

San Diego Tourism Marketing District

AGREED-UPON PROCEDURES
PROGRAM RECIPIENT RETURN ON INVESTMENT
CALCULATIONS –

SAN DIEGO FILM COMMISSION
SAN DIEGO SPORTS COMMISSION
SAN DIEGO BOWL GAME ASSOCIATION
SAN DIEGO CREW CLASSIC
SAN DIEGO BAY WINE & FOOD FESTIVAL
SAN DIEGO BREWERS GUILD: BEER WEEK
FISCAL YEAR ENDED JUNE 30, 2010

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
San Diego Tourism Marketing District
San Diego, California

We have performed the procedures enumerated below, which were agreed to by San Diego Tourism Marketing District, ("TMD") formerly known as San Diego Tourism Promotion Corporation, solely to assist you with respect to testing selected Return on Investment ("ROI") calculations provided by TMD program recipients. TMD is responsible for oversight of program recipient ROI procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of TMD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings related to the following programs: San Diego Film Commission; San Diego Sports Commission; San Diego Bowl Games Association – Holiday Bowl and Poinsettia Bowl; San Diego Crew Classic; San Diego Bay Wine & Food Festival; and San Diego Brewers Guild: Beer Week. Our procedures and findings for these programs are documented in Exhibit I.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of TMD and its board of directors and is not intended to be and should not be used by anyone other than those specified parties.

Robert R. Redwitz & Co.

ROBERT R. REDWITZ & CO.
An Accounting and Consulting Corporation

La Jolla, California
February 11, 2011

EXHIBIT I

San Diego Film Commission Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained a copy of the approved recipient funding request and the detailed ROI calculation for San Diego Film Commission. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. Total hotel revenue of \$1,987,102 was used in the detailed ROI calculation by San Diego Film Commission while \$1,987,067 was used in the summary provided by TMD. However, the difference of \$35 in hotel revenue does not affect the result of ROI calculation. The detailed calculation of ROI agrees to FY 2010 Annual ROI of 3.03:1.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

Other than average daily rate ("ADR"), there were no specific measurable criteria included in the original budget approved by the TMD.

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

There were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.
 - c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

San Diego Film Commission Program (continued)

Finding

4a. TRN were calculated based on a survey internally generated by San Diego Film Commission ("Film Commission"). Film Commission staff collected surveys completed by the production or location manager of the filming customer, and entered the survey information into a database. TRN used in the ROI calculation were calculated only for film crews from the surveys and did not including the tourists induced to visit San Diego by the filming programs. The hotel room nights are direct numbers reported by film customers using TMD hotels.

4b. Room night information was collected through direct surveys obtained from projects working with the Film Commission between July 2009 and June 2010. A number of questions were asked in the survey, such as number of days the project shot in San Diego, what hotel the film crews stayed at, and the number of city hotel room nights utilized by the production. ADR used for each month was from the ConVis Visitor Industry Summaries from 2009 and 2010. The ADR provided on the ConVis website is published by Taylor Nelson Sofres Brand and Communications ("TNS"), a consultant specializing in market research. The ADR used for each project was based on the ConVis ADR for the month production began.

4c. The Film Commission relies on TMD for approximately 75% of its funding and uses this to permit the filming projects. The Film Commission receives funding from the County of San Diego and the Port of San Diego specifically to permit for filming on their properties. Only TMD funding was taken into account in the ROI calculation. Without this funding, the Film Commission would close, and the projects would not come to San Diego.

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.
 - f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.
 - g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.
 - h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
 - i. Where data relied on sampling, obtain method of extrapolation and recalculate.

San Diego Film Commission Program (continued)

Finding

5a. TRN used in the ROI calculation was traced to the summary schedule which shows a breakdown of the data collected from direct surveys collected from filming projects. The breakdown lists the projects that shot in San Diego, the production company, the type of project, the production days, the number of city hotel room nights utilized, the ADR used for each project, as well as the estimated city hotel revenue using the corresponding ADR. The detail totals agree to the TRN and the estimated hotel revenue used in the ROI calculation in the FY2010 Annual Report with no exceptions.

5b. See Schedule B attached. Of the 16,624 TMD room nights, 713 room nights were at hotels within the TMD district that were not assessed TMD fees because they have less than 70 rooms.

5c. The average room rate used each month was from the ConVis Industry Summaries for 2009 and 2010. Each project's average room rate was calculated by the month it began production. We compared the average room rates used in the detailed ROI calculations to the information from ConVis Industry Summary for FY2010. We noted that the Film Commission calculated the ROI in June 2010 using the May ADR of \$118.83. The June 2010 published ADR was \$127.54. Based on the June 2010 published ADR, the estimated room night revenue would increase by \$4,602 and ROI would increase from 3.03 to 3.04:1.

5d The funding amount reported by TMD was \$655,200 for FY2010 annual funding. We agreed the funding amount to the amount reported by the Film Commission in its detailed ROI calculation.

5e. We recalculated city hotel revenue during the survey testing and ROI using the total hotel room nights and total hotel revenue from the data collected from direct surveys from the film projects and agreed to the ROI on the FY2010 Annual Report. The total hotel revenue collected from direct surveys was \$1,987,102 while \$1,987,067 was reported on the TMD summary report. However, the discrepancy of \$35 in total hotel revenue does not affect the result of ROI on the Annual Report.

5f. See above information in procedure 5a and 5b for detail of information collected.

5g. We selected four projects from the detail of survey data and agreed TRN for the project selected to the customer survey. In addition we called the production or location manager that completed the form to substantiate that the information was accurate. There were no discrepancies noted as a result of the procedures.

