



Calistoga Chamber
of Commerce

BOARD Meeting AGENDA
March 17th, 2015
Calistoga Spa Hot Springs ~ Conference Room
12:00pm – 1:30pm

Mission statement: The Calistoga Chamber of Commerce is an association of business people advocating Calistoga as a premier Napa Valley destination in advancement of a strong local economy.

Call meeting to order:

Consent Items:

- Action Summary February 17, 2015
- Financials February 2015

Action Items:

- Authorize execution of the BOD election process
 - Time line presented to BOD election nominations committee
- Distribution of Executive Director evaluation materials and process review

Committee Reports:

- N/A

Executive Director's Report:

- Status update on *Mudder of All Weekends* event including water sourcing matter
- Winter in the Wineries update
- Harvest Table Timeline
- Membership Update

Announcements:

- Mudder of All Weekends- Mar. 27th-29th
- Chamber Mixer- April 9th @ 5:30~7:00 PM – Sunburst Calistoga



Calistoga Chamber
of Commerce

Board Meeting Action Summary

February 17, 2015 @ 12:00 PM
Calistoga Spa Hot Springs

BOD Attendees: Sharon Carone, Aphrodite Caserta, Leonard LaBranche, Mike Lennon, Carlene Moore*, Nancy Putney-Abernathy, Stephen Patel, Jon Seeger, Michael Swanton

Absent: Joel Creager, Brian Rios

Staff: Chris Canning, Carolyn Denero

Guest(s):

Meeting Called to Order: 12:04 PM by M. Swanton

Consent Items:

- Action Summary January 20, 2014
 - Motioned: Carone Seconded: Abernathy Passed: 8-0-0
- Financials January 2015
 - Motioned: Lennon Seconded: Seeger Passed: 8-0-0

Action Items:

- Received the resignation of BOD member DeTrinidad
- Discussed options for filling vacant BOD seat: appointment, special election or wait until next election (May)
 - BOD agreed to hold vacancy until next BOD election
 - Motioned: Swanton Seconded: Lennon Passed: 8-0-0
- Reviewed and approved mid-year budget adjustments
 - Motioned: Moore Seconded: Carone Passed: 9-0-0
- Approved staff recommendation to move Community Awards to a luncheon vs. a dinner
 - Primary reasons were to keep cost to attendees down and increase participation
 - Staff will come back with cost estimates at next BOD meeting.
 - Motioned: Moore Seconded: LaBranche Passed: 9-0-0
- Discussed next steps and time lines for committee volunteers:
 - BOD Election Nomination Committee
 - Community Awards Nominations Committee
 - Scholarship Review Committee (need confirmation from school on deadlines)

Committee Reports:

- N/A

Executive Director's Report:

- Presented updates on *Mudder of All Weekends* and *Arts in April*
 - Staff concerned about promotional activity on MOW's race element but will supplement activities
- Reviewed preliminary ticket sale and financials of Winter in the Wineries program
 - Outstanding results but will present final event P&L at next BOD
- Announced departure of David Foster from staff team for personal reasons. Outlined approach for short-term and long-term Welcome Center coverage.

Next BOD Meeting: March 17, 2015 @ Calistoga Hot Springs

Meeting adjourned at – 12:54 PM
Notes taken by Chris Canning

Action Items submitted by Chris Canning
*: Indicates late arrival or early departure impacting vote count variances

March 5, 2015

Calistoga Chamber of Commerce
Board of Directors

Enclosed are February 2015 financials. Below is a summary of each report:

<i>Executive Summary:</i>	Highlights of financial position
<i>Summary of Cash Flows:</i>	Snapshot of cash flowing in and out during the month with final cash position
<i>Profit & Loss by Class for month</i>	P&L broken out by Class (Events and Operations)
<i>Profit & Loss vs. Budget for month</i>	P&L vs. budget for the month
<i>Profit & Loss vs. Budget YTD</i>	P&L vs. budget YTD total
<i>Profit & Loss vs. Budget YTD</i>	P&L vs. budget YTD total Visitor Center & Destination Marketing
<i>Profit & Loss 2014 vs. 2013 month</i>	P&L current month vs. same month last year
<i>Profit & Loss 2014/15 vs. 2013/14</i>	P&L YTD vs. previous year to date
<i>COGS & Expenses:</i>	Details all costs and expenses of each account on the P&L
<i>Balance Sheet Comparison:</i>	Compares Balance Sheet with prior month with \$ Change

**Calistoga Chamber of Commerce
Executive Summary
February 2015**

Summary of Cash Flow:

Cash as of 02/01/15:	130,102.62
Net Income or (Loss) from P&L:	(2,471.84)
Accounts Receivable change (increase) or decrease:	(7,025.00)
Undeposited Funds (increase) or decrease:	0.00
Accounts Payable increase or (decrease):	8,668.05
Office Equipment Asset - computer (increase) or decrease:	(1,050.90)
Petty Cash (increase) or decrease:	0.00
Prepaid Expenses (increase) or decrease:	721.89
Loan Payable increase or (decrease):	0.00
Amortization and depreciation (non cash expense):	67.00
Cash as of 02/28/15:	129,011.82

P&L vs. Budget:

Current Month	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
Total Income	55,433.00	35,483.33	19,949.67 ¹
COGS & Expenses	<u>57,904.84</u>	43,613.00	<u>14,291.84</u> ²
Net Income	<u>(2,471.84)</u>	(8,129.67)	5,657.83
YTD			
Total Income	501,232.18	482,427.06	18,805.12 ³
COGS & Expenses	<u>473,865.32</u>	<u>475,016.68</u>	<u>(1,151.36)</u> ⁴
Net Income	27,366.86	7,410.38	19,956.48
Projected Next Month			
Total Income		37,083.55	
COGS & Expenses		<u>52,478.22</u>	
Net Income		(15,394.67)	

Winter in the Wineries

YTD	Total Income	60,465.00	25,750.00	34,715.00
	Total COGS & Expenses	<u>17,344.47</u>	<u>17,500.00</u>	<u>(155.53)</u>
	Net Income	43,120.53	8,250.00	34,870.53

YTD Total Revenues, Total Expenses, Net Income:

	<u>YTD Revenue</u>	<u>YTD Expenses</u>	<u>YTD Net Income</u>
City Contracted	246,666.64	234,160.80	12,505.84
Chamber Operations	147,547.92	151,100.54	(3,552.62)
Chamber Fundraisers	<u>107,017.62</u>	<u>88,603.98</u>	<u>18,413.64</u>
Totals	501,232.18	473,865.32	27,366.86

Receivables:

Membership A/R increase or (decrease):	(430.00)
Non-membership A/R > 90 days	250.00
Non-membership A/R increase or (decrease):	6,900.00

Payables:

	<u>Previous Month</u>	<u>Current Month</u>	<u>Difference</u>
A/P balance	25,040.27	33,708.32	8,668.05
A/P over 30 days	0.00	20,054.00	20,054.00 ⁵

- Notes:**
- ¹ Advertising Income over \$5,180; Membership Income over \$569; Participation Income over \$125; Retail Sales Income over \$1,041; Sponsorship Income over \$500; Ticket Sales Income over \$9,840; Visitors Guide Income over \$2,695
 - ² COGS over \$1,710; Expenses over \$12,582 (Marketing / Advertising)
 - ³ YTD Advertising Income under \$8,655; YTD Donations Income over \$1,741; YTD Membership Income over \$19,783; YTD Participation Income under \$9,241; YTD Retail Sales over \$33,805; YTD Sponsorship Income under \$40,051; YTD Ticket Sales over \$32,940; YTD Visitors Guide Income under \$11,517
 - ⁴ YTD COGS over \$24,208 (COGS Event Production and COGS Retail Goods); YTD Expenses under \$25,359 (Marketing under \$19,031, Payroll Expenses under \$6,936)
 - ⁵ Lunar Cow accrued to 12/31/14 for printing Visitors Guide

