



# TOURIST DEVELOPMENT COUNCIL (TDC)

## February 9, 2021

**ESCAMBIA COUNTY**  
**Tourist Development Council**

February 9, 2021  
3:00 p.m.  
BOCC Chambers

**AGENDA**

1. Call to Order – Chairman Bear
2. Public Comment – Chairman Bear
3. Welcome new TDC members Councilman Jared Moore and Councilman Casey Jones – Chairman Bear
4. Approval of December 2020 Tourist Development Council Meeting Minutes\* - Chairman Bear
5. Status of Funds Available, TDC Collections and Receipts – Office of Management and Budget
6. New Business
  - a. Updates from County Administration - Wesley Hall, Assistant County Administrator
  - b. Visit Pensacola Updates - Darien Schaefer, Visit Pensacola
  - c. Updates from Pensacola Sports, ACE, Naval Museum and UWF Historic Trust
7. Other Business
  - a. TDT Audit Update - Chair Bear

\*Requires Council Vote



# **TOURIST DEVELOPMENT COUNCIL**

## **February 9, 2021**

### **TDT Minutes**



**ESCAMBIA COUNTY**  
**Tourist Development Council Meeting**  
December 1, 2020  
Meeting Minutes  
BCC Chambers, 221 Palafox Place  
3:00 p.m. – 5:00 p.m.

**TDC Members Present**

Shirley Cronley, Chair  
David Bear, Vice-Chair  
Commissioner Robert Bender  
Jim Reeves  
Nan Harper  
Ronnie Rivera  
Tish Patel

**TDC Members Absent**

Councilwoman Sherri Myers  
Councilman P.C. Wu, PhD

**Call to Order**

Chairwoman Shirley Cronley called the meeting to order at 3:06 pm.

**Public Comment**

There was no public comment.

**Status of Funds Available, Tourist Development Council Collections and Receipts – Office of Management and Budget**

Amber McClure provided an update to the Tourist Development Council on the status of funds available. The fund balance as of November was 5.1 million dollars. Mrs. McClure also discussed revenue trends and stated that the Council hit record highs in collections. Mrs. McClure informed the board that the November collections reached 935,000, and that there was nearly a 45% swing. At the conclusion of the conversation, board member Reeves requested more input in the future regarding the overall budget. Board member Patel also requested a more detailed budget from the Clerk's office.

**Updates from County Administration - Wesley Hall, Assistant County Administrator**

Wesley Hall introduced himself to the Tourist Development Council. Mr. Hall also informed the board that he will be working with them in the future and looks forward to doing so. Mr. Hall brought forth Mr. Michael Katt to provide an update to the Tourist Development Council. Mr. Katt discussed the events coming to the Pensacola area such as the various concerts and Mardi Gras festivities.



### **3% Tourist Development Tax Administrative Fee Discussion - Vice Chair Bear**

Vice Chair Bear distributed documents regarding the conversation he had with Attorney Rogers that discussed the 3% Administrative fee and the affidavit attached to Visit Pensacola's Miscellaneous Appropriation Agreement. Vice Chair Bear also included the emails of the conversations he had with Pam Childers discussing the affidavit and 3% fee, and segments of county ordinance and state statute pertaining to the 3% fee as well. The affidavit was developed by the clerk's office to ensure continuity regarding the activities of Visit Pensacola, which required TDC sworn statements certifying the accuracy and compliance of Visit Pensacola's work. Vice Chair Bear informed the board that the affidavit was then rescinded by the Clerk's Office after speaking with the Clerk's Office regarding the responsibility of the Tourist Development Council. Vice chair Bear suggested that an independent audit be conducted to review how the Tourist Development Tax has been spent the past few years not only by all outside agencies, but also by both the Clerk's office and the County Administration. He also would like to see how the Tourist Development Tax is being spent in comparison to other counties as well.

After further discussion Commissioner Bender made a motion for the Tourist Development Council staff to work with the Clerks' staff for an independent audit to be conducted on how the Tourist Development Tax has been spent over the past three years. The motion was seconded by Vice Chair Bear. The board approved the motion unanimously.

### **Visit Pensacola Updates - Darien Schaefer, Visit Pensacola**

Mr. Schaefer provided an update to the Tourist Development Council on Visit Pensacola's budget. He stated the budget recently allocated to them was not as much as prior years, however they will have funds that will roll over to the next fiscal year, from this current year. Since Hurricane Sally, Visit Pensacola has been working with local partners to discuss and advertise the different ways for individuals to visit the beach. Visit Pensacola and local partners have launched a new website called "3milebridge.com". This website shows how travel to the beach is being impacted as well as gives various updates regarding how long the detour routes take to get to the beach. Mr. Schaefer also provided an update on Visit Pensacola's annual meeting. Mr. Schaefer announced the new Chair and Vice Chair of the board. DC Reeves is now serving as the Chair of the board, and the new Vice Chair is McKenzie Von. The two new board members are David Kemp and Dandra Holkim. Mr. Schaefer concluded his presentation by thanking the County for the allocation of 500,000 dollars from Cares Act funding. Mr. Schaefer then called Mr. Dick Appleyard before the board to present an update regarding the advertisement efforts and marketing strategies for Visit Pensacola.

### **Updates from Pensacola Sports, ACE, Naval Museum and UWF Historic Trust**

Ray Palmer gave an update regarding Pensacola sports. Palmer discussed the sports championship and their plan of action to encourage individuals to attend the festivities. Mr. Palmer also discussed the sunbelt competition and the need for a venue that will enable us to host future Sunbelt Conferences. Mr. Palmer discussed a potential partnership to host an international baseball competition. Mr. Palmer also provided an update on the Double Bridge Run and the record high numbers for participation. Palmer discussed potential events in the Pensacola community. One of Pensacola Sports priorities is to help the businesses on the beach increase their revenue.



850.434.1234  
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1401 E. Gregory St.  
Pensacola, FL 30504



VisitPensacola.com



### **Three Mile Bridge Update - Iris Waters, Florida Department of Transportation**

Ms. Waters provided an update to the board regarding the three-mile bridge and when the repairs to the bridge would be completed. Ms. Waters informed the Tourist Development Council that repairing the bridge is FDOT's number one priority. Ms. Waters discussed FDOT's commitments to the Pensacola community. FDOT's commitment is to provide transparency, community assistance, community outreach services, and regular updates for the stakeholders involved. Ms. Waters ended her presentation by providing ways for the community to stay updated on information regarding the Pensacola Bay Bridge.

Commissioner Bender inquired about when piles will be able to be driven on the Bay Bridge. Ms. Waters will provide an answer back to the board at a later date. There were no further questions. Chair Cronley thanked Ms. Waters for providing an update to the board.

### **Tourist Development Council Chair and Vice Chair Elections\***

Chair Cronley opened the floor for nominations for the next Tourist Development Council Chair.

Board Member Harper nominated Tish Patel for Chair, this motion was seconded by Board Member Reeves.

Chair Cronley then nominated Vice Chair Reeves for Chair, which was seconded by Board Member Rivera.

Chair Bear was elected Chair with a vote of 5-2.

Vice Chair Bear nominated Rivera for Vice Chair and Board Member Harper Nominated Board Member Patel.

Board Member Rivera was elected chair with a vote of 4-3.

### **Other Business**

The meeting was adjourned at 4:50 p.m.



# **TOURIST DEVELOPMENT COUNCIL (TDC)**

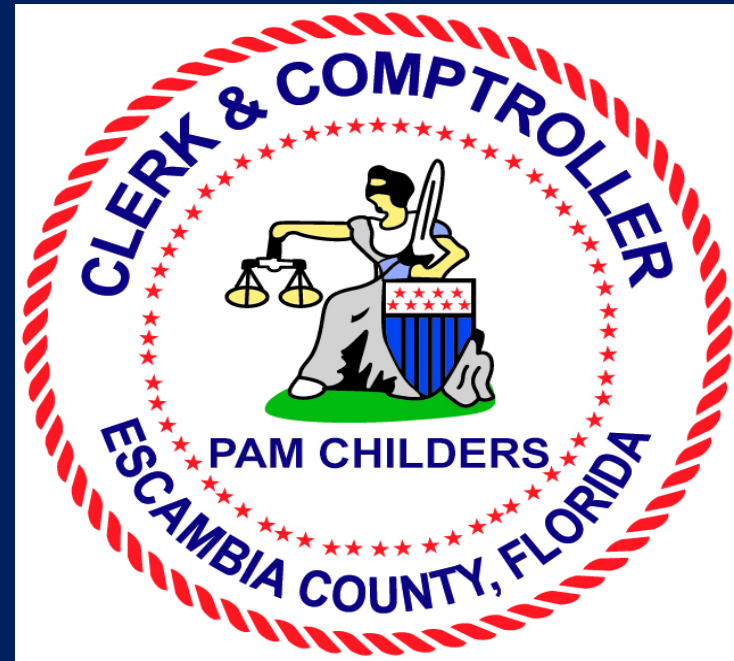
**February 9, 2021**

## **TDT Collection Report**

# Escambia County Tourist Development Tax

January 20, 2021

TDC Meeting - 02/09/21





# Revenue and Expenditures - Tourist Development Tax (Fund 108)

January 20, 2021



			FY2021		FYE 2020		FYE 2019		FYE 2018		FYE 2017
REVENUE:	TDT Tax (1-3Cents) 75%		2,051,755		7,319,218		9,249,861		8,520,810		7,948,592
	TDT Tax (4th Cent) 25%		683,918		2,439,739		3,083,287		2,840,270		2,649,531
			<u>2,735,673</u>		<u>9,758,958</u>		<u>12,333,148</u>		<u>11,361,080</u>		<u>10,598,123</u>
	INTEREST		7,686		102,134		111,875		14,304		21,861
	MISCELLANEOUS/FEES		-		0		315		25		25
	TRANSFER FROM ISF		-		-		-		-		3,597
	<b>TOTAL REVENUE:</b>	c	<b>2,743,358</b>	c	<b>9,861,092</b>		<b>12,445,338</b>		<b>11,375,409</b>		<b>10,623,606</b>
EXPENDITURE:	1-3 Cent - paid to Visit Pensacola	a	1,750,129	a	5,574,682		6,720,026		5,782,220		5,232,256
	1-3 Cent - BCC - Bay Center Allocation	e	732,281	e	1,713,190		1,700,000		1,300,000		1,300,000
	1-3 Cent - BCC - Indirect		61,875		236,250		225,000		256,500		286,775
	1-3 Cent - BCC - Bch mowing & Bob Sikes		56,635		287,320		-		-		-
	Debt Service Allocation		-		-		-		985,296		2,099,009
	4th Cent - paid to Visit Pensacola	b	-	b	744,653		2,040,069		2,287,730		2,343,789
	4th Cent - BCC - Indirect		28,125		78,750		75,000		85,500		95,675
	4th Cent - BCC - Beach Projects		30,000		110,968		-		-		-
	4th Cent - BCC - Other Projects		-		-		1,950		-		-
	4th Cent - BCC - Marine Recreation		53,244		259,586		189,167		155,556		174,901
	4th Cent - BCC - Outside Agencies for Tourism		2,500		334,997		551,797		402,674		316,158
	<b>TOTAL EXPENDITURES:</b>	d	<b>2,714,790</b>	d	<b>9,340,396</b>		<b>11,503,009</b>		<b>11,255,476</b>		<b>11,848,563</b>
	NET REVENUE (EXPENDITURE):		28,569		520,696		942,329		119,933		(1,224,957)
	paid to Visit Pensacola	a+b	1,750,129	a+b	6,319,335		8,760,095		8,069,950		7,576,045
	% of revenue		64%		64%		70%		71%		71%
	paid to Bay Center	e	732,281	e	1,713,190		1,700,000		1,300,000		1,300,000
	% of revenue		27%		17%		14%		11%		12%
<b>CASH BALANCES:</b>											
	108.104001 1-3 CENTS		3,300,470		3,503,230						
	108.104806 4TH CENT RESTRICTED		2,445,671		1,905,408						
	108.104989 Daily Deposits to be allocated		114,628		902,152						
			<u>5,860,768</u>		<u>6,310,790</u>						
<b>FUND BALANCE:</b>											
	BEGINNING FUND BALANCE		5,831,914		5,311,218						
	PLUS REVENUES	c	2,743,358	c	9,861,092						
	LESS EXPENDITURES	d	(2,714,790)	d	(9,340,396)						
	ENDING FUND BALANCE		<u>5,860,483</u>		<u>5,831,914</u>						
<b>DIFFERENCE:</b>											
	DUE TO/ DUE FROM				(150)						
	VOUCHERS PAYABLE		285		467,724						
	ACCRUED WAGES				11,302						
			<u>285</u>		<u>478,876</u>						

# Revenue Trends - Tourist Development Tax (Fund 108)

January 20, 2021



## 108. 312101 Tourist Development Tax

Current Month Collections are Due by the 20th of the following Month

NOTE: 1-3 Cents = 75% of revenue balance

NOTE: 4th Cent = 25% of revenue balance

	FY2021	% change from PY	FY2020	% change from PY	FY2019	% change from PY	FY2018	% change from PY	FY2017	% change from PY	FY2016	% change from PY	FY2015	% change from PY	FY2014
October	1,074,785	19.2%	901,449	7.0%	842,165	-0.8%	849,258	10.3%	769,628	6.8%	720,807	22.8%	586,748	13.0%	519,238
November	941,614	10.4%	852,961	-7.2%	918,829	34.3%	684,041	-4.6%	716,814	15.4%	621,262	12.9%	550,495	23.2%	446,848
December	603,952	14.2%	528,851	-7.1%	569,115	11.5%	510,272	5.5%	483,598	17.3%	412,116	9.4%	376,628	20.5%	312,589
January	115,322	-76.9%	499,165	9.6%	455,476	4.7%	434,853	11.6%	389,817	2.1%	381,770	12.8%	338,323	9.3%	309,569
February		-100.0%	487,937	4.8%	465,379	7.2%	434,062	8.8%	399,002	5.9%	376,703	14.2%	329,898	6.2%	310,680
March		-100.0%	593,800	5.8%	561,194	6.7%	525,764	6.7%	492,880	0.9%	488,630	18.5%	412,394	8.3%	380,947
April		-100.0%	497,729	-53.6%	1,072,993	8.9%	984,966	19.3%	825,523	-1.1%	834,421	16.5%	716,170	5.0%	681,979
May		-100.0%	353,670	-65.2%	1,016,804	12.0%	907,513	-6.9%	974,564	32.2%	737,122	-3.3%	762,085	13.1%	673,868
June		-100.0%	712,562	-44.2%	1,276,670	15.7%	1,103,769	-0.6%	1,110,168	4.4%	1,063,478	5.5%	1,007,848	11.1%	907,174
July		-100.0%	1,588,804	-17.1%	1,917,159	12.8%	1,700,024	14.4%	1,486,548	0.6%	1,477,019	5.0%	1,406,057	7.5%	1,308,429
August		-100.0%	1,836,978	-9.5%	2,029,344	-4.2%	2,118,639	6.8%	1,983,087	3.0%	1,925,071	12.3%	1,714,027	9.8%	1,560,439
Sept		-100.0%	905,051	-25.1%	1,208,019	9.0%	1,107,920	14.6%	966,494	5.3%	917,515	-4.3%	958,951	-2.5%	983,955
	<u>2,735,673</u>		<u>9,758,958</u>		<u>12,333,148</u>		<u>11,361,080</u>		<u>10,598,123</u>		<u>9,955,914</u>		<u>9,159,624</u>		<u>8,395,715</u>
					-		-		-		-		-		-
1 - 3 Cents	2,051,755		7,319,219		9,249,861		8,520,810		7,948,592		7,466,936		6,869,718		6,296,786
4th Cent	683,918		2,439,740		3,083,287		2,840,270		2,649,531		2,488,979		2,289,906		2,098,929
	<u>2,735,673</u>		<u>9,758,958</u>		<u>12,333,148</u>		<u>11,361,080</u>		<u>10,598,123</u>		<u>9,955,914</u>		<u>9,159,624</u>		<u>8,395,715</u>
					-		-		-		-		-		-

### Enabling Legislation

Ordinance #80-16 (referendum election on 11-4-1980)

Ordinance #89-7

Ordinance #92-30

Ordinance #94-10

Ordinance #2000-22

Ordinance #2003-11

Ordinance #2013-40

Florida Statutes 125.0104 (3) ( c):

Florida Statutes 125.0104 (3) (d):

Florida Statutes 125.0104 (3) (1):

# Cash Reconciliation

## January 20, 2021



	FY2021	FYE 2020
CASH - BEGINNING OF FISCAL YEAR		
3RD CENT	\$ 4,179,844	\$ 4,787,316
4TH CENT	2,130,946	1,970,553
<i>Subtotal</i>	<i>6,310,790</i>	<i>6,757,869</i>
<i>LESS PY PAYABLES</i>	<i>(478,876)</i>	<i>(1,446,651)</i>
CASH AVAILABLE 10/1 = FUND BALANCE	<b>5,831,914</b>	<b>5,311,218</b>
REVENUES - FY2020		
OCTOBER -TO CURRENT (01/20/2021)	2,735,673	9,758,958
INTEREST-CURRENT	7,686	102,134
	<u>2,743,358</u>	<u>9,861,092</u>
EXPENDITURES - FY 2020		
1-3 Cent - paid to <a href="#">Visit Pensacola</a>	1,750,129	5,574,682
1-3 Cent - BCC - Bay Center Allocation	732,281	1,713,190
1-3 Cent - BCC - Indirect	61,875	236,250
1-3 Cent - BCC - Bch mowing & Bob Sikes	56,635	287,320
Debt Service Allocation	-	-
4th Cent - paid to <a href="#">Visit Pensacola</a>	-	744,653
4th Cent - BCC - Indirect	28,125	78,750
4th Cent - BCC - Beach Projects	30,000	110,968
4th Cent - BCC - Marine Recreation	53,244	259,586
4th Cent - BCC - Outside Agencies for Tourism	2,500	334,997
	<u>2,714,790</u>	<u>9,340,396</u>
BEGINNING CASH	5,831,914	5,311,218
REVENUES	2,743,358	9,861,092
EXPENDITURES	(2,714,790)	(9,340,396)
<b>CURRENT CASH AVAILABLE</b>	<b>\$ 5,860,483</b>	<b>\$ 5,831,914</b>

# Adopted Budget - FY21

January 20, 2021



## Tourist Development Budget

Tourist Development Tax 1-3 Cent	7,496,634
Tourist Development Tax 4th Cent	2,498,878
	<u>9,995,512</u>
Reserves/Fund Balance	200,000
Statutory Holdback at 5%	(499,776)
<b>Total Budget</b>	<b><u>\$ 9,695,736</u></b>

## BOCC/County Administration

## FY21 Total

1-3 Cent - BCC - Bay Center Operations	1,500,000
1-3 Cent BCC - Bch Mow/Bob Sikes	375,000
1-3 BCC - Reserves/Projects	746,139
4th Cent - BCC - Marine Resources	317,290
County Administrative Costs	330,000
<b>BOCC Total of TDT</b>	<b><u>\$ 3,268,429</u></b>

## BOCC/Outside

## Agencies Allocations

## FY21 Total

4th - African American Heritage	30,000
4th - Naval Aviation Museum	100,000
4th - Historic Preservation	225,000
4th - Fireworks/Other - VP	75,000
<b>Outside Agency Total of TDT</b>	<b><u>\$ 430,000</u></b>

## VP Unified Budget

## FY21 Total

ACE - Cultural Marketing	944,576
PS - Sports Marketing	554,751
Visit Pensacola	4,497,980
<b>Unified Total TDT Allocations</b>	<b><u>\$ 5,997,307</u></b>

<b>Total Budget</b>	<b><u>\$ 9,695,736</u></b>
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SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:14:40

ESCAMBIA COUNTY BOCC  
 REVENUE STATUS REPORT

PAGE NUMBER: 1  
 REVSTA11

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIOD: 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT  
 TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL  
 PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND-108 TOURIST PROMOTION FUND  
 TOTAL COST CNTR- TITLE NOT FOUND  
 1ST SUBTOTAL-310000 TAXES

ACCOUNT - - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
312101	TOURIST DEVELOPMENT TAX	10,495,959.00	115,321.99	.00	115,321.99	10,380,637.01	1.10
312133	1-3 CENT TDT TAX	.00	.00	.00	1,965,263.06	-1,965,263.06	.00
312134	4TH CENT PROF SPORTS TDT	.00	.00	.00	655,087.69	-655,087.69	.00
312135	5TH CENT PROF SPORTS TDT	.00	.00	.00	.00	.00	.00
TOTAL TAXES		10,495,959.00	115,321.99	.00	2,735,672.74	7,760,286.26	26.06
1ST SUBTOTAL-330000 INTERGOVERNMENT REVENUE							
334515	DEM/BP OIL GRANT	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENT REVENUE		.00	.00	.00	.00	.00	.00
1ST SUBTOTAL-360000 MISCELLANEOUS REVENUES							
361001	INTEREST	.00	.00	.00	13,020.63	-13,020.63	.00
361008	INTEREST UNREALIZED G/L	.00	.00	.00	-5,335.00	5,335.00	.00
369001	MISCELLANEOUS REVENUES	.00	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS REVENUES		.00	.00	.00	7,685.63	-7,685.63	.00
1ST SUBTOTAL-380000 OTHER SOURCES							
389901	ESTIMATED FUND BALANCE	259,792.00	.00	.00	.00	259,792.00	.00
389905	LESS 5% ANTICIPATED REC	-499,776.00	.00	.00	.00	-499,776.00	.00
TOTAL OTHER SOURCES		-239,984.00	.00	.00	.00	-239,984.00	.00
TOTAL TITLE NOT FOUND		10,255,975.00	115,321.99	.00	2,743,358.37	7,512,616.63	26.75
TOTAL TOURIST PROMOTION FUND		10,255,975.00	115,321.99	.00	2,743,358.37	7,512,616.63	26.75
TOTAL REPORT		10,255,975.00	115,321.99	.00	2,743,358.37	7,512,616.63	26.75

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
108-53000-53700-22-2208-220805-220805 - 4TH CENT MARINE RECREATIO										
51201	REGULAR SALARIES & WAGES					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				139,369.00			POSTED FROM BUDGET SYSTEM	
	10/01/20	22-1					5,360.31		PAYROLL CHARGES	
	10/14/20	22-1					5,360.32		PAYROLL CHARGES	
	10/29/20	22-1					5,360.32		PAYROLL CHARGES	
	11/10/20	19-1		JE0098E			-9,648.58		REV ACCRUE FY20 SALARIES	
	11/13/20	22-2					5,360.32		PAYROLL CHARGES	
	11/23/20	22-2					5,360.32		PAYROLL CHARGES	
	12/08/20	22-3					5,360.32		PAYROLL CHARGES	
	12/21/20	22-3					5,360.32		PAYROLL CHARGES	
	01/06/21	22-4					5,360.31		PAYROLL CHARGES	
TOTAL	REGULAR SALARIES & WAGES					139,369.00	33,233.96	.00		106,135.04
51401	OVERTIME					.00	.00	.00	BEGINNING BALANCE	
	11/13/20	11-2				.00				
	11/13/20	22-2					1,209.44		PAYROLL CHARGES	
TOTAL	OVERTIME					.00	1,209.44	.00		-1,209.44
52101	FICA TAXES					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				10,662.00			POSTED FROM BUDGET SYSTEM	
	10/01/20	22-1					382.61		PAYROLL CHARGES-FRINGS	
	10/14/20	22-1					381.49		PAYROLL CHARGES-FRINGS	
	10/29/20	22-1					410.06		PAYROLL CHARGES-FRINGS	
	11/10/20	19-1		JE0099E			-688.70		REV ACCRUE FY20 FICA	
	11/13/20	22-2					475.14		PAYROLL CHARGES-FRINGS	
	11/23/20	22-2					381.50		PAYROLL CHARGES-FRINGS	
	12/08/20	22-3					381.06		PAYROLL CHARGES-FRINGS	
	12/21/20	22-3					379.94		PAYROLL CHARGES-FRINGS	
	01/06/21	22-4					390.24		PAYROLL CHARGES-FRINGS	
TOTAL	FICA TAXES					10,662.00	2,493.34	.00		8,168.66
52102	FICA PRETAX SAVINGS					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL	FICA PRETAX SAVINGS					.00	.00	.00		.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
52201						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				13,937.00			POSTED FROM BUDGET SYSTEM	
	10/01/20	22-1					536.03		PAYROLL CHARGES-FRINGE	
	10/14/20	22-1					536.03		PAYROLL CHARGES-FRINGE	
	10/29/20	22-1					536.03		PAYROLL CHARGES-FRINGE	
	11/10/20	19-1		JE0100E			-964.85		REV ACCRUE FY20 RET	
	11/13/20	22-2					656.98		PAYROLL CHARGES-FRINGE	
	11/23/20	22-2					536.04		PAYROLL CHARGES-FRINGE	
	12/08/20	22-3					536.03		PAYROLL CHARGES-FRINGE	
	12/21/20	22-3					536.03		PAYROLL CHARGES-FRINGE	
	01/06/21	22-4					536.03		PAYROLL CHARGES-FRINGE	
TOTAL				RETIREMENT CONTRIBUTIONS		13,937.00	3,444.35	.00		10,492.65
52301						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				18,000.00			POSTED FROM BUDGET SYSTEM	
	10/01/20	22-1					882.50		PAYROLL CHARGES-FRINGE	
	10/14/20	22-1					875.36		PAYROLL CHARGES-FRINGE	
	11/13/20	22-2					882.49		PAYROLL CHARGES-FRINGE	
	11/23/20	22-2					875.36		PAYROLL CHARGES-FRINGE	
	12/08/20	22-3					951.31		PAYROLL CHARGES-FRINGE	
	12/21/20	22-3					944.19		PAYROLL CHARGES-FRINGE	
	01/06/21	22-4					951.32		PAYROLL CHARGES-FRINGE	
	01/06/21	22-4					120.00		PAYROLL CHARGES	
TOTAL				LIFE & HEALTH INSURANCE		18,000.00	6,482.53	.00		11,517.47
52401						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				2,841.00			POSTED FROM BUDGET SYSTEM	
	11/11/20	19-2		SJE0004A			710.25		Q1 WORKER'S COMPENSATION	
TOTAL				WORKER'S COMPENSATION		2,841.00	710.25	.00		2,130.75
TOTAL 1ST SUBTOTAL - PERSONAL SERVICES						184,809.00	47,573.87	.00		137,235.13
53101						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				16,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL				PROFESSIONAL SERVICES		16,000.00	.00	.00		16,000.00

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SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3  
 AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
 COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
53401						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				22,130.00			POSTED FROM BUDGET SYSTEM	
	12/03/20	17-3	210959-01		023818 BLUE ARBOR INC			12,600.00	LONG-TERM TEMPORARY EMPLO	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		29.78	-29.78	W/E 10/3 R.CHAPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		35.73	-35.73	W/E 11/14 R.CHAPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		59.55	-59.55	W/E 10/24 R.CHAPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		59.55	-59.55	W/E 10/31 R.CHAPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		77.42	-77.42	W/E 10/17 R.CHAPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		77.42	-77.42	W/E 10/10 R.CHPMAN	
	12/21/20	21-3	210959-01	10192488	023818 BLUE ARBOR INC		95.28	-95.28	W/E 11/7 R.CHAPMAN	
TOTAL			OTHER CONTRACTUAL SERVICE			22,130.00	434.73	12,165.27		9,530.00
54001						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				2,509.00			POSTED FROM BUDGET SYSTEM	
TOTAL			TRAVEL & PER DIEM			2,509.00	.00	.00		2,509.00
54101						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				1,870.00			POSTED FROM BUDGET SYSTEM	
	10/05/20	17-1	210051-01		220218 CELLCO PARTNERSH			1,400.00	PURCHASE ORDER FOR ESCAMB	
	11/09/20	21-2	210051-01	V40762	220218 CELLCO PARTNERSH		45.20	-45.20	8504261257/OCT 20	
	11/09/20	21-2	210051-01	V40762	220218 CELLCO PARTNERSH		45.20	-45.20	8505545869/OCT 20	
	12/02/20	18-3	210051-01		220218 CELLCO PARTNERSH			.00	CHANGE ORDER - 1	
	12/08/20	21-3	210051-01	V41063	220218 CELLCO PARTNERSH		45.20	-45.20	8504261257/NOV20	
	12/08/20	21-3	210051-01	V41063	220218 CELLCO PARTNERSH		45.20	-45.20	8505545869/NOV20	
	12/16/20	18-3	210051-01		220218 CELLCO PARTNERSH			.00	CHANGE ORDER - 2	
	01/19/21	21-4	210051-01	9869641518	220218 CELLCO PARTNERSH		45.20	-45.20	8504261257/DEC 20	
	01/19/21	21-4	210051-01	9869641518	220218 CELLCO PARTNERSH		45.20	-45.20	8505545869/DEC 20	
TOTAL			COMMUNICATIONS			1,870.00	271.20	1,128.80		470.00
54201						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				1,600.00			POSTED FROM BUDGET SYSTEM	
TOTAL			POSTAGE & FREIGHT			1,600.00	.00	.00		1,600.00
54401						.00	.00	.00	BEGINNING BALANCE	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