5h. TRN data was generated internally. No outside sources were used

5i. This procedure is not applicable. The data collected did not rely on sampling.

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

San Diego Sports Commission Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained a copy of the approved recipient funding request and the detailed ROI calculation for San Diego Sports Commission. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. Total hotel revenue of \$2,105,554 was used in the detailed ROI calculation by San Diego Sports Commission while \$2,105,473 was presented in the summary provided by TMD. However, the difference of \$81 in hotel revenue does not affect the result of ROI calculation. The detailed calculation of ROI agrees to FY 2010 Annual ROI of 5.50:1.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

Other than ADR, there were no specific measurable criteria included in the original budget approved by the TMD.

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

Other than ADR, there were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.
 - c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

San Diego Sports Commission Program (continued)

Finding

4a. TRN were calculated based on hotel room block reports, estimated based on fan surveys projected from ticket purchases by out-of-town attendees or on attendance numbers of the events. Hotel room block reports were used to track room block utilization, and also attendance numbers of the events were collected from information provided by the local organizing committee. Those numbers were used to estimate room nights based on the type of event and the event length. The data for TRN was collected from hotels and event organizers by internal event management team. There were ten events that the San Diego Sports Commission supported. For Aflac All-American Baseball Classic, NCAA Men's Soccer Regional, Foot Locker Cross Country National Championship, AtaHolding Field Hockey World Cup Qualifier, NCAA Men's Golf Regional, and USA Water Polo Masters, actual room nights were used based on pick-up reports provided by TMD hotels. The UCI BMX Supercross World Cup room nights were an estimate based on total tickets sold; 54.8% of total ticket sales and an average of 2.84 room nights per stay were used to determine the estimated 5,444 room nights generated by the event. The ABA/BMX US Open Nationals room nights were an estimate based on a survey of participants; 52% of total participants surveyed stayed an average of 2.6 room nights per stay were used to determine the estimated 1,216 room nights generated by the event. For NCAA Women's Water Polo Championship and Mountain West Conference Baseball Championship, a combination of hotel room block reports and estimated room nights was used to determine the TRN generated by the event. To measure the hotel room nights for team participants in these two events, the Sports Commission used hotel room block reports and the number of teams staying within the room blocks to project an average room nights each team consumed and extrapolated to TRN for all teams. Fan attendees' room nights for these two events were estimated using ticket sales collected by San Diego State Athletics and an average length of stay.

4b. Total estimated room nights were calculated based on hotel room block reports and attendance figures from the local organizing committees of the events. For events where hotel room blocks were utilized, actual room nights were used to calculate the total number of hotel room nights. For events where hotel room block reports were not available San Diego sports Commission and event staff conducted surveys among fans in attendance and data obtained was used to project room nights based on attendance figures and ticket sales obtained from the event organizers. ADR was based on the known rate for the room block provided by individual hotels, as outlined in the hotel utilization report. For events in which the room nights were estimated the ADR was obtained from the San Diego ConVis Industry Summary for the month the event occurred.

4c. There was no attempt to identify only TMD room nights. San Diego Sports Commission used the TMD funding to staff the appropriate business development and sales personnel to secure the events. Without this funding, there would not have been enough staff to pursue the events that were brought to San Diego. Only TMD funding was taken into account in the calculation of ROI. However, the San Diego Sports Commission receives funding from other sources and did not attempt to isolate the effect that TMD funding had on the ROI calculation.

San Diego Sports Commission Program (continued)

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.
 - f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.
 - g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.
 - h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
 - i. Where data relied on sampling, obtain method of extrapolation and recalculate.

Finding

5a. We traced TRN from source data, such as hotel pickup reports and the results of surveys conducted during events as described in procedure 4a above, except for UCI BMX Supercross World Cup and ABA/BMX US Open Nationals, for which we received no data to support the results of the two surveys. The San Diego Sports Commission claimed 2,438 room nights for Mountain West Conference Baseball Championship while the source data reflected only 2,408 room nights. The difference of 30 room nights results in \$3,565 less hotel revenue than originally stated. In addition, we found that Foot Locker Cross Country National Championship used Hotel Del Coronado, which is not a TMD hotel. If this event is excluded from ROI, the hotel room nights generated are decreased by 387 with corresponding decrease in hotel revenue of \$83,592.

5b. The San Diego Sports Commission does not prepare a report that summarizes TRN by TMD hotel property.

5c. We agreed the average room rates used in the detailed ROI calculation to the actual rates provided by the individual hotels for those events where room blocks were utilized. For events where information was gathered from event organizers, we agreed the average room rates to City/County ADR in the San Diego ConVis Industry Summaries for the period the events took place.

5d. The funding amount reported by TMD was \$382,500 for FY2010 annual funding. We agreed the funding amount to the amount reported by San Diego Sports Commission in its detailed ROI calculation.

San Diego Sports Commission Program (continued)

Finding (continued)

5e. We recalculated ROI using the total hotel room nights and total hotel revenue from the data collected through hotel pickup reports and surveys. The discrepancies are described in procedure 5a above. With a consideration of the aforementioned discrepancies, we arrived at the revised total hotel room nights of 16,875 and the revised total hotel revenue of \$2,018,397. The revised ROI is 5.3:1, 0.2 lower than originally stated in the FY2010 Annual ROI Report, which was 5.5:1.

5f. We compared and agreed the source data collected to the summary information provided by San Diego Sports Commission except for the discrepancies described in procedure 5a. See above information in procedure 5a and 5b for detail of information collected.

