



**November 2, 2016**

**Subject: NORTHSTAR \$10,000 COMMUNITY MARKETING GRANT**

**From: JT Thompson, Tourism Director**

**Marketing Committee Recommendation:**

- The Marketing Committee recommends approval (5-0-0) of the 2016 Community Marketing Grant.
- The BACC approved this plan (5-0-1) with Adam Wilson abstaining.
- Total funding not to exceed \$10,000.

**Background Information:**

- The Board of Directors approved \$10,000 annual marketing grant funding for each of our five business districts; Squaw Valley, Northstar, North Tahoe, Tahoe City and West Shore.
- These marketing grants are vetted through the BACC annually.
- Northstar will use the 2016 BACC Marketing grant to curate a team of 8-10 diverse ambassadors with different expertise, specialties and locations. These ambassadors will each have established and engaged social audiences on different platforms. (This could include one strong blog audience, another who specialize on Instagram and another for Facebook) These ambassadors will be invited to Northstar this winter, write a piece focusing on North Lake Tahoe, publish it on their proprietary website, socialize it on their social channels as well as share the content with the new Northstar blog and other local publications.



## Northstar California Resort BACC Marketing Grant Proposal

### 2016/2017 BACC Grant Request

In order to drive visitation to North Lake Tahoe there must be strong, authentic and targeted content promoting it as the premiere winter destination for guests of all interests and incomes. Northstar will use the BACC marketing grant to curate a team of 8-10 *diverse* ambassadors with different expertise, specialties and locations. Additionally, they will each have established and engaged social audiences on different platforms (such as one who has a strong blog audience, another who specializes on Instagram and another on Facebook) to spread the content distribution to multiple platforms.

These ambassadors will be invited to Northstar this winter, write a piece focusing on North Lake Tahoe, publish it on their proprietary website, socialize it on their social channels as well as share the content with the new Northstar blog, website and other local publications – all within the November 2016 to February 2017 timeframe.

The focus for these ambassadors will be aligning with 4 location specific markets/audiences: **Sacramento, SF Bay Area, Southern California, Local (Tahoe/Reno)**. With the resulting content focused on influencing people with the propensity to travel to choose North Lake Tahoe as their destination. Content can feature experiences, lodging, culinary and events and can be social posts, infographics, articles, listicles and/or photo essays.

Measurement for success will be reported on using:

- Social: reach, engagement, and shares
- Content: page views, outbound links
- Native Advertising: clicks, impressions, CTR

### Key Partners

**Sacramento** - Work with 2 influential and established writers in the Sacramento area that have large Sacramento-based followings and influence.

Content Creation	\$1,500
Social Boost	\$100
Native Advertising	\$200
<b>TOTAL</b>	<b>\$1,800</b>

**Southern California** - Work with 2 influential and established writers in Southern California – one in the Los Angeles area focused on food and drink and one in the San Diego area who is a well-known authority in the family travel category.

Content Creation	\$1,500
Social Boost	\$200
Native Advertising	\$300
<b>TOTAL</b>	<b>\$2,000</b>

**Bay Area** – Partner with 2 Bay Area ambassadors. One will have a strong social following in the Bay Area centered around regional travel getaways, fun experiences and trips with friends and family. The other ambassador will have a large blog following and established influence in the Northern California family travel industry.

Content Creation	\$3,000
Social Boost	\$400
Native Advertising	\$400
<b>TOTAL</b>	<b>\$3,800</b>

**Local** – Partner with 3-4 local influencers. This group of influencers will be current Tahoe/Reno residents, work in the local area and have diverse affiliations and interests to North Lake Tahoe.

Content Creation	\$2,000
Social Boost	\$100
Native Advertising	\$300
<b>TOTAL</b>	<b>\$2,400</b>



**November 2, 2016**

**Subject: ABBI AGENCY CONTRACT FOR BACC PROGRAM "TOUCH THE LAKE"**

**From: JT Thompson, Tourism Director**

**Marketing Committee Recommendation:**

- The Marketing Committee recommends approval (5-0-0) of the 2016/2017 BACC Touch the Lake campaign.
- Total funding not to exceed \$20,000

**Background Information:**

- The BACC Touch the Lake campaign is in its third year of promotion. The purpose of this promotion is to draw the mountain resort traveler to the lake during the winter months.
- This promotion is being revised for this winter season to include a "map" the size of a ski area trail map. This map will include businesses on the lake that are willing to participate in this value added program.
- 10,000 maps will be distributed (pending print cost) to guests checking in at ski resorts. It will be a standalone piece in a holder at front desk's and ticket counters.
- Goal is to have a minimum of 10% of the coupons redeemed by promotion end date of March 31, 2017.
- The Abbi Agency has handled all of the BACC's programming, design and fulfillment of their four programs for the last two years.





## BACC: TOUCH LAKE TAHOE + THE ABBI AGENCY SCOPE OF WORK

**Project name:** Touch Lake Tahoe

**Prepared by:** Connie Anderson

**Projected start:** October 1, 2016

**Projected end:** March 31, 2016

### Project Purpose

*Why are we doing this project?*

The BACC will contract The Abbi Agency on a project basis to execute a content campaign for BACC, specifically Touch Lake Tahoe, with the goal of driving in market visitors to lakeside and communities.

### Description & Timeline

*What is the how, what and when of our project?*

The Abbi Agency will look at creative solutions to reach the project goal. Initially, the agency suggests creating a map that will include coupons to lakeside businesses as well as engaging content on the map. The maps should be distributed to guests checking in at ski resorts.

The map will be supported by a digital map piece and social media promotion as needed.

### Desired Results

*How will we define success?*

Since this is the first year, the agency suggests the following metrics.

1. Distribute 10,000\* maps within the North Lake Tahoe area to ski resort lodging guests (\*dependent on printing costs)
2. Have a minimum of 14 businesses provide a coupon for the map.
3. Throughout winter season, have 10 percent of coupons distributed turned in to businesses.

### Exclusions

*What must we remember to exclude?*

The Abbi Agency will attempt to target all promotions to in market visitors to manage budget and achieve desired results.