PAGE NUMBER: 4  
AUDIT21

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54401	RENTALS & LEASES		(cont'd)							
	09/30/20	11-1				4,116.00			POSTED FROM BUDGET SYSTEM	
	10/21/20	21-1		10184425	072020 GRANDE LAGOON MA		343.65	.00	59069/OCT20 BOAT STRG	
	11/23/20	21-2		10188517	072020 GRANDE LAGOON MA		343.65	.00	59069/NOV20 BOAT STRG	
	12/14/20	21-3		10191480	072020 GRANDE LAGOON MA		343.65	.00	59069/DEC20 BOAT STRG	
TOTAL	RENTALS & LEASES					4,116.00	1,030.95	.00		3,085.05
54501	INSURANCE/SURETY BONDS					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				1,471.00			POSTED FROM BUDGET SYSTEM	
	12/04/20	19-3		SJE0002A			1,471.00		FY2021 PROP/CSLTY INSURAN	
TOTAL	INSURANCE/SURETY BONDS					1,471.00	1,471.00	.00		.00
54601	REPAIR & MAINTENANCE					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				13,870.00			POSTED FROM BUDGET SYSTEM	
	11/13/20	17-2	PR053414-01		164720 WEST MARINE PROD			319.63		
	11/13/20	17-2	PR053415-01		164720 WEST MARINE PROD			-122.98		
	11/15/20	21-2	PR053414-01	902812	164720 WEST MARINE PROD		319.63	-319.63	TURPIN/65512/SHCKLS,LGHTS	
	11/15/20	21-2	PR053415-01	902812	164720 WEST MARINE PROD		-122.98	122.98	TURPIN/65512/RTRN TRLR JA	
	01/14/21	17-4	PR054439-01		164720 WEST MARINE PROD			46.42		
	01/14/21	21-4	PR054439-01	902416	164720 WEST MARINE PROD		46.42	-46.42	TURPIN/65512/BOAT TRAILER	
TOTAL	REPAIR & MAINTENANCE					13,870.00	243.07	.00		13,626.93
54701	PRINTING & BINDING					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL	PRINTING & BINDING					.00	.00	.00		.00
54801	PROMOTIONAL ACTIVITIES					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				400.00			POSTED FROM BUDGET SYSTEM	
	10/21/20	21-1		10184416	061123 FIESTA OF FIVE F		150.00	.00	PNSCLA SEAFOOD FSTVL	
TOTAL	PROMOTIONAL ACTIVITIES					400.00	150.00	.00		250.00
54901	OTHER CURRENT CHGS & OBL.					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				20,080.00			POSTED FROM BUDGET SYSTEM	
TOTAL	OTHER CURRENT CHGS & OBL.					20,080.00	.00	.00		20,080.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5  
 AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
 COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
54931					HOST ORDINANCE ITEMS (cont'd)					
54931					HOST ORDINANCE ITEMS	.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				100.00			POSTED FROM BUDGET SYSTEM	
TOTAL					HOST ORDINANCE ITEMS	100.00	.00	.00		100.00
55101					OFFICE SUPPLIES	.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				900.00			POSTED FROM BUDGET SYSTEM	
	12/21/20	21-3		V41321	V0000101 STAPLES CONTRACT		26.99	.00	74079/DISINFECT WIFE	
	01/14/21	17-4	PR054438-01		150112 OFFICE DEPOT INC			33.06		
	01/14/21	21-4	PR054438-01	902416	150112 OFFICE DEPOT INC		33.06	-33.06	TURPIN/LEGAL PADS	
TOTAL					OFFICE SUPPLIES	900.00	60.05	.00		839.95
55201					OPERATING SUPPLIES	.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				3,730.00			POSTED FROM BUDGET SYSTEM	
	10/21/20	21-1		V40627	849487 ROBERT TURPIN		19.99	.00	REIMB/VLT MTR	
	11/13/20	17-2	PR053408-01		081836 HOME DEPOT CREDI			23.98		
	11/13/20	17-2	PR053413-01		164720 WEST MARINE PROD			.63		
	11/13/20	17-2	PR053416-01		V0000007 AMAZON.COM LLC			18.99		
	11/15/20	21-2	PR053408-01	902812	081836 HOME DEPOT CREDI		23.98	-23.98	TURPIN/BOAT TRLR SPLY,LNK	
	11/15/20	21-2	PR053413-01	902812	164720 WEST MARINE PROD		.63	- .63	TURPIN/FASTENER	
	11/15/20	21-2	PR053416-01	902812	V0000007 AMAZON.COM LLC		18.99	-18.99	TURPIN/WTRPRF PHONE CASE	
	11/19/20	17-2	PR053430-01		233459 WINGS & THINGS M			32.00		
	11/19/20	21-2	PR053430-01	902821	233459 WINGS & THINGS M		32.00	-32.00	NICHOLAS/MNOGRMNG 4 SHRTS	
	12/11/20	17-3	PR053872-01		V0000007 AMAZON.COM LLC			208.49		
	12/11/20	17-3	PR053873-01		V0000007 AMAZON.COM LLC			269.99		
	12/18/20	21-3	PR053872-01	902400	V0000007 AMAZON.COM LLC		208.49	-208.49	TURPIN/SWNG SMPLR/CLNDARS	
	12/18/20	21-3	PR053873-01	902400	V0000007 AMAZON.COM LLC		269.99	-269.99	TURPIN/EXTRNL HARD DRIVE	
	01/14/21	17-4	PR054440-01		V0001103 CYBER MARKETING			237.48		
	01/14/21	21-4	PR054440-01	902416	V0001103 CYBER MARKETING		237.48	-237.48	TURPIN/SAFTY SHOES/TURPIN	
TOTAL					OPERATING SUPPLIES	3,730.00	811.55	.00		2,918.45
55204					FUEL	.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				15,530.00			POSTED FROM BUDGET SYSTEM	
	10/21/20	21-1		V40627	849487 ROBERT TURPIN		15.00	.00	REIMB/54743/FUEL	
	11/05/20	19-1		JE0105			130.42		FUEL CHARGE	
	11/05/20	19-1		JE0105			10.31		SURCHARGE	
	11/13/20	17-2	PR053409-01		072020 GRANDE LAGOON MA			163.15		

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6  
 AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
 COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
55204	FUEL			(cont'd)						
	11/13/20	17-2	PR053410-01		072020 GRANDE LAGOON MA			485.55		
	11/13/20	17-2	PR053411-01		072020 GRANDE LAGOON MA			485.55		
	11/13/20	17-2	PR053412-01		072020 GRANDE LAGOON MA			-485.55		
	11/15/20	21-2	PR053409-01	902812	072020 GRANDE LAGOON MA		163.15	-163.15	TURPIN/50.2GAL BOAT FUEL	
	11/15/20	21-2	PR053410-01	902812	072020 GRANDE LAGOON MA		485.55	-485.55	TURPIN/149.4GAL BOAT FUEL	
	11/15/20	21-2	PR053411-01	902812	072020 GRANDE LAGOON MA		485.55	-485.55	TURPIN/149.4GAL BOAT FUEL	
	11/15/20	21-2	PR053412-01	902812	072020 GRANDE LAGOON MA		-485.55	485.55	TURPIN/CR FOR FUEL 149.4G	
	11/17/20	19-2		JE0107			18.45		OCT 20 DIESEL FUEL TAX	
	12/03/20	19-2		JE0219			47.03		FUEL CHARGE	
	12/03/20	19-2		JE0219			3.70		SURCHARGE	
	12/08/20	19-3		JE0221			6.62		NOV 20 DIESEL FUEL TAX	
	12/21/20	21-3		V41316	849487 ROBERT TURPIN		6.00	.00	54743/FUEL CTY VEHICLE	
	12/21/20	21-3		V41316	849487 ROBERT TURPIN		10.00	.00	54743/FUEL CTY VEHICLE	
	01/06/21	19-3		JE0317			88.86		FUEL CHARGE	
	01/06/21	19-3		JE0317			6.21		SURCHARGE	
	01/15/21	19-4		JE0319			11.12		DEC 20 DIESEL FUEL TAX	
TOTAL	FUEL					15,530.00	1,002.42	.00		14,527.58
55401	BOOK/PUBL/SUBSCRIPT/MEMBR					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				195.00			POSTED FROM BUDGET SYSTEM	
	01/19/21	21-4	15139		131267 THE MARITIME CON		65.00	.00	21 MBR RNWL/R TURPIN	
	01/19/21	21-4	15139		131267 THE MARITIME CON		65.00	.00	21 MBR RNWL/P GHIO	
	01/19/21	21-4	15139		131267 THE MARITIME CON		65.00	.00	21 MBR/MARK NICHOLAS	
TOTAL	BOOK/PUBL/SUBSCRIPT/MEMBR					195.00	195.00	.00		.00
55501	TRAINING/REGISTRATION					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				980.00			POSTED FROM BUDGET SYSTEM	
TOTAL	TRAINING/REGISTRATION					980.00	.00	.00		980.00
TOTAL 1ST SUBTOTAL - OPERATING EXPENSES						105,481.00	5,669.97	13,294.07		86,516.96
56401	MACHINERY & EQUIPMENT					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				27,000.00			POSTED FROM BUDGET SYSTEM	
	10/18/20	17-1	201793-01		042807 DUVAL FORD LLC			29,792.00	ENCUMB CARRIED FORWARD	
	11/10/20	13-2				29,792.00			BA001-EXP ENCUM CARYFRW	
TOTAL	MACHINERY & EQUIPMENT					56,792.00	.00	29,792.00		27,000.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 7  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

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FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 220805 - 4TH CENT MARINE RECREATIO

ACCOUNT	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE
DATE									BALANCE
TOTAL 1ST SUBTOTAL - CAPITAL OUTLAY					56,792.00	.00	29,792.00		27,000.00
TOTAL TOTAL COST CNTR - 4TH CENT MARINE REC					347,082.00	53,243.84	43,086.07		250,752.09

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SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 8  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 360101 - TOURIST PROMOTION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
108-55000-55900-36-3601-360101-360101 - TOURIST PROMOTION										
53401	OTHER CONTRACTUAL SERVICE					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
	10/22/20	17-1	201308-01		072500 GULF COAST ENVIR			34,512.50	ENCUMB CARRIED FORWARD	
	11/10/20	21-2	201308-01	10186362	072500 GULF COAST ENVIR		12,550.00	-12,550.00	MOW/Z9/NOV 20/PNS BCH	
	12/07/20	21-3	201308-01	10190285	072500 GULF COAST ENVIR		15,687.50	-21,962.50	MOW/Z9/PNS BCH/NOV20	
TOTAL	OTHER CONTRACTUAL SERVICE					.00	28,237.50	.00		-28,237.50
54601	REPAIR & MAINTENANCE					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				125,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL	REPAIR & MAINTENANCE					125,000.00	.00	.00		125,000.00
54901	OTHER CURRENT CHGS & OBL.					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				247,500.00			POSTED FROM BUDGET SYSTEM	
	12/04/20	19-3		SJE0001A			61,875.00		1ST QTR FY 2021 IND COSTS	
TOTAL	OTHER CURRENT CHGS & OBL.					247,500.00	61,875.00	.00		185,625.00
TOTAL 1ST SUBTOTAL - OPERATING EXPENSES						372,500.00	90,112.50	.00		282,387.50
56301	IMPROV OTHER THAN BUILDGS					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				250,000.00			POSTED FROM BUDGET SYSTEM	
	10/15/20	17-1	201124-01		081206 MOTT MACDONALD C			172,372.50	ENCUMB CARRIED FORWARD	
	11/10/20	13-2				279,271.00			BA001-EXP UNENCUM CRYFR	
	12/15/20	21-3	201124-01	V41222	081206 MOTT MACDONALD C		15,497.50	-15,497.50	CEI BOB SIKES REHAB	
	12/21/20	21-3	201124-01	V41300	081206 MOTT MACDONALD C		12,900.00	-12,900.00	CEI BOB SIKES REHAB	
	01/04/21	18-4	201124-01		081206 MOTT MACDONALD C			.00	CHANGE ORDER - 2	
	01/14/21	18-4	201031-01		426754 SOUTHERN ROAD &			184,167.20	CHANGE ORDER - 4	
TOTAL	IMPROV OTHER THAN BUILDGS					529,271.00	28,397.50	328,142.20		172,731.30
TOTAL 1ST SUBTOTAL - CAPITAL OUTLAY						529,271.00	28,397.50	328,142.20		172,731.30
58201	AIDS TO PRIVATE ORGANIZ.					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				4,453,163.00			POSTED FROM BUDGET SYSTEM	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 9  
 AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
 COST CENTER - 360101 - TOURIST PROMOTION

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201				AIDS TO PRIVATE ORGANIZ. (cont'd)						
	10/21/20	17-1	200727-01		421337 TACC - VISIT PEN			256,441.37	ENCUMB CARRIED FORWARD	
	10/26/20	17-1	210662-01		421337 TACC - VISIT PEN			4,453,163.00	FY 20/21 COUNTY CONTRIBUT	
	10/31/20	19-1		JE0094A		-337,560.70			REVERSE VP SEPT ACCR	
	11/03/20	19-1		JE0094A1		81,119.33			ADJ ACCRUAL FOR VP	
	11/10/20	21-1	200727-01	V40819	421337 TACC - VISIT PEN	256,441.37		-256,441.37	SEP VP ACCRUAL REC	
	11/03/20	21-2	210662-01	V40750	421337 TACC - VISIT PEN	1,500,000.00		-1,500,000.00	VP ADVANCE	
	12/02/20	21-3	210662-01	V41051	421337 TACC - VISIT PEN	5,770.79		-5,770.79	PNSL VP OCT	
	12/02/20	21-3	210662-01	V41051	421337 TACC - VISIT PEN	24,485.00		-24,485.00	DP VP OCT	
	12/02/20	21-3	210662-01	V41051	421337 TACC - VISIT PEN	62,688.61		-62,688.61	OP VP OCT	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	244.06		-244.06	DP PSA NOV	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	7,520.98		-7,520.98	OP PSA NOV	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	8,581.74		-8,581.74	OP VP NOV	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	36,533.98		-36,533.98	PNSL PSA NOV	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	40,788.53		-40,788.53	DP VP NOV	
	01/05/21	21-4	210662-01	V41434	421337 TACC - VISIT PEN	63,515.76		-63,515.76	PNSL VP NOV	
TOTAL				AIDS TO PRIVATE ORGANIZ.		4,453,163.00	1,750,129.45	2,703,033.55		.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS						4,453,163.00	1,750,129.45	2,703,033.55		.00
59801				RESERVES		.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL				RESERVES		.00	.00	.00		.00
59818				RESERVES-1-3 CENT BCC PRJ		.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				746,139.00			POSTED FROM BUDGET SYSTEM	
TOTAL				RESERVES-1-3 CENT BCC PRJ		746,139.00	.00	.00		746,139.00
TOTAL 1ST SUBTOTAL - OTHER USES						746,139.00	.00	.00		746,139.00
TOTAL TOTAL COST CNTR - TOURIST PROMOTION						6,101,073.00	1,868,639.45	3,031,175.75		1,201,257.80

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 10  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 360102 - TOURIST PROMOTION-TRANSFR

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
108-58000-58100-36-3601-360102-360102 - TOURIST PROMOTION-TRANSFR										
59101	TRANSFERS					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				1,500,000.00			POSTED FROM BUDGET SYSTEM	
	10/08/20	19-1		JE0017A			125,000.00		OCT TRNSFR TDT DISTRIBUTN	
	10/08/20	19-1		JE0017B			125,000.00		NOV TRNSFR TDT DISTRIBUTN	
	11/09/20	19-2		JE0136A			232,281.29		INTERFND TRNSFR FD108>409	
	12/08/20	19-3		JE0242B			125,000.00		DEC TDT TRNSFR DISTRIBUTN	
	01/11/21	19-4		JE0346B			125,000.00		JAN TDT TRNSFR DISTRIBUTN	
TOTAL	TRANSFERS					1,500,000.00	732,281.29	.00		767,718.71
59123	TRANSFER TO 203					.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL	TRANSFER TO 203					.00	.00	.00		.00
TOTAL 1ST SUBTOTAL - OTHER USES						1,500,000.00	732,281.29	.00		767,718.71
TOTAL TOTAL COST CNTR - TOURIST PROMOTION-T						1,500,000.00	732,281.29	.00		767,718.71

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 11  
AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 360103 - BP - OIL SPILL GRANT

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
108-55000-55900-36-3601-360103-360103 - BP - OIL SPILL GRANT										
58201					AIDS TO PRIVATE ORGANIZ.	.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL					AIDS TO PRIVATE ORGANIZ.	.00	.00	.00		.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS						.00	.00	.00		.00
TOTAL TOTAL COST CNTR - BP - OIL SPILL GRA						.00	.00	.00		.00

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION



SUNGARD PENTAMATION  
 DATE: 01/20/2021  
 TIME: 13:37:42

ESCAMBIA COUNTY BOCC  
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 12  
 AUDIT21

SELECTION CRITERIA: orgn.fund='108'  
 ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
 COST CENTER - 360105 - FOURTH CENT PROJECTS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
108-55000-55900-36-3601-360105-360105 - FOURTH CENT PROJECTS										
53101						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
54901						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				82,500.00			POSTED FROM BUDGET SYSTEM	
	11/10/20	13-2				30,000.00			BA001-EXP UNENCUM CRYFR	
	12/04/20	19-3		SJE0001A			28,125.00		1ST QTR FY 2021 IND COSTS	
	12/14/20	21-3		10191584	210976 UNIVERSITY OF WE		30,000.00	.00	EC CO AQ BACT SRVY	
TOTAL						112,500.00	58,125.00	.00		54,375.00
TOTAL 1ST SUBTOTAL - OPERATING EXPENSES						112,500.00	58,125.00	.00		54,375.00
56301						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
	11/10/20	13-2				221,176.00			BA001-EXP UNENCUM CRYFR	
TOTAL						221,176.00	.00	.00		221,176.00
56401						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL						.00	.00	.00		.00
TOTAL 1ST SUBTOTAL - CAPITAL OUTLAY						221,176.00	.00	.00		221,176.00
58201						.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				1,974,144.00			POSTED FROM BUDGET SYSTEM	
	10/21/20	17-1	200727-01		421337 TACC - VISIT PEN			651,731.87	ENCUMB CARRIED FORWARD	
	10/26/20	17-1	210659-01		231853 WEST FL HISTORIC			225,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/26/20	17-1	210662-01		421337 TACC - VISIT PEN			1,544,144.00	FY 20/21 COUNTY CONTRIBUT	
	10/26/20	17-1	210664-01		424942 FIVE FLAGS SERTO			75,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/26/20	17-1	210664-02		424942 FIVE FLAGS SERTO			75,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/27/20	21-1		10185222	231853 WEST FL HISTORIC		2,100.00	.00	CTY CONTR 3RD REQUEST	

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

ESCAMBIA COUNTY BOCC  
EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: orgn.fund='108'  
ACCOUNTING PERIODS: 1/21 THRU 4/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALD ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 108 - TOURIST PROMOTION FUND  
COST CENTER - 360105 - FOURTH CENT PROJECTS

ACCOUNT	DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ.	(cont'd)						
	10/27/20	17-1	210673-01		422056 GULF COAST VETER			11,875.00	FY 20/21 COUNTY CONTRIBUT	
	10/27/20	17-1	210674-01		406261 AFRICAN-AMERICAN			30,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/27/20	17-1	210685-01		424942 FIVE FLAGS SERTO			75,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/27/20	17-1	210691-01		141416 NAVAL AVIATION M			100,000.00	FY 20/21 COUNTY CONTRIBUT	
	10/28/20	21-1	210664-01	CLOSE PO	424942 FIVE FLAGS SERTO		.00	-75,000.00	CLOSE PO PER DEPT	
	10/28/20	21-1	210664-02	CLOSE PO	424942 FIVE FLAGS SERTO		.00	-75,000.00	CLOSE PO PER DEPT	
	10/30/20	19-1		JE0091B			-2,100.00		REV JE1458B PO 200735 WFH	
	10/31/20	19-1		JE0094A			-28,712.93		REVERSE VP SEPT ACCR	
	11/03/20	19-1		JE0094A1			-81,119.33		ADJ ACCRUAL FOR VP	
	11/10/20	21-1	200727-01	V40819	421337 TACC - VISIT PEN		109,832.26	-109,832.26	FINAL PS & VP PMT	
	11/10/20	21-1	200727-01	126	421337 TACC - VISIT PEN		.00	-541,899.61		
	11/03/20	21-2	210674-01	V40708	406261 AFRICAN-AMERICAN		2,500.00	-2,500.00	1ST CTY CONTR	
TOTAL			AIDS TO PRIVATE ORGANIZ.			1,974,144.00	2,500.00	1,983,519.00		-11,875.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS						1,974,144.00	2,500.00	1,983,519.00		-11,875.00
59801			RESERVES			.00	.00	.00	BEGINNING BALANCE	
	09/30/20	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL			RESERVES			.00	.00	.00		.00
TOTAL 1ST SUBTOTAL - OTHER USES						.00	.00	.00		.00
TOTAL TOTAL COST CNTR - FOURTH CENT PROJECT						2,307,820.00	60,625.00	1,983,519.00		263,676.00
TOTAL FUND - TOURIST PROMOTION FUND						10,255,975.00	2,714,789.58	5,057,780.82		2,483,404.60
TOTAL REPORT						10,255,975.00	2,714,789.58	5,057,780.82		2,483,404.60

\* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION  
DATE: 01/20/2021  
TIME: 13:59:37

ESCAMBIA COUNTY BOCC  
PRINT BALANCE SHEETS BY FUND

PAGE NUMBER: 1  
STATMN11

SELECTION CRITERIA: genledgr.fund='108'  
ACCOUNTING PERIOD: 4/21

FUND - 108 - TOURIST PROMOTION FUND

ACCOUNT - - - - -	TITLE - - - - -	DEBITS	CREDITS
104001	Equity in Pooled Cash	3,300,469.50	
104806	Restricted 1 cent TDT	2,445,670.91	
104989	EPC-Tour Dev Revenue Fund	114,627.76	
	TOTAL EQUITY IN POOLED CASH	5,860,768.17	.00
	TOTAL ASSETS	5,860,768.17	.00
201001	Vouchers Payable		285.40
	TOTAL VOUCHERS PAYABLE	.00	285.40
	TOTAL LIABILITIES	.00	285.40
	TOTAL TOTAL APPROPRIATIONS	.00	10,255,975.00
	TOTAL ESTIMATED REVENUES	10,255,975.00	.00
	TOTAL EXPENDITURES	2,714,789.58	.00
	TOTAL REVENUES	.00	2,743,358.37
	TOTAL ENCUMBRANCES	5,057,780.82	.00
	TOTAL RESERVE FOR ENCUMBRANCES	.00	5,057,780.82
	TOTAL FUND BAL/RET EARN-UNRES	.00	5,831,913.98
	TOTAL EQUITIES	18,028,545.40	23,889,028.17
	TOTAL TOURIST PROMOTION FUND	23,889,313.57	23,889,313.57
	TOTAL REPORT	23,889,313.57	23,889,313.57



# **TOURIST DEVELOPMENT COUNCIL**

February 9, 2021

## **Visit Pensacola Financial Statements**

**VISIT PENSACOLA, INC.**  
**FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

**VISIT PENSACOLA, INC.  
TABLE OF CONTENTS  
SEPTEMBER 30, 2020 AND 2019**

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<b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	6
Notes to the Financial Statements	7

## INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors  
Visit Pensacola, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of Visit Pensacola, Inc., [a 501(c)(6) nonprofit corporation], (hereinafter referred to as "VPI"), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Warren Averett, LLC*

Pensacola, Florida  
November 30, 2020

**VISIT PENSACOLA, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2020 AND 2019**

<b>ASSETS</b>		
	<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,387,865	\$ 270,970
Accounts receivable	388,891	1,399,448
Inventories	599	1,717
Prepaid expenses	102,880	114,385
Total current assets	1,880,235	1,786,520
<b>NONCURRENT ASSETS</b>		
Equipment, net	3,455	4,606
<b>TOTAL ASSETS</b>	<b>\$ 1,883,690</b>	<b>\$ 1,791,126</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 639,456	\$ 530,403
Accrued payroll and expenses	57,762	66,170
Unearned revenue	66,700	40,635
Total current liabilities	763,918	637,208
<b>NET ASSETS</b>		
Without donor restrictions	1,119,772	1,153,918
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,883,690</b>	<b>\$ 1,791,126</b>

See notes to the financial statements.



**VISIT PENSACOLA, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS</b>		
Tourism development revenue	\$ 6,332,634	\$ 8,746,795
Partnership dues and membership income	98,429	94,244
Advertising income	8,002	91,883
In-kind income	161,274	165,577
Grant income	-	190,477
Event income	14,135	18,110
Merchandise sales	1,931	15,026
Miscellaneous income	<u>12,212</u>	<u>7,568</u>
Total support and revenue without donor restrictions	6,628,617	9,329,680
<b>OPERATING EXPENSES</b>		
Program expenses		
Tourism development	6,008,054	8,660,493
Supporting expenses		
Management and general	<u>654,709</u>	<u>481,319</u>
Total operating expenses	<u>6,662,763</u>	<u>9,141,812</u>
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	(34,146)	187,868
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS,</b>		
<b>BEGINNING OF YEAR</b>	<u>1,153,918</u>	<u>966,050</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS,</b>		
<b>END OF YEAR</b>	<u><u>\$ 1,119,772</u></u>	<u><u>\$ 1,153,918</u></u>

See notes to the financial statements.

**VISIT PENSACOLA, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<b>2020</b>		
	<b>Program Services</b>	<b>Supporting Services</b>	
		<b>Management</b>	
	<b>Tourism</b>	<b>&amp; General</b>	<b>Total</b>
Advertising	2,191,353	-	2,191,353
Advertising agency fees	180,000	-	180,000
Bad debt expense (recovery)	-	80	80
Bank and credit card fees	-	4,544	4,544
Brochures and collateral	24,187	-	24,187
Depreciation	798	353	1,151
Dues and subscriptions	32,348	-	32,348
Equipment and building repair	90,118	39,574	129,692
Festivals and events	430,283	-	430,283
Information technology	26,677	11,800	38,477
In-kind rent	89,990	40,097	130,087
Insurance	17,455	7,722	25,177
Marketing research	432,395	-	432,395
Miscellaneous expense	-	536	536
Office supplies	28,511	9,149	37,660
Partnership expense	62,797	3,031	65,828
Personnel expense	798,179	355,392	1,153,571
Postage	19,203	8,495	27,698
Production	345,732	-	345,732
Professional services	-	35,140	35,140
Promotions	83,494	-	83,494
Public relations	73,102	-	73,102
Registration	32,176	-	32,176
Sales tax	-	1,275	1,275
Subrecipient expense - ACE	420,400	-	420,400
Subrecipient expense - PSA	558,881	117,952	676,833
Travel, meals and entertainment	38,031	5,438	43,469
Utilities	31,944	14,131	46,075
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 6,008,054</b>	<b>\$ 654,709</b>	<b>\$6,662,763</b>

See notes to the financial statements.