**Calistoga Chamber of Commerce
Summary of Cash Flows
February 2015**

Beginning Cash:		
Cash on Hand as of 02/01/15		\$130,102.62
Income February		
Advertising	\$5,180.00	
City Contract	\$27,083.33	
Donations	\$0.00	
Mailing Lists	\$0.00	
Membership	\$1,969.00	
Participation	\$125.00	
Retail Sales	\$1,540.67	
Sponsorship	\$500.00	
Ticket Sales	\$16,340.00	
Visitors Guides	\$2,695.00	
Interest	\$0.00	
Total Income		\$55,433.00
Accounts Receivable Income (increase) or decrease:		(\$7,025.00)
Undeposited Funds (increase) or decrease:		\$0.00
Accounts Payable increase or (decrease):		\$8,668.05
Office Equipment Asset - computer (increase) or decrease:		(\$1,050.90)
Petty Cash (increase) or decrease:		\$0.00
Prepaid Expenses (increase) or decrease		\$721.89
Loan Payable (decrease):		\$0.00
Amortization and Depreciation:		\$67.00
Expenditures February		
Events	(\$9,698.44)	
Operations	(\$48,206.40)	
Total Expenditures		(\$57,904.84)
Interest Income		<u>\$0.00</u>
Ending Cash:		
Cash on Hand as of 02/28/15		\$129,011.82

**Callistoga Chamber of Commerce
Profit & Loss by Class
February 2015**

4:54 PM
03/04/15
Accrual Basis

	Harvest Ta... (Chamber ...	Pretty Mud... (Chamber ...	Winter In t... (Chamber ...	Total Cha... (Operations)	Chamber o... (Operations)	Visitors Ca... (Destinatio...	Webbait... (Destinatio...	Total Desti... (Operations)	Total Oper...	TOTAL
Ordinary Income/Expense										
Income										
40000 · Income										
40100 · Income - Advertising	0.00	0.00	0.00	0.00	5,180.00	0.00	0.00	0.00	5,180.00	5,180.00
40200 · Income - City Contract	0.00	0.00	0.00	0.00	0.00	27,083.33	0.00	27,083.33	27,083.33	27,083.33
40600 · Income - Membership	0.00	0.00	0.00	0.00	1,969.00	0.00	0.00	0.00	1,969.00	1,969.00
40700 · Income - Participation	0.00	0.00	125.00	125.00	0.00	0.00	0.00	0.00	0.00	125.00
40800 · Income - Retail Sales	0.00	0.00	0.00	0.00	1,540.67	0.00	0.00	0.00	1,540.67	1,540.67
40900 · Income - Sponsorship	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	500.00
41000 · Income - Ticket Sales	0.00	0.00	16,340.00	16,340.00	0.00	0.00	0.00	0.00	0.00	16,340.00
41100 · Income - Visitors Guide	0.00	0.00	0.00	0.00	2,695.00	0.00	0.00	0.00	2,695.00	2,695.00
Total 40000 · Income	0.00	0.00	16,465.00	16,465.00	11,884.67	27,083.33	0.00	27,083.33	38,968.00	55,433.00
Total Income	0.00	0.00	16,465.00	16,465.00	11,884.67	27,083.33	0.00	27,083.33	38,968.00	55,433.00
Cost of Goods Sold										
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
60300 · COGS - Event Production	0.00	0.00	0.00	0.00	709.82	0.00	0.00	0.00	709.82	709.82
60600 · COGS - Retail Goods	0.00	0.00	0.00	0.00	2,209.82	0.00	0.00	0.00	2,209.82	2,209.82
Total 60000 · Cost of Goods Sold	0.00	0.00	0.00	0.00	2,209.82	0.00	0.00	0.00	2,209.82	2,209.82
Total COGS	0.00	0.00	0.00	0.00	2,209.82	0.00	0.00	0.00	2,209.82	2,209.82
Gross Profit	0.00	0.00	16,465.00	16,465.00	9,674.85	27,083.33	0.00	27,083.33	36,758.18	53,223.18
Expense										
60000 · Expenses										
60100 · Accounting	0.00	0.00	0.00	0.00	210.00	490.00	0.00	490.00	700.00	700.00
60150 · Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60200 · Automobile / Mileage	0.00	0.00	0.00	0.00	73.92	86.80	0.00	86.80	160.72	160.72
60300 · Bank Charges	0.00	0.00	0.00	0.00	5.98	8.97	0.00	8.97	14.95	14.95
60350 · Conferences / Seminars	0.00	0.00	0.00	0.00	0.00	1,428.95	0.00	1,428.95	1,428.95	1,428.95
60650 · Credit Card Merchant Fees	0.00	0.00	0.00	0.00	213.01	319.51	0.00	319.51	532.52	532.52
60700 · Depreciation Expense	0.00	0.00	0.00	0.00	20.00	47.00	0.00	47.00	67.00	67.00
60800 · Dues / Subscriptions	0.00	0.00	0.00	0.00	196.42	0.00	0.00	0.00	196.42	196.42
60900 · Equipment / Copier Lease	0.00	0.00	0.00	0.00	134.29	313.35	0.00	313.35	447.64	447.64
61100 · Insurance	0.00	0.00	0.00	0.00	148.78	223.13	0.00	223.13	371.89	371.89
61200 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61300 · Janitorial	0.00	0.00	0.00	0.00	64.80	151.20	0.00	151.20	216.00	216.00
61500 · Licenses & Permits	50.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00
61600 · Marketing / Advertising	50.00	6,286.25	0.00	6,336.25	0.00	0.00	0.00	0.00	0.00	6,336.25
61625 · Creative Services	0.00	3,312.19	0.00	3,312.19	244.00	162.99	3,846.35	4,009.34	4,253.34	7,565.53
61630 · Internet Marketing	0.00	0.00	0.00	0.00	0.00	6,527.48	0.00	6,527.48	6,527.48	6,527.48
61660 · Print Media	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 61600 · Marketing / Advertising	50.00	9,598.44	0.00	9,648.44	244.00	6,690.47	3,846.35	10,536.82	10,760.82	20,429.26
61700 · Meeting Expenses	0.00	0.00	0.00	0.00	0.00	48.00	0.00	48.00	48.00	48.00
61800 · Office Supplies	0.00	0.00	0.00	0.00	773.99	117.04	0.00	117.04	891.03	891.03
61900 · Payroll Expenses										
61910 · Employee Health Insurance	0.00	0.00	0.00	0.00	-2.00	1,355.80	0.00	1,355.80	1,353.80	1,353.80
61930 · Employee Wages	0.00	0.00	0.00	0.00	6,819.56	16,018.02	0.00	16,018.02	22,837.58	22,837.58
61960 · Payroll Tax Expense	0.00	0.00	0.00	0.00	819.59	1,664.02	0.00	1,664.02	2,483.61	2,483.61
61970 · Worker's Compensation Insurance	0.00	0.00	0.00	0.00	105.00	245.00	0.00	245.00	350.00	350.00
Total 61900 · Payroll Expenses	0.00	0.00	0.00	0.00	7,742.15	19,282.84	0.00	19,282.84	27,024.99	27,024.99

Calistoga Chamber of Commerce
Profit & Loss by Class
February 2015

	Harvest Te... (Chamber ...	Pretty Mud... (Chamber ...	Winter in L... (Chamber ...	Total Cha...	Chamber o... (Operations)	Visitors Ca... (Destinatio...	Websites (Destinatio...	Total Deest... (Operations)	Total Oper...	TOTAL
62100 - Rent	0.00	0.00	0.00	0.00	628.56	1,466.64	0.00	1,466.64	2,095.20	2,095.20
62200 - Repairs / Maintenance	0.00	0.00	0.00	0.00	0.00	10.78	0.00	10.78	10.78	10.78
62600 - Telephone / Fax / Cell	0.00	0.00	0.00	0.00	158.19	369.12	0.00	369.12	527.31	527.31
62800 - Travel / Entertainment	0.00	0.00	0.00	0.00	84.26	0.00	0.00	0.00	84.26	84.26
62900 - Utilities										
62910 - Electric / Gas	0.00	0.00	0.00	0.00	111.59	260.37	0.00	260.37	371.96	371.96
62920 - Trash	0.00	0.00	0.00	0.00	7.94	18.30	0.00	18.30	26.14	26.14
Total 62900 - Utilities	0.00	0.00	0.00	0.00	119.43	278.67	0.00	278.67	398.10	398.10
Total 60000 - Expenses	100.00	9,588.44	0.00	9,688.44	10,817.76	31,332.47	3,846.35	35,178.82	45,996.58	55,695.02
Total Expense	100.00	9,588.44	0.00	9,688.44	10,817.76	31,332.47	3,846.35	35,178.82	45,996.58	55,695.02
Net Ordinary Income	-100.00	-9,588.44	16,465.00	6,766.56	-1,142.91	-4,249.14	-3,846.35	-8,095.49	-9,238.40	-2,471.84
Net Income	-100.00	-9,588.44	16,465.00	6,766.56	-1,142.91	-4,249.14	-3,846.35	-8,095.49	-9,238.40	-2,471.84