### Communication & Reporting

*How will we communicate with, and report to, stakeholders?*

- The Abbi Agency will communicate with BACC via email or phone communications as often as needed.
- The agency will also provide a monthly status report ahead of the BACC meetings.
- The agency will attend all BACC monthly meetings in person or via phone.

### Acceptance Criteria

*Who do we need to sign off on this project?*

- JT Thompson, Tourism Direction, North Lake Tahoe Resort Association
- Ty Whitaker, Co-Founder & COO, The Abbi Agency



## BACC: TOUCH LAKE TAHOE + THE ABBI AGENCY SCOPE OF WORK

### Costs

\$20,000 total project budget includes management, design and printing.

BACC to assist in business outreach to confirm coupons.

### Approvals

JT Thompson \_\_\_\_\_ (Sign/Date)

*North Lake Tahoe Resort Association*

Ty Whitaker  
*The Abbi Agency*

DocuSigned by:  
*Patrick Ty Whitaker* 10/12/2016 (Sign/Date)  
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**DINING**

**INCLINE VILLAGE**

**gates**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**JASONS**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**Log Cabin Cofee**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**WATERMANS**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**Br Pizzeria & Grill**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**Sunnyside**

BUY 1 ENTREE  
GET 1 FREE

**SHOPPING**

**INCLINE VILLAGE**

**Salvage**

BUY 1 ENTREE  
GET 1 FREE

**ART**

**INCLINE VILLAGE**

**Art Haus & Cinema**

BUY 1 ENTREE  
GET 1 FREE

**RECREATION**

**INCLINE VILLAGE**

**THE HAUS**

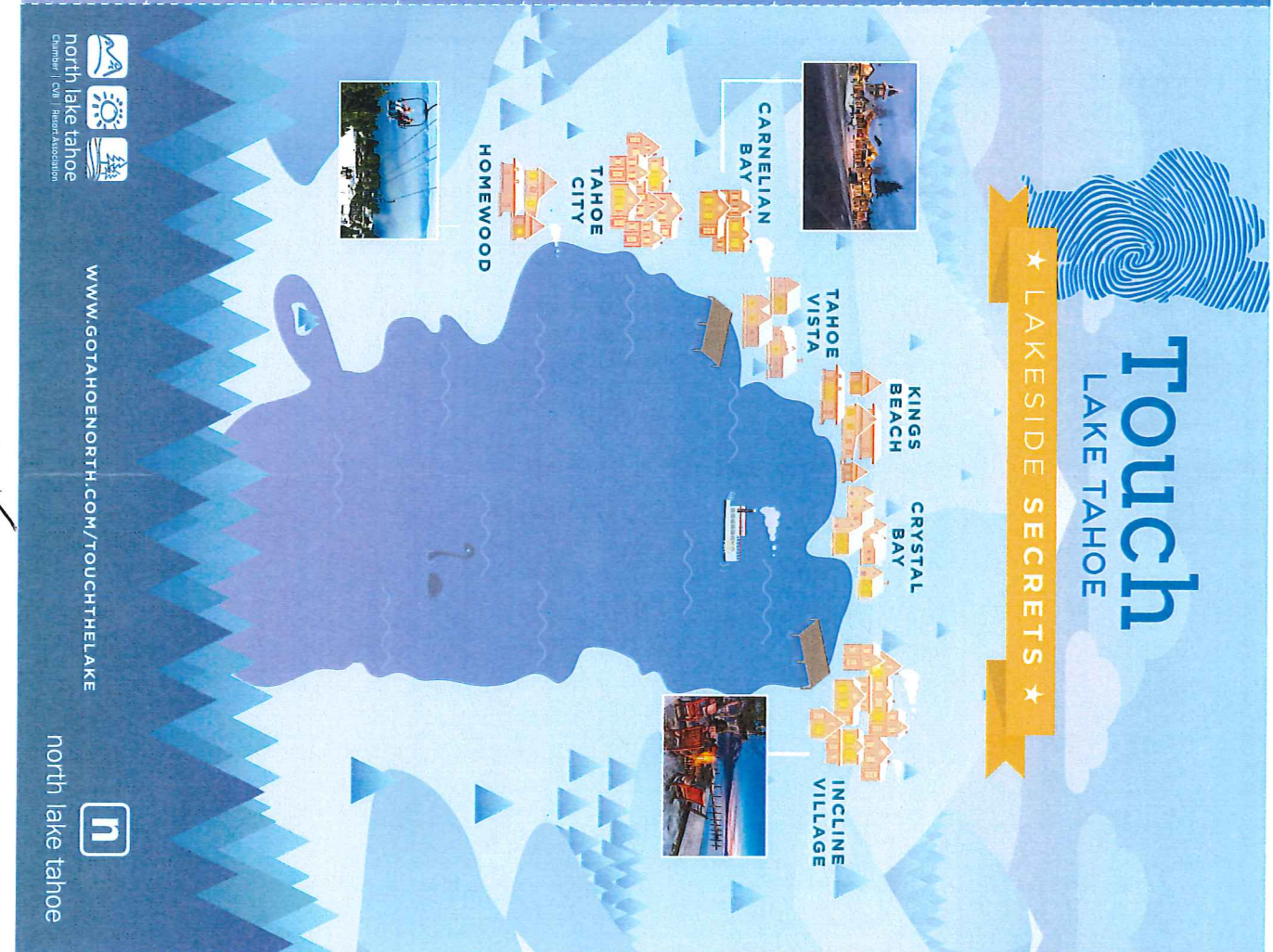
BUY 1 ENTREE  
GET 1 FREE

**WELLNESS**

**INCLINE VILLAGE**

**Well Being**

BUY 1 ENTREE  
GET 1 FREE



**WELLNESS**

**INCLINE VILLAGE**

**gates**

BUY 1 ENTREE  
GET 1 FREE

**RECREATION**

**INCLINE VILLAGE**

**JASONS**

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**Salvage**

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**DINING**

**INCLINE VILLAGE**

**Art Haus & Cinema**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**THE HAUS**

BUY 1 ENTREE  
GET 1 FREE

**DINING**

**INCLINE VILLAGE**

**Well Being**

BUY 1 ENTREE  
GET 1 FREE

DRAFT





**November 2, 2016**

**Subject: Maintenance Funding Request for Holiday Gateway Lighting**

**From:** Ron Treabess, Director of Community Partnerships and Planning

**Capital Investment/Transportation Committee Recommendation:**

- The CI/T Committee recommends (9-1-0, Wilkins opposed) the TCDA TOT Maintenance Funding request in an amount not to exceed \$10,000 for mandatory repairs, replacements and enhancements to the Holiday Gateway Lighting at the entrance to and in downtown Tahoe City.
- This funding is contingent upon the Business Association providing 25%, or the first \$5,000 as matching funds if the total project cost reaches \$15,000.
- This recommendation is with the stipulation that no future TOT funding is guaranteed, and that if additional TOT is requested for expansion of the program, a comprehensive, long-term lighting plan be developed by the Association.

**Background Information:**

- The Tahoe City Downtown Association, as well as other area Business Associations, have completed successful phases of holiday lighting projects during the past five years using TOT Capital Investment funding and providing matching funds.
- Staffs direction to the Associations has been that before expansion of the program occurs, a comprehensive long-term lighting plan must be prepared if Capital Investment funding is to be requested.
- Only one joint application from all participating Business Associations in the North Tahoe area will be considered each year.
- This year, only TCDA has participated in the joint application process
- Some level of matching funds must be provided.
- Periodically, an application for TOT maintenance funding will be considered for necessary repair and replacement of existing holiday lighting previously installed.

**Decision Considerations:**

- To recommend up to \$10,000 TOT Maintenance Funding for Tahoe City Holiday Gateway Lighting Project for repairs, replacement and repositioning of existing lighting.
- As a recommended Maintenance Funding request, the application must be approved by the NLTRA Board and the Placer County CEO before a funding Memorandum of Agreement can be consummated with the TCDA.
- Total project cost is \$15,000 with the first 25% to be paid by the Association and up to \$5000 if total cost is over \$10,000.

- Funding request submitted by Tahoe City Downtown Association. (funding application with cost proposals attached).