**VISIT PENSACOLA, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES – CONTINUED**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<b>2019</b>		
	<b>Program Services</b>	<b>Supporting Services</b>	
	<b>Tourism</b>	<b>Management &amp; General</b>	<b>Total</b>
Advertising	\$2,685,747	\$ -	\$2,685,747
Advertising agency fees	180,564	-	180,564
Bad debt expense (recovery)	-	(9,494)	(9,494)
Bank and credit card fees	-	7,864	7,864
Brochures and collateral	122,381	-	122,381
Depreciation	898	254	1,152
Dues and subscriptions	35,193	-	35,193
Equipment and building repair	78,553	22,195	100,748
Festivals and events	695,254	-	695,254
Information technology	33,842	9,561	43,403
In-kind rent	101,430	28,658	130,088
Insurance	17,707	5,003	22,710
Marketing research	534,315	-	534,315
Miscellaneous expense	-	245	245
Office supplies	29,272	14,291	43,563
Partnership expense	105,516	1,973	107,489
Personnel expense	896,756	270,742	1,167,498
Postage	31,044	8,772	39,816
Production	588,317	-	588,317
Professional services	-	30,162	30,162
Promotions	74,359	-	74,359
Public relations	40,912	-	40,912
Registration	79,191	-	79,191
Sales tax	-	2,276	2,276
Subrecipient expense - ACE	1,394,161	-	1,394,161
Subrecipient expense - PSA	799,773	74,760	874,533
Travel, meals and entertainment	92,868	2,066	94,934
Utilities	42,440	11,991	54,431
<b>TOTAL OPERATING EXPENSES</b>	<b>\$8,660,493</b>	<b>\$ 481,319</b>	<b>\$9,141,812</b>

See notes to the financial statements.

**VISIT PENSACOLA, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (34,146)	\$ 187,868
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Bad debt expense (recovery)	80	(9,494)
Depreciation	1,151	1,152
Decrease (increase) in:		
Accounts receivable	1,010,477	(1,115,218)
Inventories	1,118	1,851
Prepaid expenses	11,505	89,711
Increase (decrease) in:		
Accounts payable	109,053	98,050
Accrued payroll and expenses	(8,408)	357
Unearned revenue	26,065	18,248
Net cash provided by (used in) operating activities	<u>1,116,895</u>	<u>(727,475)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,116,895	(727,475)
<b>CASH AND CASH EQUIVALENTS, BEGINNING</b>	<u>270,970</u>	<u>998,445</u>
<b>CASH AND CASH EQUIVALENTS, ENDING</b>	<u><u>\$ 1,387,865</u></u>	<u><u>\$ 270,970</u></u>

See notes to the financial statements.

**VISIT PENSACOLA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

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**1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Description of Organization**

Visit Pensacola, Inc. ("VPI") was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of Escambia County, Florida's tourism industry and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

**Basis of Accounting and Presentation**

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America ("US GAAP") which requires that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets without Donor Restrictions – Net assets available for general use and are not subject to donor restrictions.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature that may or will be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2020 and 2019, where the donor imposed restrictions.

**Use of Estimates**

Management uses estimates and assumptions in preparing these financial statements in accordance with GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, if applicable, VPI considers highly-liquid debt instruments purchased within three months of maturity to be cash equivalents.

**Accounts Receivable**

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2020 and 2019, as accounts receivable are considered to be fully collectible.

**VISIT PENSACOLA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

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**1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Revenue Recognition**

Revenues are reported as increases in net assets without donor restrictions unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (“the County”). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI’s efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

**VISIT PENSACOLA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

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**1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Inventories**

Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards and are valued at estimated cost.

**Equipment**

VPI capitalizes all expenditures in excess of \$1,000 for equipment at cost. Repairs and maintenance expenses are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

**Donated Assets and Use of Facilities**

Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for \$10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

**Unearned Revenue**

Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

**Compensated Absences**

The liability for compensated absences of \$29,271 and \$34,841 as of September 30, 2020 and 2019, respectively, is included in accrued payroll and expenses. This represents amounts owed to employees under VPI's paid time off policy.

**Functional Allocation of Expenses**

The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

**Advertising**

The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of "advertising." Such costs are expensed as incurred.

**VISIT PENSACOLA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

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**1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**Income Taxes**

The Internal Revenue Service has determined VPI to be exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with generally accepted accounting principles.

**New Accounting Pronouncements**

Effective October 1, 2019, VPI adopted ASU-2014-09, “Revenue from Contracts with Customers (Topic 606),” which amends existing revenue recognition standards and establishes a new Accounting Standards Codification (“ASC”) Topic 606. The core principle of this amendment is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects consideration to which the entity expects to be entitled in exchange for these goods or services. VPI concluded that all of its contracts with customers consist of a single performance obligation to transfer promised services and are, therefore, not impacted by the adoption of ASC 606.

Effective October 1, 2019, VPI adopted the ASU-No. 2018-08, “Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.” ASU No. 2018-08 requires that unconditional contributions (those that do not include a measurable performance-related or other barrier, or those in which VPI has limited discretion over how the contribution should be spent) are recognized as revenues in the period received and are reported as increases in the appropriate categories of net assets in accordance with donor restrictions. Expirations of donor-imposed restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions. Contributions that include a measurable barrier or those for which VPI has limited discretion over how the contributions should be spent are recorded as conditional contributions. Conditional contributions are not recognized until they have become unconditional; that is, when the conditions surrounding the indications of the barrier have been met. The adoption of ASU No. 2018-08 did not have an impact on the financial statements.

**Subsequent Events**

VPI has evaluated events and transactions that occurred between September 30, 2020 and November 30, 2020, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.



**VISIT PENSACOLA, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2020 AND 2019**

**2. ACCOUNTS RECEIVABLE**

Accounts receivable at September 30, 2020 and 2019, consisted of the following:

	<u>2020</u>	<u>2019</u>
Tourism development tax receivable	\$ 379,852	\$ 1,383,168
Partnership dues	3,070	2,860
Other	<u>5,969</u>	<u>13,420</u>
Accounts receivable	<u>\$ 388,891</u>	<u>\$ 1,399,448</u>

**3. LINE OF CREDIT**

VPI has a revolving line of credit with Regions Bank in the amount of \$500,000. The interest rate is LIBOR plus 0.50%. The line of credit matures on October 15, 2021, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2020 and 2019, there was no outstanding balance on the line of credit.

**4. LIQUIDITY AND AVAILABILITY**

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables, and line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities to be general expenditures.

As of September 30, 2020 and 2019, the following table shows the total financial assets held by VPI and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	<u>2020</u>	<u>2019</u>
Financial assets at year end:		
Cash	\$ 1,387,865	\$ 270,970
Accounts receivable	<u>388,891</u>	<u>1,399,448</u>
Total financial assets available to meet general expenditures over the next 12 months	<u>\$ 1,776,756</u>	<u>\$ 1,670,418</u>

**VISIT PENSACOLA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020 AND 2019**

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**5. CONCENTRATIONS OF RISK**

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. VPI's cash balances before outstanding checks exceeded federally insured limits by \$1,196,276 and \$46,637 at September 30, 2020 and 2019, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

**6. SUBRECIPIENT EXPENSE**

VPI is the fiscal agent for ACE and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of PSA and ACE. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2020, consisted of the following:

	<u>ACE</u>	<u>PSA</u>	<u>Total</u>
Direct programming expense	\$ 420,400	\$ 292,234	\$ 712,634
Operations expense	-	67,067	67,067
Personnel expense	-	317,532	317,532
Total subrecipient expense	<u>\$ 420,400</u>	<u>\$ 676,833</u>	<u>\$ 1,097,233</u>

Subrecipient expenses for the year ended September 30, 2019, consisted of the following:

	<u>ACE</u>	<u>PSA</u>	<u>Total</u>
Direct programming expense	\$ 1,394,161	\$ 535,181	\$ 1,929,342
Operations expense	-	64,352	64,352
Personnel expense	-	275,000	275,000
Total subrecipient expense	<u>\$ 1,394,161</u>	<u>\$ 874,533</u>	<u>\$ 2,268,694</u>

**VISIT PENSACOLA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020 AND 2019**

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**7. RELATED PARTY TRANSACTIONS**

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's Board of Directors. These transactions are conducted at arms-length and are in the normal course of business.

**8. RETIREMENT PLAN**

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 5% of compensation for each payroll period. Effective October 1, 2019, the limit was increased to 6% of compensation for each payroll period. The matching contributions totaled \$22,653 and \$23,902 for the years ended September 30, 2020 and 2019, respectively.

**9. COMMITMENT AND CONTINGENCIES**

*Novel Coronavirus:*

The outbreak of the novel coronavirus has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The coronavirus pandemic and government responses are creating disruption in global supply chains and adversely impacting many industries. The outbreak could have a continued material adverse impact on economic and market conditions and trigger a period of global economic slowdown. The rapid development and fluidity of this situation precludes any prediction as to the ultimate material adverse impact of the novel coronavirus. Nevertheless, the novel coronavirus presents material uncertainty and risk with respect to VPI, its performance and its financial results.

**10. SUBSEQUENT EVENT**

On August 27, 2020, VPI entered into a CARES Act Funding Program Agreement (the CARES Agreement) with the County. Under the CARES Agreement, the County has agreed to reimburse VPI up to \$500,000 for CARES Act eligible expenses incurred through December 30, 2020. As of November 30, 2020, no funds have been received by VPI under the CARES Agreement.

TACC Visit Pensacola, Inc. Unified Budget										
3rd Cent and 4th Cent										
FY2021 PO#210662										
			Vendors	Vendors	Vendors	Vendors	Vendors	Vendors		
			Backup For	Backup For	Backup For	Backup For	Backup For	Backup For		
			October FY21	October FY20	November FY21	November FY20	December FY21	December FY20	Diff YOY	NOTES
DIRECT PROGRAMMING		4,436,710.00	5,023,841.00						(587,131.00)	Budget less in FY21
Amendment -									-	
Amendment									-	
Contract Balance Amendment									-	
SUPPLEMENTAL									-	
Advance									-	
Applied to Advance									-	
Visit Pensacola			24,485.00	39,163.71	40,788.53	112,687.53	254,226.50	639,959.05	(385,732.55)	Diff between years is traveling, shows, Summerfest, various grant recipients, year buy of swag all in FY20, not occurring in FY21.
PSA					244.06		10,188.15	36,692.87	(26,504.72)	PSA was fronted \$100K last year, submitted 3 months in Dec 2019
ACE									-	
Pensacola Beach									-	
TOTAL DIRECT PROGRAMMING EXPENSES	74%	4,436,710.00	5,023,841.00	24,485.00	39,163.71	41,032.59	112,687.53	264,414.65	676,651.92	(412,237.27)
OPERATIONS		368,667.00	385,070.00						(16,403.00)	Reduction in Budgets
Supplemental									-	
Contract Amendment									-	
Applied to Advance									-	
Visit Pensacola			5,770.79	6,458.06	8,581.74	12,235.45	32,096.65	43,252.60	(11,155.95)	lower cleaning fees, lower operating costs due to VIC centers closed lower IT vendor support fees due to less staff. AC replaced in FY20
PSA					7,520.98		4,289.20	13,092.61	(8,803.41)	PSA was fronted \$100K last year, submitted 3 months in Dec. 2019
ACE									-	
Pensacola Beach									-	
TOTAL OPERATIONS EXPENSES	6%	368,667.00	385,070.00	5,770.79	6,458.06	16,102.72	12,235.45	36,385.85	56,345.21	(19,959.36)
PERSONNEL		1,191,930.00	1,465,623.00						(273,693.00)	Reduction in Budgets
Supplemental									-	
Advance									-	
Contract Balance Amendment									-	
Contract Amendment									-	
Applied to Advance									-	
Visit Pensacola			62,688.61	83,409.64	63,515.76	101,615.89	64,643.51	111,881.48	(47,237.97)	Less staff, lowered wages
PSA					36,533.98		20,054.35	77,494.56	(57,440.21)	PSA was fronted \$100K last year, submitted 3 months in Dec.2019
ACE									-	
Pensacola Beach									-	
TOTAL PERSONNEL EXPENSES	20%	1,191,930.00	1,465,623.00	62,688.61	83,409.64	100,049.74	101,615.89	84,697.86	189,376.04	(104,678.18)
									(536,874.81)	
TOTAL APPROPRIATION	100%	5,997,307.00	6,874,534.00	92,944.40	129,031.41	157,185.05	226,538.87	385,498.36	922,373.17	(536,874.81)
										Reduction in Budgets Overall (877,227.00)
Total Paid By County			92,944.40	129,031.41	157,185.05	226,538.87	385,498.36	922,373.17	(536,874.81)	Lower budgets, lower expenses overall
Total Paid for Visit Pensacola		-	92,944.40	129,031.41	112,886.03	226,538.87	350,966.66	795,093.13	(444,126.47)	
Total Paid for Pensacola Sports Association		-	-	-	44,299.02	-	34,531.70	127,280.04	(92,748.34)	
Total Paid for ACE		-	-	-	-	-	-	-	-	
		-	92,944.40	129,031.41	157,185.05	226,538.87	385,498.36	922,373.17	(536,874.81)	
Per QB's		-	92,944.40	129,031.41	157,185.05	226,538.87		922,373.17		
Date paid			12.02.2020	01.23.2020	1.6.2021	02.05.2020		2.14.2020		
			-	-	-	-	-	-		

TACC Visit Pensacola, Inc. Unified Budget  
3rd Cent and 4th Cent  
FY2021 PO#210662

			Vendors	Vendors	Vendors			
			Backup For	Backup For	Backup For	Remaining		
		Budget	Advance	October	November	December	Budget Overall	Totals by Line
<b>DIRECT PROGRAMMING</b>		4,436,710.00					4,436,710.00	4,436,710.00
Amendment -							4,436,710.00	-
Amendment							4,436,710.00	-
Contract Balance Amendment							4,436,710.00	-
<b>SUPPLEMENTAL</b>							4,436,710.00	-
Advance			1,500,000.00				2,936,710.00	1,500,000.00
Applied to Advance							2,936,710.00	-
Visit Pensacola				24,485.00	40,788.53	254,226.50	2,617,209.97	319,500.03
							2,617,209.97	-
PSA					244.06	10,188.15	2,606,777.76	10,432.21
ACE							2,606,777.76	-
Pensacola Beach							2,606,777.76	-
<b>TOTAL DIRECT PROGRAMMING EXPENSES</b>	<b>74%</b>	<b>4,436,710.00</b>	<b>1,500,000.00</b>	<b>24,485.00</b>	<b>41,032.59</b>	<b>264,414.65</b>	<b>2,606,777.76</b>	<b>2,606,777.76</b>
<b>OPERATIONS</b>		368,667.00					368,667.00	368,667.00
Supplemental							368,667.00	-
Contract Amendment							368,667.00	-
Applied to Advance							368,667.00	-
Visit Pensacola				5,770.79	8,581.74	32,096.65	322,217.82	46,449.18
							322,217.82	-
PSA					7,520.98	4,289.20	310,407.64	11,810.18
ACE							310,407.64	-
Pensacola Beach							310,407.64	-
<b>TOTAL OPERATIONS EXPENSES</b>	<b>6%</b>	<b>368,667.00</b>	<b>-</b>	<b>5,770.79</b>	<b>16,102.72</b>	<b>36,385.85</b>	<b>310,407.64</b>	<b>310,407.64</b>
<b>PERSONNEL</b>		1,191,930.00					1,191,930.00	1,191,930.00
Supplemental							1,191,930.00	-
Advance							1,191,930.00	-
Contract Balance Amendment							1,191,930.00	-
Contract Amendment							1,191,930.00	-
Applied to Advance							1,191,930.00	-
Visit Pensacola				62,688.61	63,515.76	64,643.51	1,001,082.12	190,847.88
							1,001,082.12	-
PSA					36,533.98	20,054.35	944,493.79	56,588.33
ACE							944,493.79	-
Pensacola Beach							944,493.79	-
<b>TOTAL PERSONNEL EXPENSES</b>	<b>20%</b>	<b>1,191,930.00</b>	<b>-</b>	<b>62,688.61</b>	<b>100,049.74</b>	<b>84,697.86</b>	<b>944,493.79</b>	<b>944,493.79</b>
<b>TOTAL APPROPRIATION</b>	<b>100%</b>	<b>5,997,307.00</b>	<b>1,500,000.00</b>	<b>92,944.40</b>	<b>157,185.05</b>	<b>385,498.36</b>	<b>3,861,679.19</b>	<b>3,861,679.19</b>

<b>Total Paid By County</b>	1,500,000.00	92,944.40	157,185.05	385,498.36		2,135,627.81
<b>Total Paid for Visit Pensacola</b>	-	92,944.40	112,886.03	350,966.66	556,797.09	556,797.09
<b>Total Paid for Pensacola Sports Association</b>	-	-	44,299.02	34,531.70	78,830.72	78,830.72
<b>Total Paid for ACE</b>	-	-	-	-	-	-
	-	92,944.40	157,185.05	385,498.36	635,627.81	635,627.81
<b>Per QB's</b>	1,500,000.00	92,944.40	157,185.05			1,750,129.45
<b>Date paid</b>		12.02.2020	01.06.21			
					<b>Advance Remaining</b>	<b>Advanced Repaid</b>
<b>Applied to Advance</b>	<b>1,500,000.00</b>	-	-	-	<b>1,500,000.00</b>	-

TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662

				Vendors	Vendors	Vendors			
				Backup For	Backup For	Backup For	Remaining	Line Item	
		Budget	Advance	October	November	December	Budget	Totals	Remaining on Advance per bucket
DIRECT PROGRAMMING		3,192,569.00					3,192,569.00	3,192,569.00	
							3,192,569.00	-	
Supplemental -							3,192,569.00	-	
Amendment							3,192,569.00	-	
Advance per Contracts Base & Supplemental			1,500,000.00				1,692,569.00	1,500,000.00	1,500,000.00
Apply to the Advance							1,692,569.00	-	-
Adara							1,692,569.00	-	
ADX Communications					3,600.00		1,688,969.00	3,600.00	
AirDNA							1,688,969.00	-	
Amanda Leesburg PR							1,688,969.00	-	
Amanda Leesburg PR							1,688,969.00	-	
Appleyard Agency							1,688,969.00	-	
Appleyard Agency							1,688,969.00	-	
Arrivalist							1,688,969.00	-	
Audio Visual by Lon							1,688,969.00	-	
Audio Visual by Lon							1,688,969.00	-	
Award Masters							1,688,969.00	-	
Ballinger Publishing							1,688,969.00	-	
Barbara Williams							1,688,969.00	-	
Barnes & Company							1,688,969.00	-	
Bill Strength							1,688,969.00	-	
Blue Collards Events							1,688,969.00	-	
Blue Collards Events							1,688,969.00	-	
Board of County Commissioners							1,688,969.00	-	
Brandy N Moody							1,688,969.00	-	
Brew Ha Ha							1,688,969.00	-	
Cat Country 98.7/WYCT-FM							1,688,969.00	-	
CDF Media Inc							1,688,969.00	-	
Celebrations Florist							1,688,969.00	-	
Charter Lines, Inc							1,688,969.00	-	
Christian Surfers Pensacola-Mini Grant							1,688,969.00	-	
Cicity Bingham							1,688,969.00	-	
City Hall of Neighborhood Svcs							1,688,969.00	-	
City of Pensacola							1,688,969.00	-	
Classic City Catering							1,688,969.00	-	
Coast Watch Alliance-Mini Grant							1,688,969.00	-	
Conex Exhibition Services							1,688,969.00	-	
Connect							1,688,969.00	-	
Connect							1,688,969.00	-	
CrossRoads Consulting Services							1,688,969.00	-	
CrowdRiff							1,688,969.00	-	
D&D Welding and Design Inc							1,688,969.00	-	
Dan Dunn							1,688,969.00	-	
Debbie Carpenter							1,688,969.00	-	
Destination Florida							1,688,969.00	-	
Destination International							1,688,969.00	-	
Destination Media							1,688,969.00	-	
DK Promotional							1,688,969.00	-	
Downs St. Germain Research					12,583.33		1,676,385.67	12,583.33	
Dream Catcher Shuttle							1,676,385.67	-	
Duncan McCall							1,676,385.67	-	
E W Bullock							1,676,385.67	-	
E W Bullock							1,676,385.67	-	
Electronic Display Networks							1,676,385.67	-	
Electronic Display Networks							1,676,385.67	-	
Escambia County Board of County Commissioners							1,676,385.67	-	
Evergreen Printing							1,676,385.67	-	
Evolve 'N Thrive							1,676,385.67	-	
Evolve 'N Thrive							1,676,385.67	-	

**TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662**

				Vendors	Vendors	Vendors		
				Backup For	Backup For	Backup For	Remaining	Line Item
		Budget	Advance	October	November	December	Budget	Totals
Fast Signs							1,676,385.67	-
Fed Ex							1,676,385.67	-
Film Florida, Inc						500.00	1,675,885.67	500.00
Florida Coastal NW Communications Council							1,675,885.67	-
Florida Public Relations Association				490.00			1,675,395.67	490.00
Florida Restaurant & Lodging							1,675,395.67	-
Frank Brown Songwriter festival							1,675,395.67	-
Friends of Pensacola State Parks							1,675,395.67	-
Gallery Night Pensacola							1,675,395.67	-
Gallery Night Pensacola							1,675,395.67	-
Giant Noise				3,500.00	3,500.00	3,500.00	1,664,895.67	10,500.00
Gulf Coast Snowbirds							1,664,895.67	-
Gus Silvio's							1,664,895.67	-
Hilton Pensacola Beach							1,664,895.67	-
Holiday Inn Resort							1,664,895.67	-
Home Studios							1,664,895.67	-
Independent Arts Council of Pensacola							1,664,895.67	-
Irv Miller							1,664,895.67	-
IT Gulf Coast							1,664,895.67	-
Jackson's							1,664,895.67	-
Jennifer Jackson							1,664,895.67	-
Jennifer Jackson							1,664,895.67	-
Jerry's Bistreaux Catering / aka Robert Mistretta							1,664,895.67	-
Jim Downey Community Center- Mini Grant							1,664,895.67	-
Joyce Black							1,664,895.67	-
Joyce Black							1,664,895.67	-
JW Renfro Pecan							1,664,895.67	-
Kent's Special Event							1,664,895.67	-
Kimberly Sparks							1,664,895.67	-
Larry Orvis							1,664,895.67	-
Latino							1,664,895.67	-
Lazy Days Beach Rental							1,664,895.67	-
Lemox Coffee Distribution							1,664,895.67	-
Leslie Brososky							1,664,895.67	-
Lindsey Steck							1,664,895.67	-
Lindsey Steck							1,664,895.67	-
Little Sabine Inc							1,664,895.67	-
Logan Whyner							1,664,895.67	-
Logo Motion Marketing							1,664,895.67	-
Logo Motion Marketing							1,664,895.67	-
Logo Motion Marketing							1,664,895.67	-
London Tourism Publications							1,664,895.67	-
Majority Opinion Research							1,664,895.67	-
Majority Opinion Research							1,664,895.67	-
Majority Opinion Research							1,664,895.67	-
Majority Opinion Research							1,664,895.67	-
Majority Opinion Research							1,664,895.67	-
Marcoa Media							1,664,895.67	-
Maria's Seafood Company							1,664,895.67	-
Mark A Dean The Hub Music Festival							1,664,895.67	-
Martin Stanovich							1,664,895.67	-
McCombs Electrical Co.							1,664,895.67	-
McMahon-Hadder Insurance							1,664,895.67	-
Michael Hall- Grant Blues Jazz Fest							1,664,895.67	-
Miles Partnership							1,664,895.67	-
Miracle Strip Corvette Club							1,664,895.67	-

Remaining on  
Advance per  
bucket



**TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662**

				Vendors	Vendors	Vendors		
				Backup For	Backup For	Backup For	Remaining	Line Item
		Budget	Advance	October	November	December	Budget	Totals
Monisdo							1,664,895.67	-
My Brothers and Sisters- Grant							1,664,895.67	-
New Beginnings							1,664,895.67	-
New Beginnings							1,664,895.67	-
New World Landing							1,664,895.67	-
News Radio 92.3-1620/WNRP							1,664,895.67	-
Nicole Dixon (Real Women Radio)-Grant							1,664,895.67	-
Nicole Stacey							1,664,895.67	-
Nina Fritz Studio							1,664,895.67	-
Northwest Florida Tourism Council							1,664,895.67	-
Paul Jay Massey							1,664,895.67	-
Pelican Drones						625.00	1,664,270.67	625.00
Pensacola Bay Center							1,664,270.67	-
Pensacola Bay Pilots							1,664,270.67	-
Pensacola Beach Chamber							1,664,270.67	-
Pensacola Beach Songwriters-Grant							1,664,270.67	-
Pensacola Community Action Network-Grant							1,664,270.67	-
Pensacola Historical Preservation Society							1,664,270.67	-
Pensacola LGBT Film Festival							1,664,270.67	-
Pensacola LGBT Film Festival							1,664,270.67	-
Pensacola Mardi Gras							1,664,270.67	-
Pensacola News Journal							1,664,270.67	-
Pensacola Sign							1,664,270.67	-
Pensacola Sign							1,664,270.67	-
Pensacon LLC							1,664,270.67	-
Perdido Key Area Chamber of Commerce							1,664,270.67	-
PR Chemical & Paper Supply							1,664,270.67	-
Pro Legal							1,664,270.67	-
Public Relations Society of America							1,664,270.67	-
Real Women Radio							1,664,270.67	-
Regions P-card					3,736.67	3,288.14	1,657,245.86	7,024.81
Regions P-card							1,657,245.86	-
Regions P-card							1,657,245.86	-
Sandy Roots Productions							1,657,245.86	-
Shanae Thomas							1,657,245.86	-
Shanda Y. Davis							1,657,245.86	-
Showcase						122,361.81	1,534,884.05	122,361.81
Showcase						108,156.55	1,426,727.50	108,156.55
Showcase							1,426,727.50	-
Showcase							1,426,727.50	-
Showcase - Agency Fee							1,426,727.50	-
Showcase - Agency Fee							1,426,727.50	-
Showcase - Media							1,426,727.50	-
Showcase - Media							1,426,727.50	-
Showcase - Media							1,426,727.50	-
Signal 88 Security							1,426,727.50	-
Simpleview				20,495.00	10,620.00	15,620.00	1,379,992.50	46,735.00
Simpleview							1,379,992.50	-
Simpleview							1,379,992.50	-
Skyline Suncoast							1,379,992.50	-
Southeast Tourism Society							1,379,992.50	-
Southeast Tourism Society							1,379,992.50	-
Sprout Social							1,379,992.50	-
Sterling Valley Systems							1,379,992.50	-
Summerfest:							1,379,992.50	-
Media One						175.00	1,379,817.50	175.00

Remaining on  
Advance per  
bucket

**TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662**

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TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662

				Vendors	Vendors	Vendors		
				Backup For	Backup For	Backup For	Remaining	Line Item
		Budget	Advance	October	November	December	Budget	Totals
							318,739.00	-
ADT Security							318,739.00	-
Air Design				580.00	166.00	180.00	317,813.00	926.00
Air Design					569.00		317,244.00	569.00
Air Design							317,244.00	-
American Facility Services							317,244.00	-
American Facility Services							317,244.00	-
Anothy Goldsmith					52.00		317,192.00	52.00
Audio Visual by Lon							317,192.00	-
Award Masters							317,192.00	-
Award Masters							317,192.00	-
Barbara Williams							317,192.00	-
Barbara Williams							317,192.00	-
Brock's Lawn Care							317,192.00	-
Buffalo Rock							317,192.00	-
Buffalo Rock							317,192.00	-
Buffalo Rock							317,192.00	-
Business Interiors							317,192.00	-
Business Interiors							317,192.00	-
C Spire							317,192.00	-
Carver Darden						2,875.00	314,317.00	2,875.00
Carver Darden							314,317.00	-
Cincinnati Insurance							314,317.00	-
City of Pensacola					88.65	88.65	314,139.70	177.30
City of Pensacola							314,139.70	-
Copy Products				465.43	465.43	465.43	312,743.41	1,396.29
Copy Products							312,743.41	-
Coverall				400.92		940.63	311,401.86	1,341.55
Coverall				940.63			310,461.23	940.63
Digital Boardwalk				1,568.25	1,677.75	1,460.50	305,754.73	4,706.50
Digital Boardwalk						276.85	305,477.88	276.85
Digital Boardwalk							305,477.88	-
Dockside Doctor							305,477.88	-
Duggan's Services							305,477.88	-
Emerald Coast Utilities Authority					192.83		305,285.05	192.83
Emerald Coast Utilities Authority					125.20		305,159.85	125.20
Evergreen Printing				94.81			305,065.04	94.81
Evergreen Printing							305,065.04	-
Evergreen Printing							305,065.04	-
Evergreen Printing							305,065.04	-
FedEx							305,065.04	-
FedEx							305,065.04	-
FedEx							305,065.04	-
FedEx							305,065.04	-
Fisher Brown							305,065.04	-
Florida Pest Control							305,065.04	-
Frontline insurance							305,065.04	-
FSI Group							305,065.04	-
FSI Group							305,065.04	-
FSI Group							305,065.04	-
Gilmore Moving & Storage					192.80	192.80	304,679.44	385.60
Gilmore Moving & Storage							304,679.44	-
Greater Pensacola Chamber							304,679.44	-
Gulf Power				1,279.30	1,154.19	1,414.47	300,831.48	3,847.96
Gulf Power				41.45	34.42	33.32	300,722.29	109.19
Hiles-McLeod Insurance							300,722.29	-
							300,722.29	-
							300,722.29	-
							300,722.29	-
							300,722.29	-
Janie Turney							300,722.29	-
Jason Loeffler, CPA				400.00			300,322.29	400.00
Jason Loeffler, CPA							300,322.29	-