**Calistoga Chamber of Commerce
 Profit & Loss Budget vs. Actual
 February 2015**

	Feb 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40000 · Income			
40100 · Income - Advertising	5,180.00	0.00	5,180.00
40200 · Income - City Contract	27,083.33	27,083.33	0.00
40300 · Income - Commissions	0.00	0.00	0.00
40400 · Income - Donations	0.00	0.00	0.00
40500 · Income - Mailing Lists	0.00	0.00	0.00
40600 · Income - Membership	1,969.00	1,400.00	569.00
40700 · Income - Participation	125.00	0.00	125.00
40800 · Income - Retail Sales	1,540.67	500.00	1,040.67
40900 · Income - Sponsorship	500.00	0.00	500.00
41000 · Income - Ticket Sales	16,340.00	6,500.00	9,840.00
41100 · Income - Visitors Guide	2,695.00	0.00	2,695.00
40000 · Income - Other	0.00	0.00	0.00
Total 40000 · Income	55,433.00	35,483.33	19,949.67
Total Income	55,433.00	35,483.33	19,949.67
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · COGS - Event Marketing	0.00	0.00	0.00
50200 · COGS - Event Music / Artist	0.00	0.00	0.00
50300 · COGS - Event Production	1,500.00	0.00	1,500.00
50400 · COGS - Event Staging / Tenting	0.00	0.00	0.00
50500 · COGS - Management Fees	0.00	0.00	0.00
50600 · COGS - Retail Goods	709.82	500.00	209.82
50700 · COGS - Other	0.00	0.00	0.00
50000 · Cost of Goods Sold - Other	0.00	0.00	0.00
Total 50000 · Cost of Goods Sold	2,209.82	500.00	1,709.82
Total COGS	2,209.82	500.00	1,709.82
Gross Profit	53,223.18	34,983.33	18,239.85
Expense			
60000 · Expenses			
60100 · Accounting	700.00	700.00	0.00
60150 · Amortization Expense	0.00	0.00	0.00
60200 · Automobile / Mileage	160.72	60.00	100.72
60300 · Bank Charges	14.95	0.00	14.95
60400 · Computer Repairs	0.00	45.00	-45.00
60500 · Conferences / Seminars	1,428.95	0.00	1,428.95
60600 · Contract Labor	0.00	0.00	0.00
60650 · Credit Card Merchant Fees	532.52	330.00	202.52
60700 · Depreciation Expense	67.00	197.00	-130.00
60800 · Dues / Subscriptions	196.42	250.00	-53.58
60900 · Equipment / Copier Lease	447.64	475.00	-27.36
61000 · Equipment Rental	0.00	0.00	0.00
61100 · Insurance	371.89	750.00	-378.11
61200 · Interest Expense	0.00	80.00	-80.00
61300 · Janitorial	216.00	250.00	-34.00
61400 · Legal	0.00	0.00	0.00
61500 · Licenses & Permits	50.00	0.00	50.00
61600 · Marketing / Advertising			
61610 · Advertising Guides	0.00	0.00	0.00
61620 · Calistoga Brochure	0.00	0.00	0.00
61625 · Creative Services	6,336.25	75.00	6,261.25
61630 · Internet Marketing	7,565.53	2,625.00	4,940.53
61640 · Media Photo / Video	0.00	0.00	0.00
61650 · Mixer Expenses	0.00	200.00	-200.00
61655 · Outdoor Campaign	0.00	0.00	0.00
61660 · Print Media	6,527.48	1,250.00	5,277.48
61670 · PR Firm Fees	0.00	1,500.00	-1,500.00
61680 · Trade Shows / Fam Trips	0.00	2,500.00	-2,500.00
61690 · Visitor Signs	0.00	0.00	0.00
61600 · Marketing / Advertising - Other	0.00	0.00	0.00

4:55 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 Profit & Loss Budget vs. Actual
 February 2015**

	Feb 15	Budget	\$ Over Budget
Total 61600 · Marketing / Advertising	20,429.26	8,150.00	12,279.26
61700 · Meeting Expenses	48.00	0.00	48.00
61800 · Office Supplies	891.03	500.00	391.03
61900 · Payroll Expenses			
61903 · Employee Bonus	0.00	0.00	0.00
61905 · Employee Commissions	0.00	0.00	0.00
61910 · Employee Health Insurance	1,353.80	2,065.00	-711.20
61920 · Employee Paid Vacation	0.00	0.00	0.00
61930 · Employee Wages	22,837.58	22,866.00	-28.42
61940 · Payroll Service	0.00	0.00	0.00
61950 · Payroll Tax Expense	2,483.61	2,058.00	425.61
61960 · Severance Pay	0.00	0.00	0.00
61970 · Worker's Compensation Insurance	350.00	129.00	221.00
61900 · Payroll Expenses - Other	0.00	0.00	0.00
Total 61900 · Payroll Expenses	27,024.99	27,118.00	-93.01
62000 · Postage	0.00	125.00	-125.00
62100 · Rent	2,095.20	2,158.00	-62.80
62200 · Repairs / Maintenance	10.78	80.00	-69.22
62300 · Storage	0.00	0.00	0.00
62400 · Supplies	0.00	90.00	-90.00
62500 · Taxes - Federal / State	0.00	0.00	0.00
62600 · Telephone / Fax / Cell	527.31	450.00	77.31
62700 · Training	0.00	0.00	0.00
62800 · Travel / Entertainment	84.26	850.00	-765.74
62900 · Utilities			
62910 · Electric / Gas	371.96	350.00	21.96
62920 · Trash	26.14	30.00	-3.86
62930 · Water	0.00	75.00	-75.00
62900 · Utilities - Other	0.00	0.00	0.00
Total 62900 · Utilities	398.10	455.00	-56.90
63000 · Other Expenses			
63200 · Donations	0.00	0.00	0.00
63100 · Scholarship Fund	0.00	0.00	0.00
63000 · Other Expenses - Other	0.00	0.00	0.00
Total 63000 · Other Expenses	0.00	0.00	0.00
60000 · Expenses - Other	0.00	0.00	0.00
Total 60000 · Expenses	55,695.02	43,113.00	12,582.02
5000 · OPERATING EXPENSES			
65000 · Contingencies & Development	0.00	0.00	0.00
69000 · Write Off Bad Debt	0.00	0.00	0.00
5000 · OPERATING EXPENSES - Other	0.00	0.00	0.00
Total 5000 · OPERATING EXPENSES	0.00	0.00	0.00
70000 · Suspense	0.00	0.00	0.00
Total Expense	55,695.02	43,113.00	12,582.02
Net Ordinary Income	-2,471.84	-8,129.67	5,657.83
Other Income/Expense			
Other Income			
80000 · Interest Income	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	-2,471.84	-8,129.67	5,657.83

4:55 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 Profit & Loss Budget vs. Actual
 July 2014 through February 2015**