- Gateway holiday lighting to be professional repaired, replaced and installed by same vendor who has designed and installed all previous business associations lighting. Vendor's cost proposals, included in application, are within the total available funding as requested. All proposals are within the requested funding.
- This project will function as a complete project if additional phases do not occur.
- Funding of the project does not guarantee or obligate future TOT funding but is mentioned as possible future financial support along with other funding sources.
- A comprehensive, long-term lighting plan will be developed before any additional TOT request will be considered for lighting project expansion.
- Pending approval of funding, the selected vendor will complete repairs and installation by Thanksgiving, 2016, and will keep the lighting functioning throughout the 16/17 winter season.
- The request is consistent with the funding capabilities of the 2016/17 project budget which includes undesignated Maintenance Funds of \$180,000.



**The North Lake Tahoe Resort Association**  
**CAPITAL INVESTMENT PROJECT/PROGRAM**  
**MAINTENANCE FUNDING APPLICATION**

**Submitted by TCDA on September 8, 2016**

**PROJECT INFORMATION**

1. Project/program name:

Tahoe City Gateway Community Lighting Program, 2016 – 2017 Holiday Season

2. Brief description of project/program:

Tahoe City is known for being a festive winter destination, and the holidays are certainly no exception. In this special time of year, our various mountain communities shine brighter than ever. While strolling among thousands of decorative lights, visitors of all ages are treated to dazzling displays and breathtaking arrangements. Tahoe City gives destination visitors thousands of twinkling reasons to make our destination a holiday tradition.

The Tahoe City Downtown Association (TCDA) plans to continue to create a more vibrant and welcoming experience for visitors when they arrive in Tahoe City. The intent of this community lighting program is to give visitors a sense of arrival and draw them into the Tahoe City town center to create magical memories. This is a **maintenance proposal** and will repair/replace lights were installed in previous years that do not currently work or are strangling/harming downtown trees, especially due to the significant wind/snow/rain of 2016. This application is for the 2016 – 2017 extended holiday season.

TCDA received TOT maintenance funding for holiday lighting in 2015, with a goal to create a downtown benefit assessment district (BAD) to fund the program moving forward. However, due to changes from a small Community Facilities District (CFD) to a larger BAD, this district has been delayed. Placer County (project lead) is currently entering into an updated contract amendment with NBS consultants to include the new scope of work for the BAD. NBS now has all the data from Placer County, TCPUD and TCDA and are in the beginning stages of the engineer's report, with the goal for all parties to regroup in fall/winter. Due to the current project timing, we are running short on time to meet a winter deadline to fund our holiday lights. After talking with Chris Perry and Erin Casey from the Placer County Executive Office and Ron Treabess from the NLTRA, it was recommended for TCDA to apply for maintenance funding again in 2016.

TCDA has received a price quote for the 2016-2017 holiday lighting repairs (see attached) including materials and labor.

TCDA is committed to fund a maximum of 25% of the total cost and we are seeking Capital Investment Maintenance funding in the amount of **\$10,000**.

The NLTRA's adopted mission is to promote tourism and benefit business through efforts that enhance the economic, environmental, recreational and cultural climate of the area. This mission is exactly the intention of our Gateway Community Lighting Program.

TCDA recognizes the economic importance and the strong desire of our visitors, residents, merchants and property owners to continue with this lighting program. Future TOT and sales tax generated by holiday visitations will quickly cover the investment. TCDA looks forward to NLTRA's support.

Thank you for your consideration.

(Additional installation details at the end of this application.)

## FINANCIAL INFORMATION

1. Total project cost: \$15,000
2. Total TOT funds requested: Up to \$10,000
3. Identify other funding from secured sources:  
  
TCDA and member donations = up to \$5,000
4. Will the project require future financial funding?  
Yes. This maintenance application is for repair and replacement of current holiday lighting for 2016-2017 season. A long-term comprehensive plan will be funded through the development/passage of a Benefit Assessment District (BAD) in Tahoe City – planned for 2016-2017.  
  
