
6770 Visitor Centers & Signage	7,791.05	1,640.17	6,150.88	375.01 %
Total Visitor Services	69,046.29	110,678.37	-41,632.08	-37.62 %
Total 2- VISITOR SVS / PARTNERSHIPS	94,006.88	142,331.35	-48,324.47	-33.95 %
3- ADMIN EXPENSES				
General Admin				
7010 Accounting	14,517.16	14,041.00	476.16	3.39 %
7060 Bank Fees	387.99	192.75	195.24	101.29 %
7080 Board Development	4,508.61	2,062.72	2,445.89	118.58 %
7090 Copying & Printing	1,791.86	2,091.92	-300.06	-14.34 %
7100 Dues & Subscriptions	9,018.13	10,325.37	-1,307.24	-12.66 %
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	2,692.73	-470.11	-17.46 %
7200 Office Expense	4,144.33	24,504.15	-20,359.82	-83.09 %
7210 Postage & Shipping	1,530.32	3,317.97	-1,787.65	-53.88 %
7280 Travel Expenses	12,107.93	9,789.66	2,318.27	23.68 %
Total General Admin	58,493.93	69,708.27	-11,214.34	-16.09 %

Mendocino County Tourism Commission

PROFIT AND LOSS COMPARISON

July 2019 - April 2020

	TOTAL			
	JUL 2019 - APR 2020	JUL 2018 - APR 2019 (PY)	CHANGE	% CHANGE
Occupancy Costs				
7650 Rent	23,680.00	25,800.00	-2,120.00	-8.22 %
7660 Insurance	2,354.06	3,000.83	-646.77	-21.55 %
7850 Repairs & Maintenance	3,799.77	18,728.71	-14,928.94	-79.71 %
7890 Taxes	62.58	72.30	-9.72	-13.44 %
7910 Telecommunication	8,926.91	6,306.88	2,620.03	41.54 %
7950 Utilities	7,548.71	7,621.94	-73.23	-0.96 %
7990 Depreciation Expense	4,280.38	1,723.14	2,557.24	148.41 %
Total Occupancy Costs	50,652.41	63,253.80	-12,601.39	-19.92 %
Total 3- ADMIN EXPENSES	109,146.34	132,962.07	-23,815.73	-17.91 %
4- PERSONNEL				
8510 Salaries & Wages	271,973.21	260,269.77	11,703.44	4.50 %
8520 Paid Time Off	19,490.47	9,503.63	9,986.84	105.08 %
8530 Payroll Taxes	27,142.54	24,361.92	2,780.62	11.41 %
8540 Payroll Processing Fees	1,170.69	944.75	225.94	23.92 %
8550 Workers Comp	2,172.00	1,950.00	222.00	11.38 %
8570 Health Insurance	25,750.00	25,640.00	110.00	0.43 %
8580 Other Employee Benefits	1,025.66		1,025.66	
8590 Contract Work	2,262.50	7,653.00	-5,390.50	-70.44 %
8615 Employee Recruitment		301.06	-301.06	-100.00 %
Total 4- PERSONNEL	350,987.07	330,624.13	20,362.94	6.16 %
Total Expenses	\$1,113,785.63	\$1,319,412.67	\$ -205,627.04	-15.58 %
NET OPERATING INCOME	\$ -50,851.85	\$ -76,924.97	\$26,073.12	33.89 %
NET INCOME	\$ -50,851.85	\$ -76,924.97	\$26,073.12	33.89 %