	Jul '14 - Feb 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40000 · Income			
40100 · Income - Advertising	31,595.00	40,250.00	-8,655.00
40200 · Income - City Contract	216,666.64	216,666.64	0.00
40300 · Income - Commissions	0.00	0.00	0.00
40400 · Income - Donations	1,741.00	0.00	1,741.00
40500 · Income - Mailing Lists	0.00	0.00	0.00
40600 · Income - Membership	49,533.00	29,750.00	19,783.00
40700 · Income - Participation	21,168.70	30,410.00	-9,241.30
40800 · Income - Retail Sales	54,055.35	20,250.00	33,805.35
40900 · Income - Sponsorship	51,549.00	91,600.00	-40,051.00
41000 · Income - Ticket Sales	54,440.00	21,500.00	32,940.00
41100 · Income - Visitors Guide	20,482.50	32,000.00	-11,517.50
40000 · Income - Other	0.00	0.00	0.00
Total 40000 · Income	501,231.19	482,426.64	18,804.55
Total Income	501,231.19	482,426.64	18,804.55
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · COGS - Event Marketing	372.96	1,000.00	-627.04
50200 · COGS - Event Music / Artist	5,700.00	8,500.00	-2,800.00
50300 · COGS - Event Production	49,562.88	35,450.00	14,112.88
50400 · COGS - Event Staging / Tenting	0.00	0.00	0.00
50500 · COGS - Management Fees	0.00	0.00	0.00
50600 · COGS - Retail Goods	26,521.97	12,500.00	14,021.97
50700 · COGS - Other	0.00	500.00	-500.00
50000 · Cost of Goods Sold - Other	0.00	0.00	0.00
Total 50000 · Cost of Goods Sold	82,157.81	57,950.00	24,207.81
Total COGS	82,157.81	57,950.00	24,207.81
Gross Profit	419,073.38	424,476.64	-5,403.26
Expense			
60000 · Expenses			
60100 · Accounting	5,961.76	5,600.00	361.76
60150 · Amortization Expense	0.00	0.00	0.00
60200 · Automobile / Mileage	471.56	705.80	-234.24
60300 · Bank Charges	352.05	0.00	352.05
60400 · Computer Repairs	61.55	360.00	-298.45
60500 · Conferences / Seminars	1,528.95	1,000.00	528.95
60600 · Contract Labor	20.00	500.00	-480.00
60650 · Credit Card Merchant Fees	3,184.33	2,640.00	544.33
60700 · Depreciation Expense	536.00	1,576.00	-1,040.00
60800 · Dues / Subscriptions	1,658.94	2,300.00	-641.06
60900 · Equipment / Copier Lease	4,009.63	3,800.00	209.63
61000 · Equipment Rental	0.00	0.00	0.00
61100 · Insurance	2,227.16	6,000.00	-3,772.84
61200 · Interest Expense	473.97	640.00	-166.03
61300 · Janitorial	1,632.00	2,000.00	-368.00
61400 · Legal	1,620.00	0.00	1,620.00
61500 · Licenses & Permits	1,082.00	570.00	512.00
61600 · Marketing / Advertising			
61610 · Advertising Guides	37,000.00	32,000.00	5,000.00
61620 · Calistoga Brochure	0.00	0.00	0.00
61625 · Creative Services	14,949.25	13,000.00	1,949.25
61630 · Internet Marketing	22,117.96	36,000.00	-13,882.04
61640 · Media Photo / Video	0.00	1,200.00	-1,200.00
61650 · Mixer Expenses	0.00	650.00	-650.00
61655 · Outdoor Campaign	0.00	12,000.00	-12,000.00
61660 · Print Media	27,369.07	18,125.00	9,244.07
61670 · PR Firm Fees	11,453.98	12,000.00	-546.02
61680 · Trade Shows / Fam Trips	350.00	5,000.00	-4,650.00
61690 · Visitor Signs	0.00	0.00	0.00
61600 · Marketing / Advertising - Other	704.00	3,000.00	-2,296.00

4:55 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 Profit & Loss Budget vs. Actual
 July 2014 through February 2015**

	Jul '14 - Feb 15	Budget	\$ Over Budget
Total 61600 · Marketing / Advertising	113,944.26	132,975.00	-19,030.74
61700 · Meeting Expenses	589.99	2,250.00	-1,660.01
61800 · Office Supplies	4,422.82	4,000.00	422.82
61900 · Payroll Expenses			
61903 · Employee Bonus	0.00	0.00	0.00
61905 · Employee Commissions	2,148.04	3,500.00	-1,351.96
61910 · Employee Health Insurance	11,121.46	15,410.00	-4,288.54
61920 · Employee Paid Vacation	0.00	0.00	0.00
61930 · Employee Wages	178,305.30	182,928.00	-4,622.70
61940 · Payroll Service	0.00	0.00	0.00
61950 · Payroll Tax Expense	17,825.09	16,464.00	1,361.09
61960 · Severance Pay	0.00	0.00	0.00
61970 · Worker's Compensation Insurance	2,998.00	1,032.00	1,966.00
61900 · Payroll Expenses - Other	0.00	0.00	0.00
Total 61900 · Payroll Expenses	212,397.89	219,334.00	-6,936.11
62000 · Postage	1,490.06	1,000.00	490.06
62100 · Rent	16,761.60	16,886.00	-124.40
62200 · Repairs / Maintenance	1,431.75	640.00	791.75
62300 · Storage	0.00	0.00	0.00
62400 · Supplies	3,269.62	1,162.88	2,106.74
62500 · Taxes - Federal / State	76.69	87.00	-10.31
62600 · Telephone / Fax / Cell	2,798.85	3,600.00	-801.15
62700 · Training	0.00	0.00	0.00
62800 · Travel / Entertainment	4,301.54	3,300.00	1,001.54
62900 · Utilities			
62910 · Electric / Gas	3,153.98	2,800.00	353.98
62920 · Trash	336.64	240.00	96.64
62930 · Water	514.06	600.00	-85.94
62900 · Utilities - Other	0.00	0.00	0.00
Total 62900 · Utilities	4,004.68	3,640.00	364.68
63000 · Other Expenses			
63200 · Donations	100.00	0.00	100.00
63100 · Scholarship Fund	1,000.00	500.00	500.00
63000 · Other Expenses - Other	297.86	0.00	297.86
Total 63000 · Other Expenses	1,397.86	500.00	897.86
60000 · Expenses - Other	0.00	0.00	0.00
Total 60000 · Expenses	391,707.51	417,066.68	-25,359.17
5000 · OPERATING EXPENSES			
65000 · Contingencies & Development	0.00	0.00	0.00
69000 · Write Off Bad Debt	0.00	0.00	0.00
5000 · OPERATING EXPENSES - Other	0.00	0.00	0.00
Total 5000 · OPERATING EXPENSES	0.00	0.00	0.00
70000 · Suspense	0.00	0.00	0.00
Total Expense	391,707.51	417,066.68	-25,359.17
Net Ordinary Income	27,365.87	7,409.96	19,955.91
Other Income/Expense			
Other Income			
80000 · Interest Income	0.99	0.42	0.57
Total Other Income	0.99	0.42	0.57
Net Other Income	0.99	0.42	0.57
Net Income	27,366.86	7,410.38	19,956.48

5:39 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 Profit & Loss Budget vs. Actual
 Fiscal YTD Visitor Center, Billboard & Website**

	Jul '14 - Feb 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
40000 - Income			
40100 - Income - Advertising	0.00	0.00	0.00
40200 - Income - City Contract	216,666.64	216,666.64	0.00
40300 - Income - Commissions	0.00	0.00	0.00
40400 - Income - Donations	0.00	0.00	0.00
40500 - Income - Mailing Lists	0.00	0.00	0.00
40600 - Income - Membership	0.00	0.00	0.00
40700 - Income - Participation	0.00	0.00	0.00
40800 - Income - Retail Sales	0.00	0.00	0.00
40900 - Income - Sponsorship	30,000.00	45,600.00	-15,600.00
41000 - Income - Ticket Sales	0.00	0.00	0.00
41100 - Income - Visitors Guide	0.00	0.00	0.00
Total 40000 - Income	<u>246,666.64</u>	<u>262,266.64</u>	<u>-15,600.00</u>
Total Income	246,666.64	262,266.64	-15,600.00
Cost of Goods Sold			
50000 - Cost of Goods Sold			
50100 - COGS - Event Marketing	0.00	0.00	0.00
50200 - COGS - Event Music / Artist	0.00	0.00	0.00
50300 - COGS - Event Production	0.00	2,500.00	-2,500.00
50400 - COGS - Event Staging / Tenting	0.00	0.00	0.00
50500 - COGS - Management Fees	0.00	0.00	0.00
50600 - COGS - Retail Goods	0.00	0.00	0.00
50700 - COGS - Other	0.00	0.00	0.00
50000 - Cost of Goods Sold - Other	0.00	0.00	0.00
Total 50000 - Cost of Goods Sold	<u>0.00</u>	<u>2,500.00</u>	<u>-2,500.00</u>
Total COGS	0.00	2,500.00	-2,500.00
Gross Profit	246,666.64	259,766.64	-13,100.00
Expense			
60000 - Expenses			
60100 - Accounting	4,137.06	3,920.00	217.06
60150 - Amortization Expense	0.00	0.00	0.00
60200 - Automobile / Mileage	397.64	480.00	-82.36
60300 - Bank Charges	192.47	0.00	192.47
60400 - Computer Repairs	12.96	240.00	-227.04
60500 - Conferences / Seminars	1,428.95	1,000.00	428.95
60600 - Contract Labor	0.00	0.00	0.00
60650 - Credit Card Merchant Fees	1,957.84	0.00	1,957.84
60700 - Depreciation Expense	376.00	376.00	0.00
60800 - Dues / Subscriptions	0.00	750.00	-750.00
60900 - Equipment / Copier Lease	2,806.74	2,664.00	142.74
61000 - Equipment Rental	0.00	0.00	0.00
61100 - Insurance	1,185.84	3,000.00	-1,814.16
61200 - Interest Expense	0.00	0.00	0.00
61300 - Janitorial	1,142.40	1,400.00	-257.60
61400 - Legal	0.00	0.00	0.00
61500 - Licenses & Permits	0.00	0.00	0.00
61600 - Marketing / Advertising			
61610 - Advertising Guides	0.00	0.00	0.00
61620 - Calistoga Brochure	0.00	0.00	0.00
61625 - Creative Services	7,248.00	5,700.00	1,548.00
61630 - Internet Marketing	11,805.15	23,800.00	-11,994.85
61640 - Media Photo / Video	0.00	0.00	0.00
61650 - Mixer Expenses	0.00	0.00	0.00
61655 - Outdoor Campaign	0.00	12,000.00	-12,000.00
61660 - Print Media	20,852.17	12,000.00	8,852.17
61670 - PR Firm Fees	10,860.00	12,000.00	-1,140.00
61680 - Trade Shows / Fam Trips	350.00	5,000.00	-4,650.00
61690 - Visitor Signs	0.00	0.00	0.00
61600 - Marketing / Advertising - Other	0.00	500.00	-500.00