Remaining on  
Advance per  
bucket

TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662

				Vendors	Vendors	Vendors		
				Backup For	Backup For	Backup For	Remaining	Line Item
		Budget	Advance	October	November	December	Budget	Totals
							300,322.29	-
							300,322.29	-
							300,322.29	-
Kaya Mann					74.11	56.33	300,191.85	130.44
Kaya Mann							300,191.85	-
Kimberly Sparks					21.41		300,170.44	21.41
Kimberly Sparks							300,170.44	-
Kimberly Sparks							300,170.44	-
Larry Orvis							300,170.44	-
Larry Orvis							300,170.44	-
Leslie Brososky/White						57.48	300,112.96	57.48
Leslie Brososky/White							300,112.96	-
Lindsey Steck						45.86	300,067.10	45.86
Lindsey Steck							300,067.10	-
							300,067.10	-
Logo Motion							300,067.10	-
							300,067.10	-
							300,067.10	-
McMahon-Hadder Insurance							300,067.10	-
McMahon-Hadder Insurance							300,067.10	-
Nicole Stacey					48.86	25.33	299,992.91	74.19
Nicole Stacey							299,992.91	-
Office Equipment Company							299,992.91	-
							299,992.91	-
							299,992.91	-
Pensacola Glass company							299,992.91	-
Pensacola News Journal							299,992.91	-
Pitney Bowes Global Financial							299,992.91	-
Pitney Bowes Global Financial							299,992.91	-
PR Chemicals & Paper Supply							299,992.91	-
Protection One Alarm Monitoring							299,992.91	-
Purchase Power							299,992.91	-
Quigley Cooling & Heating							299,992.91	-
Quigley Cooling & Heating							299,992.91	-
Regions - Ops					2,970.11	10,394.31	286,628.49	13,364.42
Regions - Ops					464.10		286,164.39	464.10
Shawn Brown						12.18	286,152.21	12.18
Shwayne Likely Lawn Care						360.00	285,792.21	360.00
Shwayne Likely Lawn Care						250.00	285,542.21	250.00
							285,542.21	-
The Hiller Companies							285,542.21	-
The Southern Touch						967.51	284,574.70	967.51
The Southern Touch							284,574.70	-
Travelers							284,574.70	-
Trutech Wildlife Services							284,574.70	-
Trutech Wildlife Services							284,574.70	-
Trutech Wildlife Services							284,574.70	-
US Postmaster							284,574.70	-
Vowell's							284,574.70	-
Vowell's							284,574.70	-
Warren Averett LLC						12,000.00	272,574.70	12,000.00
Wells Fargo Financial Leasing					284.88		272,289.82	284.88
Wells Fargo Financial Leasing							272,289.82	-
Wondwossen Samuel							272,289.82	-
Wondwossen Samuel							272,289.82	-
Wright Flood							272,289.82	-
							272,289.82	-
<b>TOTAL OPERATIONS EXPENSES</b>	<b>7%</b>	<b>318,739.00</b>	<b>-</b>	<b>5,770.79</b>	<b>8,581.74</b>	<b>32,096.65</b>	<b>272,289.82</b>	<b>272,289.82</b>

Remaining on  
Advance per  
bucket

-

TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662

				Vendors	Vendors	Vendors			
				Backup For	Backup For	Backup For	Remaining	Line Item	
		Budget	Advance	October	November	December	Budget	Totals	Remaining on Advance per bucket
PERSONNEL		986,672.00					986,672.00	986,672.00	
Amendment moved to DP							986,672.00	-	
Need to Move to DP							986,672.00	-	
Contract Balance Amendment							986,672.00	-	
Supplemental -							986,672.00	-	
Advance per Contract							986,672.00	-	-
Prorated									
Apply to the Advance							986,672.00	-	-
Payroll				31,678.02	31,313.58	32,415.42	891,264.98	95,407.02	
Payroll				31,010.59	32,202.18	32,228.09	795,824.12	95,440.86	
Payroll							795,824.12	-	
Payroll							795,824.12	-	
Melisa Monno							795,824.12	-	
Susanna Rogers							795,824.12	-	
							795,824.12	-	
Studer Community Institute							795,824.12	-	
TOTAL PERSONNEL EXPENSES	22%	986,672.00	-	62,688.61	63,515.76	64,643.51	795,824.12	795,824.12	-
TOTAL APPROPRIATION		4,497,980.00	1,500,000.00	92,944.40	112,886.03	350,966.66	2,441,182.91	2,441,182.91	1,500,000.00
							2,441,182.91	2,441,182.91	1,500,000.00
			Advance	October	November	December			
Disallowed Expenses									
								-	
								-	
								-	
								-	
								-	
								-	

TACC Visit Pensacola  
3rd Cent and 4th Cent  
FY21 PO#210662

				Vendors	Vendors	Vendors		
				Backup For	Backup For	Backup For	Remaining	Line Item
		Budget	Advance	October	November	December	Budget	Totals
								-
								-
								-
								-
								-
Amount of Disallowed/Resubmitted			-	-	-	-	-	-
Outstanding Checks - Sufficient Support Provided	Check #							
Total Outstanding Checks			-	-	-	-	-	-
Total Allowable Expenses			1,500,000.00	92,944.40	112,886.03	350,966.66	2,441,182.91	2,441,182.91
Monthly Outstanding Checks							-	-
Total Disallowed Expenses						-		
Change in the amount applied to the advance					-			
Total Appropriation request			1,500,000.00	92,944.40	112,886.03	350,966.66	2,441,182.91	2,441,182.91
Total Monthly Allowable Contribution Invoiced to Date			1,500,000.00	92,944.40	112,886.03	350,966.66	2,441,182.91	2,441,182.91
Payment to Visit Pensacola								
Carryover from prior month							-	-
Backup Provided (Needed)			1,500,000.00	92,944.40	112,886.03	350,966.66	2,441,182.91	2,441,182.91

Remaining on Advance per bucket

Total Advance Applied 1,500,000.00 - - - 1,500,000.00 - 1,500,000.00

VP paid VP out of EFT account 3,941,182.91 -

2,441,182.91

County Paid VP -

Total Submitted with back up				92,944.40	112,886.03	350,966.66		556,797.09
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Applied to Advance 92,944.40 -

ACE  
3rd Cent and 4th Cent  
PASSTHROUGH WITH VISIT PENSACOLA  
FY21 PO#210662

			Vendors	Vendors	Vendors	Vendors	Vendors		Vendors		Vendors	
			Backup For	Backup For	Backup For	Backup For	Backup For	Check #	Backup For	Check #	Backup For	Remaining
	Budget	Advance	December	January	May	July	August	September	September	September	September	Budget
DIRECT PROGRAMMING												-
Operating Grants												-
Ballett Pensacola												-
Choral Society of Pensacola												-
Fiesta of Five Flags												-
First City Arts Alliance												-
Jazz Society of Pensacola												-
Pensacola Children's Chorus												-
Pensacola Little Theatre												-
Pensacola LightHouse												-
Pensacola MESS Hall												-
Pensacola Opera												-
Pensacola Symphony												-
Rounding												-
Grants Total												-
Operating Grants - Advanced	300,000.00											-
Direct Programming Foo												
Foo Festival	644,576.00											644,576.00
Supplemental												644,576.00
Vacation Artfully Advanced												644,576.00
Vacation Artfully Advanced												644,576.00
Artel												644,576.00
Birdwell Agency												644,576.00
Birdwell Agency												644,576.00
Choral Society of Pcola												644,576.00
Downtown Improvement Board												644,576.00
First City Art Center												644,576.00
Frank Brown												644,576.00
Friends of Downtown												644,576.00
Hummingbird Ideas												644,576.00
Hummingbird Ideas												644,576.00
Jazz Society of Pensacola												644,576.00
Keep Pensacola Beautiful												644,576.00
Leesburg												644,576.00
LAMPLIGHTERS												644,576.00
LAMPLIGHTERS												644,576.00
Legal Services												644,576.00
Pensacola EggFest												
Eventy, Inc.												644,576.00
Pensacola LightHouse												644,576.00
Pensacola Little Theatre												644,576.00
Pensacola Mess Hall												644,576.00
Pensacola Museum of Art												644,576.00
Pensacola Opera												644,576.00
Pensacola Symphony Orchestra												644,576.00
The Choral Society												644,576.00
Truth for Youth												644,576.00
University of West Fla												644,576.00
Philadelphia Insurance												644,576.00
Powell Entertainment												644,576.00
Powell Entertainment												644,576.00
												644,576.00
TOTAL DIRECT PROGRAMMING EXPENSES	944,576.00	-	-	-	-	-	-	-	-	-	-	944,576.00
TOTAL APPROPRIATION	944,576.00	-	-	-	-	-	-	-	-	-	-	944,576.00
		Advance	December	January	May	August	September		June		June	
Disallowed Expenses												
Amount of Disallowed/Resubmitted						-	-	-	-		-	
Outstanding Checks - Sufficient Support Provided	Check #											
Total Outstanding Checks		-	-	-	-	-	-	-	-	-	-	-
Total Allowable Expenses		-	-	-	-	-	-	-	-	-	-	944,576.00
Disallowed Expenses that are eligible to be resubmitted		-	-	-	-	-	-	-	-	-	-	-
Monthly Outstanding Checks						-	-	-	-	-	-	-

ACE  
3rd Cent and 4th Cent  
PASSTHROUGH WITH VISIT PENSACOLA  
FY21 PO#210662

			Vendors	Vendors	Vendors	Vendors	Vendors		Vendors		Vendors	
			Backup For	Backup For	Backup For	Backup For	Backup For	Check #	Backup For	Check #	Backup For	Remaining
	Budget	Advance	December	January	May	July	August	September	September	September	September	Budget
Disallowed Expenses that have been resubmitted												
Total Appropriation request		-	-	-	-	-	-	-	-	-	-	944,576.00
Total Monthly Allowable Contribution Invoiced to Date		-	-	-	-	-	-	-	-	-	-	944,576.00
Payment to ACE from VPI			-	-	-	-	-					
Payment to Visit Pensacola			-	-	-							
Carryover from prior month					-	-	-	-	-	-	-	-
Backup Provided (Needed)		-	-	-	-	-	-		-		-	944,576.00



**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

			Vendors	Vendors	Vendors	
			Backup For	Backup For	Backup For	Remaining
	Budget	Advance	October	November	December	Budget
<b>DIRECT PROGRAMMING</b>	<b>299,565.00</b>					<b>299,565.00</b>
<b>Change Balance</b>						<b>299,565.00</b>
<b>Supplemental -</b>						<b>299,565.00</b>
						<b>299,565.00</b>
<b>Advance per Contract Base, a total of \$500K</b>						299,565.00
<b>Apply to the Advance</b>						<b>299,565.00</b>
2D Sports						299,565.00
A DJ Connection						299,565.00
Always Advancing						299,565.00
American Express					140.99	299,424.01
American Express						299,424.01
Andrews Institute:						299,424.01
Appleyard Agency						299,424.01
Baptist Healthcare						299,424.01
BEST Baseball						299,424.01
Citi Card				114.54	1,326.14	297,983.33
Citi Card				129.52		297,853.81
Citi Card						297,853.81
City of Pensacola						297,853.81
City of Gulf Breeze						297,853.81
Cox Media					2,000.00	295,853.81
Creative Instinct						295,853.81
Destinations International						295,853.81
Deluna Coffee						295,853.81
Digital Now						295,853.81
e.w.bullock						295,853.81
Escambia County BOCC					400.00	295,453.81
Escambia County Parks & Rec						295,453.81
Evergreen Printing & Mailing						295,453.81
Fabadashery						295,453.81
						295,453.81
M & N Vending Services						295,453.81
						295,453.81
Mindi Straw Custom Embroidery					376.00	295,077.81
Mo Money						295,077.81
Motion Maker					150.00	294,927.81
National Council of Youth Sports						294,927.81

**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

			Vendors	Vendors	Vendors	
			Backup For	Backup For	Backup For	Remaining
	Budget	Advance	October	November	December	Budget
Ninth Avenue Coin Laundry						294,927.81
NIRSA						294,927.81
North Florida Athletics						294,927.81
Pensacola Blue Wahoos						294,927.81
Pensacola News Journal					2,000.02	292,927.79
						292,927.79
						292,927.79
Showcase Pensacola					3,000.00	289,927.79
SportsEvents Media Group						289,927.79
Sports Events & Tourism Assoc					795.00	289,132.79
Surf and Sand Hotel						289,132.79
Tropical Smoothie						289,132.79
The U.S. Finals						289,132.79
ULM Athletics						289,132.79
						289,132.79
<b>TOTAL DIRECT PROGRAMMING EXPENSES</b>	<b>299,565.00</b>	<b>-</b>	<b>-</b>	<b>244.06</b>	<b>10,188.15</b>	<b>289,132.79</b>
<b>OPERATIONS</b>	<b>49,928.00</b>					49,928.00
<b>Supplemental</b>						49,928.00
<b>Advance per Contract</b>						49,928.00
<b>Apply to Advance</b>						49,928.00
American Express				193.00	193.00	49,542.00
American Express						49,542.00
Carlson & Co.						49,542.00
Citi Card				180.00		49,362.00
Cox Communications				412.74	413.17	48,536.09
Cox Communications				413.17		48,122.92
CPC Office Technologies						48,122.92
ECUA				94.42	50.11	47,978.39
ECUA				103.40		47,874.99
ECUA						47,874.99
Gulf Power				322.66	516.48	47,035.85
Gulf Power						47,035.85
CES Team One Communication, Inc						47,035.85
Office Depot						47,035.85
Overhead				2,428.93	2,428.93	42,177.99
Overhead				2,428.93		39,749.06

PENSACOLA SPORTS  
3rd Cent and 4th Cent  
STHROUGH FROM VISIT PENSACOLA  
FY21 PO#210662

			Vendors	Vendors	Vendors	
			Backup For	Backup For	Backup For	Remaining
	Budget	Advance	October	November	December	Budget
Palafox Computers						39,749.06
PODS				300.98	300.98	39,147.10
PODS				300.98		38,846.12
PODS						38,846.12
						38,846.12
Sprint				341.77	386.53	38,117.82
						38,117.82
<b>TOTAL OPERATIONS EXPENSES</b>	<b>49,928.00</b>	<b>-</b>	<b>-</b>	<b>7,520.98</b>	<b>4,289.20</b>	<b>38,117.82</b>
<b>PERSONNEL</b>	<b>205,258.00</b>					205,258.00
Supplemental						205,258.00
Advance per Contract -						205,258.00
Apply to Advance						205,258.00
						205,258.00
Landrum Professional				8,332.28	8,682.28	188,243.44
Landrum Professional				8,776.38	8,332.28	171,134.78
Landrum Professional				9,062.94		162,071.84
Landrum Professional				8,332.28		153,739.56
Morgan Stanley				1,010.89	1,018.01	151,710.66
Morgan Stanley				1,019.21	1,010.89	149,680.56
Morgan Stanley					1,010.89	148,669.67
						148,669.67
<b>TOTAL PERSONNEL EXPENSES</b>	<b>205,258.00</b>	<b>-</b>	<b>-</b>	<b>36,533.98</b>	<b>20,054.35</b>	<b>148,669.67</b>
<b>TOTAL APPROPRIATION</b>	<b>554,751.00</b>	<b>-</b>	<b>-</b>	<b>44,299.02</b>	<b>34,531.70</b>	<b>475,920.28</b>
						475,920.28
		Advance	October	November	December	
Disallowed Expenses						

PENSACOLA SPORTS  
3rd Cent and 4th Cent  
STHROUGH FROM VISIT PENSACOLA  
FY21 PO#210662

			Vendors	Vendors	Vendors	
			Backup For	Backup For	Backup For	Remaining
	Budget	Advance	October	November	December	Budget
Disallowed Overhead Cost Billed that are not Overheah Cost						
Amount of Disallowed/Resubmitted		-	-	-	-	
Outstanding Checks - Sufficient Support Provided	Check #					
Total Outstanding Checks		-	-	-	-	-
Total Allowable Expenses			-	44,299.02	34,531.70	475,920.28
Disallowed Expenses that are eligible to be resubmitted - Offset by the advance		-	-	-	-	-
Monthly Outstanding Checks						-
Disallowed Expenses that have been resubmitted						
Total Appropriation request			-	44,299.02	34,531.70	475,920.28
Total Monthly Allowable Contribution Invoiced to Date			-	44,299.02	34,531.70	475,920.28
Payment to Visit Pensacola						
Carryover from prior month						-
Backup Provided (Needed)		-	-	44,299.02	34,531.70	475,920.28

**\*\*Note:** Advance allocated to Visit Pensacola's budget to support substantial cash shortage needs - per contract.

Base

**Remaining of Supplemental Remaining of BASE**

Paid to PSA by VP	-					(475,920.28)
Approved by Cty, Paid / applied to advance VP						(475,920.28)
Paid to VPI by Cty			-	-	-	-

**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

	Line Item
	Totals
<b>DIRECT PROGRAMMING</b>	-
<b>Change Balance</b>	-
<b>Supplemental -</b>	-
	-
<b>Advance per Contract Base, a total of \$500K</b>	
<b>Apply to the Advance</b>	-
2D Sports	-
A DJ Connection	-
Always Advancing	-
American Express	140.99
American Express	-
Andrews Institute:	-
Appleyard Agency	-
Baptist Healthcare	-
BEST Baseball	-
Citi Card	1,440.68
Citi Card	129.52
Citi Card	-
City of Pensacola	-
City of Gulf Breeze	-
Cox Media	2,000.00
Creative Instinct	-
Destinations International	-
Deluna Coffee	-
Digital Now	-
e.w.bullock	-
Escambia County BOCC	400.00
Escambia County Parks & Rec	-
Evergreen Printing & Mailing	-
Fabadashery	-
	-
M & N Vending Services	-
	-
Mindi Straw Custom Embroidery	376.00
Mo Money	-
Motion Maker	150.00
National Council of Youth Sports	-

**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

	Line Item
	Totals
Ninth Avenue Coin Laundry	-
NIRSA	-
North Florida Athletics	-
Pensacola Blue Wahoos	-
Pensacola News Journal	2,000.02
	-
	-
Showcase Pensacola	3,000.00
SportsEvents Media Group	-
Sports Events & Tourism Assoc	795.00
Surf and Sand Hotel	-
Tropical Smoothie	-
The U.S. Finals	-
ULM Athletics	-
	-
<b>TOTAL DIRECT PROGRAMMING EXPENSES</b>	<b>10,432.21</b>
<b>OPERATIONS</b>	-
<b>Supplemental</b>	-
<b>Advance per Contract</b>	-
<b>Apply to Advance</b>	-
American Express	386.00
American Express	-
Carlson & Co.	-
Citi Card	180.00
Cox Communications	825.91
Cox Communications	413.17
CPC Office Technologies	-
ECUA	144.53
ECUA	103.40
ECUA	-
Gulf Power	839.14
Gulf Power	-
CES Team One Communication, Inc	-
Office Depot	-
Overhead	4,857.86
Overhead	2,428.93

**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

	<b>Line Item</b>
	<b>Totals</b>
Palafox Computers	-
PODS	601.96
PODS	300.98
PODS	-
	-
Sprint	728.30
	-
<b>TOTAL OPERATIONS EXPENSES</b>	<b>11,810.18</b>
<b>PERSONNEL</b>	-
<b>Supplemental</b>	-
<b>Advance per Contract -</b>	-
<b>Apply to Advance</b>	-
	-
Landrum Professional	17,014.56
Landrum Professional	17,108.66
Landrum Professional	9,062.94
Landrum Professional	8,332.28
Morgan Stanley	2,028.90
Morgan Stanley	2,030.10
Morgan Stanley	1,010.89
	-
<b>TOTAL PERSONNEL EXPENSES</b>	<b>56,588.33</b>
<b>TOTAL APPROPRIATION</b>	<b>78,830.72</b>
	78,830.72
<b>Disallowed Expenses</b>	
	-
	-
	-
	-
	-
	-
	-
	-
	-

**PENSACOLA SPORTS**  
**3rd Cent and 4th Cent**  
**ISTHROUGH FROM VISIT PENSACOLA**  
**FY21 PO#210662**

	<b>Line Item</b>
	<b>Totals</b>
	-
Disallowed Overhead Cost Billed that are not Overhead Cost	2,675.85
<b>Amount of Disallowed/Resubmitted</b>	<b>2,675.85</b>
<b>Outstanding Checks - Sufficient Support Provided</b>	
<b>Total Outstanding Checks</b>	<b>-</b>
<b>Total Allowable Expenses</b>	<b>78,830.72</b>
<b>Disallowed Expenses that are eligible to be resubmitted - Offset by the advance</b>	<b>2,675.85</b>
<b>Monthly Outstanding Checks</b>	<b>-</b>
<b>Disallowed Expenses that have been resubmitted</b>	
<b>Total Appropriation request</b>	<b>81,506.57</b>
<b>Total Monthly Allowable Contribution Invoiced to Date</b>	<b>78,830.72</b>
<b>Payment to Visit Pensacola</b>	
<b>Carryover from prior month</b>	<b>-</b>
<b>Backup Provided (Needed)</b>	<b>78,830.72</b>
<b>**Note: Advance allocated to Visit F</b>	<b>554,751.00</b>
<b>substantial cash shortage needs -</b>	<b>-</b>
	<b>475,920.28</b>
<b>Paid to PSA by VP</b>	<b>-</b>
<b>Approved by Cty, Paid / applied to advance VP</b>	<b>-</b>
<b>Paid to VPI by Cty</b>	<b>-</b>



TACC Visit Pensacola  
CARES  
FY21 PO#210357

					Vendors
				Check #	Backup For
		Budget	Advance	November	November
<b>DIRECT PROGRAMMING</b>		<b>500,000.00</b>			
Supplemental -					
Amendment					
Advance per Contracts Base					
& Supplemental					
Apply to the Advance					
Showcase				5566	500,000.00
<b>TOTAL DIRECT PROGRAMMING EXPENSES - ALLOWED</b>	<b>100%</b>	<b>500,000.00</b>	<b>-</b>		<b>500,000.00</b>
<b>OPERATIONS</b>					
Need to Move to DP					
Supplemental -					
Supplemental -					
FY18 Advance Prorated					
Apply to the Advance					
<b>TOTAL OPERATIONS EXPENSES</b>	<b>0%</b>	<b>-</b>	<b>-</b>		<b>-</b>

PERSONNEL					
Amendment moved to DP					
Need to Move to DP					
Contract Balance Amendment					
Supplemental -					
Advance per Contract					
Prorated					
Apply to the Advance					
TOTAL PERSONNEL EXPENSES	0%	-	-		-
TOTAL APPROPRIATION		500,000.00	-		500,000.00
			Advance		November
Disallowed Expenses					
Amount of Disallowed/Resubmitted			-		-
Outstanding Checks - Sufficient Support Provided		Check #			
Total Outstanding Checks			-		-
Total Allowable Expenses			-		500,000.00
Monthly Outstanding Checks					
Total Disallowed Expenses					
Change in the amount applied to the advance					-
Total Appropriation request			-		500,000.00

<b>Total Monthly Allowable Contribution Invoiced to Date</b>			-		500,000.00
<b>Payment to Visit Pensacola</b>					
<b>Carryover from prior month</b>					
<b>Backup Provided (Needed)</b>			-		500,000.00

**Total Advance Applied** - -

**VP paid VP out of EFT account**

**County Paid VP**

<b>Total Submitted with back up</b>					500,000.00
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**Applied to Advance**



# **TOURIST DEVELOPMENT COUNCIL**

**February 9, 2020**

**Visit Pensacola Online Reports  
October - December**

# VisitPensacola.com

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*OCTOBER ONLINE REPORT*

# Summary

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- **Website engagement**

- Website visits down 46%
- Unique website visitors down 40%
- Mobile Traffic down 39%

\*Website decrease due to Hurricane Sally and the reduced paid spend.