5g. We obtained a sample of hotel pickup reports and agreed to the hotel room nights reported by San Diego Sports Commission except for the discrepancies of room nights associated with Mountain West Conference Baseball Championship and Foot Locker Cross Country National Championship, described in procedure 5a above.

5h. TRN data was collected and summarized internally. No outside sources were used.

5i. As described in procedure 4a above, the NCAA Women's Water Polo Championship and Mountain West Conference Baseball Championship had TRN projected based on the average room nights per team staying in room blocks which were then extrapolated to TRN for all teams participating in the two events. For these events, 778 actual room nights and 7,646 estimated room nights resulted in a total of 8,424 room nights.

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

San Diego Bowl Game Association Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained a copy of the approved recipient funding request and the detailed ROI calculation for San Diego Bowl Game Association. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. The detailed calculation of ROI agrees to the summary presented in the FY 2010 Annual ROI of 13.32:1.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

Other than ADR, there were no specific measurable criteria included in the original budget approved by the TMD. The original approved budget used an estimated ADR of \$145 while the ADR used in the ROI calculation was \$108 (determined by the San Diego State University Center for Hospitality and Tourism Research "SDSU").

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

Other than ADR, there were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.
 - c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

San Diego Bowl Game Association Program (continued)

Finding

4a. TRN were calculated based on room nights generated from visitors to San Diego for the 2009 Holiday Bowl and Poinsettia Bowl Games. The information was calculated based on a study performed by San Diego State University Center for Hospitality and Tourism Research (SDSU).

4b. SDSU was engaged by San Diego Bowl Game Association to measure the total economic impact of the Holiday Bowl and the Poinsettia Bowl in San Diego by conducting surveys from randomly-selected attendees on game days. SDSU estimated hotel room nights but did not attempt to estimate the number of TMD room nights associated with the travelers. Of 779 interviews conducted for the Holiday Bowl and 375 interviews conducted for the Poinsettia Bowl, 98.9% and 98.4%, respectively, were usable responses. Based on the announced attendance figures for the 2009 Holiday Bowl and Poinsettia Bowl Games and the surveys, SDSU estimated the numbers of non-local attendees to be 43,933 and 16,659, respectively. The surveys also indicated that 94% and 88% of the non-local attendees came to San Diego for the primary purpose of attending the Holiday Bowl and the Poinsettia Bowl, respectively. Of these non-local attendees, 73% and 68%, respectively, stayed in a hotel for an average of 2.8 and 2.2 room nights, respectively. The results were divided by 1.9 due to the fact that most people share rooms and resulted in estimated TRN of 43,951 and 11,543 for the Holiday Bowl and the Poinsettia Bowl, respectively. A combined total of 55,494 room nights were generated. The average room rate was determined using the data collected in the surveys. Only those attendees who came to San Diego specifically to attend the games were used. We obtained a copy of the Economic Impact Analysis Report prepared by SDSU and agreed the findings in the report to the information used in the ROI calculation without exceptions.

4c. In order to estimate the effect of incremental room nights, during the survey, SDSU asked the participants if they had planned to travel to San Diego had they not attended the games. Those who would have traveled to San Diego anyway were removed from the total estimated room night calculations. TRN in San Diego were reported with no attempt to identify or estimate only TMD room nights. The participants were not asked which hotel they stayed at, but SDSU estimated that over 90% of the room nights were in the TMD. The estimate was based on analysis of the room rates reported by survey participants (there are not a lot of rooms in La Mesa or El Cajon that exceed \$100 per night) and the distance to Coronado or North County. Without TMD funding, long-term operation of the Bowl Association would be seriously at risk from a financial perspective. Only TMD funding was taken into account in the ROI calculation.

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.

San Diego Bowl Game Association Program (continued)

Procedure (continued)

- f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.
- g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.
- h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
- i. Where data relied on sampling, obtain method of extrapolation and recalculate.

Finding

5a. *We agreed the TRN calculations to the source data collected by SDSU as described in procedure 4a and 4b above and also agreed to the detailed ROI calculation without exceptions.*

5b. *The San Diego Bowl Game Association does not prepare a report that summarizes TRN by TMD hotel property. TRN is projected from surveys conducted by SDSU.*

5c. *We agreed the average room rate used in the detailed ROI calculation to the information provided by SDSU. The average room rate was determined from the results of the economic impact survey by SDSU.*

5d. *The funding amount reported by TMD was \$450,000 for FY2010 annual funding. We agreed the funding amount to the amount reported by San Diego Bowl Game Association in its detailed ROI calculation.*

5e. *We recalculated ROI using the combined total hotel room nights and the total hotel revenue from the data collected by SDSU. We found no discrepancies or mathematical errors.*

5f. *See above information in procedure 4b for detail of information collected.*

5g. *This procedure is not applicable. We relied on the Economic Impact Analysis provided by SDSU for the total number of hotel room nights reported in the ROI calculation. No exceptions were noted in the report.*

5h. *The TRN data was generated by SDSU. We obtained a copy of the report on the economic impact analysis regarding the Holiday Bowl and the Poinsettia Bowl. The results were collected through surveys of non-local spectators of each Bowl game. A team of interviewers were assigned strategic locations around Qualcomm Stadium during the pre-game activities on each Bowl day to conduct intercept-surveys. SDSU designed the criteria used in the report and believed the measurement of estimated room nights was appropriate.*

5i. *We obtained a copy of the SDSU Economic Impact Analysis report that describes the findings and method of sampling for their study, as described in procedure 4b above. The estimated percentage of the Holiday Bowl and the Poinsettia Bowl visitors who stayed in a hotel during their visits in San Diego was extrapolated to all non-local attendees to each Bowl game. Data collected by SDSU during their surveys was used to estimate the average number of room nights per stay. The estimated number of Bowl visitors who stayed in a hotel was multiplied by the estimated average room nights per stay to arrive at the total estimated number of room nights generated by each Bowl game.*

To the Board of Directors
San Diego Tourism Marketing District

San Diego Bowl Game Association Program (continued)

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

San Diego Crew Classic Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained the detailed ROI calculation for San Diego Crew Classic. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. The detailed calculation of ROI agrees to FY 2010 Annual ROI of 5.6:1 provided by TMD.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

There were no specific measurable criteria included in the original budget approved by the TMD.