5:39 PM
 03/04/15
 Accrual Basis

Calistoga Chamber of Commerce
Profit & Loss Budget vs. Actual
 Fiscal YTD Visitor Center, Billboard & Website

	Jul '14 - Feb 15	Budget	\$ Over Budget
Total 61600 · Marketing / Advertising	51,115.32	71,000.00	-19,884.68
61700 · Meeting Expenses	149.99	500.00	-350.01
61800 · Office Supplies	2,393.10	2,400.00	-6.90
61900 · Payroll Expenses			
61903 · Employee Bonus	0.00	0.00	0.00
61905 · Employee Commissions	0.00	0.00	0.00
61910 · Employee Health Insurance	8,869.89	12,370.00	-3,500.11
61920 · Employee Paid Vacation	0.00	0.00	0.00
61930 · Employee Wages	122,281.71	126,384.00	-4,102.29
61940 · Payroll Service	0.00	0.00	0.00
61950 · Payroll Tax Expense	11,859.58	11,376.00	483.58
61960 · Severance Pay	0.00	0.00	0.00
61970 · Worker's Compensation Insurance	2,083.00	712.00	1,371.00
61900 · Payroll Expenses - Other	0.00	0.00	0.00
Total 61900 · Payroll Expenses	145,094.18	150,842.00	-5,747.82
62000 · Postage	870.12	600.00	270.12
62100 · Rent	11,733.12	11,812.00	-78.88
62200 · Repairs / Maintenance	975.28	448.00	527.28
62300 · Storage	0.00	0.00	0.00
62400 · Supplies	2,310.08	320.00	1,990.08
62500 · Taxes - Federal / State	46.01	52.00	-5.99
62600 · Telephone / Fax / Cell	2,022.21	2,520.00	-497.79
62700 · Training	0.00	0.00	0.00
62800 · Travel / Entertainment	860.20	1,300.00	-439.80
62900 · Utilities			
62910 · Electric / Gas	2,207.78	1,960.00	247.78
62920 · Trash	235.66	168.00	67.66
62930 · Water	359.85	416.00	-56.15
62900 · Utilities - Other	0.00	0.00	0.00
Total 62900 · Utilities	2,803.29	2,544.00	259.29
63000 · Other Expenses			
63200 · Donations	0.00	0.00	0.00
63100 · Scholarship Fund	0.00	0.00	0.00
63000 · Other Expenses - Other	150.00	0.00	150.00
Total 63000 · Other Expenses	150.00	0.00	150.00
60000 · Expenses - Other	0.00	0.00	0.00
Total 60000 · Expenses	234,160.80	258,168.00	-24,007.20
5000 · OPERATING EXPENSES			
65000 · Contengencies & Development	0.00	0.00	0.00
69000 · Write Off Bad Debt	0.00	0.00	0.00
5000 · OPERATING EXPENSES - Other	0.00	0.00	0.00
Total 5000 · OPERATING EXPENSES	0.00	0.00	0.00
70000 · Suspense	0.00	0.00	0.00
Total Expense	234,160.80	258,168.00	-24,007.20
Net Ordinary Income	12,505.84	1,598.64	10,907.20
Other Income/Expense			
Other Income			
80000 · Interest Income	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	12,505.84	1,598.64	10,907.20

4:55 PM

03/04/15

Accrual Basis

Calistoga Chamber of Commerce
Profit & Loss
February 2015

	Feb 15	Feb 14	\$ Change
Ordinary Income/Expense			
Income			
40000 · Income			
40100 · Income - Advertising	5,180.00	0.00	5,180.00
40200 · Income - City Contract	27,083.33	25,000.00	2,083.33
40600 · Income - Membership	1,969.00	1,090.00	879.00
40700 · Income - Participation	125.00	120.00	5.00
40800 · Income - Retail Sales	1,540.67	370.99	1,169.68
40900 · Income - Sponsorship	500.00	3,000.00	-2,500.00
41000 · Income - Ticket Sales	16,340.00	3,590.00	12,750.00
41100 · Income - Visitors Guide	2,695.00	0.00	2,695.00
Total 40000 · Income	<u>55,433.00</u>	<u>33,170.99</u>	<u>22,262.01</u>
Total Income	55,433.00	33,170.99	22,262.01
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · COGS - Event Marketing	0.00	219.11	-219.11
50300 · COGS - Event Production	1,500.00	0.00	1,500.00
50600 · COGS - Retail Goods	709.82	404.81	305.01
Total 50000 · Cost of Goods Sold	<u>2,209.82</u>	<u>623.92</u>	<u>1,585.90</u>
Total COGS	2,209.82	623.92	1,585.90
Gross Profit	53,223.18	32,547.07	20,676.11
Expense			
60000 · Expenses			
60100 · Accounting	700.00	650.00	50.00
60150 · Amortization Expense	0.00	0.00	0.00
60200 · Automobile / Mileage	160.72	0.00	160.72
60300 · Bank Charges	14.95	14.95	0.00
60500 · Conferences / Seminars	1,428.95	0.00	1,428.95
60650 · Credit Card Merchant Fees	532.52	248.83	283.69
60700 · Depreciation Expense	67.00	67.00	0.00
60800 · Dues / Subscriptions	196.42	260.00	-63.58
60900 · Equipment / Copier Lease	447.64	367.13	80.51
61100 · Insurance	371.89	347.16	24.73
61200 · Interest Expense	0.00	-98.44	98.44
61300 · Janitorial	216.00	216.00	0.00
61500 · Licenses & Permits	50.00	0.00	50.00
61600 · Marketing / Advertising			
61625 · Creative Services	6,336.25	885.00	5,451.25
61630 · Internet Marketing	7,565.53	2,923.05	4,642.48
61660 · Print Media	6,527.48	195.00	6,332.48
61670 · PR Firm Fees	0.00	1,200.00	-1,200.00
61680 · Trade Shows / Fam Trips	0.00	2,410.00	-2,410.00
61600 · Marketing / Advertising - Other	0.00	328.58	-328.58
Total 61600 · Marketing / Advertising	<u>20,429.26</u>	<u>7,941.63</u>	<u>12,487.63</u>
61700 · Meeting Expenses	48.00	0.00	48.00
61800 · Office Supplies	891.03	369.92	521.11
61900 · Payroll Expenses			
61910 · Employee Health Insurance	1,353.80	-524.01	1,877.81
61930 · Employee Wages	22,837.58	20,552.01	2,285.57
61950 · Payroll Tax Expense	2,483.61	2,406.97	76.64
61970 · Worker's Compensation Insurance	350.00	0.00	350.00
Total 61900 · Payroll Expenses	<u>27,024.99</u>	<u>22,434.97</u>	<u>4,590.02</u>
62000 · Postage	0.00	11.63	-11.63
62100 · Rent	2,095.20	2,095.20	0.00
62200 · Repairs / Maintenance	10.78	7.55	3.23
62400 · Supplies	0.00	18.52	-18.52
62600 · Telephone / Fax / Cell	527.31	337.23	190.08
62800 · Travel / Entertainment	84.26	137.02	-52.76