- **Acquisition**

- Top converting channels:
  - Referral / 119%
  - Paid Search / 115%
  - Email / 109%
  - Organic Search 102%

- **Email Engagement**

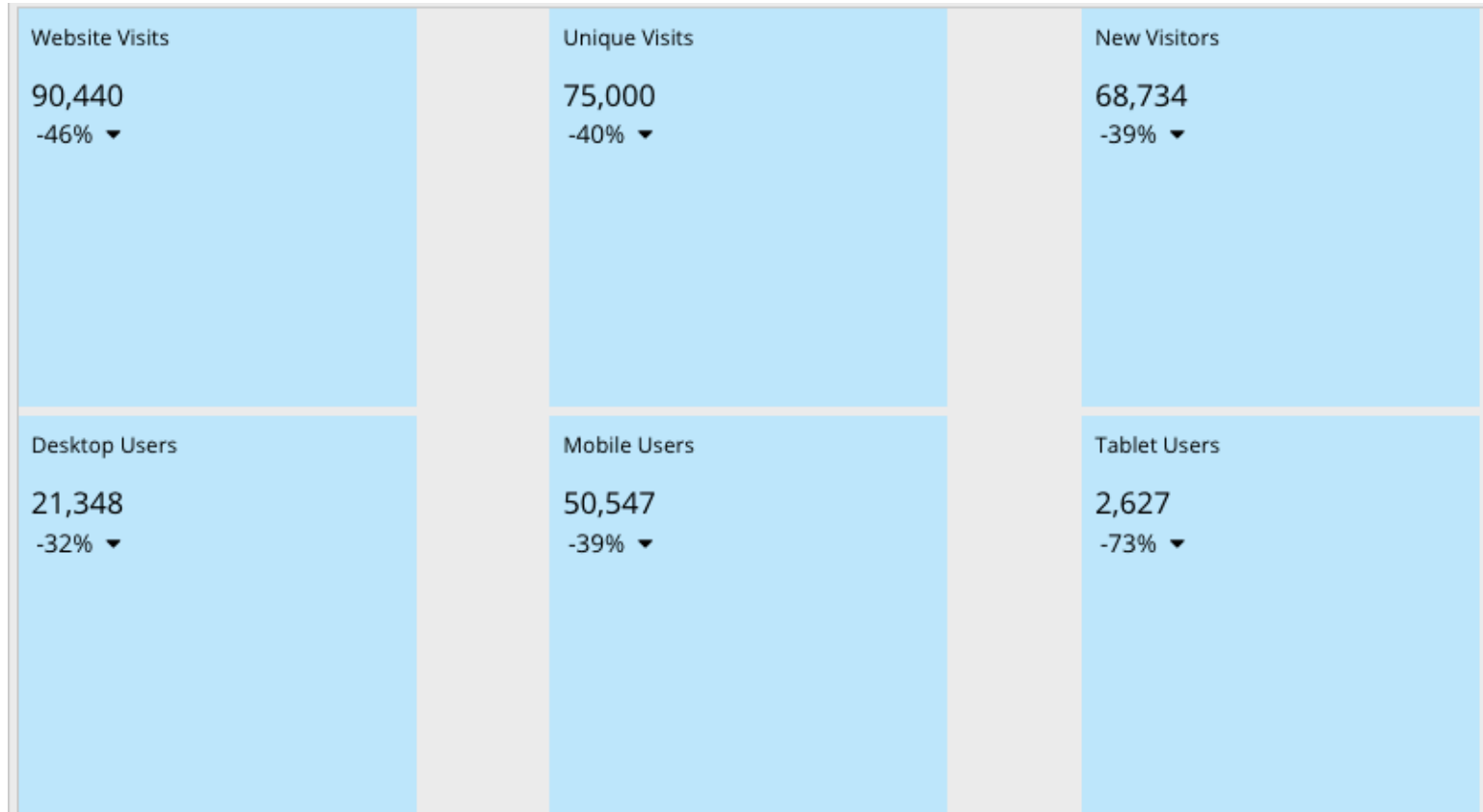
- Unique Open Rate 48%
- Unique CTR 6%
- Conversion Rate 109%

- **Social Media**

- Social Media traffic resulted in 1,488 conversions on our website (visited more than one page, signed up for our eNewsletter or visited partner listings).
- Top converting social channels: Facebook, Pinterest, Instagram, Instagram Stories, Twitter & LinkedIn
- Top landing pages/sections from social: Homepage, Blog – Fine Dining, Healthy Travel, Pensacola Beach

# Audience

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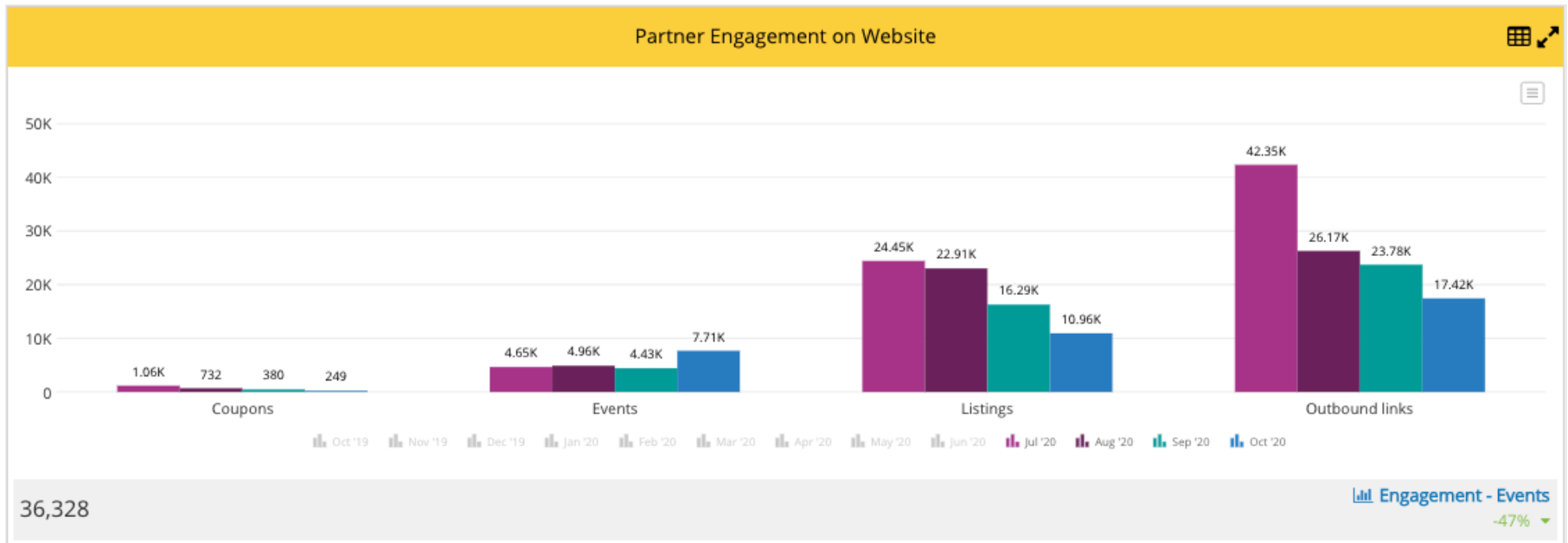
# Audience

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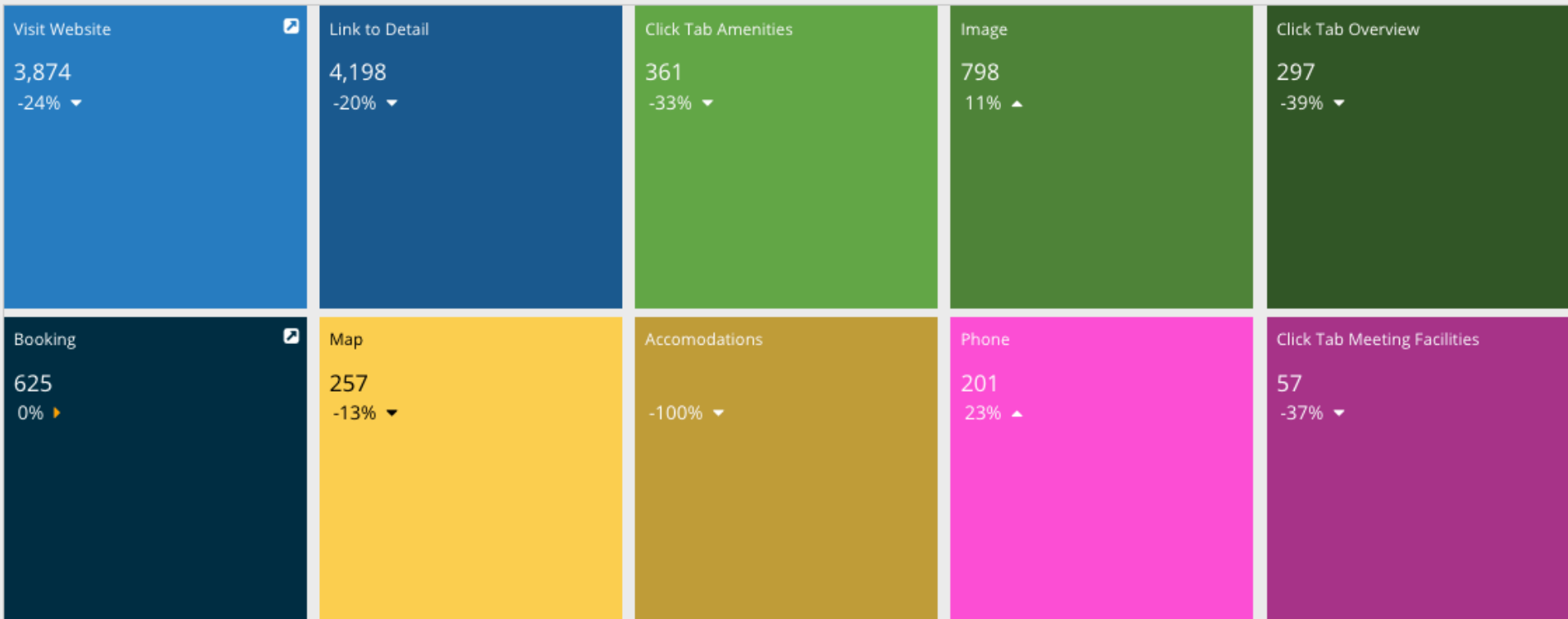
Metro	Users	New Users	Bounce Rate	Pages / Session	Goal Conversion Rate
Mobile AL-Pensacola (Ft. Walton Beach) FL	19,602	17,032	56.5%	2.1	96.5%
Atlanta GA	7,556	6,768	66.6%	1.7	71.2%
Dallas-Ft. Worth TX	3,917	3,629	71.4%	1.7	53.3%
New Orleans LA	3,217	2,744	61.4%	1.9	81.9%
Houston TX	3,041	2,739	68.6%	1.8	72.6%
Orlando-Daytona Beach-Melbourne FL	2,720	2,513	71.0%	1.6	57.5%
(not set)	2,237	2,085	67.7%	1.8	67.3%
Nashville TN	1,787	1,589	61.3%	1.9	84.0%
Tampa-St. Petersburg (Sarasota) FL	1,640	1,553	72.1%	1.5	44.4%
Birmingham (Ann and Tusc) AL	1,327	1,193	67.2%	1.7	74.0%



# Partner Engagement



# Partner Listing



# Email Engagement

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## Monthly Comparison

Counts are Totals

	AUGUST 2020	SEPTEMBER 2020	OCTOBER 2020
Sent	58,934	12,554 ↓ 79% vs AUG	23,490 ↑ 87% vs SEP
Opens	29,592	9,673 ↓ 67% vs AUG	11,369 ↑ 18% vs SEP
Clicks	3,416	1,249 ↓ 63% vs AUG	1,537 ↑ 23% vs SEP

Click-through rate: 6.5%

# Engagement

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Measurement	Value	% Change
Time Spent On Site ( <i>min</i> )	00:01:31	▼ 12.07%
Pages	1.9	▼ 9.5%
Bounce Rate	62.9	▲ 22.2%
Email Sign Up Completions	425	▲ 8.9%
Insider Guide Signups Completions	370	▼ 37.8%

# Acquisition by

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Default Channel Grouping	Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate
Organic Search	44,217	54,260	56.4%	2.1	113.6	102.7%
Paid Social	10,518	11,318	93.1%	1.2	10.0	15.8%
Display	7,410	8,173	64.8%	1.3	18.3	26.3%
Direct	6,939	8,771	69.2%	1.8	76.3	70.5%
Social	2,248	2,553	61.3%	1.7	74.0	57.8%
Referral	1,912	2,667	49.9%	3.2	238.8	119.5%
Paid Search	1,660	1,978	54.4%	2.4	114.4	115.5%
Email	314	590	51.2%	3.0	149.0	109.2%
Native	47	83	86.7%	1.1	40.1	16.9%
(Other)	46	47	57.4%	1.6	70.8	72.3%

# Acquisition

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Source	Users	New Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate
google / organic	41,406	37,917	50,631	56.7%	2.1	111.2	100.2%
facebook / paid_social	10,518	9,569	11,313	93.1%	1.2	10.0	15.8%
(direct) / (none)	6,939	6,481	8,771	69.2%	1.8	76.3	70.5%
stack_adapt / preroll	2,150	2,142	2,269	63.2%	1.1	11.6	11.9%
goodway / preroll	1,912	1,903	2,179	71.2%	1.3	16.2	27.4%
bing / organic	1,713	1,487	2,031	49.8%	2.8	156.3	141.4%
m.facebook.com / referral	1,228	995	1,333	70.0%	1.4	39.3	40.8%
tripadvisor / preroll	1,088	1,083	1,269	67.5%	1.3	27.3	25.5%
google / cpc	951	872	1,146	55.8%	2.4	106.9	110.6%
stack_adapt / retarget	844	833	912	71.3%	1.2	28.6	26.9%

# Top Pages

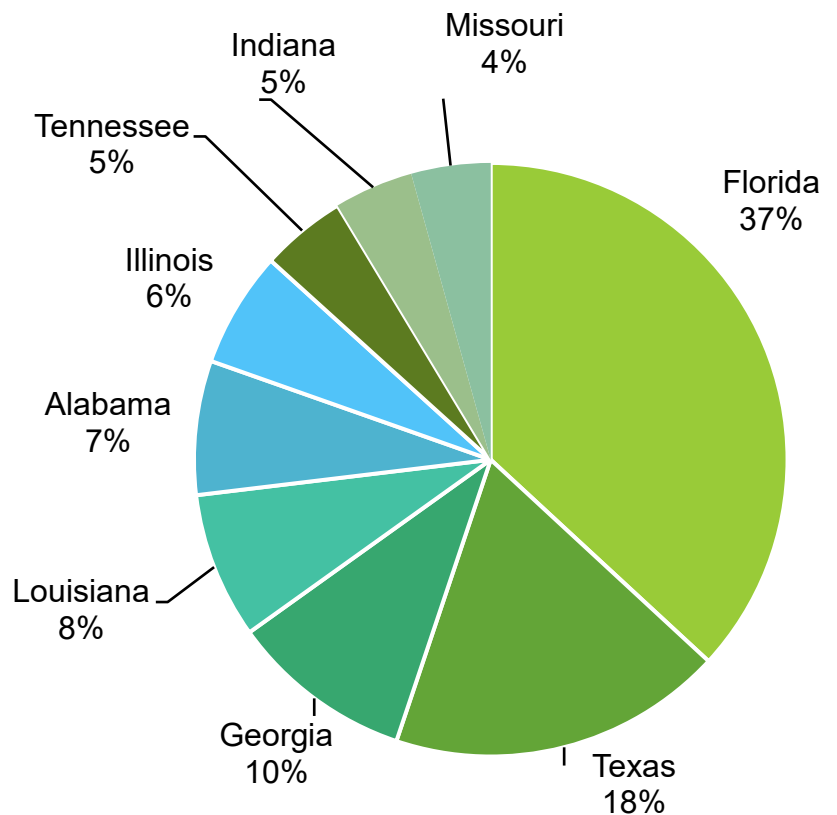
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1. Experience
2. Home
3. Events
4. Webcam
5. Plan Your Trip
6. Blue Angel Practices
7. Hurricane Sally Updates
8. Healthy Travel Updates
9. Pensacola Beach Things To Do
10. Things To Do
11. Things To Do Downtown
12. Attractions

# Engagement (E-Book) *October 2020*

Measurement	Value
Unique Visits	436
Unique Page Views	12,663
Avg. Time (min.)	5.9
Total Clicks	15
PDF Download	19

Top States – E-Book





# Experience App

Total Subscribers: 4.3K

Views: 9.8K

Engage Sessions: 1K

## Top Pages and Screens:

- Experiences
- All Events
- Dining
- Explore
- Beach
- Passports
- Favorites
- Happy Hour

## Top Cities

- Pensacola
- Lowell
- New Orleans
- Pensacola Beach
- Destin
- Boston
- Ferry Pass
- Houston



# Social Engagement

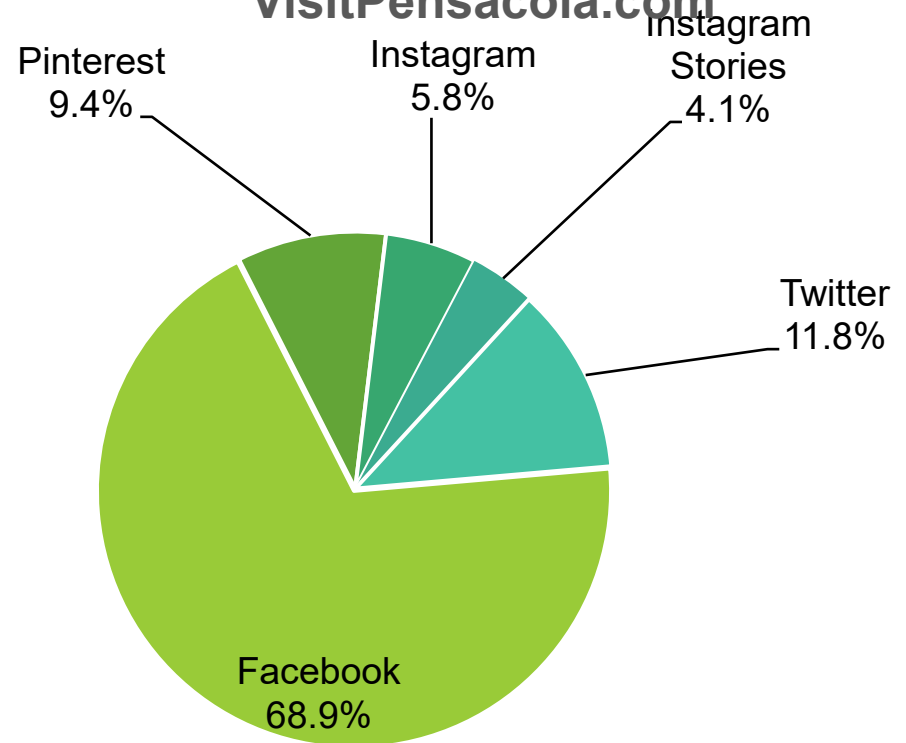
# of Sessions via Social Referral: 2,553

Contributed Social Conversions: 1,488

## Top Social Content

- VisitPensacola.com
- Blog – Fine Dining
- Healthy Travel Updates
- Things to do – beaches
- Beaches – Pensacola Beach

## Social referrals to VisitPensacola.com



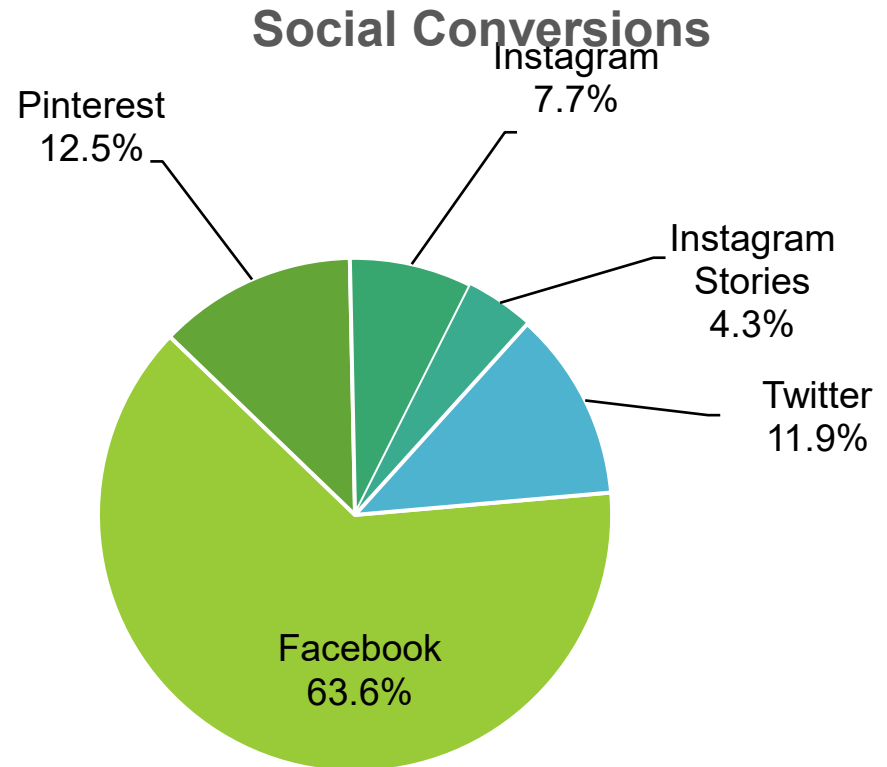
# Social Conversions

---

Top converting social channels

## Conversions

- Facebook / 805
- Pinterest / 158
- Instagram / 98
- Instagram Stories / 54
- Twitter / 151
- LinkedIn / 6



# YouTube

## Channel analytics

Overview

Reach

Engagement

Audience

Oct 1 – 31, 2020

October

Views

3.0K ↓

1.4K less than usual

Watch time (hours)

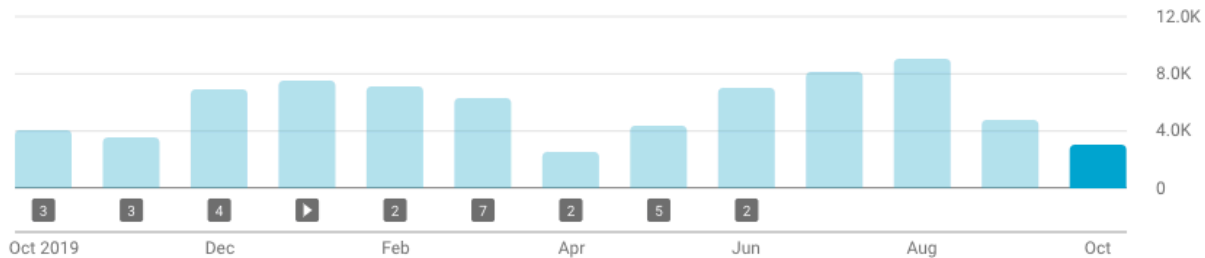
65.6 ↓

34.4 less than usual

Subscribers

+4 ↑

4 more than usual



SEE MORE

Monthly | Daily

## Realtime

Updating live

920

Subscribers




255

Views · Last 48 hours



Top videos

Views

	3-Minute Adventures - Ziplini...	30
	We'll Save A Place	18
	Five Fun Beach Water Activit...	10

Subscribers: 920  
New Subscribers +3  
Views: 2,965











Top viewed content:  
3-Minute Adventures – Ziplining  
5 Fun Beach Water Activities  
The Mullet Toss

## Top Pins

Saves



☐ Pins created in the last 30 days ⓘ

Pin	Type
 Official Tourism Website of Pensacola, Florida	Organic
 Official Tourism Website of Pensacola, Florida	Organic
 Pensacola: Home to the Beloved Sea Turtle	Organic
 Official Tourism Website of Pensacola, Florida	Organic
 Sunset on Pensacola Beach	Organic
 Don't miss your chance to watch the U.S. Na...	Organic
 Magical Winter Sunsets in Pensacola	Organic
 Pensacola Beach	Organic
 Manatees in Pensacola Beach	Organic
 Florida's Shrimp and Grits A Ya-Ya	Organic

# Pinterest

Engagements: 7,291

Link Clicks: 276

Saves: 723

## Top Link Clicks:

- Five Pensacola Cocktails  
Straight to Your Home

- Five Must See Murals

-Dine Perdido Key

Visit Pensacola.com

# VisitPensacola.com

---

*NOVEMBER ONLINE REPORT*

# Summary

---

## ■ Website engagement

- Website visits down 39%
- Unique website visitors down 35%
- Mobile Traffic down 29%

Update on site traffic. Traffic is down due to demand because of COVID. Across all web marketing channels coming into the website we are seeing a decrease. Organic search is down about 17% and social is down 50% - For paid, we spent less (which also would impact the organic) Paid display ads are down 55%, PPC is down 85%, Native ads down 84%

## ■ Acquisition

- Top converting channels:
  - Paid Search / 124.1%
  - Referral / 112.7%
  - Email / 110.5%
  - Organic Search / 99.2%

## ■ Email Engagement

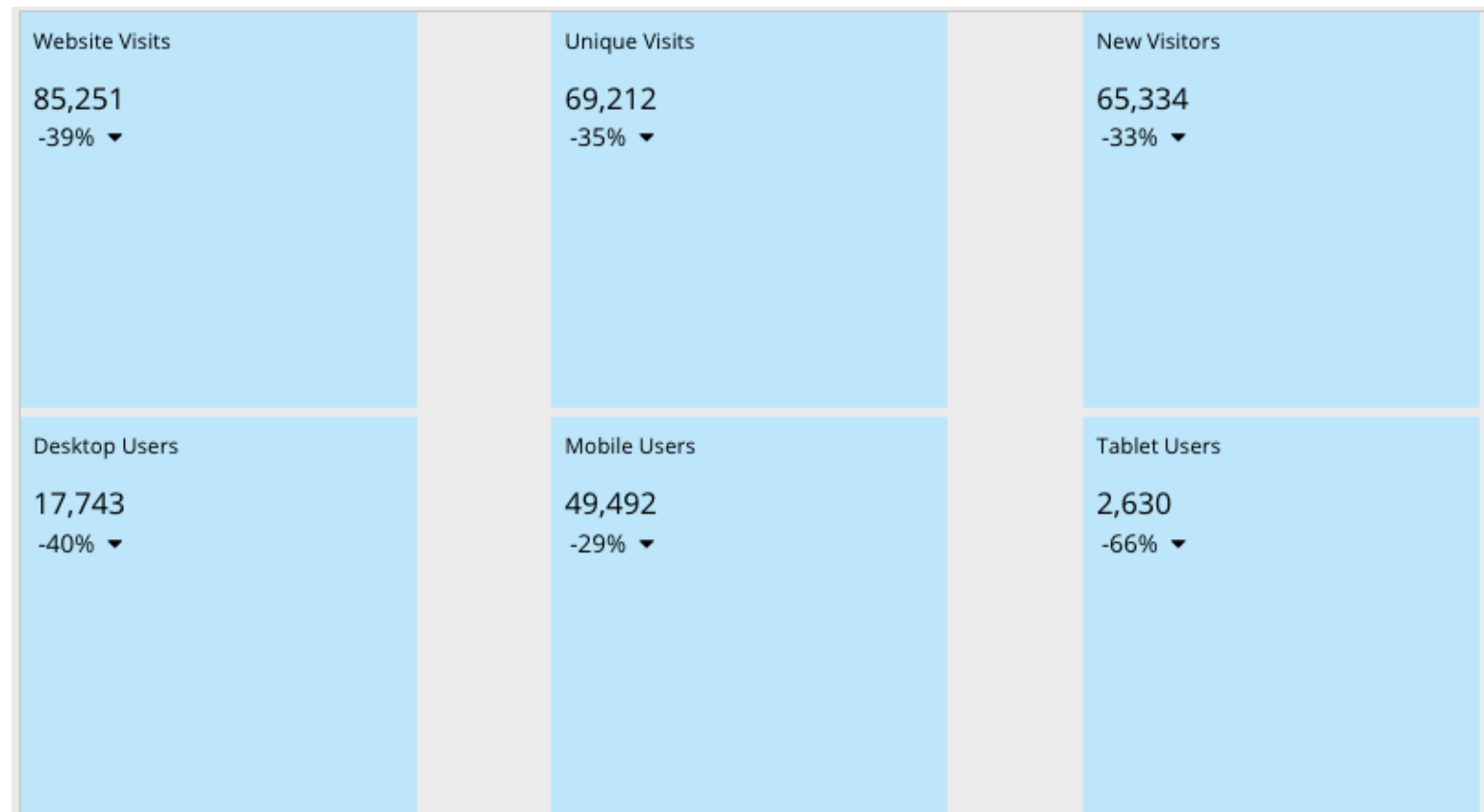
- Unique Open Rate 23%
- Unique CTR 2.7%
- Conversion Rate 110.5%

## ■ Social Media

- Social Media traffic resulted in 1,784 conversions on our website (visited more than one page, signed up for our eNewsletter or visited partner listings).
- Top converting social channels: Facebook and Pinterest
- Top landing pages/sections from social: Homepage, Blog – Seafood festival, Travel Deals, visitpensacola.com