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

There were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.
 - c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

San Diego Crew Classic Program (continued)

Finding

4a. TRN included participants' room nights and family room nights. TRN were estimated based on internally generated surveys conducted by San Diego Crew Classic staff. All participants of the Crew Classic were asked to fill out questionnaires during the mandatory check-in for the event. The questionnaire asked what team they were on, what hotel they stayed at and how many nights they would be staying. Based on past history they estimated 10 people per boat that is registered and used actual nights the team indicated they were staying to get the participants' room nights. To project family room nights, San Diego Crew Classic conducted surveys in two ways. One was performed among spectators to measure how many spectators stayed at hotels, and the other was performed through crew survey based on the crew's age range to estimate how many family/fans attached with the crew (described in procedure 5i). San Diego Crew Classic staff also spot-checked with coaches to verify their estimates on family room nights.

4b. As discussed in 4a, participant room night surveys were collected by the Crew Classic at check-in for the event. The information used to project family room nights was based on surveys conducted by San Diego Crew Classic. Based on the historical experience, the crew's age range, and discussion with coaches, San Diego Crew Classic projected family room nights which were then compared to the formula they developed based on the results of surveys and analysis for estimating family room nights, as described in procedure 5i. They also compared the numbers to available hotel pickup reports. ADR was based on the average of actual room rates of hotels in the program that provided courtesy room blocks for the weekend of the regatta.

4c. There was no attempt to isolate only TMD room nights associated with TMD funding. However, San Diego Crew Classic has had a hotel program since 2006. Without the TMD funding, San Diego Crew Classic's would have hotel room nights generated but registration numbers would have been static for a number of years. In 2009 and 2010, due to the TMD funding, San Diego Crew Classic realized an increase of approximately 1,000 room nights each year. Prior to the funding and based on experience, San Diego Crew Classic believes that they would have sold 3,000 room nights. TRN for 2009 with the funding were 4,566, an increase of 1,566 room nights. TRN for 2010 with the funding were 5,842, an increase of 1,276 room nights over 2009. Only TMD funding was taken into account in calculating ROI.

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.
 - f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.

San Diego Crew Classic Program (continued)

Procedure (continued)

- g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.
- h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
- i. Where data relied on sampling, obtain method of extrapolation and recalculate.

Finding

5a. *TRN used in the ROI calculation was traced to the "2010 Hotel Room Night Tracking", which shows a summary of the data collected from the direct survey from crew teams attending the 2010 Regatta. The breakdown lists the name of the crew team, the number of boats in the crew, as well as their length of stay during the event. The detail totals of 5,842 room nights consisting of 3,837 participant room nights and 2,005 family room nights agree to the TRN used in the ROI calculation in the FY2010 Annual Report. However, 185 room nights at unknown hotels were included in the ROI calculation. If we excluded the 185 room nights from the ROI calculation, there would be a decrease in hotel revenue by \$23,865 and a decrease in ROI of 0.2.*

5b. *The San Diego Crew Classic does not prepare a report that summarizes TRN by TMD hotel property.*

5c. *The average room rate used in the detailed ROI calculation was based on actual room rates obtained from hotels that provided San Diego Crew Classic with courtesy room blocks for the 2010 regatta. We obtained a list of each TMD hotel's actual room rate and agreed the average room rates of \$129 to the ADR used in the detailed ROI calculation.*

5d. *The funding amount reported by TMD was \$135,000 for FY2010 annual funding. We agreed the funding amount to the amount reported by San Diego Crew Classic in its detailed ROI calculation.*

5e. *We recalculated total projected hotel revenue generated in this event and the ROI and agreed to the FY2010 ROI Annual Report without exception.*

5f. *See above information in procedure 4a, 4b and 5a for detail of information collected. We agreed the detail information collected to the summary information.*

5g. *We selected seven crew teams to compare the information on customer surveys to the "2010 Hotel Room Night Tracking" chart. We also recalculated hotel room nights associated with each crew using the formula that San Diego Crew Classic developed internally. We agreed our results to the recipient data. We tested the family room night total obtained from surveys, the historical experience, and talking to coaches by multiplying 30% by total number of rowers times 2 average room nights and agreed that the family room nights that San Diego Crew Classic projected are reasonable.*

5h. *TRN data was generated internally. No outside sources were used*

San Diego Crew Classic Program (continued)

Finding (continued)