4:55 PM

03/04/15

Accrual Basis

Calistoga Chamber of Commerce
Profit & Loss
February 2015

	<u>Feb 15</u>	<u>Feb 14</u>	<u>\$ Change</u>
62900 - Utilities			
62910 - Electric / Gas	371.96	244.47	127.49
62920 - Trash	26.14	26.64	-0.50
62930 - Water	0.00	62.52	-62.52
Total 62900 - Utilities	<u>398.10</u>	<u>333.63</u>	<u>64.47</u>
63000 - Other Expenses	0.00	29.95	-29.95
Total 60000 - Expenses	<u>55,695.02</u>	<u>35,789.88</u>	<u>19,905.14</u>
Total Expense	<u>55,695.02</u>	<u>35,789.88</u>	<u>19,905.14</u>
Net Ordinary Income	<u>-2,471.84</u>	<u>-3,242.81</u>	<u>770.97</u>
Net Income	<u><u>-2,471.84</u></u>	<u><u>-3,242.81</u></u>	<u><u>770.97</u></u>

4:56 PM
03/04/15
Accrual Basis

Calistoga Chamber of Commerce
Profit & Loss
July 2014 through February 2015

	Jul '14 - Feb 15	Jul '13 - Feb 14	\$ Change
Ordinary Income/Expense			
Income			
40000 · Income			
40100 · Income - Advertising	31,595.00	41,456.73	-9,861.73
40200 · Income - City Contract	216,666.64	200,000.00	16,666.64
40400 · Income - Donations	1,741.00	2,557.25	-816.25
40600 · Income - Membership	49,533.00	53,272.48	-3,739.48
40700 · Income - Participation	21,168.70	10,346.00	10,822.70
40800 · Income - Retail Sales	54,055.35	20,236.23	33,819.12
40900 · Income - Sponsorship	51,549.00	30,310.00	21,239.00
41000 · Income - Ticket Sales	54,440.00	25,460.00	28,980.00
41100 · Income - Visitors Guide	20,482.50	32,730.00	-12,247.50
Total 40000 · Income	501,231.19	416,368.69	84,862.50
Total Income	501,231.19	416,368.69	84,862.50
Cost of Goods Sold			
50000 · Cost of Goods Sold			
50100 · COGS - Event Marketing	372.96	219.11	153.85
50200 · COGS - Event Music / Artist	5,700.00	6,734.00	-1,034.00
50300 · COGS - Event Production	49,562.88	27,230.27	22,332.61
50400 · COGS - Event Staging / Tenting	0.00	1,332.16	-1,332.16
50600 · COGS - Retail Goods	26,521.97	12,508.06	14,013.91
Total 50000 · Cost of Goods Sold	82,157.81	48,023.60	34,134.21
Total COGS	82,157.81	48,023.60	34,134.21
Gross Profit	419,073.38	368,345.09	50,728.29
Expense			
60000 · Expenses			
60100 · Accounting	5,961.76	5,459.66	502.10
60150 · Amortization Expense	0.00	366.00	-366.00
60200 · Automobile / Mileage	471.56	680.18	-208.62
60300 · Bank Charges	352.05	1.67	350.38
60400 · Computer Repairs	61.55	335.50	-273.95
60500 · Conferences / Seminars	1,528.95	546.80	982.15
60600 · Contract Labor	20.00	822.25	-802.25
60650 · Credit Card Merchant Fees	3,184.33	2,252.48	931.85
60700 · Depreciation Expense	536.00	1,370.42	-834.42
60800 · Dues / Subscriptions	1,658.94	1,666.58	-7.64
60900 · Equipment / Copier Lease	4,009.63	3,424.59	585.04
61000 · Equipment Rental	0.00	378.16	-378.16
61100 · Insurance	2,227.16	4,468.64	-2,241.48
61200 · Interest Expense	473.97	467.59	6.38
61300 · Janitorial	1,632.00	1,656.00	-24.00
61400 · Legal	1,620.00	412.50	1,207.50
61500 · Licenses & Permits	1,082.00	385.00	697.00
61600 · Marketing / Advertising			
61610 · Advertising Guides	37,000.00	32,000.00	5,000.00
61625 · Creative Services	14,949.25	4,873.30	10,075.95
61630 · Internet Marketing	22,117.96	9,502.35	12,615.61
61655 · Outdoor Campaign	0.00	12,000.00	-12,000.00
61660 · Print Media	27,369.07	18,614.10	8,754.97
61670 · PR Firm Fees	11,453.98	11,499.22	-45.24
61680 · Trade Shows / Fam Trips	350.00	5,624.80	-5,274.80
61690 · Visitor Signs	0.00	225.00	-225.00
61600 · Marketing / Advertising - Other	704.00	2,044.58	-1,340.58
Total 61600 · Marketing / Advertising	113,944.26	96,383.35	17,560.91
61700 · Meeting Expenses	589.99	2,245.19	-1,655.20
61800 · Office Supplies	4,422.82	3,019.16	1,403.66

4:56 PM

03/04/15

Accrual Basis

Calistoga Chamber of Commerce

Profit & Loss

July 2014 through February 2015

	Jul '14 - Feb 15	Jul '13 - Feb 14	\$ Change
61900 - Payroll Expenses			
61903 - Employee Bonus	0.00	0.00	0.00
61905 - Employee Commissions	2,148.04	2,663.73	-515.69
61910 - Employee Health Insurance	11,121.46	6,773.19	4,348.27
61920 - Employee Paid Vacation	0.00	1,197.00	-1,197.00
61930 - Employee Wages	178,305.30	159,659.25	18,646.05
61950 - Payroll Tax Expense	17,825.09	16,038.28	1,786.81
61970 - Worker's Compensation Insurance	2,998.00	631.96	2,366.04
Total 61900 - Payroll Expenses	212,397.89	186,963.41	25,434.48
62000 - Postage	1,490.06	1,184.74	305.32
62100 - Rent	16,761.60	16,574.40	187.20
62200 - Repairs / Maintenance	1,431.75	481.46	950.29
62400 - Supplies	3,269.62	685.10	2,584.52
62500 - Taxes - Federal / State	76.69	86.08	-9.39
62600 - Telephone / Fax / Cell	2,798.85	3,200.49	-401.64
62800 - Travel / Entertainment	4,301.54	2,296.75	2,004.79
62900 - Utilities			
62910 - Electric / Gas	3,153.98	2,980.90	173.08
62920 - Trash	336.64	179.62	157.02
62930 - Water	514.06	549.44	-35.38
Total 62900 - Utilities	4,004.68	3,709.96	294.72
63000 - Other Expenses			
63200 - Donations	100.00	0.00	100.00
63100 - Scholarship Fund	1,000.00	0.00	1,000.00
63000 - Other Expenses - Other	297.86	29.95	267.91
Total 63000 - Other Expenses	1,397.86	29.95	1,367.91
Total 60000 - Expenses	391,707.51	341,554.06	50,153.45
70000 - Suspense	0.00	0.00	0.00
Total Expense	391,707.51	341,554.06	50,153.45
Net Ordinary Income	27,365.87	26,791.03	574.84
Other Income/Expense			
Other Income			
80000 - Interest Income	0.99	0.63	0.36
Total Other Income	0.99	0.63	0.36
Net Other Income	0.99	0.63	0.36
Net Income	27,366.86	26,791.66	575.20

4:54 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 COGS & Expenses
 As of February 28, 2015**

Type	Date	Num	Name	Memo	Amount
3001 · Retained Earnings					
Total 3001 · Retained Earnings					
50000 · Cost of Goods Sold					
50100 · COGS - Event Marketing					
Total 50100 · COGS - Event Marketing					
50200 · COGS - Event Music / Artist					
Total 50200 · COGS - Event Music / Artist					
50300 · COGS - Event Production					
Check	02/20/2015	5121	Scavify, LLC	Scavenger hunt a...	1,500.00
Total 50300 · COGS - Event Production					
50600 · COGS - Retail Goods					
Bill	02/09/2015	164	Printing Pros	Kraft bags	407.50
Bill	02/09/2015	165	Printing Pros	Sweatshirts	115.29
Bill	02/24/2015	7625	Vintage Expedition	Winery maps	187.03
Total 50600 · COGS - Retail Goods					
Total 50000 · Cost of Goods Sold					
60000 · Expenses					
60100 · Accounting					
Bill	02/28/2015		Crowder, Douglas F		700.00
Total 60100 · Accounting					
60200 · Automobile / Mileage					
Bill	02/28/2015	10.01.14 - 12...	Canning, Christopher	Reimbursements	160.72
Total 60200 · Automobile / Mileage					
60300 · Bank Charges					
General Journal	02/28/2015	648			14.95
Total 60300 · Bank Charges					
60400 · Computer Repairs					
Total 60400 · Computer Repairs					
60500 · Conferences / Seminars					
Credit Card Charge	02/01/2015		PBI Access Intellige...		1,020.00
Credit Card Charge	02/02/2015		Disney Institute		408.95
Total 60500 · Conferences / Seminars					
60600 · Contract Labor					
Total 60600 · Contract Labor					
60650 · Credit Card Merchant Fees					
General Journal	02/28/2015	648			532.52
Total 60650 · Credit Card Merchant Fees					
60700 · Depreciation Expense					
General Journal	02/28/2015	644		-MULTIPLE-	67.00
Total 60700 · Depreciation Expense					
60800 · Dues / Subscriptions					
Credit Card Charge	02/01/2015		Amazon Marketplace		106.92
Bill	02/28/2015	02.28.15	Calistoga Rotary Club		89.50
Total 60800 · Dues / Subscriptions					
60900 · Equipment / Copier Lease					
Bill	02/01/2015	4015106346	Canon Solutions A...	-MULTIPLE-	190.41
Bill	02/23/2015	5547754	LEAF	-MULTIPLE-	257.23
Total 60900 · Equipment / Copier Lease					
61100 · Insurance					
General Journal	02/01/2015	640			371.89
Total 61100 · Insurance					