# Audience

---



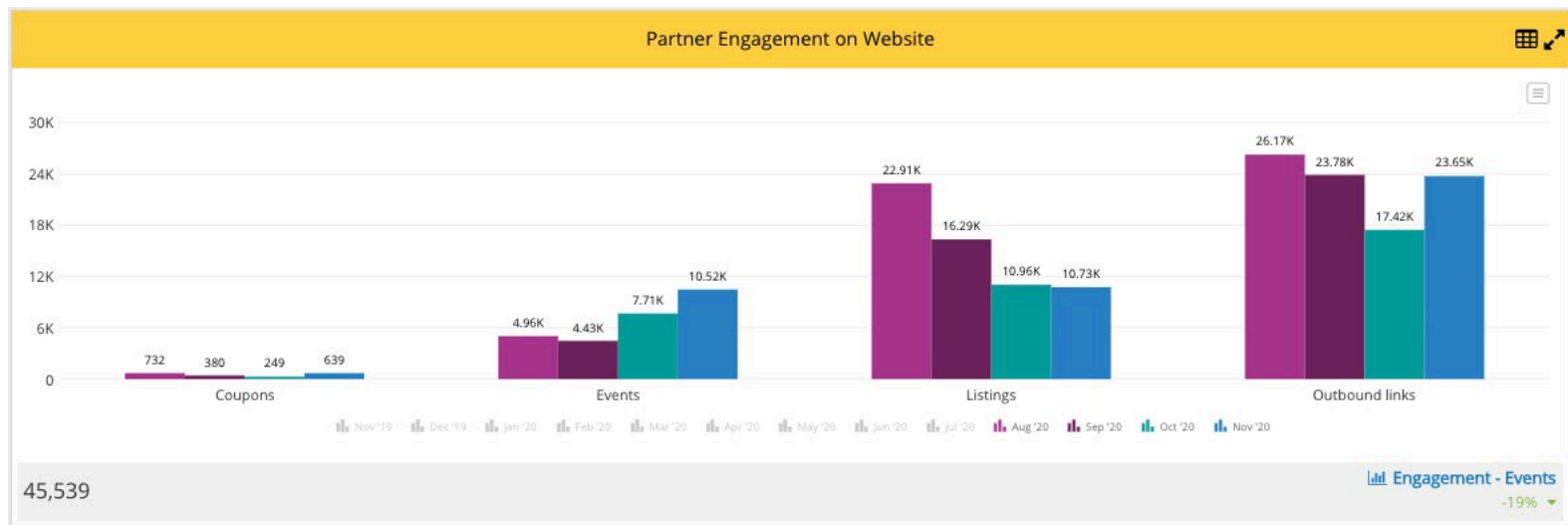


# Audience

---

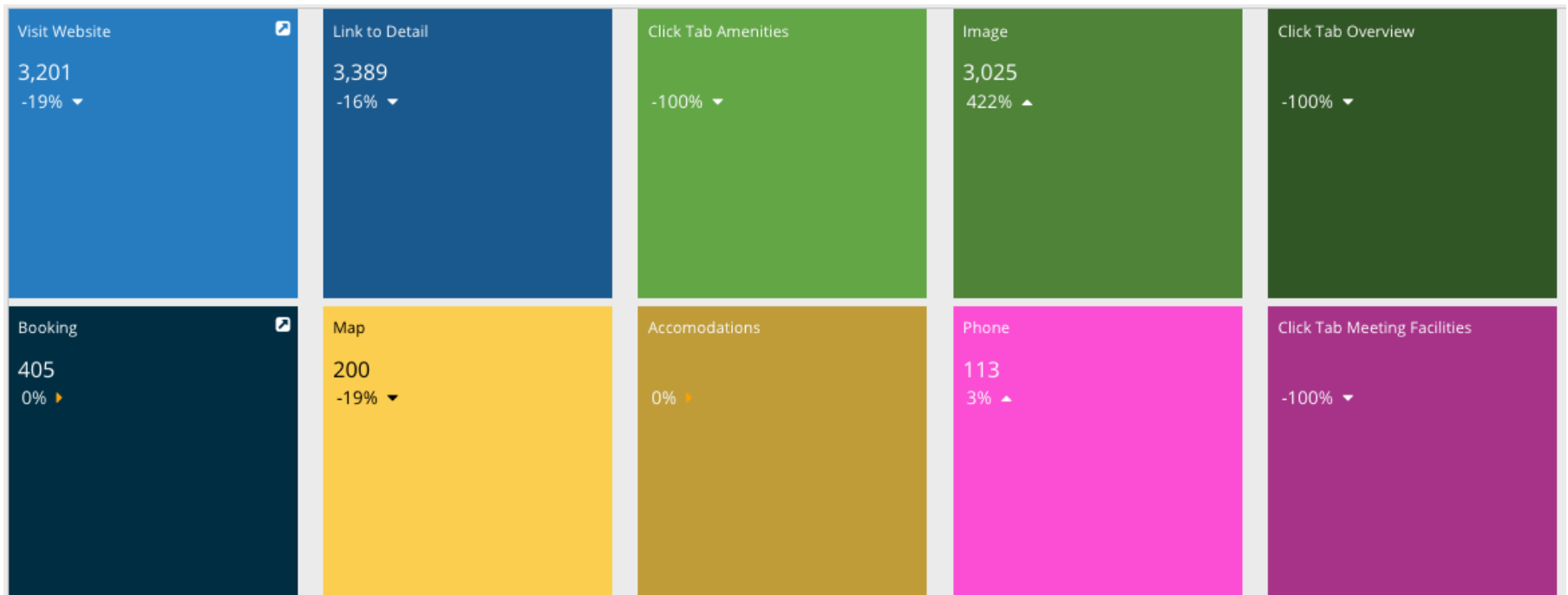
Metro	Users	New Users	Bounce Rate	Pages / Session	Goal Conversion Rate
Mobile AL-Pensacola (Ft. Walton Beach) FL	20,883	18,384	55.7%	2.0	90.6%
Atlanta GA	6,538	5,881	66.1%	1.7	70.4%
New Orleans LA	3,249	2,783	60.6%	1.9	82.3%
Dallas-Ft. Worth TX	3,131	2,925	71.9%	1.7	61.2%
Houston TX	2,884	2,614	64.1%	1.9	81.6%
Orlando-Daytona Beach-Melbourne FL	2,164	1,984	68.6%	1.7	66.8%
(not set)	1,961	1,827	68.2%	1.8	69.9%
Nashville TN	1,353	1,248	69.6%	1.7	67.5%
Chicago IL	1,265	1,198	62.4%	1.9	85.4%
Tampa-St. Petersburg (Sarasota) FL	1,203	1,138	74.1%	1.7	56.7%

# Partner Engagement



# Partner Listing

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# Email Engagement

---

## Monthly Comparison

Counts are Totals

	SEPTEMBER 2020	OCTOBER 2020	NOVEMBER 2020
Sent	12,554	23,490 ↑ 87% vs SEP	104,703 ↑ 346% vs OCT
Opens	9,673	11,369 ↑ 18% vs SEP	24,093 ↑ 112% vs OCT
Clicks	1,249	1,537 ↑ 23% vs SEP	2,800 ↑ 82% vs OCT

Click-through rate: 2.67%

# Engagement

---

Measurement	Value	% Change
Time Spent On Site ( <i>min</i> )	00:01:31	▼ 6.8%
Pages	1.9	▼ 7.4%
Bounce Rate	62.1	▲ 17.3%
Email Sign Up Completions	367	▼ 31.0%
Insider Guide Signups Completions	329	▼ 43.4%

# Acquisition by

---

Default Channel Grouping	Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate
Organic Search	41,262	51,324	54.8%	2.1	113.9	99.2%
Paid Social	10,264	10,789	93.1%	1.1	7.4	12.8%
Direct	5,861	7,157	67.6%	1.8	83.3	73.5%
Display	4,582	5,433	65.9%	1.7	25.1	47.2%
Social	2,898	3,244	65.0%	1.6	61.8	54.9%
Paid Search	1,678	2,045	52.6%	2.6	124.1	124.1%
Referral	1,463	1,955	49.8%	2.8	197.8	112.7%
Native	1,452	1,676	87.1%	1.2	18.3	17.5%
Email	1,183	1,567	49.1%	2.4	120.6	110.5%
(Other)	61	61	73.8%	1.5	33.1	54.1%

# Acquisition

---

google / organic	38,891	36,149	48,508	55.1%	2.1	112.5	97.0%
facebook / paid_social	10,264	9,592	10,787	93.1%	1.1	7.4	12.8%
(direct) / (none)	5,861	5,541	7,157	67.6%	1.8	83.3	73.5%
tripadvisor / display	1,784	1,757	2,422	78.9%	1.3	30.2	31.4%
m.facebook.com / referral	1,773	1,599	1,883	73.0%	1.4	32.6	40.5%
stack_adapt / native	1,450	1,424	1,674	87.1%	1.2	18.2	17.4%
bing / organic	1,237	1,108	1,470	50.1%	2.6	129.9	140.3%
Consumer Newsletter / Email	1,054	938	1,326	49.7%	2.3	99.8	108.5%
google / cpc	1,047	962	1,301	54.9%	2.4	100.6	113.1%
sojern / display	882	848	888	39.3%	2.8	23.4	101.0%
stack_adapt / retarget	844	833	912	71.3%	1.2	28.6	26.9%

# Top Pages

---

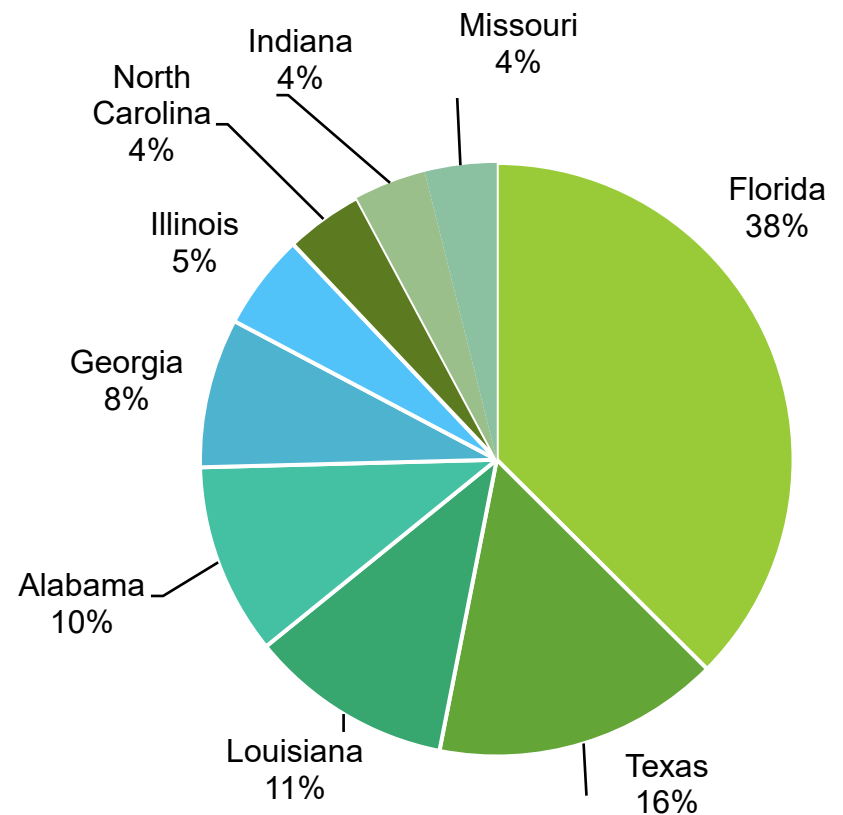
1. Coastal Distancing
2. Home
3. Events
4. Plan Your Trip > Free
5. Seafood Festival
6. Experience page
7. Food Truck Festival
8. Web cams
9. This Weeks Events
10. Healthy Travel Updates



# Engagement (E-Book) *November 2020*

Measurement	Value
Unique Visits	428
Unique Page Views	11,387
Avg. Time (min.)	6.5
Total Clicks	20
PDF Download	24

Top States – E-Book



# Experience App

Total Subscribers: 4.5K

Views: 11K

Engage Sessions: 1K

## Top Pages and Screens:

- Experiences
- All Events
- Dining
- Explore
- Beach
- Passports
- Shopping
- Stay

## Top Cities

- Boston
- Pensacola
- New Orleans
- Pensacola Beach
- Destin
- Boston
- Ferry Pass
- Houston



# Social Engagement

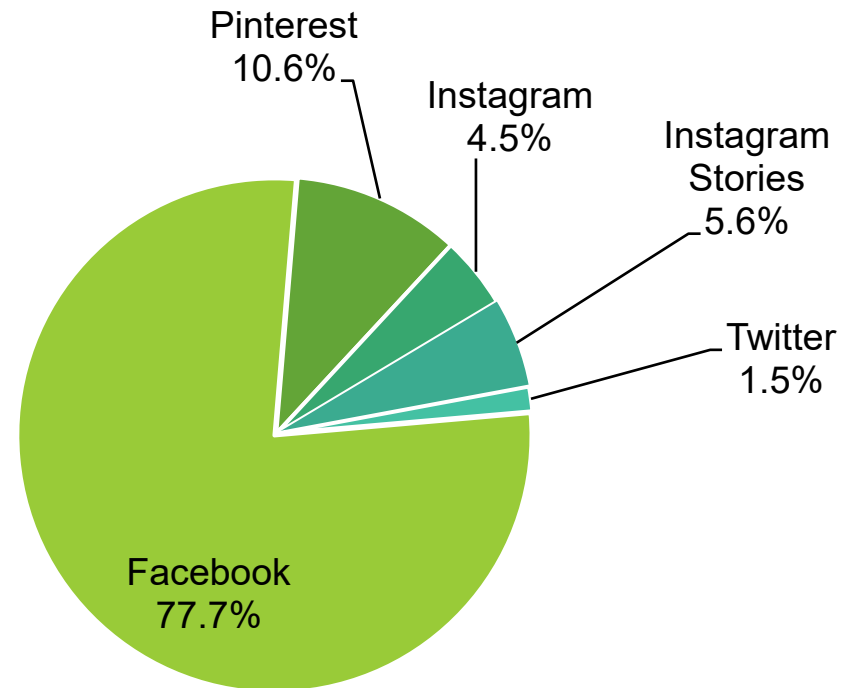
# of Sessions via Social Referral: 3,244

Contributed Social Conversions: 1,784

## Top Social Content

- Seafood Festival
- VisitPensacola.com
- Travel Deals
- Events – Seafood Festival
- Events

## Social referrals to VisitPensacola.com



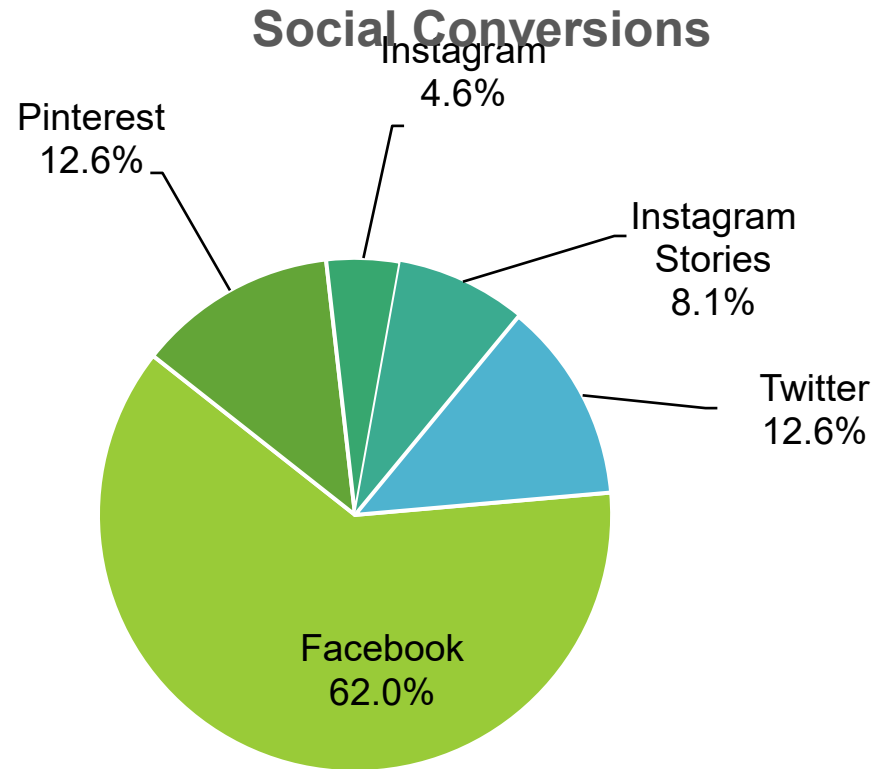
# Social Conversions

---

Top converting social channels

## Conversions

- Facebook / 976
- Pinterest / 198
- Instagram / 73
- Instagram Stories / 128
- Twitter / 199



# YouTube

## Channel analytics

Overview

Reach

Engagement

Audience

Nov 1 – 30, 2020

November

Views

3.3K ↓

978 less than usual

Watch time (hours)

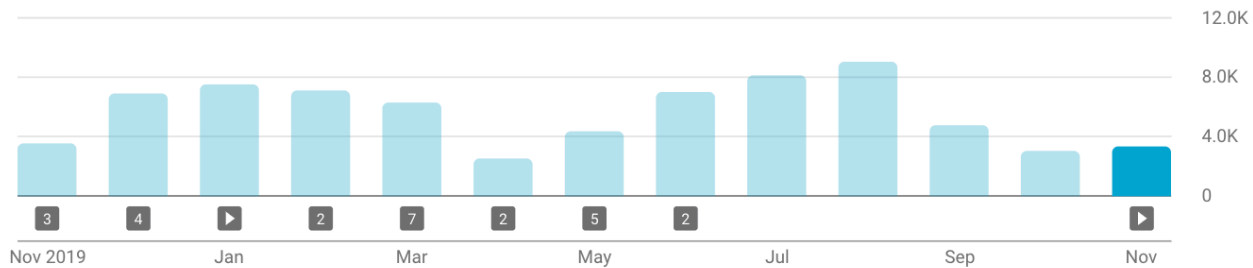
76.9 ↓

13.1 less than usual

Subscribers

+3 ↑

3 more than usual



SEE MORE

Monthly

Daily

### Realtime

● Updating live

923

Subscribers

234

Views · Last 48 hours



Top videos

Views



3-Minute Adventures - Ziplini...

25



Snowball Derby

23



We'll Save A Place

19

Subscribers: 923  
New Subscribers +3  
Views: 3,332







Top viewed content:  
3-Minute Adventures – Ziplining  
Snowball Derby  
We'll Save you a Place

Top Pins  
Top Pins

Saves



☐ Pins created in the last 30 days

Pin	Type
 Official Tourism Website of Pe...	Organic
 Official Tourism Website of Pe...	Organic
 Official Tourism Website of Pe...	Organic
 Pensacola: Home to the Belov...	Organic
 Sunset on Pensacola Beach	Organic
 Don't miss your chance to wat...	Organic

# Pinterest

Engagements: 9,078

Link Clicks: 276

Saves: 620

## Top Link Clicks:

- Five Pensacola Cocktails  
Straight to Your Home

- Five Must See Murals

-Dine Perdido Key  
Visit Pensacola.com

# VisitPensacola.com

---

*DECEMBER ONLINE REPORT*

# Summary

---

## ■ Website engagement

- Website visits down 45%
- Unique website visitors down 41%
- Mobile Traffic down 39%

Update on site traffic. Traffic is down due to demand because of COVID and due to decreased spending.

## ■ Acquisition

- Top converting channels:
  - Paid Search / 119%
  - Organic Search / 113%
  - Referral / 110%
  - Email / 106%

## ■ Email Engagement

- Unique Open Rate 36%
- Unique CTR 4.8%
- Conversion Rate 1065%

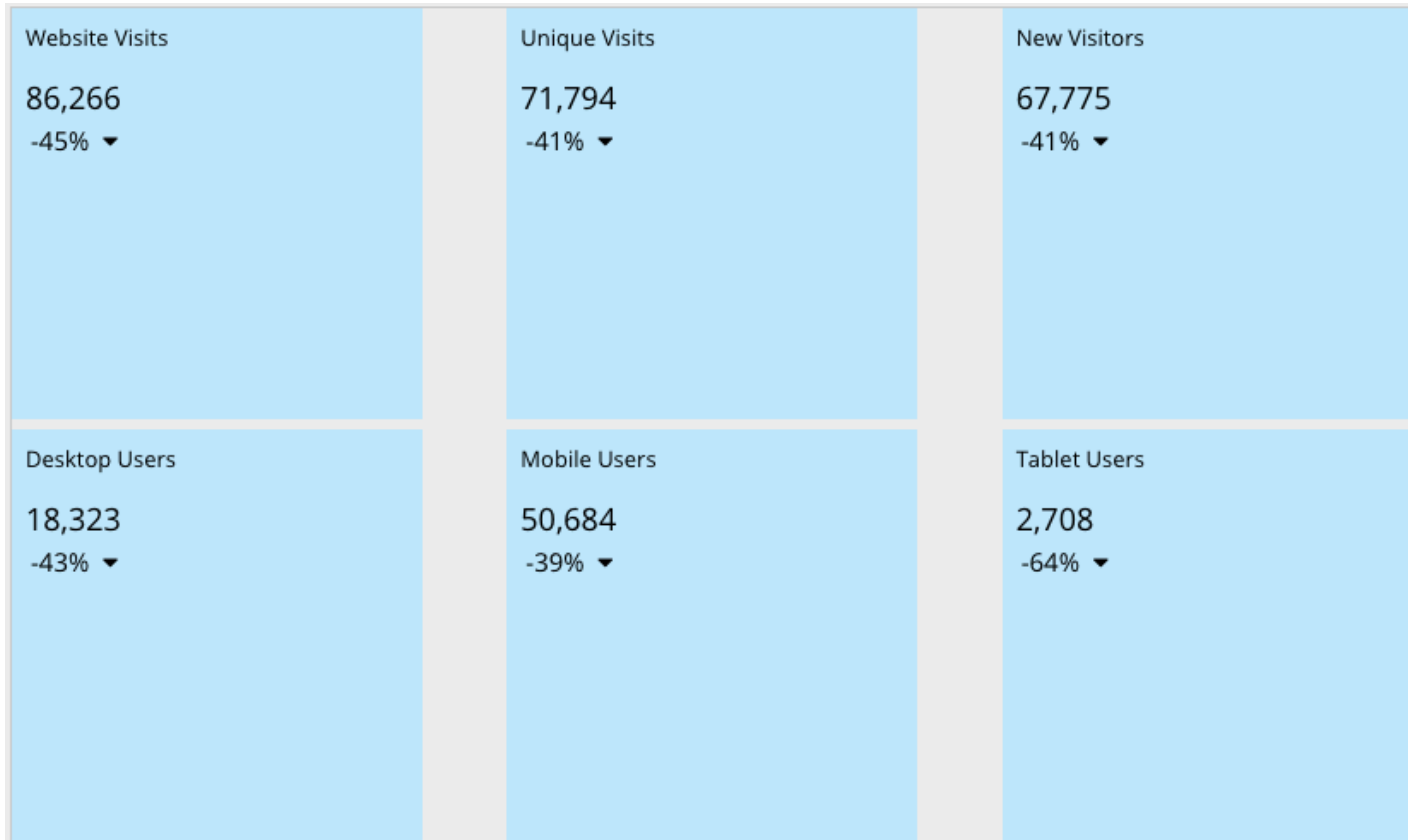
## ■ Social Media

- Social Media traffic resulted in 2,689 conversions on our website (visited more than one page, signed up for our eNewsletter or visited partner listings).
- Top converting social channels: Facebook and Pinterest
- Top landing pages/sections from social: Holiday Trail, Events, 5 Ways to enjoy beach in winter, Home page, 5 Fall Cocktails



# Audience

---

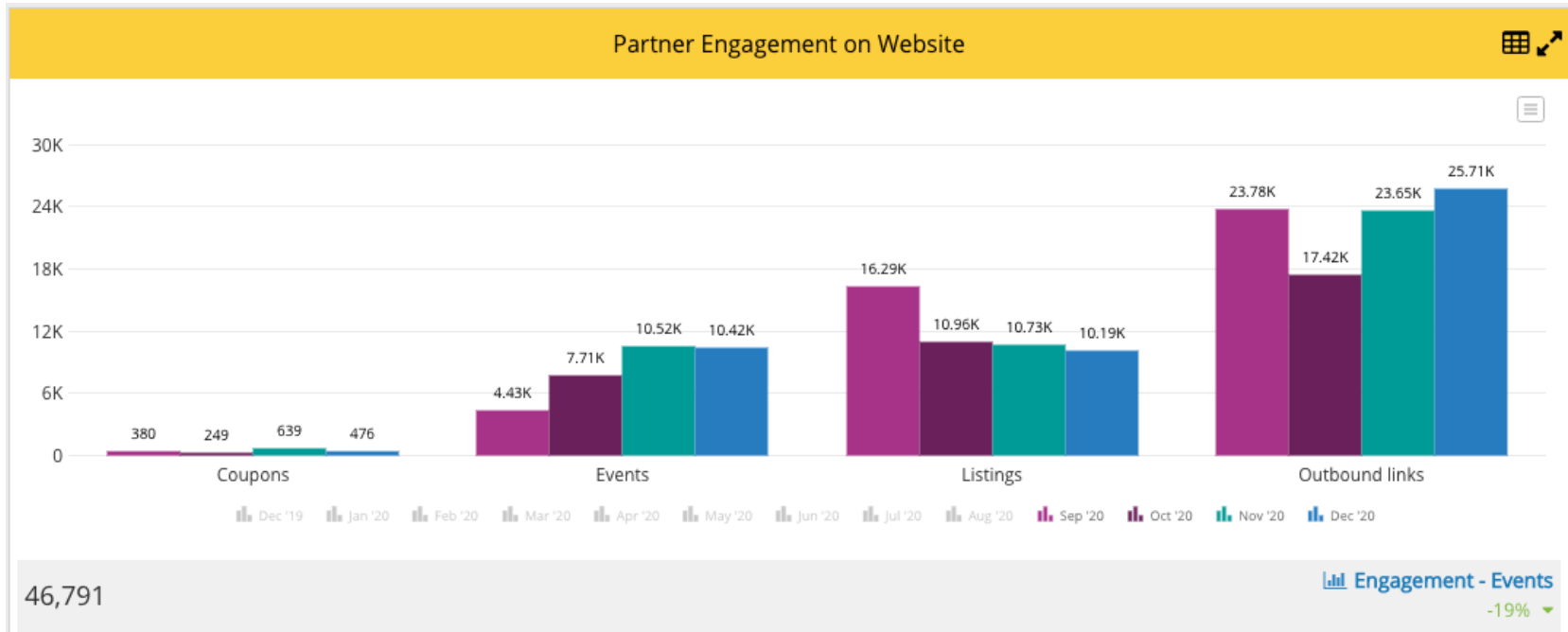


# Audience

---

Metro	Users	New Users	Bounce Rate	Pages / Session	Goal Conversion Rate
Mobile AL-Pensacola (Ft. Walton Beach) FL	18,655	16,590	52.1%	2.3	102.5%
Atlanta GA	6,637	5,985	63.6%	1.8	78.3%
New Orleans LA	3,606	3,174	58.1%	2.1	92.1%
Dallas-Ft. Worth TX	3,552	3,337	70.3%	1.7	63.7%
Houston TX	3,094	2,854	62.4%	1.9	81.5%
Chicago IL	2,337	2,271	73.7%	1.7	81.3%
Orlando-Daytona Beach-Melbourne FL	2,222	2,091	64.5%	2.0	72.9%
(not set)	2,192	2,080	69.0%	1.9	71.0%
Nashville TN	1,560	1,456	67.3%	1.8	73.0%
Tampa-St. Petersburg (Sarasota) FL	1,486	1,406	73.8%	1.6	52.2%

# Partner Engagement



# Partner Listing

<div>Visit Website</div> <div>3,499</div> <div>-23% ▼</div>	<div>Link to Detail</div> <div>2,371</div> <div>-42% ▼</div>	<div>Click Tab Amenities</div> <div>-100% ▼</div>	<div>Image</div> <div>3,314</div> <div>490% ▲</div>	<div>Click Tab Overview</div> <div>-100% ▼</div>
<div>Booking</div> <div>379</div> <div>0% ▶</div>	<div>Map</div> <div>198</div> <div>-18% ▼</div>	<div>Accommodations</div> <div>0% ▶</div>	<div>Phone</div> <div>90</div> <div>-36% ▼</div>	<div>Click Tab Meeting Facilities</div> <div>-100% ▼</div>

# Email Engagement

---

## Monthly Comparison

Counts are Totals

	OCTOBER 2020	NOVEMBER 2020	DECEMBER 2020
Sent	23,490	104,703 ↑ 346% vs OCT	55,179 ↓ 47% vs NOV
Opens	11,369	24,093 ↑ 112% vs OCT	20,224 ↓ 16% vs NOV
Clicks	1,537	2,800 ↑ 82% vs OCT	2,631 ↓ 6% vs NOV

Click-through rate: 4.8%

# Engagement

---

Measurement	Value	% Change
Time Spent On Site ( <i>min</i> )	00:01:37	▲ 4.6%
Pages	1.9	▲ 2.2%
Bounce Rate	62.1	▲ 14.6%
Email Sign Up Completions	461	▼ 47.8%
Insider Guide Signups Completions	447	▼ 33.6%

# Acquisition by

---

Default Channel Grouping	Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate
Organic Search	40,217	49,017	50.9%	2.4	129.3	113.3%
Paid Social	9,685	10,235	92.5%	1.1	9.7	14.5%
Direct	6,851	8,031	70.5%	1.8	76.8	73.5%
Social	4,095	4,541	60.3%	1.6	54.3	55.5%
Display	3,928	4,374	58.7%	2.0	26.6	57.8%
Native	2,979	3,328	88.3%	1.1	22.7	15.4%
Paid Search	2,499	3,039	52.0%	2.4	115.6	119.4%
Referral	1,591	2,013	49.4%	2.5	150.5	110.3%
Email	1,236	1,619	52.7%	2.4	137.2	106.7%
(Other)	68	69	88.4%	1.4	17.8	24.6%

# Acquisition

---

Default Channel Grouping	Users	Sessions	Bounce Rate	Pages / Session	Avg. Session Duration	Goal Conversion Rate
google / organic	37,800	46,162	51%	2.3	127.8	111.1%
facebook / paid_social	9,683	10,234	92%	1.1	9.7	14.5%
(direct) / (none)	6,851	8,031	70%	1.8	76.8	73.5%
stack_adapt / native	2,974	3,322	88%	1.1	22.7	15.5%
m.facebook.com / referral	2,532	2,769	63%	1.5	38.8	48.7%
google / cpc	1,808	2,218	53%	2.3	109.8	115.8%
bing / organic	1,178	1,378	44%	3.0	158.4	155.5%
sojern / display	1,177	1,189	24%	3.7	34.1	138.6%
Consumer Newsletter / Email	1,115	1,410	53%	2.4	124.4	108.5%
goodway / preroll	1,024	1,171	77%	1.2	16.7	21.5%