5i. A formula developed by San Diego Crew Classic to determine hotel room nights was based on results of surveys. They took the number of rowers/coaches (10 on average) per boat multiplied by the number of room nights per stay from the crew survey and divided by 2 since most people shared a room to arrive at the number of hotel room nights for crew participants. We recalculated total estimated participants. Family room nights were estimated on a team by team basis from data obtained in the crew surveys and discussions with coaches. This resulted in an estimated 2,005 family room nights. We added the amounts to arrive at the same total estimated family room nights. As a check to see if the amounts were reasonable the Crew Classic used two methods of analysis. Under the first method, the results of their survey indicated that 30% of spectators stay at hotels for an average of 2 nights which would be 2,400 nights. The second method used to analyze the estimated family room nights was based on results of the crew survey. San Diego Crew Classic extrapolated how many spectators might have been attached to a crew, based on a number of factors such as the crew's age range, the historical experience, and talking to coaches, to arrive at 30% as well. Under the second analysis method, San Diego Crew Classic looked at the estimated number of participants times 30% and multiplied by 2 room nights and arrived at 2,034 family room nights. We recalculated the weighted average room nights from the survey to be 2.47 which would result in 2,516 nights for the second analysis. The actual estimate is lower than the results the two methods of analysis produced. Since these were developed by the Crew Classic for analysis only we have not calculated the effect these amounts would have on the ROI.

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

San Diego Bay Wine & Food Festival Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained a copy of the detailed ROI calculation for San Diego Bay Wine & Food Festival. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. The summary annual ROI report initially provided to the TMD shows 1,283 room nights with hotel revenue of \$177,118 and the ROI of 4:1. Subsequently an independent audit was performed by SDSU. An estimated range of TRN hotel revenue and resulting ROI reported by SDSU was based on travelers staying 2 or 3 nights which resulted in an estimated range of 1,303 – 1,606 room nights, hotel revenue of \$194,147 – \$239,294, and resulting ROI of 4.3 – 5.3:1. The ROI calculation prepared by SDSU was 0.3 – 1.3 higher than the summary initially provided to the TMD.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

Other than ADR, there were no specific measurable criteria included in the original budget approved by the TMD. We compared the ROI calculation used for the annual performance report with the proposed measurement that was approved for the budget and noted a difference in the ADR used. The original approved budget used an estimated ADR of \$138 while the ADR used in the ROI calculation was \$149.

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

Other than ADR, there were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.

San Diego Bay Wine & Food Festival Program (continued)

Procedure (continued)

- c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

Finding

4a. *San Diego Bay Wine & Food Festival ("Festival") gathered data on hotel room nights in a variety of ways. They conducted an online survey with mandatory responses at the time of ticket purchase through Complete Ticket Solutions (CTS), which is an independent ticketing agency. During the survey, customers were asked questions regarding the location and the number of hotel room nights booked during their stay for the Festival. Additionally, a third party hotel agent, Conference Housing, was utilized to book room nights for exhibitors who chose to stay within various hotel room blocks. To estimate room nights booked outside the room blocks, post-event surveys among exhibitors and sponsors was conducted by the Festival management. The Festival submitted data it collected to SDSU for an independent review and analysis of the hotel room nights. The data collected did not delineate that all room nights were for TMD hotels. The surveys did not ask whether the Festival was the primary reason that the attendees came to San Diego, and the question was not asked of the exhibitors, who were assumed to be here for the Festival.*

4b. *Data was collected internally and through the third party ticketing/hotel agency as well. See procedure described in 4a above. The ADR used in the ROI submitted to the TMD and the SDSU study was \$149.*

4c. *Prior to the TMD funding, the Festival had an average of 300 traceable hotel room nights. With the TMD funding, hotel room nights grew significantly for the 2009 Festival. The incremental room nights were not taken into account in the ROI calculation. All market advertising associated with the Festival came from the TMD funding. Only the TMD funding was taken into account in the ROI calculation.*

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.
 - f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.
 - g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.

San Diego Bay Wine & Food Festival Program (continued)

Procedure (continued)

- h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
- i. Where data relied on sampling, obtain method of extrapolation and recalculate.

Finding

5a. We traced 695 hotel room nights on the SDSU report to the survey provided by CTS and noticed that there were 64 room nights associated with unknown hotels or non-TMD hotels, resulting in TMD room nights of 631. The summary initially submitted to TMD reflected 636 room nights. A total of 271 exhibitors and sponsors were surveyed, and approximately 50% or 135 exhibitors stayed at a TMD hotel during the festival. Based on the number of out-of-town badges issued to exhibitors and sponsors, a total of 1,235 individuals came from 271 exhibitors for an average of 4.6 individuals per exhibitor group. Each exhibitor attended the festival for 2-3 days. SDSU estimated that 2 people shared a room. Based on the exhibitor survey, SDSU projected a range of hotel room nights from 608 – 911. The estimated range is due to the length of stay for 2 or 3 days, based on the fact that the event lasted for 3 days and exhibitors were required to stay at least 2 days. The Festival did not ask how many room nights during the exhibitor survey. The hotel pickup summary initially submitted to TMD indicated 647 room nights generated from the exhibitors and attendees, which is within the range that SDSU estimated. A Conference Housing hotel pickup report with actual hotel room nights was also obtained to support the room nights estimated from the exhibitor survey. We recalculated the range of TRN of 1,303 – 1,606 used in the detailed ROI calculation; however the estimated TRN includes unknown hotels and non-TMD hotels.

5b. The San Diego Bay Wine & Food Festival does not prepare a report that summarizes TRN by TMD hotel property.

5c. The average room rate used in the ROI calculation was \$149. The ADR for the City as listed on the San Diego ConVis Industry Summary was \$119.12 for November 2009. The weighted average hotel rate of room blocks booked through Conference Housing was \$187.17.

5d. The funding amount reported by TMD was \$45,000 for FY2010. We agreed the funding amount to the amount reported by the Festival in its detailed ROI calculation.