4:54 PM
 03/04/15
 Accrual Basis

**Calistoga Chamber of Commerce
 COGS & Expenses
 As of February 28, 2015**

Type	Date	Num	Name	Memo	Amount
61200 · Interest Expense					
Bill	02/02/2015	02.02.15	Dell Business Credit	6879 4502 0401 5...	
Total 61200 · Interest Expense					0.00
61300 · Janitorial					
Check	02/19/2015	5120	Zendejas, Bertha	-MULTIPLE-	120.00
Check	02/19/2015	5119	Zendejas, Bertha	-MULTIPLE-	96.00
Total 61300 · Janitorial					216.00
61400 · Legal					
Total 61400 · Legal					
61500 · Licenses & Permits					
Check	02/27/2015	5138	City of Calistoga	SEP application fo...	50.00
Total 61500 · Licenses & Permits					50.00
61600 · Marketing / Advertising					
61610 · Advertising Guides					
61625 · Creative Services					
Bill	02/01/2015	42684	AugustineIdeas	Mudder Logo	1,785.00
Bill	02/01/2015	42691	AugustineIdeas	Mudder display ads	1,831.25
Bill	02/10/2015	2015012108	Lark Media, LLC	HT Save the Date ...	50.00
Bill	02/19/2015	42941	AugustineIdeas	Mudder rack card	688.75
Bill	02/19/2015	42942	AugustineIdeas	Mudder print ad	981.25
Bill	02/19/2015	INV-2015-307	Split, Inc.	Mudder landing pa...	1,000.00
Total 61625 · Creative Services					6,336.25
61630 · Internet Marketing					
Bill	02/01/2015	33430	EcTownUSA, LLC		244.00
Credit Card Charge	02/01/2015		Shutterstock		49.00
Credit Card Charge	02/01/2015		Shutterstock		49.00
Credit Card Charge	02/01/2015		Shutterstock		49.00
Credit Card Charge	02/01/2015		Hightail		15.99
Credit Card Charge	02/02/2015		Facebook		48.35
Bill	02/07/2015	2015012107	Lark Media, LLC	Mudder Internet M...	3,312.19
Bill	02/19/2015	INV-2015-308	Split, Inc.	Website maintena...	2,048.00
Bill	02/19/2015	INV-2015-309	Split, Inc.	Database creation...	1,750.00
Total 61630 · Internet Marketing					7,565.53
61660 · Print Media					
Bill	02/01/2015	2305171-000...	PS Print	VC maps	727.48
Bill	02/01/2015	1584	Vintage Publications	Final balance for 2...	3,105.00
Bill	02/01/2015	SK557821	Morris Visitor Public...	Where magazine	2,500.00
Bill	02/23/2015	2070	Mello School Calen...	Calistoga High Sc...	195.00
Total 61660 · Print Media					6,527.48
61670 · PR Firm Fees					
61680 · Trade Shows / Fam Trips					
Total 61680 · Trade Shows / Fam Trips					
61600 · Marketing / Advertising - Other					
Total 61600 · Marketing / Advertising - Other					
Total 61600 · Marketing / Advertising					20,429.26
61700 · Meeting Expenses					
Bill	02/09/2015	2936	Soroptimist Internati...		48.00
Total 61700 · Meeting Expenses					48.00

Calistoga Chamber of Commerce
COGS & Expenses
As of February 28, 2015

Type	Date	Num	Name	Memo	Amount
61800 · Office Supplies					
Credit Card Charge	02/01/2015		Carmel Gallery		216.00
Credit Card Charge	02/01/2015		Amazon Marketplace		398.19
Credit Card Charge	02/01/2015		NiceBadge.com		30.54
Credit Card Charge	02/01/2015		Office Depot		24.83
Credit Card Charge	02/01/2015		Amazon Marketplace		90.64
Liability Check	02/03/2015		QuickBooks Payroll...	Fee for 7 direct de...	11.20
Bill	02/06/2015	15B3708770...	Arrowhead Mountai...	-MULTIPLE-	39.47
Bill	02/10/2015	1428552	Quill	-MULTIPLE-	61.20
Liability Check	02/18/2015		QuickBooks Payroll...	Fee for 7 direct de...	11.20
Bill	02/28/2015	10.01.14 - 12...	Canning, Christopher	Reimbursements	7.76
Total 61800 · Office Supplies					891.03
61900 · Payroll Expenses					
61905 · Employee Commissions					
Total 61905 · Employee Commissions					
61910 · Employee Health Insurance					
Bill	02/01/2015	02.15	Kaiser Foundation ...	CC, CD, CH, RR	2,434.84
Paycheck	02/04/2015	DD1126	Canning, Christoph...	Direct Deposit	-102.46
Paycheck	02/04/2015	DD1127	Denero, Carolyn G	Direct Deposit	-4.99
Paycheck	02/04/2015	DD1130	Hernandez, Carolyn B	Direct Deposit	-192.39
Paycheck	02/04/2015	DD1131	Richardson, Robin G.	Direct Deposit	-240.68
General Journal	02/04/2015	643		-MULTIPLE-	68.60
General Journal	02/04/2015	643		-MULTIPLE-	-68.60
Paycheck	02/19/2015	DD1133	Canning, Christoph...	Direct Deposit	-102.46
Paycheck	02/19/2015	DD1134	Denero, Carolyn G	Direct Deposit	-4.99
Paycheck	02/19/2015	DD1137	Hernandez, Carolyn B	Direct Deposit	-192.39
Paycheck	02/19/2015	DD1138	Richardson, Robin G.	Direct Deposit	-240.68
General Journal	02/19/2015	645		CC insurance to C...	-66.60
General Journal	02/19/2015	645		-MULTIPLE-	66.60
Total 61910 · Employee Health Insurance					1,353.80
61930 · Employee Wages					
Paycheck	02/04/2015	DD1126	Canning, Christoph...	Direct Deposit	4,288.25
Paycheck	02/04/2015	DD1127	Denero, Carolyn G	Direct Deposit	1,896.40
Paycheck	02/04/2015	DD1128	Espinoza-Tamayo, I...	Direct Deposit	140.50
Paycheck	02/04/2015	DD1129	Foster, David S	Direct Deposit	449.60
Paycheck	02/04/2015	DD1130	Hernandez, Carolyn B	Direct Deposit	2,587.50
Paycheck	02/04/2015	DD1131	Richardson, Robin G.	Direct Deposit	1,920.00
Paycheck	02/04/2015	DD1132	Rios, Laurel	Direct Deposit	307.50
General Journal	02/04/2015	643		-MULTIPLE-	-3,427.05
General Journal	02/04/2015	643		-MULTIPLE-	3,427.05
Paycheck	02/19/2015	DD1133	Canning, Christoph...	Direct Deposit	4,288.25
Paycheck	02/19/2015	DD1134	Denero, Carolyn G	Direct Deposit	1,724.00
Paycheck	02/19/2015	DD1135	Espinoza-Tamayo, I...	Direct Deposit	484.73
Paycheck	02/19/2015	DD1136	Foster, David S	Direct Deposit	449.60
Paycheck	02/19/2015	DD1137	Hernandez, Carolyn B	Direct Deposit	2,256.25
Paycheck	02/19/2015	DD1138	Richardson, Robin G.	Direct Deposit	1,820.00
Paycheck	02/19/2015	DD1139	Rios, Laurel	Direct Deposit	225.00
General Journal	02/19/2015	645		-MULTIPLE-	-3,392.51
General Journal	02/19/2015	645		-MULTIPLE-	3,392.51
Total 61930 · Employee Wages					22,837.58