What is the source of the future financial support? Placer County, along with TCDA and TCPUD, is in the beginning phases of establishing a BAD to annually fund this project.  
  
Will this include maintenance needs? Yes  
  
What is the source of maintenance funding? The BAD via property owners in the downtown district.
5. Provide project proforma and implementation schedule (timeline)  
September 8 – CI/T Maintenance Application submitted to NLTRA  
September 26 – CI/T Maintenance Funding request presentation & recommendation to NLTRA Board  
October 5 – NLTRA Board of Director and Placer County CEO Office funding request approved  
October 30 – Notify vendor of approval  
November 1-24 – Holiday lighting to be repaired and completed before Thanksgiving holiday.  
December 1 – Submit invoice to NLTRA/Placer County for payment  
By January 1 – Receive payment from NLTRA/Placer County  
By January 28 - Pay outstanding balance to vendor(s)
6. How will project cost overruns or operating cost shortfalls be funded?  
TCDA does not expect any operating cost shortfalls on this project; we will hold the vendor accountable to their estimate.

## QUALIFICATIONS OF PROJECT SPONSOR

1. Name/address:  
  
Stacie Lyans, Executive Director  
Tahoe City Downtown Association  
425 N. Lake Blvd, #1  
PO Box 6744  
Tahoe City, CA 96145  
530.583.3348  
[www.visittahoe-city.com](http://www.visittahoe-city.com)
2. Financial Capability:  
  
**TCDA** is a non-profit, 501 C6 corporation, founded in 2004. The organization is comprised of local merchants, property owners, community associations, residents, professionals, and contributors who are committed to working together to formulate, direct and forge a sound and prosperous future for Tahoe City and the entire North Lake Tahoe area. TCDA receives funding from the Placer County Economic Development Department, membership dues, events, grants, sponsorships, and donations and has an annual budget of \$225,000.00.

3. Experience with projects of similar nature:

**TCDA** has successfully managed and executed a multitude of contracts, grants, events, and programs including

- Placer County Main Street contract and Community Marketing contract since 2004
- NLTRA Special Event Grants
- NLTRA CI/T Grants for Holiday Lighting Program and Tahoe Public Art
- Fireworks contracts
- Creation, Fundraising and Execution of town-wide beautification projects, including Holiday Lighting Program and Flower Basket Demonstration Project
- Assistance with Sidewalk Implementation including Snow Storage/Removal in Tahoe City

4. Objectives of project sponsor:

The primary goal of TCDA is to work with local merchants, property owners, community associations, residents and contributors to formulate, direct and forge a sound and prosperous future for the entire North Lake Tahoe area. This project will allow us to continue the holiday lighting program and will help attract more visitors, enhance visitor experience, increase visitor spending, generate longer visitor stays and to become more competitive with other resort destinations; such as Park City, Utah, Summit County, Colorado, and others; in attracting tourists and visitors to our communities. TCDA strives to make North Lake Tahoe a premier winter mountain destination for our visitors.

5. Is Project Sponsor willing and able to sign completed Memorandum of Agreement as successful Grantee?  
Yes
6. Is Project Sponsor willing and able to commit to using a Procurement Policy and Competitive Bid Process?  
Yes

### **ECONOMIC IMPACT OF PROJECT**

1. Estimated number of users: All winter visitors, business, residents of Tahoe City and surrounding communities. At this time of year, thousands of visitors.
2. Time of year: Winter (November 2016-April 2017) – By enhancing visitor experience, our welcoming gateway lighting can lead to return visits and longer visits, making a year-round impact!
3. Number of visitors to be attracted as a result of project/program:  
We estimate that thousands of visitors will continue to be attracted to the Tahoe City community annually as a result of our gateway holiday lighting program. This would definitely be a part of the visitor decision to come to North Lake Tahoe.

% Local: Repaired and enhanced holiday lighting will benefit 100 percent of all local residents and 100% of all tourism-related businesses in North Lake and West Lake communities.

% Out of area: Repaired and enhanced holiday lighting will benefit 100 percent of visitors to North Lake and West Lake communities. Visits are coming from day visitors, regional visitors (Sacramento, and the Bay Area) and destination visitors.

4. Projected expenditures by out of area attendees (per capita):

Hotel/Restaurant/Other: The projected expenditures by out of area attendees is hard to define, but the overall community-wide benefit of repaired and enhanced holiday lighting will increase visitors, produce higher TOT and sales tax and provide a better experience to the entire North Lake Tahoe community. With the daily visitor spending an average \$143.00 in North Lake Tahoe, this holiday lighting program will continue to bring in thousands of visitors and millions of dollars to our economy.

(Source: North Lake Tahoe Visitor Statistics from economic impact report prepared for NLTRA by Dean Runyan Associates, December 2003)

5. How will the project improve or enhance service to the visitor?

This project will enhance the visitors experience in North Lake Tahoe and give them a positive and lasting first impression. This lighting project “lights up” our lakeside community, welcoming visitors and drawing them into the downtown and village areas to shop, dine and stay. Visitors will want to return to a vacation destination that offers a welcoming guest experience in the town centers of Tahoe City.

## COMMUNITY IMPACT

1. What geographic portion of North Lake Tahoe will benefit the greatest from this project?  
Tahoe City and all North/West Tahoe communities will receive direct benefits due to the nature of this project. Local merchants will gain more business from tourists. In addition, attracting more visitors to our communities can help bring more residents, second homeowners and possibly bring more businesses to the North Lake Tahoe. More business means more and better jobs, a higher tax base, and a healthier local economy.
2. What region-wide tourism benefits will be created?  
This project will create a strong sense of arrival in Tahoe City by creating a consistent look and feel for areas - creating community vibrancy. Visitors will want to return to our communities.
3. Will local resources be used to create, design, and construct this project?  
Local vendors will be used for 100% of lighting repairs; materials will be sourced locally whenever possible.
4. What types of businesses will receive the greatest economic impact?  
Tourism-related businesses will receive the most benefits including lodging, restaurants, retail, recreation businesses, in addition to spill-over into other product and service sectors; all should expect to see a significant positive economic benefit.  
  