# Top Pages

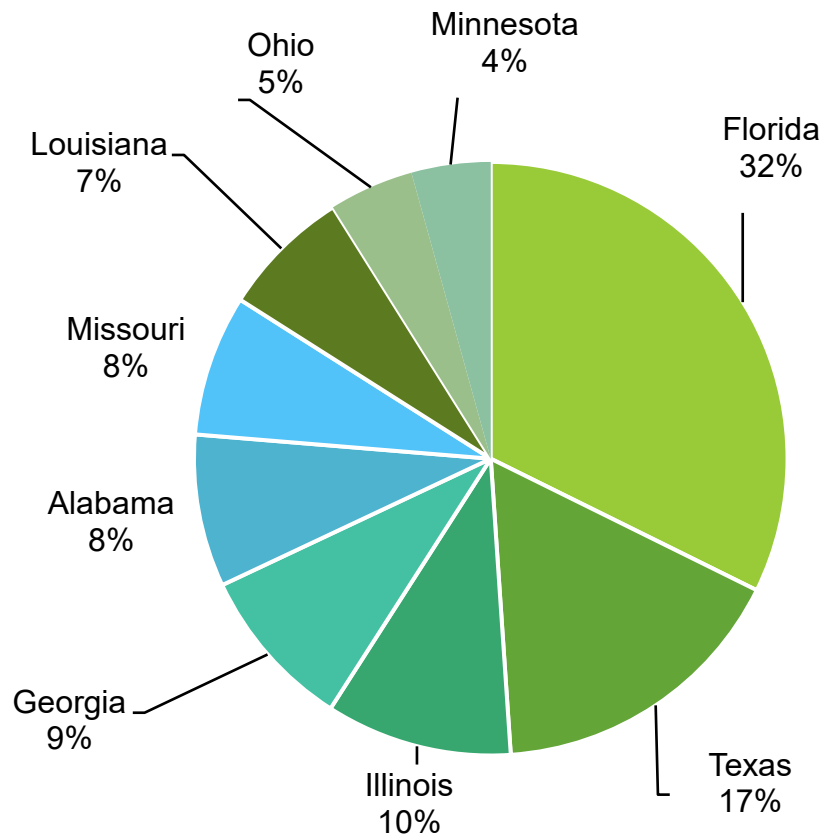
---

1. Coastal Distancing
2. Home
3. Holiday Events
4. Events
5. Plan Your Trip – Free
6. Events This Week
7. Winterfest
8. Things To Do
9. New Years Fireworks
10. Things to do - Attractions

# Engagement (E-Book) *December 2020*

Measurement	Value
Unique Visits	477
Unique Page Views	13,930
Avg. Time (min.)	6.8
Total Clicks	17
PDF Download	22

Top States – E-Book



# Experience App

Total Subscribers: 5.5K

Views: 30K

Engage Sessions: 1K

## Top Pages and Screens:

- All Events
- Holiday
- Passport Login
- Explore
- Dining
- Passport Check-in
- Passports
- How To Play

## Top Cities

- Pensacola
- Boston
- Pensacola Beach
- New Orleans
- Ferry Pass
- Pace
- Mobile
- Destin



# Social Engagement

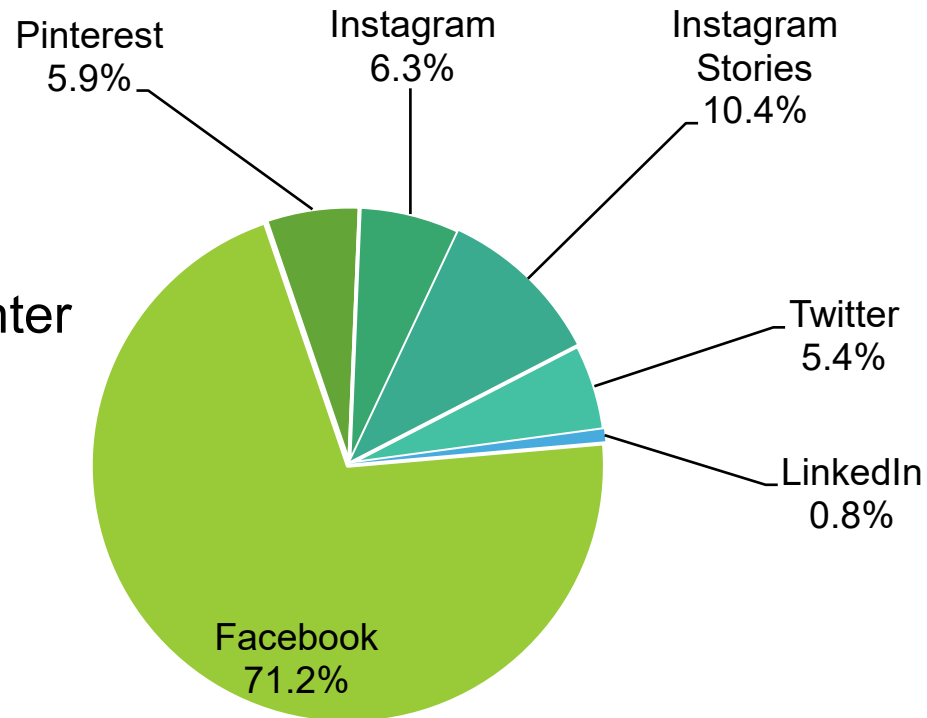
# of Sessions via Social Referral: 4,541

Contributed Social Conversions: 2,689

## Top Social Content

- Holiday Trail
- Visitpensacola.com/events
- 5 ways to enjoy the beach in winter
- Visitpensacola.com
- 5 Fall Cocktail Recipes

## Social referrals to VisitPensacola.com



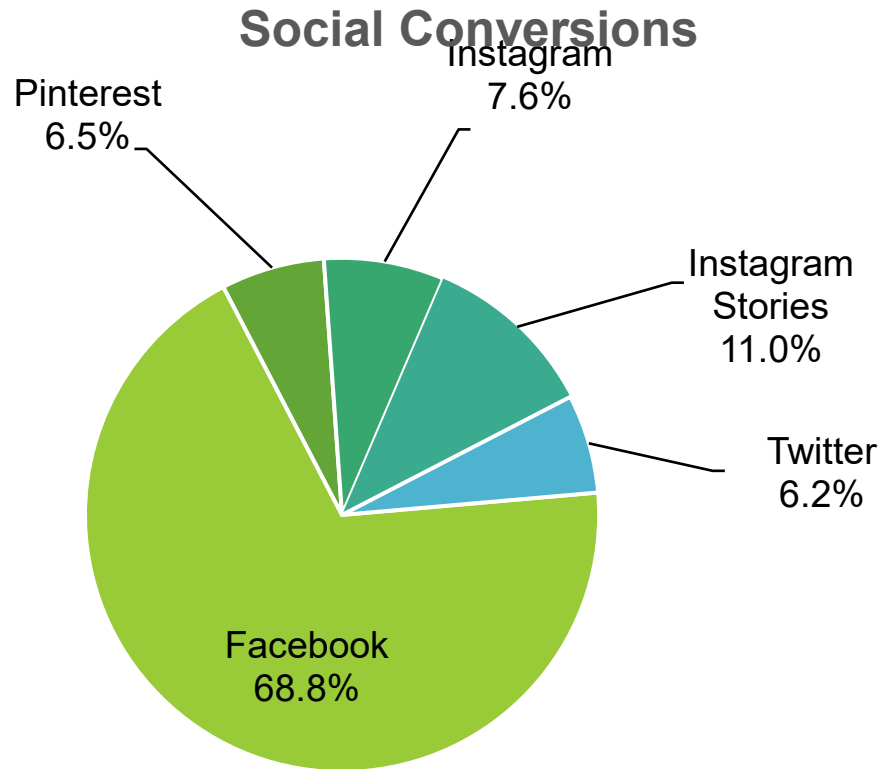
# Social Conversions

---

Top converting social channels

## Conversions

- Facebook / 1,606
- Pinterest / 152
- Instagram / 177
- Instagram Stories / 256
- Twitter / 145



# YouTube

## Channel analytics

Overview

Reach

Engagement

Audience

Dec 1 – 31, 2020  
December 2020

Views

4.3K ↓

143 less than usual

Watch time (hours)

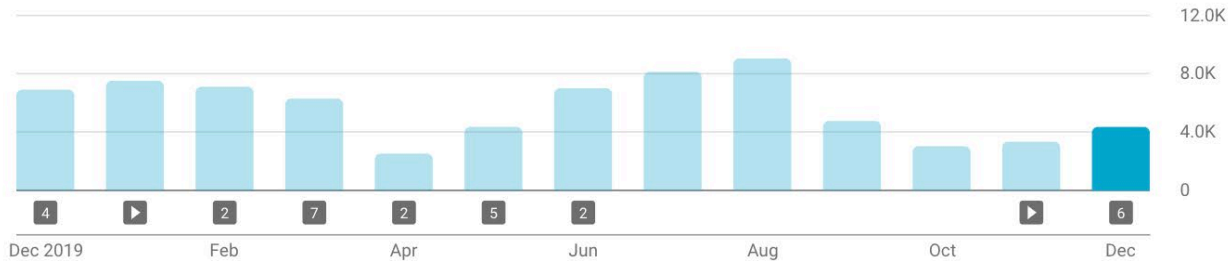
104.5 ✓

About the same as usual

Subscribers

+6 ↑

6 more than usual



SEE MORE

Monthly Daily

### Realtime

Updating live

929

Subscribers




522

Views · Last 48 hours



Top videos

Views

	3-Minute Adventures - Ziplini...	37
	We'll Save A Place	25
	The Mullet Toss	24

Subscribers: 929  
New Subscribers +6  
Views: 4,257  
New videos: 6

Top viewed content:  
3-Minute Adventures – Ziplining  
We'll Save you a Place  
Mullet Toss




# Pinterest

## Top Pins

Saves



☐ Pins created in the last 30 days

Pin	Type	Source	Fi
 Official Tourism Website of Pe...	Organic	Your Pins	V
 Official Tourism Website of Pe...	Organic	Other Pins, Your Pins	V
 Official Tourism Website of Pe...	Organic	Your Pins	V
 Don't miss your chance to wat...	Organic	Your Pins	S
 Pensacola: Home to the Belov...	Organic	Other Pins, Your Pins	S
 Sunset on Pensacola Beach	Organic	Your Pins	V

Engagements: 5,771

Link Clicks: 310

Saves: 496

## Top Link Clicks:

- **Five Pensacola Cocktails  
Straight to Your Home**

- **Weekend guide to Pensacola  
photo trail**

-**VisitPensacola.com**

-**5 outdoor restaurants**



# **TOURIST DEVELOPMENT COUNCIL**

February 9, 2021

**Marketing & Communications**





## OUTREACH



**Highlight:** Visit Pensacola to Host Annual Meeting



**Including:** YourTango "Destinations that feel like Europe"



**Including:** Five Places to Paddle in Pensacola



**Film Permits:** National Geographic

## SOCIAL MEDIA

2,553 sessions via social referral • 1,488 total social conversions



### 151 TOTAL SOCIAL CONVERSIONS

Total Engagement: 4,595 replies, retweets and likes, +87 followers, engaged 4,772 unique people, 141K Impressions



### 805 TOTAL SOCIAL CONVERSIONS

#### 562 New Page Likes

62,707 Engaged Users with the potential of 1.1 million total impressions (all generated from likes, shares and comments on posts)



### 98 TOTAL SOCIAL CONVERSIONS

#### 357 New Followers

Total Engagement: 23,221 (likes and comments)



## E-MARKETING CONSUMER eNEWS

425 new sign-ups

109% conversion rate

48% open rate

6% click throughs



## EARNED MEDIA

### ACTIVE COVERAGE – SECURED BY VISIT PENSACOLA TEAM

#### PRESS RELEASES

- Visit Pensacola to Host Annual Meeting
- CARES Act “Coastal Distancing” Ads and Thank You
- 2021 SunBelt Conference Tickets on Sale

#### MEDIA ASSISTS

- Uproxx
- The Weather Channel
- Southern Living
- Visit Florida Winter Feature
- You’ll Eat It and Like It docu-series
- Southbound Magazine
- WEAR3
- InWeekly
- City of Pensacola
- 200th Anniversary Committee
- First City Arts
- HARO (4)
- Destinations International

#### MEDIA ASSISTS, cont.

- CNN Report
- ADX Communications prize package
- Escambia County
- AAA Living
- West Florida Hospital
- Pensacola Chamber
- AAA/AARP/New York Times freelancers
- Bridge the Gap
- Trips to Discover
- Frank Brown Songwriters Festival
- Miles Partnership
- Destinations FL
- Council on Aging
- Pensacola News Journal
- Cat County 98.7
- News Radio Monthly Expert Panel
- Spoiled Agent Canada Travel Agents
- Historic Trust



## PRESS MENTIONS – STORIES MENTIONING PENSACOLA



#### STORIES MENTIONING PENSACOLA

##### Highlights:

- Pensacola International Airport Adding New Direct Flight to Washington D.C.



#### 100 stories

##### Highlights:

- 50 Cheapest Places to Retire Across America
- The Science Behind Southern Flavors



#### Accolades

##### Highlights:

- 18 Best Travel Locations in the US That Feel Just Like Europe
- America’s Best Road Trips



## OUTREACH



**Highlight:** Visit Pensacola Highlights Resiliency and Innovation of the Hospitality and Tourism Industry at Annual Meeting



**Including:** Uproxx – We Asked Bartenders to Name Their Favorite IPA's for November. Secured coverage for Coastal County Brewing.



**Including:** Southern Living



**Including:** A Winter Holiday Experience Found Only in Pensacola



**Film Permits:** The Weather Channel

## SOCIAL MEDIA

3,244 sessions via social referral • 1,784 total social conversions



### 199 TOTAL SOCIAL CONVERSIONS

Total Engagement engaged 4,511 unique people, 176K Impressions



### 976 TOTAL SOCIAL CONVERSIONS

#### 236 New Page Likes

79,623 Engaged Users with the potential of 1.3 million total impressions (all generated from likes, shares and comments on posts)



### 198 TOTAL SOCIAL CONVERSIONS

#### 620 Pins

Total Engagement: 9,078 (likes and comments)



## E-MARKETING CONSUMER eNEWS

367 new sign-ups

110% conversion rate

23% open rate

2.7% click throughs



## EARNED MEDIA

### ACTIVE COVERAGE – SECURED BY VISIT PENSACOLA TEAM

#### PRESS RELEASES

- Visit Pensacola Highlights Resiliency and Innovation of the Hospitality and Tourism Industry at Annual Meeting
- Don't Forget! Tell Us What Makes Our Destination Unique.
- Visit Pensacola Hosting \$1,000 Prize Giveaway: Enter to Win

#### MEDIA ASSISTS

- Southern Living
- Council on Aging
- Travel Awaits
- You'll Eat It and Like It productions
- Consumer travelers
- Visit Florida
- Pensacola News Journal
- City of Pensacola
- Escambia County
- Pensacola International Airport

#### MEDIA ASSISTS

- InWeekly
- WEAR3
- BranchUp Canada
- SCI Group
- Fodors Travel
- KHOU Houston
- Sports Event Magazine
- Skift
- EventMB
- SunBelt Conference
- The Weather Channel
- Visit FL Domestic Media Mission
- Destinations Florida
- Visit Florida Winter Feature
- Emerald Coast Magazine
- South Santa Rosa News
- The Business of Writing
- Innisfree – WaterPig National Coverage
- Innisfree – USA Today
- Bridge the Gap



- Frank Patti's 90th Birthday
- Small American Town Vacation Ideas
- Association Convention and Facilities

## PRESS MENTIONS – STORIES MENTIONING PENSACOLA



#### STORIES MENTIONING PENSACOLA

##### Highlights:

- Amazing Photos Show Blue Angels Demonstration Squadron's Final Goodbye



#### 110 stories

##### Highlights:

- 16 Best Beaches on the Florida Gulf Coast
- The Best Hikes on the U.S. Gulf Coast From Pensacola to New Orleans



#### Accolades

##### Highlights:

- Best Experiences to Celebrate Christmas in Pensacola, Florida
- The Top 10 Christmas Towns in Florida. They're Magical



## OUTREACH



**Highlight:**  
Visit Pensacola  
Hosting \$1000  
Prize Giveaway



**Including:** Southern Living –  
15 Food Trends Southern Chefs  
are Looking Forward to in 2021



**Including:**  
Boutique Airlines,  
Pensacola  
International Airport



**Including:** 5 Ways to Enjoy  
the Beach in Winter



## SOCIAL MEDIA

4,541 sessions via social referral • 2,689 total social conversions



### 145 TOTAL SOCIAL CONVERSIONS

Total Engagement: 7,168 Replies, retweets and likes +53 followers,  
181K Impressions



### 1,606 TOTAL SOCIAL CONVERSIONS

#### 168 New Page Likes

95,993 Engaged Users with the potential of 1.7 million total  
impressions (all generated from likes, shares and comments  
on posts)



### 152 TOTAL SOCIAL CONVERSIONS

#### 496 Pins

Total Engagement: 5,771 (likes and comments)



## E-MARKETING CONSUMER eNEWS

461 new sign-ups

106% conversion rate

36% open rate

4.8% click throughs





## EARNED MEDIA

### ACTIVE COVERAGE – SECURED BY VISIT PENSACOLA TEAM

#### PRESS RELEASES

- Visit Pensacola Hosting \$1000 Prize Giveaway

#### MEDIA ASSISTS

- Family Vacationist
- WEAR3
- Smarter Travel
- Family Vacation Critic
- Southern Living
- Visit Florida
- Associations Meetings and Events
- Uproxx
- Mansion Global
- Wall Street Journal
- Logo Motion
- Boutique Airlines
- Pensacola International Airport
- Pensacola News Journal
- Liquor.com
- NewsRadio 1620
- Cat Country 98.7

#### MEDIA ASSISTS

- Benedictine publication
- Naval Aviation Museum Foundation
- Escambia County 200th Committee
- ACE/Foo Foo Festival
- USA Today 10Best
- Sun Belt Conference
- HARO – Help A Reporter Out
- Green Global Travel
- Bar Business Magazine
- Trips to Discover
- Travel + Leisure

#### PR PROJECTS

- Pensacola Local Guides – Ice Flyer participation
- Plan for Vacation Campaign
- Pensacola Love Boxes
- Holiday Trail Campaign
- Sun Belt Conference



## PRESS MENTIONS – STORIES MENTIONING PENSACOLA



#### STORIES MENTIONING PENSACOLA

##### Highlights:

- The 17 Best Beaches in Florida



##### 100 stories

##### Highlights:

- How to Spend a Long Weekend in Scenic Pensacola FL
- These Are America's Most Beautiful Roads



##### Accolades

##### Highlights:

- 13 Dog Friendly Beaches in Florida
- Here are the National "Best Of" Lists Pensacola Cracked in 2020



# **TOURIST DEVELOPMENT COUNCIL**

**February 9, 2021**

**Sales & Services**



## Activity Report Overview

Sales Leads: 0  
 Lead Room Nights: 0  
 Bookings: 0  
 Room Nights Booked: 0  
 Assists: 1  
 Partner Referrals: 53

YTD Sales Leads: 0  
 YTD Lead Room Nights: 0  
 YTD Bookings: 0  
 YTD Room Nights Booked: 0  
 YTD Partner Referrals: 53

## Leads

n/a

## Assists

n/a

## New Partners

n/a

## Partner News

Twenty-five Halloween events were submitted for listing on Visit Pensacola's website. Please be sure to watch for information on the Winter Escape program next month.

## Upcoming Events

Visit Pensacola Annual Meeting – November 9 at 4:00 p.m.  
 Location: Blue Wahoos Stadium  
 Gates Open at 3:15 p.m.

HRT Thanksgiving Luncheon – November 10 at 11:30 a.m.  
 Location: Water Pig BBQ, Pensacola Beach  
 Registration Required

HRT Holiday Luncheon – December 15 at 11:30 a.m.  
 Location: The Grand Marlin

If you have an event that was cancelled or postponed, please let us know so it can be corrected or removed from our calendar of events. Email Shawn Brown at [sbrown@visitpensacola.com](mailto:sbrown@visitpensacola.com).

To submit a Virtual Event for our calendar, please visit <https://www.visitpensacola.com/events/submit-your-event/>

## Upcoming Meetings

**Board of Directors:** November 9 at 2:30 p.m.  
 Location: Better Homes and Gardens Lounge  
 Blue Wahoos Stadium  
 Zoom Option Available

**Visit Pensacola Annual Meeting:** November 9 at 4:00 p.m.  
 Location: Blue Wahoos Stadium  
 Zoom Option Available

**Finance Committee Meeting:** November 17 at 1:00 p.m.  
 via Zoom

**Finance Committee Meeting:** December 15 at 1:00 p.m.  
 via Zoom

**Board of Directors:** December 16 at 3:00 p.m.  
 Location: TBD

## Visitor Information Centers:

**Pensacola** location is open M-F, 9-5pm with 1 ambassador on duty. Weekends, 9-4 pm with 2 ambassadors on duty.

**Perdido Key** location is open daily, 7 days a week, 9-4 pm with 2 ambassadors on duty.

<b>Pensacola Visitor Center</b>	<u>September</u>	<u>October</u>
Personal Assists	1,085	8
Phone Assists	234	238
Visitors	430	8
Non-Visitors	90	0

FY 2021 Total Visitors: 8  
 FY 2021 Total Non-Visitors: 0

<b>Perdido Key Visitor Center</b>	<u>September</u>	<u>October</u>
Personal Assists	261	160
Phone Assists	213	59
Visitors	261	236
Non-Visitors	50	76

FY 2021 Total Visitors: 236  
 FY 2021 Total Non-Visitors: 76





## Activity Report Overview

Sales Leads: 3  
Lead Room Nights: 2,000  
Bookings: 0  
Room Nights Booked: 0  
Assists: 1  
Partner Referrals: 66

YTD Sales Leads: 3  
YTD Lead Room Nights: 2,000  
YTD Bookings: 0  
YTD Room Nights Booked: 0  
YTD Partner Referrals: 119

## Leads

GMB Gulf Coast Nationals Week 1  
GMB Gulf Coast Nationals Week 2  
2021 Sun Belt Conference

## Assists

Snowball Derby 2020

## Partner News

Destination Network Ad Sales: \$147.20

## New Partners

Drift Modern Coastal Cuisine  
Data Revolution

## Upcoming Events

HRT Holiday Luncheon – December 15 at 11:30 a.m.  
Location: The Grand Marlin

If you have an event that was cancelled or postponed, please let us know so it can be corrected or removed from our calendar of events. Email Shawn Brown at [sbrown@visitpensacola.com](mailto:sbrown@visitpensacola.com).

To submit a Virtual Event for our calendar, please visit <https://www.visitpensacola.com/events/submit-your-event/>.

## Upcoming Meetings

**Finance Committee:** December 15 at 1:00 p.m.  
Location: Zoom

**Board of Directors:** December 16 at 3:00 p.m.  
Location: Perfect Plain Brewing Co./Grainhouse  
Zoom Option Available

## Visitor Information Centers:

### Pensacola Visitor Center

**Pensacola** location is closed until further notice. Damage from Hurricane Sally is being repaired.

#### November

Personal Assists	0
Phone Assists	193
Visitors	0
Non-Visitors	0

FY 2021 Total Visitors	n/a
FY 2020 Total Non-Visitors	n/a

### Perdido Key Visitor Center

**Perdido Key** location is open daily, 7 days a week, 9-4 pm with 2 ambassadors on duty.

#### November

Personal Assists	312	261
Phone Assists	41	213
Visitors	312	261
Non-Visitors	112	50

FY 2021 Total Visitors	803
FY 2021 Total Non-Visitors	203

Assembled 400 information bags for the 2020 Snowball Derby.



## Activity Report Overview

Sales Leads: 0  
 Lead Room Nights: 0  
 Bookings: 0  
 Room Nights Booked: 0  
 Assists: 0  
 Partner Referrals: 116

YTD Sales Leads: 3  
 YTD Lead Room Nights: 2,000  
 YTD Bookings: 0  
 YTD Room Nights Booked: 0  
 YTD Partner Referrals: 235

### Leads

n/a

### Assists

n/a

### Partner News

The Winter Escape Savings Card is now available for pickup at the Perdido Key, Pensacola, and Pensacola Beach Visitor Centers. Thank you to all 28 partners that participated!

### New Partners

- Alice's Gulf Coast Cuisine and Wine Bar
- Cordova Flowers and Gifts
- Courtyard by Marriott Pensacola West
- Old Hickory Whiskey Bar
- Tel Staffing
- The Kennedy

### Upcoming Events

HRT Luncheon – February 19, 2021 at 11:30 a.m.  
 Location: The District: Seville Steak and Seafood

If you have an event that was cancelled or postponed, please let us know so it can be corrected or removed from our calendar of events. Email Shawn Brown at [sbrown@visitpensacola.com](mailto:sbrown@visitpensacola.com).

To submit a Virtual Event for our calendar, please visit <https://www.visitpensacola.com/events/submit-your-event/>.

## Upcoming Meetings

**Finance Committee:** January 26, 2021 at 1:00 p.m.  
 Location: Zoom

**Board of Directors:** January 27, 2021 at 3:00 p.m.  
 Location: SCI Building/Community Room  
 Zoom Option Available

## Visitor Information Centers:

### Pensacola Visitor Center

The Pensacola Visitor Center opened to the public on Tuesday, January 5, 2021.

#### December

Personal Assists	35
Phone Assists	179
Visitors	163
Non-Visitors	106
First-Time Visitors	10

FY 2021 Total Visitors	178
FY 2020 Total Non-Visitors	111

### Perdido Key Visitor Center

#### December

Personal Assists	62
Phone Assists	66
Visitors	538
Non-Visitors	145
First-Time Visitors	11

FY 2021 Total Visitors	1,430
FY 2021 Total Non-Visitors	349



# **TOURIST DEVELOPMENT COUNCIL**

**February 9, 2021**

**Extra Documets**

## **Discussion of an independent audit of the TDT Program**

### **TDC Action on December 1, 2020**

*Commissioner Bender made a motion for the Tourist Development Council staff to work with the Clerks' staff for an independent audit to be conducted on how the Tourist Development Tax has been spent over the past three years. The motion was seconded by Vice Chair Bear. The board approved the motion unanimously.*

In the discussion of this item at our meeting, I suggested we have an independent audit performed to not only audit the expenditures of the outside agencies for authorized uses, but also an audit of the Clerk's Office and the County Administration's uses of the TDT funds. My purpose for bringing up the topic was to verify the funds were being used as authorized by the law, so that we could get a benchmark for how the tax was being spent, and to compare our program to neighboring counties and other counties in Florida of approximately our size TDT collection. There was further discussion about the Clerk's 3% administration fees and purchases made by the County Administrator (Gators and a truck). At the following BOCC meeting on December 10, 2020, Madame Clerk took the opportunity to tell the BOCC that the TDC has no authority to call for an audit. She is correct, the law does not give the TDC the authority to call for an audit, but we may make recommendations to the BOCC. What the law does say about the TDC's responsibility and authority is that the Tourist Development Council is to prepare and submit to the governing board of the county for its approval, a plan for tourist development. That was done when the referendum went to the ballot many years ago. The law also says, "*The council shall meet at least once each quarter and, from time to time, shall make recommendations to the county governing board for the effective operation of the special projects or for uses of the tourist development tax revenue, and perform such other duties as may be prescribed by county ordinance or resolution. The council shall continuously review expenditures of revenues from the tourist development trust fund and shall receive, at least quarterly, expenditure reports from the county governing board or its designee. Expenditures which the council believes to be unauthorized shall be reported to the county governing board and the Department of Revenue.*"

### **Clerk of the Circuit Court**

First, I'll discuss the 3% of collected TDT retained by the clerk to administer the TDT program. The statute states, "*A portion of the tax collected may be retained by the county for costs of administration, but such portion shall not exceed 3 percent of collections.*" The process that happens in Escambia County is, the Clerk's office collects and remits all TDT to the County and the 3% of the collections is then allocated quarterly back to the general fund because the Clerk's office has already been funded through the annual county budget. It essentially reimburses the general fund from the TDT. Last year, an amount exceeding the 3% of collections was paid to the Clerk's office during the normal course of the annual budget. During that budgeting process, no one knew there would be a worldwide pandemic or what would happen to tourism as a result. Regardless, our TDT collections did not meet the budget and cuts were made to the unified budget group and others. The Clerk's office received higher than the statutory maximum of 3% of collections but has corrected that issue by making an adjustment of \$22,231. Second,

regarding the 3.3% admin fee budgeted this year, the Clerk stated she intends to correct this issue once the final audited numbers come in next February after the close of the fiscal year.