5e. We recalculated the ROI using the data reported by SDSU instead of the one the Festival submitted to TMD originally and used the ADR of \$149 submitted to the TMD and used in the SDSU study (See procedure 4b.). The recalculated total hotel revenue range was \$194,147 – \$239,294 resulting in a ROI of 4.3 – 5.3:1. We agreed our recalculation to the detailed ROI calculation reported by the Festival.

5f. See above information in procedure 5a and 5b for detail of information collected.

5g. This procedure is not applicable. We relied on SDSU report on the data collected by the Festival.

5h. TRN data was collected by the Festival and validated by SDSU. The criteria, assumptions, and procedures performed were described in procedures 4a and 5a above.

To the Board of Directors
San Diego Tourism Marketing District

San Diego Bay Wine & Food Festival Program (continued)

Finding (continued)

5i. 87 of 271 total exhibitors and sponsors were surveyed, representing 32.1%. Based on the survey, approximately 51.72% of the respondents stayed at a hotel during the festival. With this representative sample, SDSU projected that 135 exhibitors (51.72% of 271) stayed at a hotel.

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

San Diego Brewers Guild: Beer Week Program

Procedure

1. Obtain detailed ROI calculation and compare to the summary presented in the FY 2010 Annual ROI Report and a copy of the original approved recipient funding request which shows the proposed method for calculating ROI for each recipient selected for funding.

Finding

We obtained a copy of the approved recipient funding request and the detailed ROI calculation for San Diego Brewers Guild: Beer Week. We compared the calculation to the summary presented in the FY 2010 Annual ROI Report provided by the TMD. The detailed calculation of ROI agrees to FY 2010 Annual ROI of 5.17:1.

Procedure

2. Compare ROI calculation used for annual performance report with proposed measurement that was approved for the budget or incremental project and report any discrepancies or changes from proposed calculation to actual calculation used. Report any differences.

Finding

San Diego Brewers Guild was unable to complete a study for the ROI report for 2009 Beer Week due to timing and the fact that hotels did not respond to requests for information. Therefore, they used the TRN originally approved for the budget by TMD as their basis for the final Annual ROI Report for FY2010.

Procedure

3. Compare approved ROI calculations in budgets for similar programs. Look at whether consistent measurement requirements are required in the approval process.

Finding

There were no specific measurement requirements in the budget approval process.

Procedure

4. Obtain understanding of how recipient calculated ROI and obtain source data used in calculation including any third party reports. Report on the following:
 - a. Method for calculating total room nights (TRN). (i.e., Surveys of hotels, participants or travelers, study, questionnaires, web traffic driven to specific website, etc.)
 - b. Method of collecting information.
 - c. How were incremental room nights taken into account? (i.e., For an event that would take place regardless of SDTMD funding, was there a determination of how many room nights would have been expected without SDTMD funding? Was this taken into account in the ROI calculation? If recipient receives funding from other sources is this taken into account in calculating ROI?)

San Diego Brewers Guild: Beer Week Program (continued)

Finding

4a. San Diego Brewers Guild used projected TRN on the approved budget as the basis for the final annual ROI report to TMD. The projected TRN was based on the number of events that San Diego Brewers Guild assumed they would get over the 10-day period of the events. There were over 300 events throughout the ten days. Even though they believed that there were actually more room nights generated, they were not able to collect surveys from hotels to support this.

4b. San Diego Brewers Guild distributed surveys to TMD hotels and also created online surveys distributed via e-mail or social media outlets, such as Facebook. They also used ticket sales to conduct surveys among attendees to track the ROI information. However, due to lack of response, San Diego Brewers Guild was unable to complete the data collection and produce an official ROI report for 2009 Beer Week and thus used the projected hotel room nights as budgeted for the ROI calculation. In addition, ADR used in the ROI calculation was \$110 as originally budgeted.

4c. There was no attempt to identify only TMD room nights. Without TMD funding, San Diego Brewers Guild: Beer Week would have had minimal exposure and would not have driven any tourism to San Diego. There was no funding from other sources used and considered in the ROI calculation.

Procedure

5. Test ROI calculated.
 - a. Trace TRN from source data to ROI calculation.
 - b. If applicable, obtain production report which summarizes TRN by TMD hotel and provide schedule.
 - c. Trace average room rate used in calculation to approved rate per contract.
 - d. Agree funding amount to award.
 - e. Recalculate ROI and report any discrepancies or mathematical errors.
 - f. For TRN source data collected and summarized by recipient, look at detail information collected and compare results to summary information.
 - g. If applicable, select a sample of recipient data and re-perform procedure. Summarize any variances noted.
 - h. For TRN data generated or validated by outside sources, such as TNS, San Diego State University Hospitality & Tourism Research, etc., we will obtain report and discuss criteria used, assumptions made and procedures performed by them to calculate or substantiate TRN calculated
 - i. Where data relied on sampling, obtain method of extrapolation and recalculate.