Are they supportive of this project?  
Yes, our business community is extremely supportive of this project.
5. Will the project require the addition of governmental service?  
No.  
  
How will these costs be funded?  
None needed.
6. Document the community support for the project:  
Support from is seen from regular conversations of our community members (businesses, residents, 2<sup>nd</sup> homeowners, visitors), TCDA Board Members, Placer County, NLTRA, etc. Our community is 100 percent in support of continuing, repairing and enhancing holiday lighting in our region. This is also demonstrated by donations collected in previous years (i.e.: TCDA collected over \$4000 via door to door collections to light an additional 30 Tahoe City downtown trees in 2014-2015).

## NORTH LAKE TAHOE TOURISM MASTER PLAN

Describe how the project meets the goals of the 2015 Tourism Master Plan and criteria of this application (Strategic Goals, Tier 1 & 2 Priorities, Core Project Groupings, and Project Funding Strategy Guidelines)

- The project enhances Transportation Tier 1 Priority by adding more lighting to dark roads/highways.
- The project enhances Marketing + Sales Tier 1 Priority by enhancing the visitor experience and quality of life for residents by adding to the character to downtown. Enhancing the visitor experience = longer stays and repeat visitation which ultimately increases TOT revenue.
- The project enhances Transportation Tier 2 Priority by adding more lighting to sidewalks and creating a safer nighttime walking experience, especially in the snow, in the town center Tahoe City.
- The project enhances Visitor Information Tier 2 Priority by creating by transforming the gateways/town center of Tahoe City, adding visitor appeal and creating more photo opportunity locations around the tree lighting.
- The project helps North Lake Tahoe/Tahoe City remain very competitive in the marketplace as other destination resorts have projects like this that add to their visitation appeal.

Below are some listed examples of ways this project will improve NLTRA's listed strategic goals and core function areas.

- **Infrastructure/Transportation:** It will enhance the visitor experience all over North/West Lake Tahoe. Visitors will use our roads, parks, beaches, transportation, etc.
- **Economic Development/Membership Services/Business Advocacy:** It will recognize and address the desire of the Local merchants, property owners and residents to gain a stronger sense community pride.
- **Marketing/Sales:** It will help market the entire North and West Lake Tahoe Area to tourists and visitors and to help us remain a premier mountain destination with a strong sense of community pride and great community events.
- **Visitor Information and Experience:** This holiday lighting program will help create longer visitor stays, more frequent returns and become more competitive against similar mountain and lakeside tourist communities. The continued investment in lighting will definitely enhance the visitor experience.
- **Community Relations:** With recent low snow seasons in the past 5 years, our communities need more to attract more tourism to the region. It will create longer and more frequent visitor stays, more TOT, more sales tax and a better North and West Lake Tahoe!

Using Project Funding Strategy Guidelines, what is your project's score and how was it determined?

**115 points.** The project score was determined based on the following factors:

- **NLTRA Core Function Areas and Strategic Goals:** The holiday lighting repair is expected to increase **visitors** and **tourism** to the Tahoe City Community. More business and tourism means more/better jobs, a higher tax base, and a healthier local economy. **(60 points)**
- **Work Plan Project Groupings:** The town centers of Tahoe City, and surrounding communities, will be enhanced through this project. Visitors will benefit from a continued and enhanced holiday lighting, which could lead to longer visitor stays and return and more frequent visits. This influence will generate thousands of dollars, more TOT and sales tax and a healthier economy. **(15 points)**
- **Environmental Improvement (15 points)** – Repairing and replacing lights with more energy efficient and LED lighting will produce environmental improvements to our communities. **(10 points)**
- **Matching Funds:** This project does have matching funds from TCDA. **(15 points)**
- **Other Funding Sources in Place:** TCDA will fund a minimum of 25% of the total cost for each project **(15 points)**

#### INSTALLATION DETAIL:

- Tahoe City  
Repair/Replace existing non-working lights in approximately 10-20 trees along at town entrances. Additionally, repair/replace existing non-working lights on in downtown Tahoe City along Hwy. 28. TCDA would prefer to use LED lights, however might have to continue with a combo of LED and Incandescent. All power cords and timers needed to complete the installation will be supplied. Lighting will be installed as high as possible with ladders.



Starlight Enterprises  
P.O. Box 3772  
Truckee, CA 96161  
CA US

## Estimate 1116

(530)448-9493  
starlight.lauter@yahoo.com  
starlighttahoe.com

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**ADDRESS**

Tahoe City Downtown  
Association

DATE  
09/6/2016

PLEASE PAY

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**ACTIVITY****AMOUNT**

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### **Tahoe City Holiday Lighting Estimate: \$15,000.00**

Starlight Enterprises is entering our sixth year/phase of collaboration with Tahoe City lighting.

Phase 1 was in season 2011/12.

Phase 2 was in season 2012/13.

Phase 3 was in season 2013/14.

Phase 4 was in season 2014/15.

Phase 5 was in season 2015/16.

Phase 6 planned for season 2016/17.

The Tahoe City lighting program began with only 15-20 trees and has expanded to nearly 100 trees within the downtown district. Each phase has added additional lighting to trees, but also replaced/repaired damaged bulbs, strands and/or cords that have strangled/harmed trees. Annual maintenance is recommended to continue the cohesive lighting in Tahoe City.

Due to more wind/snow/rain in 2015/2016, plus damage from increased snow storage at the "WYE" entrance, significant tree lighting repair is needed in Tahoe City for 2016/2017.



## Holiday Lighting - Total repair/maintenance needs 2016-2017

For a full maintenance, repair and replacement cost for the 2016/2017 winter season, I recommend a total budget of \$15,000.00 for a combination of LED/Incandescent lights. The primary of focus of maintenance and repair will be on 10+ trees at the gateway entrances of town including west side (WYE areas) and east sides (Lighthouse Center). My secondary focus will be on 20+ Aspen trees along North Lake Blvd. that are broken and/or are currently strangling/damaging trees due to tree growth.