This issue would not happen if the Clerk retained 3% of the actual TDT collected by her office each month before remitting the remaining funds to the County rather than the process of receiving 3% of budgeted collections. According to the Clerk, this amount is not based on actual costs to administer the program. While the statute says an amount may be retained and it may not exceed 3% of collections for costs of administration, it doesn't say it shall retain 3%. The Florida Auditor General's Report to Walton County (Report No. 2017-123) stated that the 3% being retained by the Clerk, "Absent support for the amount being assessed, the CCC may be retaining TDT collections for administrative costs in excess of the actual costs. As a result, the TDC may not be receiving the amount of TDT to which it is entitled by law." They made the recommendation: **The CCC should develop and document a cost allocation methodology to support the costs for administering the TDT and withhold from the TDC only those amounts related to the actual administrative costs.** I believe this applies to the Escambia County Clerk of the Court. The Clerk has stated on numerous occasions, she is authorized by statute to be able to take the entire 3% of collections. From this Auditor General Report, it cannot be done without regard to the actual cost of administering the TDT program or the Clerk could be retaining more than it is entitled to retain. **I suggest we ask for an Attorney General Opinion so our board can, as required, report to the BOCC and the Department of Revenue if the additional funds over the actual cost to administer the TDT program is an unauthorized use of the TDT.**

### **County Administration**

In her comments at the December BOCC meeting, Madame Clerk represented that the BOCC has the authority to determine what is tourism, not an auditor, and she does the research to ensure the BOCC stays within the rails of the authorized uses of TDT. She said she references Auditor General Reports for guidance and discusses these items with the County Attorney, Board Chairman, and the County Administrator. However, I believe the County Administrator is spending TDT on unauthorized uses, and there is no adopted written policies or procedures for calculating indirect administrative charges to the TDC for actual BOCC services performed for the TDC. I've asked for a copy of this policy and procedure and was told it does not exist. The Auditor General made the recommendation to the Walton County Board of County Commissioners, in the same report (Report No. 2017-123), to create and adopt this policy and procedure.

The County Administrator has allocated \$375,000 to beach mowing/Bob Sikes Bridge repair, \$317,290 to Marine Resources, and \$746,139 for Reserves/Projects (totals approximately 15% of total TDT). This budget was adopted by the BOCC, and some but not all of the details of these planned expenditures have been given to the TDC for consideration and review. How can we be expected to comply with our statutory obligation to make recommendations to the BOCC for the effective operation of the special projects or for uses of the tourist development tax revenue when it is not being provided until after it has been spent? There are Auditor General Reports and Attorney General opinions regarding some of these types of expenditures. Most importantly, both the Auditor General and Attorney General emphatically state, expenditures that are not specifically authorized in the statute are prohibited.

**I believe these to be unauthorized uses of TDT**

*"Where a statute enumerates the things upon which it is to operate or forbids certain things, it is ordinarily to be construed as excluding from its operation all things not expressly mentioned."*

(Also FL Statute 125.0104(5)(e))

- Paying for landscape maintenance costs at Pensacola Beach
- Purchasing Gator ATV's for turtle nest monitoring (Smith Tractor)
- Paying temp staff for turtle nest monitoring (Blue Arbor)
- Purchasing a truck for the Marine Resources Department (Duval Ford)
- Paying the full salary of the Marine Resource Department Director, Robert Turpin
- Most of the Marine Resource Department expenses
  - Travel Per Diem
  - Grand Lagoon Marina
  - George's Marine Electronics
  - West Marine
  - Walmart
  - Amazon
  - Renaissance Man
  - Forestry Supplies
  - Home Depot
  - Lowes
  - Hatch Mott McDonald
  - Etc.

**I suggest we ask for an Attorney General Opinion so our board can, as required, report to the BOCC and the Department of Revenue if the County is using additional funds over the actual cost to administer the TDT program is an unauthorized use of the TDT. I also suggest we ask for an Attorney General Opinion if the above listed expenditures are authorized under the statute.**

For reference:

- AGO 90-14 – Opinion prohibiting funding of law enforcement within the County (Does this also apply to Marine Resources)
- AGO 90-55 – Opinion prohibiting construction of beach parks, Sheriff patrol and lifeguards, and building and maintenance of sanitary facilities on or near the beach (Does this apply to landscaping/grass mowing)
- AGO 92-66 – Opinion prohibiting the purchase of all-terrain vehicles for dune erosion and protection patrol (Does this also apply to ATV purchases for turtle nest monitoring)
- AGO 88-49 – Opinion prohibiting the purchase of real property for beach access (Does this apply to Perdido Key Beach Access #4)

**WALTON COUNTY  
BOARD OF COUNTY COMMISSIONERS,  
CLERK OF THE CIRCUIT COURT, AND  
USE OF FUNDS RELATED TO THE  
DEEPWATER HORIZON OIL SPILL**



Sherrill F. Norman, CPA  
Auditor General

**WALTON COUNTY  
BOARD OF COUNTY COMMISSIONERS,  
CLERK OF THE CIRCUIT COURT, AND  
USE OF FUNDS RELATED TO  
THE DEEPWATER HORIZON OIL SPILL**

**SUMMARY**

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This operational audit of the Walton County Board of County Commissioners (BCC) and Clerk of the Circuit Court (CCC) focused on selected processes and administrative activities and included an evaluation, pursuant to Section 288.8018(2), Florida Statutes, of the County's performance in administering laws, policies, and procedures governing the expenditure of funds related to the Deepwater Horizon oil spill in an efficient and effective manner. Our audit disclosed the following:

**Board of County Commissioners**

**Finding 1:** The BCC Comprehensive Plan (Plan) and Land Development Code (Code) policies and objectives for development in the County could be improved. For example, the Plan and the Code contained undefined terms regarding proportionate share contribution (PSC) fees. Definitions for terms related to PSC fees would promote consistent treatment by Planning and Development Services Department (Department) personnel for similar situations.

**Finding 2:** The BCC assessed PSC fees to commercial or residential project developers for increased road use caused by the projects; however, the fees were based on outdated statutory provisions. Additionally, BCC personnel did not perform a cost-benefit analysis to determine whether it would be more economical for the County to assess developers a PSC fee or an impact fee, and BCC records did not always demonstrate the accuracy of PSC fee assessments or that fees were timely collected.

**Finding 3:** Preservation fees were not always correctly calculated or supported by documented, independent review and approval. As a result, certain fees were over assessed and others were under assessed. In addition, preservation fees were not always timely collected.

**Finding 4:** Recreational plat fees were not always calculated correctly, resulting in net fee under assessments totaling \$31,840.

**Finding 5:** In 2004, a comprehensive study of Department operations identified numerous improvements that could be made; however, as of September 2016, the Department had not implemented several of the improvements recommended.

**Finding 6:** The BCC had not established written policies or procedures for safeguarding securities submitted to ensure satisfactory completion of infrastructure projects.

→ **Finding 7:** The BCC had not adopted written policies or procedures for calculating indirect administrative charges to the Tourist Development Council (TDC) based on actual BCC services performed for the TDC.



**Finding 8:** BCC records did not always evidence that employees met the education and experience requirements for their positions.

**Finding 9:** BCC controls over the competitive selection of certain professional services could be enhanced.

### **Clerk of the Circuit Court**

➔ **Finding 10:** The CCC had not developed a cost allocation methodology to support the administrative costs charged for administering the tourist development tax.

**Finding 11:** The CCC Internal Audit Department (IAD) did not comply with the IAD charter and professional standards by obtaining required quality assurance reviews. In addition, the IAD did not comply with the IAD policies and procedures requiring the performance of a follow-up review of prior audit findings.

### **Use of Funds Related to the Deepwater Horizon Oil Spill**

State law<sup>1</sup> requires us to audit funds related to the Deepwater Horizon oil spill to evaluate the County's performance in administering laws, policies, and procedures governing the expenditure of funds related to the Deepwater Horizon oil spill in an efficient and effective manner. As part of our operational audit, we evaluated the County's internal controls, internal audit functions, and compliance with applicable requirements in State and Federal law, including reporting and performance requirements. Except for the CCC IAD's noncompliance with the IAD charter and professional standards, as noted in Finding 11, our audit procedures and tests of selected County records and accounts found that the County's performance was sufficient to reasonably ensure compliance with law and the proper expenditure of funds related to the Deepwater Horizon oil spill.

## **BACKGROUND**

**Walton County Board of County Commissioners.** The Board of County Commissioners (BCC) is the chief legislative body in Walton County (County), and its general duties and responsibilities are outlined in State law.<sup>2</sup> The BCC is composed of five County Commissioners, and each County Commissioner is elected to a 4-year term by the voters in the geographical district in which he or she resides. The BCC approves the County budget, adopts local ordinances and resolutions, and establishes policies and procedures that govern the County and protect the health, safety, and welfare of the citizens.

**Walton County Clerk of the Circuit Court.** The Florida Constitution establishes the Clerk of the Circuit Court (CCC) as public trustee for the County. In this role, the CCC provides for checks and balances in County government by acting as clerk of the BCC, clerk of the court, keeper of public records, comptroller, and internal auditor of County funds. Specifically:

- The CCC serves the County government by acting as accountant and auditor for the BCC, collector and distributor of statutory assessments, and guardian of public records, public funds, and public property.

<sup>1</sup> Section 288.8018(2), Florida Statutes.

<sup>2</sup> Chapter 125, Florida Statutes.

- The CCC serves the court by ensuring that appropriate parties carry out the court's orders, judgments, or directives; maintaining the court's records; collecting and disbursing court-assessed fines, fees, and assessments; and collecting and disbursing court-ordered child support and alimony payments.
- The CCC serves the State by collecting and disbursing documentary stamps and intangible taxes to the State; collecting and disbursing other State-mandated fees and assessments to the State; providing informational, financial, and statistical data to the State; and managing County funds in accordance with State law.

**Funds Related to the Deepwater Horizon Oil Spill.** On April 20, 2010, a gas release and subsequent explosion occurred on the British Petroleum (BP) mobile drilling platform Deepwater Horizon, located in the Gulf of Mexico approximately 130 miles southeast of New Orleans, Louisiana. Due to the threat posed to the State of Florida from oil leaking from the drilling platform and the well, the Governor declared a state of emergency for certain counties, including Walton County. To compensate for the impact of the explosion and oil spill, BP provided moneys to the State, certain local governments, and certain nonprofit organizations. During the period October 2013 through February 2016, the BCC received BP settlement awards for continuing damages to the local tourism economy. For that period, the total BP awards to the County, net of legal and other fees totaling \$2.0 million, were \$7.9 million. Of this amount, \$3.6 million was awarded to the BCC and \$4.3 million was awarded to the Walton County Tourist Development Council (TDC). Also, for that period, the BCC recorded BP Fund expenditures totaling \$987,478 (for the purchase of Sheriff's Office vehicles); however, no expenditures were made by the TDC as no plans had been made for use of the awarded funds.

#### **Finding 10: Tourist Development Tax Administrative Costs**

Pursuant to State law,<sup>24</sup> as accountant for the BCC, the Clerk of the Circuit Court (CCC) is responsible for collecting, processing, and remitting the TDT collections from lodging to the TDC. State law<sup>25</sup> authorizes the CCC to retain a portion of the tax collected for administrative costs provided that such portion not exceed 3 percent of the collections. According to CCC personnel, the CCC procedure is to collect the tax, retain 3 percent, and remit the remaining 97 percent to the TDC. This practice has been considered acceptable by CCC staff and followed for many years without a documented cost allocation methodology to support the reasonableness of the 3 percent amount retained.

During the period October 2014 through February 2016, the CCC retained administrative costs of \$1.3 million, which equaled the maximum cap of 3 percent of the TDT collections during this period.

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<sup>24</sup> Section 125.17, Florida Statutes.

<sup>25</sup> Section 125.0104(10)(b)5., Florida Statutes.

Absent support for the amount being assessed, the CCC may be retaining TDT collections for administrative costs in excess of the actual costs. As a result, the TDC may not be receiving the amount of TDT to which it is entitled by law.

**Recommendation:** The CCC should develop and document a cost allocation methodology to support the costs for administering the TDT and withhold from the TDC only those amounts related to the actual administrative costs.



# ALEX ALFORD

CLERK OF COURTS & COUNTY COMPTROLLER, WALTON COUNTY, FLORIDA

## **Walton County Clerk of Circuit Court responses to the preliminary and tentative audit findings**

**Finding 10:** The CCC had not developed a cost allocation methodology to support the administrative costs charged for administering the tourist development tax.

**Recommendation:** The CCC should develop and document a cost allocation methodology to support the costs for administering the TDT and withhold from the TDC only those amounts related to the actual administrative costs.

**Clerk's Response:** CCC concurs with the finding and is currently developing a cost allocation methodology to support the costs for administering the collection of TDT. The amount CCC withholds from TDT collections will reflect only cost supported by the documented cost allocation methodology.

571 U.S. HIGHWAY 90 EAST • P.O. Box 1260 • DEFUNIAK SPRINGS, FLORIDA 32435-1260  
(850) 892-8115 • FAX (850) 892-8130

31 COASTAL CENTRE BLVD SUITE 500 • SANTA ROSA BEACH, FLORIDA 32459 • (850) 267-3066 • FAX (850) 267-1335

**From:** David Bear davidbeartdc@aol.com  
**Subject:** Re: [EXTERNAL]Re: Upcoming TDC Meeting  
**Date:** February 8, 2021 at 2:35 PM  
**To:** Pam Childers PCHILDERS@escambiaclerk.com  
**Cc:** Sharon Harrell (COC) SHARRELL@escambiaclerk.com, District5 District5@co.escambia.fl.us, District3 District3@co.escambia.fl.us, District1 District1@co.escambia.fl.us

Pam,

Thanks for your response. I'm sorry you weren't well on Friday and hope you feel better.

Out of an abundance of caution to avoid even a perception of sunshine violation, I deleted Commissioner Bender from this email since he also a member of the TDC.

We have discussed the topic of the administrative fee and that your office takes 3% of the budgeted TDT revenue. You have made comments that in previous years when the TDT collections exceeded the budgeted revenue, you have not reached back to bill the county for the additional amount up to the 3% of total collections. You have also stated that the 2020 TDT collections did not meet the budgeted revenues, and you would be returning to the County, the amount your office received that exceeded the 3% statutory administrative fee. Ms. McClure sent an email to me on Friday saying a credit for \$22,231 has been provided for the amount in excess of the statutory 3% administrative fee for 2020, and you would be handling the budgeted amount exceeding the statutory limit of 3% for 2021 once final revenue figures are known.

What we have not discussed is whether your office has a documented cost analysis method to calculate the actual cost to administer the TDT program for the county. The TDC has never been provided a copy of the cost analysis methodology documentation used to support the reasonableness of the TDT amount received by your office, only that you receive +/- 3% of the TDT.

Please correct me if I'm wrong, but it appears to me that the Clerk's office does not have any documented cost analysis method to calculate the amount needed to administer the TDT program based on actual costs. It simply relies on the statute language to retain a portion of the TDT not to exceed 3% of collections.

I look forward to our discussion tomorrow.

David M. Bear  
6120 Enterprise Drive  
Pensacola, FL 32505

On Feb 8, 2021, at 11:41 AM, Pam Childers (COC) <PCHILDERS@escambiaclerk.com> wrote:

Just opened this one. Meetings all day Thursday, bad cold hit me Friday, just returned to my desk with a full schedule. I will attend the TDC meeting to answer any questions. We have discussed this topic at length and have already provided documentation and feedback in our prior conversations.

See you tomorrow,  
Pam

**From:** David Bear <davidbeartdc@aol.com>  
**Sent:** Friday, February 5, 2021 5:01 PM  
**To:** Pam Childers (COC) <PCHILDERS@escambiaclerk.com>; Sharon Harrell (COC) <SHARRELL@escambiaclerk.com>  
**Cc:** District5 <District5@co.escambia.fl.us>; District3 <District3@co.escambia.fl.us>; District1 <District1@co.escambia.fl.us>  
**Subject:** [EXTERNAL]Re: Upcoming TDC Meeting

**WARNING!** This email originated from an outside network. **DO NOT CLICK** links or attachments unless you recognize the sender and know the content is safe.

Good afternoon. Please confirm receipt of my request from yesterday. Thanks

David M. Bear

6120 Enterprise Drive  
Pensacola, FL 32505

On Feb 4, 2021, at 5:33 PM, David M. Bear <[davidbeartdc@aol.com](mailto:davidbeartdc@aol.com)> wrote:

Good afternoon. In preparation for the TDC meeting next week, I am requesting some documentation and information.

- Does the COC have a documented cost allocation methodology to support the reasonableness of the 3 percent amount retained by the COC for administration of the TDT program?
- If yes, please share it.
- Also if yes, using the documented cost allocation method, what was the calculated amount being retained by the COC for administration of TDT for years 2017/2018, 2018/2019, 2019/2020, and scheduled for 2020/2021?

This information is necessary for the discussion regarding last meeting's TDC action to conduct an independent audit of the TDT program. If you have any questions, please email me at this address.

Thank you,  
David M. Bear  
6120 Enterprise Drive  
Pensacola, FL 32505

## **Finding 7: Tourist Development Tax Administrative Charges**

State law<sup>19</sup> authorizes the BCC to charge indirect administrative costs against tourist development tax (TDT) revenues for administrative services performed by the BCC on behalf of the Tourist Development Council (TDC). For the 2014-15 fiscal year, the BCC approved and collected \$356,735 for indirect administrative charges from TDT revenues. Prior to the 2014-15 fiscal year, the BCC did not charge the TDC for indirect administrative costs.

In response to our inquiries, the BCC Finance Director indicated that the TDC 2014-15 fiscal year indirect administrative cost calculation was based on a methodology similar to that used by other counties and municipalities. To determine the TDC indirect administrative cost charges for the 2014-15 fiscal year, the calculation included consideration of, for example, the County Administrator's Office, County Attorney's Office, Human Resources (HR) Department, and Purchasing Department 2013-14 fiscal year budget information. For indirect administrative cost allocations, the Finance Director used preliminary budgeted expenditures for the 2014-15 fiscal year as well as other selected information. For the County Administrator and County Attorney Offices, the Finance Director assumed that half of the budgeted expenditures of both offices would be for general BCC expenditures, and the other half would be allocated to other BCC functions as a percentage of the respective functions' budgets. For the HR Department, the allocation was based on the number of full-time personnel and, for the Purchasing Department, the allocation was based on the number of Purchasing Department-issued purchase orders. However, the BCC had not adopted written policies or procedures for calculating indirect administrative cost charges to the TDC based on determinations of actual BCC administrative services performed for the TDC.

At the request of the BCC Office of Management and Budget, in December 2014 the BCC agreed to contract with a consultant to perform a cost allocation plan study. The consultant completed the study, based on 2013-14 fiscal year actual expenditures, and established cost allocations to be charged for the 2015-16 fiscal year which the BCC approved in August 2015. For the 2014-15 fiscal year, the study identified indirect administrative costs totaling \$950,783 that could have been charged to the TDC or \$594,048 more than the Finance Director's calculation. The difference was primarily due to the inclusion of building overhead costs in the consultant's calculation that were not included in the Finance Director's calculation. According to the Finance Director, since the amount budgeted for the indirect administrative costs was less than the consultant's cost calculation, \$356,735 was charged to the TDC in August 2015 for the 2014-15 fiscal year.

Our examination of the Finance Director's methodology disclosed that, while it was consistent in allocating indirect administrative costs to a wide variety of functions throughout the County, the indirect

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<sup>19</sup> Section 125.0104(5)(a)4., Florida Statutes.



cost calculations omitted any consideration of actual expenditures. Without such consideration, there is an increased risk that indirect cost assessments may not be reasonably allocated to the TDC. For the 2015-16 fiscal year, the BCC approved budgeted indirect administrative costs of \$937,255, based on the consultant study, and that amount was charged to the TDC. According to the Finance Director, the BCC will rely on this study for allocating indirect costs until a new study is approved, which is anticipated for the 2018-19 fiscal year.

**Recommendation:** The BCC should adopt an appropriate methodology and establish written procedures for calculating indirect administrative charges to the TDC. Such charges could be based on the methodology developed in the consultant cost allocation plan study and adjusted, as necessary, depending on the actual BCC services performed for the TDC.

## MANAGEMENT'S RESPONSES

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### WALTON COUNTY, FLORIDA Board of County Commissioners

William "Bill" Chapman, District 1, Vice-Chair  
Cecilia Jones, District 2, *Chair*  
Melanie Nipper, District 3  
Sara Comander, District 4  
Tony Anderson, District 5



P.O. Box 1355  
DeFuniak Springs, FL 32435  
Phone: (850) 892-8155  
Fax: (850) 892-8454  
[www.co.walton.fl.us](http://www.co.walton.fl.us)

February 28, 2017

Sherrill F. Norman, CPA  
State of Florida Auditor General's Office  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

Dear Ms. Norman,

Pursuant to Section 11.45(4)(d), Florida Statutes, below are the Walton County Board of County Commissioners responses to the preliminary and tentative audit findings and recommendations made as a result of the operational audit of the Walton County Board of County Commissioners, Clerk of the Circuit Court, and Use of Funds Related to the Deepwater Horizon Oil Spill. The County concurs with the results of the operational audit and has already begun to implement the steps detailed below to apply corrective actions that will preclude a recurrence of these findings.

**Finding 7: Tourist Development Tax Administrative Charges.** The BCC had not adopted written policies or procedures for calculating indirect administrative charges to the Tourist Development Council (TDC) based on actual BCC services performed for the TDC.

**Audit Recommendation:** The BCC should adopt an appropriate methodology and establish written procedures for calculating indirect administrative charges to the TDC. Such charges could be based on the methodology developed in the consultant cost allocation plan study and adjusted, as necessary, depending on the actual BCC services performed for the TDC.

**County Response:** The County is establishing a formal policy for calculating indirect administrative charges. As mentioned in the recommendation, these charges will be based on the methodology developed in the cost allocation study and provide a set guideline for updating charges to ensure a consistently reasonable allocation each fiscal year.

**From:** Amber M. McClure ammcclure@myescambia.com  
**Subject:** RE: [EXTERNAL]Re: [EXTERNAL]Re: Upcoming TDC Meeting  
**Date:** February 6, 2021 at 9:41 AM  
**To:** David Bear davidbeartdc@aol.com  
**Cc:** Alison A. Rogers aarogers@co.escambia.fl.us, Janice P. Gilley JanicePGilley@myescambia.com, District5 District5@co.escambia.fl.us, District3 District3@co.escambia.fl.us, District1 District1@co.escambia.fl.us

AM

Good morning Chairman Bear –

There is not a BCC policy; however, it has been practice during budget preparation to allocate 5% indirect costs to other funds of the County. Since Florida Statute only allows for a maximum of 3%, this practice is not and cannot be applied to the tourist development tax.

As I shared at the most recent TDC meeting, we are working to prepare a full-cost cost allocation plan which will identify the actual cost of supporting the TDT fund and all other non-general fund sources. We had hoped to have it completed this fiscal year but have learned since that we will not be able to complete it before Fiscal Year 2022 begins.

Please let me know if you have any more questions.

Thanks,  
Amber

Amber M. McClure, CPA  
Chief Budget Officer  
Escambia County Board of County Commissioners  
221 Palafox Place  
Pensacola, FL 32502  
[ammcclure@myescambia.com](mailto:ammcclure@myescambia.com)

**MASK UP,  
Escambia!**

*my*escambia.com  
Be calm. Be clean. Be healthy.

**From:** David Bear <davidbeartdc@aol.com>  
**Sent:** Friday, February 5, 2021 7:35 PM  
**To:** Amber M. McClure <ammcclure@myescambia.com>  
**Cc:** Alison A. Rogers <aarogers@co.escambia.fl.us>; Janice P. Gilley <JanicePGilley@myescambia.com>; District5 <District5@co.escambia.fl.us>; District3 <District3@co.escambia.fl.us>; District1 <District1@co.escambia.fl.us>  
**Subject:** [EXTERNAL]Re: [EXTERNAL]Re: Upcoming TDC Meeting

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Amber,

Thanks for your reply and the update regarding the Clerk's plan to rectify the overcharge for administering this program. This is good information but it's not what I was seeking. I'm asking if there is a BOCC policy and procedure for calculating how much TDT the county will use for indirect costs based on actual administrative services performed for the TDC.

If there is a policy and procedure, I'd like a copy of them and the dollar amount allocated, following the policy, for those years I requested. If there is no BOCC policy and procedure, please let me know.

Thanks,

David M. Bear  
6120 Enterprise Drive  
Pensacola, FL 32505

On Feb 5, 2021, at 6:12 PM, Amber M. McClure  
<[ammccclure@myescambia.com](mailto:ammccclure@myescambia.com)> wrote:

Good evening Chairman Bear –

I apologize for the delay in responding.

As previously shared, the 3% admin fee is governed by Florida Statute 125.0104(10)(b)(5) which can be found here -  
[http://www.leg.state.fl.us/statutes/index.cfm?App\\_mode=Display\\_Statute&URL=0100-0199/0125/Sections/0125.0104.html](http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0125/Sections/0125.0104.html).

For ease of reference, I've attached the document shared in December with the admin fee highlighted in yellow.

The Board of County Commissioners budgets 3% of the projected revenues each year. The Office of Management and Budget went through significant staffing changes in Fiscal Year 2020 and inadvertently missed adjusting the FY21 budgeted amount to 3% of the adjusted revenues – revenues that had to be adjusted, as you'll recall, due to the impact of COVID. I have included an adjustment in the fund balance appropriation to reduce the admin budgeted fee by \$30,135 to \$299,865 (3% x \$9,995,512 budgeted revenue). This adjustment will be recommended to the Board for approval at the March 4<sup>th</sup> board meeting.

Also, please remember the Clerk's office procedure is to charge quarterly one fourth of the budgeted amount. They will make an adjustment to the FY21 amounts charged once this budget amendment is approved by the Board. Then in conjunction with the annual audit, the Clerk's office adjusts the entries to be reflective of 3% of actual revenues. The Clerk's office adjusted last year's allocation as promised to provide a \$22,231 credit. Note

this means the FY21 actual amount charged will be adjusted once final revenue figures are known as well.

Please let me know if you have any additional questions.

Thank you,  
Amber

Amber M. McClure, CPA  
Chief Budget Officer  
Escambia County Board of County Commissioners  
221 Palafox Place  
Pensacola, FL 32502  
[ammcclure@myescambia.com](mailto:ammcclure@myescambia.com)  
<image001.jpg>

**From:** David Bear <[davidbeartdc@aol.com](mailto:davidbeartdc@aol.com)>  
**Sent:** Friday, February 5, 2021 5:02 PM  
**To:** Alison A. Rogers <[arogers@co.escambia.fl.us](mailto:arogers@co.escambia.fl.us)>; Janice P. Gilley <[JanicePGilley@myescambia.com](mailto:JanicePGilley@myescambia.com)>; Amber M. McClure <[ammcclure@myescambia.com](mailto:ammcclure@myescambia.com)>  
**Cc:** District5 <[District5@co.escambia.fl.us](mailto:District5@co.escambia.fl.us)>; District3 <[District3@co.escambia.fl.us](mailto:District3@co.escambia.fl.us)>; District1 <[District1@co.escambia.fl.us](mailto:District1@co.escambia.fl.us)>  
**Subject:** [EXTERNAL]Re: Upcoming TDC Meeting

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Good afternoon. Please confirm receipt of my request from yesterday.  
Thanks

David M. Bear  
6120 Enterprise Drive  
Pensacola, FL 32505

On Feb 4, 2021, at 5:33 PM, David M. Bear  
<[davidbeartdc@aol.com](mailto:davidbeartdc@aol.com)> wrote:

Good afternoon. In preparation for the TDC meeting next week, I am requesting some documentation and information.

- Has the BOCC adopted written policies or procedures for calculating indirect administrative cost charges to the TDC based on determinations of actual BOCC administrative services performed for the TDC? If yes, please provide a copy of those policies and procedures.

- Also if yes, how much was the amount calculated and charged for years, 2017/2018, 2018/2019, 2019/2020, and scheduled for 2020/2021?

This information is necessary for the discussion regarding last meeting's TDC action to conduct an independent audit of the TDT program. If you have any questions, please email me at this address.

Thank you,

David M. Bear  
6120 Enterprise Drive  
Pensacola, FL 32505

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<TDT - BOCC Update.pdf>

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