San Diego Brewers Guild: Beer Week Program (continued)

Finding

5a. *San Diego Brewers Guild was unable to complete the data collection and produce an official ROI report for 2009 Beer Week due to lack of data and timing and thus used the projected hotel room nights of 1,050 as originally budgeted for the ROI calculation.*

5b. *San Diego Brewers Guild was unable to provide a production report that summarized TRN by TMD hotels because they did not complete data collection for 2009 Beer Week. San Diego Brewers Guild indicated that a survey was sent out to TMD hotels but they did not receive responses.*

5c. *The average room rate used in the ROI calculation was \$110. The San Diego ConVis Industry Summary reflected \$119.12 for City ADR and \$115.61 for County ADR in November 2009.*

5d. *The funding amount reported by TMD was \$22,320 for FY2010 annual funding. We agreed the funding amount to the amount reported by San Diego Brewers Guild: Beer Week in its detailed ROI calculation.*

5e. *We recalculated ROI using the total hotel room nights and the hotel revenue from the budgeted amount and agreed to the ROI presented in the FY2010 Annual ROI Report by TMD.*

5f. *See above information in procedure 5a and 5b for information collected.*

5g. *Since the grant recipient was unable to collect detailed data and instead used the ROI information proposed for budget approved by TMD, this procedure is not applicable.*

5h. *TRN data was generated internally.*

5i. *This procedure is not applicable. The data collected did not rely on sampling.*

Procedure

6. Report differences in how recipients with similar marketing programs calculate ROI.

Finding

See Schedule A, attached.

SCHEDULE A - PROGRAM COMPARISONS

Schedule A: Comparison of Recipient ROI Calculation Factors
Year Ending June 30, 2010

	Type of Marketing						Total Room Nights (TRN)	How TRN was calculated (Source)	Average Daily Rate (ADR)	How ADR was determined (Source)	ROI in Budgets vs. Actual	Were only TMD room nights estimated in ROI calculation	How program takes "incremental" room nights into account
	Media (Radio, TV)	Print (Magazine, paper)	Online banner	Website	Trade shows	Sponsored events							
San Diego Film Commission	X	X		X			16,624	TRN was calculated based on an internally generated survey among film crews.	ADR used for each project varied by the month the project began production. The average rate is \$119.53.	ADR from ConVis Visitor Industry Summary for the month of filming in 2009 and 2010.	Budgeted ROI: 5.47:1 Reported ROI: 3.03:1	Yes, only TMD room nights were taken into account in the ROI calculation.	Without TMD funding program would cease to exist, therefore, room nights in ROI calculation represent incremental room nights.
San Diego Sports Commission						X	Reported: 17,292. Revised: 16,875.	For some events, TRN was collected by hotel room block reports. For other events, TRN was projected from the survey results to the number in attendance of the event. TRN was generated from 2,569 actual room nights and 14,306 estimated room nights.	The ADR ranged from \$105.00 to \$216.00 depending on event.	ADR was based on the known rate of the hotels providing room blocks. For rooms projected from survey results, ADR was obtained from the ConVis Visitor Industry Summary, for the month the event took place.	Budgeted ROI: 5.58:1 Reported ROI: 5.50:1 Revised ROI based on Procedures: 5.30:1	The event Foot Locker Cross Country National Championship generated 387 room nights, which were not at a TMD hotel. These room nights were included in the actual ROI calculation. For events where TRN were projected from surveys, no attempt was made to estimate only TMD room nights.	Incremental room nights were not isolated in the ROI calculation.
San Diego Bowl Game Association	X					X	55,494	TRN was estimated based on a study performed by SDSU Hospitality and Tourism Research. During the study, SDSU conducted surveys among attendees to the bowl games to estimate the number of people staying at a hotel and average room nights per stay to project TRN.	\$108.00	ADR was determined from the results of the survey by SDSU. Only those attendees who came to San Diego specifically for the bowl games were used in the calculation.	Budgeted ROI: 12.8:1 Reported ROI: 13.32:1	Bowl game participants were not asked which hotel they stayed at, SDSU estimated that 90% of the room nights were within the TMD, based on consideration of hotel room rates and the distance to Coronado or North County.	There were no incremental isolated in the ROI calculation.
San Diego Crew Classic	X	X		X		X	5,842	Estimates of participant room nights were based on surveys among crew participants. Estimates of family room nights were based on historical experience, crew's age range, discussion with coaches, and surveys among spectators. TRN combined 3,837 participant room nights and 2,005 family room nights.	\$129.00	ADR was the average room rate for participants staying in room blocks.	Budgeted ROI: 4.78:1 Reported ROI: 5.58:1	Yes, only projected TMD room nights were taken into account in the ROI calculation.	There was no attempt to isolate TMD room nights associated with TMD funding in the ROI calculation. Without the TMD funding, Crew Classic would have hotel room nights generated but with the TMD funding, San Diego Crew Classic had an increase of approximately 1,000 room nights each year.
San Diego Bay Wine & Food Festival	X	X	X	X		X	1,303 - 1,606	TRN was gathered by an online survey through Complete Ticket Solutions (CTS) at the time of ticket purchase. Conference Housing was used to collect room nights generated within the room blocks. For room nights outside the room blocks, an exhibitor survey was conducted internally to measure other hotel room nights.	\$149 was used in the ROI calculation reported to TMD. Actual ADR for the City as listed on the San Diego ConVis Industry Summary was \$119.12 for November 2009. The weighted average room rate for actual room blocks booked through Conference Housing was \$187.17.	ADR used was the \$149 amount submitted in the original funding request.	Budgeted ROI: 4.13:1 Reported ROI: 4:1. ROI estimated by SDSU report: 4.3 - 5.3:1.	SDSU indicated in the report that the data did not delineate that all room nights were consumed in TMD hotels.	Prior to TMD funding, San Diego Bay Wine & Food Festival had an average of 300 hotel room nights. This incremental room nights were not isolated in the ROI calculation.
San Diego Brewers Guild: Beer Week	X	X	X	X		X	1,050	San Diego Brewers Guild used the projected TRN on the approved budget to TMD in their final ROI calculation. TRN was projected based on the number of events (300+) throughout 10-day period of the events.	\$110.00	ADR was based on estimate used in the original budget included in the funding request.	Budgeted ROI: 5.2:1 Reported ROI: 5.2:1	There was no attempt to identify only TMD room nights.	There was no attempt to isolate only TMD room nights.