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TOTAL

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THANK YOU.

Accepted By

Accepted Date



**November 2, 2016**

**Subject: Maintenance Funding Request for Truckee River Trail Erosion at Mid-way Bridge**

**From:** Ron Treabess, Director of Community Partnerships and Planning

**Capital Investment/Transportation Committee Recommendation:**

- The CI/T Committee recommends (10-0-0) the Tahoe City Public Utility District TOT Maintenance Funding request in an amount not to exceed \$15,000 to arrest on-going trail slope erosion to prevent potential threats to user safety, trail infrastructure, and water quality.

**Background Information:**

- The TCPUD has identified the need to take measures to curtail on-going erosion on a section of the Truckee River Trail near Mid-way Bridge.
- This trail is the most heavily used trail in the North Lake Tahoe/Truckee region and is predominantly used by visitors
- TCPUD continues to regularly maintain this trail and has a rehabilitation project scheduled for 2017/18, this particular steep slope area will need immediate attention to insure usability of the trail during spring and summer of 2017.

**Decision Considerations:**

- To recommend up to \$15,000 TOT Maintenance Funding for slope erosion stabilization in a steep area of the Truckee River Trail. (funding application attached)
- The TCPUD has funded an initial amount of \$25,208 for erosion control in this Midway section of the Truckee River Trail, and are now requesting onetime TOT project funds of \$15,000 to do additional erosion control that has become necessary to insure this trail section remains usable and safe for the next summer season. (see attached letter)
- In addition, the TCPUD also provides overall general trail maintenance with an annual subsidy of \$39,500 for costs in excess of outside funding.
- As a recommended Maintenance Funding request, the application must be approved by the NLTRA Board and the Placer County CEO before a funding Memorandum of Agreement can be consummated with the TCPUD.
- The request is consistent with the funding capabilities of the 2016/17 project budget which includes the undesignated Maintenance Fund of \$180,000.



**north lake tahoe**

Chamber | CVB | Resort Association

**The North Lake Tahoe Resort Association  
CAPITAL INVESTMENT PROJECT/PROGRAM  
FUNDING APPLICATION**

**PROJECT INFORMATION**

1. Project/program name **Truckee River Trail, Midway Erosion Maintenance**
2. Brief description of project/program  
**The Truckee River Trail is a destination attraction which enjoys the highest volume of users in the Truckee/Tahoe region. The majority of the trail was built in the 1970's and significant maintenance has been provided over the years and a significant overhaul is scheduled for the trail. One area of concern is the continuous erosion of the hillside and trail edge by the Midway Bridge just south of the Squaw Valley connection. This section of trail was constructed on steep, erosive soil. Several sections of fill slope have been eroding, resulting in potential threats to water quality and trail infrastructure.**

**The overall purpose of this work is to arrest erosion on the steep slope and help prevent future erosion issue. This is a facility maintenance project as well as an environmental project.**

**FINANCIAL INFORMATION**

1. Total project cost **\$15,000**
2. Total TOT funds requested **\$15,000**
3. Identify other funding from secured sources  
**The total project cost is estimated at \$15,000. Placer County has indicated the project is not eligible for park dedication fees and no other potential funding sources have been identified. TCPUD's operating budget currently covers annual trail maintenance in excess of contract fees..**
4. Will the project require future financial funding?  
**Due to the severe slope in this area, it is plausible that additional work and funding will be required to reinforce or maintain the work of this project. It is unknown when or how much future capital will be needed.**

What is the source of the future financial support?

**TCPUD will continue to regularly maintain the trail including this project's erosion control measures. Should additional capital funding be required, we anticipate a trail maintenance fund and program will provide the needed future capital.**

Will this include maintenance needs?

**No, the Tahoe City Public Utility District (TCPUD) will continue to maintain the trail year to year as part of their regular operating budget.**

What is the source of maintenance funding?

General trail maintenance will continue to be covered by the TCPUD for all trails, which includes a \$39,500 per year subsidy by the TCPUD for costs in excess of outside funding.

5. Provide project proforma and implementation schedule (timeline)

April-May 2017 – Confirm all Funding

May- June 2017 – Prepare bidding document

July 2017 – Bid construction project

August 2017 – Award bid

September – October 2017 – Construction

6. How will project cost overruns or operating cost shortfalls be funded?

The project's budget includes a contingency that will cover any potential overruns. TCPUD will only bill for actual costs incurred and with its partners will cover the annual operating costs of the facility.

## QUALIFICATIONS OF PROJECT SPONSOR

1. Name/address

a. Tahoe City Public Utility District, Box 5249, Tahoe City, CA 96145

b. Squaw Valley Public Service District, PO Box 2026, Olympic Valley, CA 96146

2. Financial Capability

For 2016, TCPUD has a \$9.8 million operating budget and is managing \$10.79 million in budgeted capital projects.

3. Experience with projects of similar nature

The TCPUD has significant experience with bike trail and bike trail related projects. TCPUD is currently working on another erosion related and restoration project on the Truckee River Trail Bank and Truckee River.

4. Objectives of project sponsor

- Stop and prevent/reduce further erosion of the hillside near the Midway bridge on the Truckee River Bike Trail.
- Prevent negative water quality threats to the Truckee River by maintaining the slope and reducing erosion.

## ECONOMIC IMPACT OF PROJECT

1. Estimated number of users

Over 200,000 users per year (assumption based on annual trail use surveys)

(Note: TCPUD conducts annual intercept surveys of bike trail users. The 2015 survey suggest the users of the Squaw Valley trail were 84% visitors and second home owners as compared to 16% full time residents.)

2. Time of year:

Primarily the Truckee River Trail is used in the spring, summer, and fall. The trail does not have snow removal or grooming during the winter but there is some use on the trail by cross country skiers, snowshoers, and walkers. The heaviest use is in July and August with steady use in June and September, and moderate use in October and May (depending on snow pack and/or early snowfall).