4:54 PM
 03/04/15
 Accrual Basis

Calistoga Chamber of Commerce
COGS & Expenses
 As of February 28, 2015

Type	Date	Num	Name	Memo	Amount
61950 · Payroll Tax Expense					
Paycheck	02/04/2015	DD1126	Canning, Christoph...	Direct Deposit	328.05
Paycheck	02/04/2015	DD1127	Denero, Carolyn G	Direct Deposit	274.01
Paycheck	02/04/2015	DD1128	Espinoza-Tamayo, I...	Direct Deposit	20.31
Paycheck	02/04/2015	DD1129	Foster, David S	Direct Deposit	64.97
Paycheck	02/04/2015	DD1130	Hernandez, Carolyn B	Direct Deposit	341.58
Paycheck	02/04/2015	DD1131	Richardson, Robin G.	Direct Deposit	277.44
Paycheck	02/04/2015	DD1132	Rios, Laurel	Direct Deposit	44.42
General Journal	02/04/2015	643		Payroll taxes to C...	-445.76
General Journal	02/04/2015	643		Payroll taxes to C...	445.76
Paycheck	02/19/2015	DD1133	Canning, Christoph...	Direct Deposit	328.06
Paycheck	02/19/2015	DD1134	Denero, Carolyn G	Direct Deposit	207.11
Paycheck	02/19/2015	DD1135	Espinoza-Tamayo, I...	Direct Deposit	70.04
Paycheck	02/19/2015	DD1136	Foster, David S	Direct Deposit	64.96
Paycheck	02/19/2015	DD1137	Hernandez, Carolyn B	Direct Deposit	172.60
Paycheck	02/19/2015	DD1138	Richardson, Robin G.	Direct Deposit	257.55
Paycheck	02/19/2015	DD1139	Rios, Laurel	Direct Deposit	32.51
General Journal	02/19/2015	645		Payroll taxes to C...	-373.83
General Journal	02/19/2015	645		Payroll taxes to C...	373.83
Total 61950 · Payroll Tax Expense					2,483.61
61970 · Worker's Compensation Insurance					
General Journal	02/01/2015	634		Deposit	350.00
Total 61970 · Worker's Compensation Insurance					350.00
Total 61900 · Payroll Expenses					27,024.99
62000 · Postage					
Total 62000 · Postage					
62100 · Rent					
Bill	02/01/2015		LPS Ventures #1, L...		2,095.20
Total 62100 · Rent					2,095.20
62200 · Repairs / Maintenance					
Credit Card Charge	02/01/2015		Silverado Ace Hard...		10.78
Total 62200 · Repairs / Maintenance					10.78
62400 · Supplies					
Total 62400 · Supplies					
62500 · Taxes - Federal / State					
Total 62500 · Taxes - Federal / State					
62600 · Telephone / Fax / Cell					
Bill	02/12/2015	02.12.15	AT&T Long Distance	-MULTIPLE-	16.91
Bill	02/20/2015	02.20.15	Comcast	-MULTIPLE-	281.00
Bill	02/28/2015	10.01.14 - 12...	Canning, Christopher	Cell phone	229.40
Total 62600 · Telephone / Fax / Cell					527.31
62800 · Travel / Entertainment					
Credit Card Charge	02/01/2015		Checkers		46.79
Credit Card Charge	02/01/2015		Ristorante Allegria		37.47
Total 62800 · Travel / Entertainment					84.26
62900 · Utilities					
62910 · Electric / Gas					
Bill	02/06/2015	02.06.15	PG&E	-MULTIPLE-	145.63
Bill	02/18/2015	02.18.15	PG&E	-MULTIPLE-	226.33
Total 62910 · Electric / Gas					371.96
62920 · Trash					
Bill	02/01/2015	02.15	Upper Valley Dispo...	-MULTIPLE-	26.14
Total 62920 · Trash					26.14

4:54 PM
03/04/15
Accrual Basis

Calistoga Chamber of Commerce
COGS & Expenses
As of February 28, 2015

Type	Date	Num	Name	Memo	Amount
62930 · Water					
Total 62930 · Water					
Total 62900 · Utilities					398.10
63000 · Other Expenses					
63100 · Scholarship Fund					
Total 63100 · Scholarship Fund					
63000 · Other Expenses - Other					
Total 63000 · Other Expenses - Other					
Total 63000 · Other Expenses					
Total 60000 · Expenses					55,695.02
TOTAL					57,904.84

4:54 PM

03/04/15

Accrual Basis

Calistoga Chamber of Commerce

Balance Sheet

As of February 28, 2015

	Feb 28, 15	Jan 31, 15	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1002 - Westamerica Bank	121,921.93	122,987.73	-1,065.80
1006 - Scholarship Fund	7,089.89	7,114.89	-25.00
Total Checking/Savings	129,011.82	130,102.62	-1,090.80
Accounts Receivable			
1201 - Accounts Receivables			
1200 - Accounts Receivable	7,525.00	500.00	7,025.00
Total 1201 - Accounts Receivables	7,525.00	500.00	7,025.00
Total Accounts Receivable	7,525.00	500.00	7,025.00
Other Current Assets			
1180 - Prepaid Expenses	3,459.43	4,181.32	-721.89
1170 - Petty Cash	1,100.00	1,100.00	0.00
Total Other Current Assets	4,559.43	5,281.32	-721.89
Total Current Assets	141,096.25	135,883.94	5,212.31
Fixed Assets			
1510 - Furniture / Fixtures			
1515 - Accum Depr - Furniture/Fixtures	-5,464.45	-5,464.45	0.00
1510 - Furniture / Fixtures - Other	6,017.25	6,017.25	0.00
Total 1510 - Furniture / Fixtures	552.80	552.80	0.00
1590 - Leasehold Improvements			
1595 - Accum Dep - Leasehold Improve	-4,513.55	-4,446.55	-67.00
1590 - Leasehold Improvements - Other	20,199.00	20,199.00	0.00
Total 1590 - Leasehold Improvements	15,685.45	15,752.45	-67.00
1610 - Office Equipment			
1611 - ChamberWare Software	4,745.00	4,745.00	0.00
1615 - Accum Depr - Office Equipment	-36,457.42	-36,457.42	0.00
1610 - Office Equipment - Other	35,237.25	34,186.35	1,050.90
Total 1610 - Office Equipment	3,524.83	2,473.93	1,050.90
1620 - Internet Site Development			
1630 - Media CD ROM			
1630.1 - Accum Amort - Media CD ROM	-47,506.00	-47,506.00	0.00
Total 1630 - Media CD ROM	-47,506.00	-47,506.00	0.00
1620 - Internet Site Development - Other	48,798.00	48,798.00	0.00
Total 1620 - Internet Site Development	1,292.00	1,292.00	0.00
Total Fixed Assets	21,055.08	20,071.18	983.90
Other Assets			
1700 - Deposits	2,261.25	2,261.25	0.00
Total Other Assets	2,261.25	2,261.25	0.00
TOTAL ASSETS	164,412.58	158,216.37	6,196.21
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	29,448.54	21,640.31	7,808.23
Total Accounts Payable	29,448.54	21,640.31	7,808.23
Other Current Liabilities			
2100 - Payroll Liabilities			
2130 - Federal Unemployment	188.73	123.75	64.98
2100 - Payroll Liabilities - Other	1,952.18	1,280.62	671.56
Total 2100 - Payroll Liabilities	2,140.91	1,404.37	736.54

4:54 PM

03/04/15

Accrual Basis

Calistoga Chamber of Commerce

Balance Sheet

As of February 28, 2015

	<u>Feb 28, 15</u>	<u>Jan 31, 15</u>	<u>\$ Change</u>
2200 - Sales Tax Payable	638.42	515.14	123.28
Total Other Current Liabilities	2,779.33	1,919.51	859.82
Total Current Liabilities	32,227.87	23,559.82	8,668.05
Total Liabilities	32,227.87	23,559.82	8,668.05
Equity			
3001 - Retained Earnings	104,817.85	104,817.85	0.00
Net Income	27,366.86	29,838.70	-2,471.84
Total Equity	132,184.71	134,656.55	-2,471.84
TOTAL LIABILITIES & EQUITY	164,412.58	158,216.37	6,196.21