SCHEDULE B - FILM COMMISSION PRODUCTION REPORT OF TRN BY TMD HOTELS

San Diego Tourism Marketing District

Schedule B: Film Commission Production Report of TRN by TMD Hotels
Year Ending June 30, 2010

Hotel Name	Hotel Room Nights	Hotel Revenue
American Best Value Inn Loma Lodge	14 \$	1,657.88 *
Andaz Hotel (The Ivy Hotel)	334 \$	40,130.80
Best Western Bayside Inn	74 \$	9,126.18
Best Western Blue Sea Lodge	14 \$	1,557.64
Best Western Inn By The Sea	5 \$	654.05
Best Western Island Palms & Marina	100 \$	11,682.27
Best Western Mission Bay	30 \$	3,573.60
Best Western Seven Seas	50 \$	5,904.41
Catamaran Hotel	6 \$	696.84
Comfort Inn & Suites Hotel Circle	18 \$	2,354.58
Comfort Inn at the Harbor	95 \$	13,384.55
Courtyard by Marriott Liberty Station	15 \$	1,962.15
Courtyard by Marriott San Diego Mission Valley	396 \$	47,627.60
Courtyard Marriott Gaslamp	61 \$	7,245.94
Courtyard Marriott Old Town	490 \$	64,096.90
Courtyard San Diego Central	79 \$	9,391.05
Days Inn	50 \$	5,955.71
Days Inn Hotel Circle	5 \$	594.15
Doubletree Club Hotel San Diego -Hotel Circle	874 \$	104,939.96
Doubletree Del Mar	12 \$	1,463.84
Doubletree Hotel San Diego Downtown	25 \$	2,970.75
Doubletree Sorrento Valley	20 \$	2,225.20
Embassy Suites	398 \$	47,627.26
Empress Hotel	147 \$	17,574.05
Estancia La Jolla	165 \$	19,409.34
Four Points by Sheraton San Diego	2 \$	236.84
Grand Del Mar	44 \$	5,433.09
Grande Colonial La Jolla	40 \$	4,753.20
Hard Rock Hotel	98 \$	11,751.36
Hilton Gaslamp Quarter	4 \$	465.56
Hilton Mission Bay Resort	49 \$	5,726.58
Hilton Mission Valley	93 \$	12,298.72
Hilton San Diego Bayfront	38 \$	4,711.66
Holiday Inn Express Old Town	6 \$	696.84
Holiday Inn Hotel San Diego Bayside	9 \$	1,177.29
Holiday Inn Mission Valley	4 \$	523.24
Holiday Inn San Diego - On the Bay	166 \$	21,317.29
Homestead Inn and Suites	45 \$	5,347.35
Hotel Indigo	678 \$	78,227.13 *
Hotel La Jolla	24 \$	2,851.92
Hotel Parisi	2 \$	238.24 *
Hotel Solamar	325 \$	38,671.74
Hyatt La Jolla Aventine	86 \$	10,244.32
Hyatt Regency Mission Bay	24 \$	2,842.08
Kona Kai Resort	11 \$	1,233.17
La Jolla Inn -Prospect St	11 \$	1,307.13
La Pensione	8 \$	931.12

San Diego Tourism Marketing District

Schedule B: Film Commission Production Report of TRN by TMD Hotels
 Year Ending June 30, 2010
 (Continued)

Hotel Name	Hotel Room Nights	Hotel Revenue
La Quinta Mission Valley	44 \$	6,199.16
La Valencia	65 \$	7,549.10
Mission Valley Resort	10 \$	1,184.20
Omni Hotel	29 \$	3,470.52
Paradise Point Resort	95 \$	11,143.89
Park Manor Hotel	5 \$	556.30
Pearl Hotel	7 \$	828.94 *
Quality Inn	10 \$	1,191.20
Ramada Kearny Mesa	20 \$	2,616.20
Residence Inn by Marriott San Diego	45 \$	5,202.20
Residence Inn La Jolla	3,550 \$	423,616.00
Residence Inn San Diego Mission Valley	1,834 \$	213,557.31
San Diego Marriott Gaslamp	24 \$	2,802.28
San Diego Marriott Mission Valley	2,427 \$	291,574.03
San Diego Marriott Marina	57 \$	6,769.21
Se San Diego	294 \$	33,727.38
Sheraton Harbor Island	53 \$	6,500.33
Sheraton La Jolla	145 \$	17,219.33
Sheraton Mission Valley	272 \$	33,115.02
Sheraton Symphony Tower (Downtown)	319 \$	35,167.78
Sofia Hotel	32 \$	4,354.06
Sommerset Suites	9 \$	1,045.26
Spring Hill Suites by Marriott	12 \$	1,335.12
The Dana on Mission Bay	802 \$	96,125.74
The Grande Colonial	82 \$	9,653.18
The Lodge at Torrey Pines	135 \$	17,659.35
Tower 23	12 \$	1,446.84 *
US Grant Hotel	97 \$	11,524.61
W Hotel	643 \$	76,983.48
Westin Gaslamp	251 \$	28,191.56
Total	16,624 \$	1,987,102.15

* 713 room nights were at hotels within the TMD district that were not assessed TMD fees since they have less than 70 rooms.