Since the majority of those who use the trail are from out of town, trail use correlates with the peaks and valleys of visitors to North Lake Tahoe.

**Weekends: 65%**

**Weekdays: 35%**

3. Number of visitors to be attracted as a result of project/program  
The Truckee River Trail is one of the most heavily used recreation facility in North Lake Tahoe. This project is a maintenance project that aims to retain the high quality and reputation of the trail, thereby retaining the current volume of users (see above) and continue to attract new users looking for a first class trail experience.
4. Projected expenditures by out of area attendees (per capita):  
  
The continued dedication to building and maintaining a world class trail network will contribute to many if not all economic drivers in the area including: hotel, restaurant, retail and other visitor expenditures. Most of which will result in incremental sales tax and/or TOT increases.  
  
TCPUD expects projected expenditures per visitor to follow the expenditure trends set forth in the NLTRA 2015 Tourism Master Plan  
  

Hotel:	\$233 per day
Restaurant:	Standard North Tahoe Expenditures
Other:	Standard North Tahoe Expenditures
5. How will the project improve or enhance service to the visitor?  
The Truckee River Trail is the most heavily used trail in the Truckee/Tahoe region and is predominately used by visitors. The 2015 trail use survey found that 93% said the trail had a large effect in their enjoyment of the destination. A high quality trail improves the experience for biking, stroller use, walking, jogging, etc. Solving the Midway erosion issue will continue to deliver on the region's dedicated mission to provide superior trails.

## COMMUNITY IMPACT

1. What geographic portion of North Lake Tahoe will benefit the greatest from this project?  
This trail specifically benefits Squaw Valley and Tahoe City as it connects the two bed bases and economic centers. However, the entire region will benefit by continually maintaining a high quality trail system that connects multiple bed bases and economic centers.
2. What region-wide tourism benefits will be created?  
The North Lake Tahoe region continues to position itself as a top destination for year-round outdoor recreation, human powered sports, and superior trail networks. The erosion maintenance project will assist in the overall mission of providing world class multi-use trails and maintaining them at a high standard of quality.
3. Will local resources be used to create, design, and construct this project?  
Yes. TCPUD has already hired local resources to begin planning and design work and intends to hire a local contractors wherever applicable. The actual construction project will go out to bid and per California law we must select the lowest competitive bid regardless of their geographic location.
4. What types of businesses will receive the greatest economic impact?  
Lodging properties will be among the businesses that receive the greatest benefit. The bike trail is consistently ranked among the top reasons for choosing the North Tahoe/West Shore as a destination according to annual survey data. Bike rental, retail, and restaurants will continue to receive significant and positive economic impact.  
  
Are they supportive of this project?  
Yes
5. Will the project require the addition of governmental service? Yes, continued trail maintenance by TCPUD

If yes, describe The ongoing trail maintenance will continue to be the responsibility of the TCPUD.

How will these costs be funded? TCPUD Parks operating budget will continue to fund ongoing maintenance and operations.

6. Document the community support for the project  
**There is overwhelming community support for high quality trails and trail networks. This particular project is a small maintenance project that is not well recognized by the community. The Squaw Valley PSD, Squaw Valley Business Association, and the Tahoe City Downtown Association are all in support.**

## **NORTH LAKE TAHOE TOURISM MASTER PLAN**

Describe how the project meets the goals of the 2015 Tourism Master Plan and criteria of this application (Strategic Goals, Tier 1 & 2 Priorities, Core Project Groupings, and Project Funding Strategy Guidelines)

**Trails and trail systems are a top priority and key project groups in the most current master plan. This project directly supports that priority. It will also continue to support the objectives of improved transportation infrastructure, services to reduce traffic congestions, and increased recreation amenities.**

Using Project Funding Strategy Guidelines, what is your project's score and how was it determined?

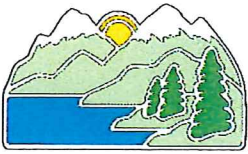
**Total Project Score: 115**

### **Score Explanation**

The Tahoe City Ice Rink Project:

- supports NLTRA tourism master plan Tier 1 priorities— **30 points** (Human powered sports and activities, the regional transportation vision, trails are key in the advancement of the tourism economy )
- is within highest priority CI/T Plan Project Groupings (trails, transportation, and recreation amenities) - **30 points**
- supports Tourism Master Plan Tier 2 priorities – **5 points** (connects town center trail heads, Tahoe City and Squaw Valley)
- supports other CI/T Plan Project Groupings – **5 points** (Transportation Infrastructure)
- supports environmental improvement – **15 points** (will reduce debris going into the Truckee River)
- project has matching funds available – **15 points**
- project has all other funding in place - **15 points**





# TAHOE CITY PUBLIC UTILITY DISTRICT

September 29, 2016

NLTRA Capital Investment/Transportation Committee  
100 North Lake Blvd. 2<sup>nd</sup> Floor  
Tahoe City, CA 96145

Dear NLTRA Capital Investment/Transportation Committee:

Per the request at the September 26, 2016 CI/T Committee, the following information is intended to illustrate TCPUD's matching funds as it relates to our funding request for the Midway Erosion project.

Between 2010 and 2012 TCPUD spent \$25,207.96 specifically on erosion projects in the Midway section of the Truckee River Trail. This is the same general area for which the current funding request would benefit. The combination of the past funds plus the \$15,000 in pending funding, erosion efforts at Midway will total \$40,207, 37% requested from TOT and 63% has been paid by TCPUD.

Furthermore, TCPUD maintains the five mile stretch of the Truckee River Trail in addition to 18 miles of other trails within the District. On average, the Truckee River Trail costs \$95,730 per year in maintenance which is offset by \$48,013 in fees and revenue, resulting in a TCPUD contribution of \$47,717 annually for Truckee River Trail maintenance.

TCPUD is a dedicated contributor to the bike trail network and appreciates the opportunity to request funding assistance from TOT funds on occasion to continue this work.

Kind Regards,

Kurt Althof  
Grants and Community Information Administrator



**November 2, 2016**

**Subject: WinterWonderGrass Tahoe Sponsorship of \$15,000**

**From: JT Thompson, Tourism Director**

**Marketing Committee Recommendation:**

- The Marketing Committee recommends approval (5-0-0) of the 2017 WinterWonderGrass Sponsorship Agreement.
- Total sponsorship not to exceed \$15,000.

**Background Information:**

- WinterWonderGrass Tahoe Music Festival will take place in Squaw Valley on March 31, April 1 and 2, 2017.
- The NLTRA has sponsored this event for the last three years.
- NLTRA will be bringing in a third party booking agency to better track room night production from this event.
- Based on ticket sales, there were approximately 9,969 in attendance over the course of the three day event. Ticket purchasers attended an average of 2.5 days, which equates to approximately 4,064 unique people in attendance.
- 18% were local, 8% were day visitors, 60% were in-state overnight guests, 13% were out-of-state overnight guests, and 1% international.
- This equates to 7,415 person nights at an average spend of \$230 each = \$1,705,450 in total spending.



## **WinterWonderGrass Tahoe Music Festival EVENT SPONSORSHIP AGREEMENT**

THIS EVENT SPONSORSHIP AGREEMENT (this "Agreement") is made and entered into between WonderGrass California, a Colorado limited liability company ("WGC"), and the North Lake Tahoe Resort Association, a California nonprofit corporation ("Sponsor").

1. EVENT. WGC is the organizer, owner and operator of "WinterWonderGrass Tahoe Music Festival" which will take place on March 31, April 1 & 2, 2017 at a location in Squaw Valley in Olympic Valley, Placer County, California and times as determined by WGC during the term of this Agreement (the "Event"). Sponsor desires to obtain, and WGC desires to grant, sponsorship rights to the Event, all as set forth in this Agreement.

2. Obligations of WGC to Sponsor:

Sponsor will be incorporated into the Event marketing and receive the following benefits:

- a. Inclusion of Sponsor's name and logo in the festival poster, general event signage and activation points.
- b. Inclusion of Sponsor's name and logo on all digital, print and grassroots media.
- c. Inclusion of Sponsor's name and logo on the website home page as a presenting partner.
- d. Inclusion of Sponsor's name and logo on appropriate general event signage used to promote the Event.
- e. Sponsor shall be granted the ability to create unique onsite activations
- f. Sponsor shall be included in daily PA announcements from the stage during the Event.
- g. Sponsor is granted ability to use the official WGC trademarks and logos in promotions, marketing material, website and the like.
- h. Inclusion of Sponsor's name and logo on limited edition commemorative eco-friendly beer mug for the Event.
- i. Sponsor shall receive (10) VIP 3-day tickets / (15) GA 3-day festival passes.

3. Obligations of Sponsor to WGC:

- a. Sponsor shall contribute \$15,000.00 in cash support for the Event, payable as follows: 50% due at signing of this Agreement and 50% Due December 1, 2016.
- b. Sponsor shall provide to WGC, in a timely manner, in-kind assets, benefits and services for a value of \$10,000.00 including but not limited to the following:

- Dedicated E-blast to consumer database of 48,000 active double opt-in list.
- Dedicated outreach to chamber members of 500 local and regional businesses.
- Inclusion in February and March event email blasts to 48,000.
- Social media content inclusion on all social channels leading up to the event as appropriate.
- Public Relations and Social Media scope of work to be developed between Sponsor and WGC.
- Incorporate WinterWonderGrass Tahoe into our winter search and digital efforts.
- Include WGC promotional materials in local and regional visitor centers (Tahoe City, Incline Village, Auburn).
- Distribute information on the Event to Sponsor's international offices in the UK and Australia.
- Distribute information on the Event to Visit California to be included in their national and international efforts.
- 10 street banners to be hung in Tahoe City two weeks prior to event through event conclusion.

If it is impossible or impracticable to provide one or more of the listed benefits, WGC and Sponsor shall consult regarding a substitute therefor, and agree on a substitute promotional or other benefit having value not materially less than that of the unavailable benefit.

4. Economic Impact Assessment. WGC and Sponsor shall work together to share available information and data to develop an economic impact analysis of the Event.
5. Use of Intellectual Property. Sponsor hereby acknowledges and agrees that (i) all right, title and interest in the name, logos, trademarks, copyrights and other intellectual property rights of WGC (collectively, "WGC Properties"), including, without limitation, the Event Marks; the Event; and all accounts, descriptions, pictures, videos, audio, reproductions, recordings, memorialization or other information concerning or in connection with the Event, belongs exclusively to WGC, (ii) Sponsor may use WGC Properties only in the manner and for the uses expressly permitted hereunder, and upon expiration or termination of this Agreement, all rights of Sponsor to use such WGC Properties shall immediately cease, (iii) Sponsor will not adopt or use any term, work, mark or designation which is in any respect confusingly similar to WGC Properties, (iv) all uses of WGC Properties by Sponsor, and all goodwill therefrom, inure to the benefit of WGC, (v) any permitted use of WGC Properties may be used only to indicate a sponsor relationship with the Event and will use ownership marks (such as ® or ™) and designations (such as "An Official Sponsor") as directed by WGC, and (vi) Event Marks must be used in a complete format, and no abbreviated uses are permitted.
6. Relationship of the Parties. The relationship of Sponsor and WGC hereunder shall be solely that of independent contractors and nothing herein or in any related

document or representation shall be construed to create or imply any relationship of employment, agency, partnership or any relationship other than that of independent contractors. Sponsor and WGC acknowledge and agree that each of them is engaged in a separate and independent business and neither shall state, represent or imply any interest in or control over the business of the other.

7. Attorney Fees. In any proceeding or other attempt to enforce, construe or to determine the validity of this Agreement, the non-prevailing party shall pay the reasonable expenses of the prevailing party, including reasonable attorney fees and costs, expert witness fees, fees of consultants and court costs incurred in connection therewith.
8. Counterparts; Scan/Facsimile. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original but all of which taken together shall constitute one and the same instrument. This Agreement may be executed and delivered by exchange of scanned or facsimile copies showing the signatures of the parties hereto. Such copies showing the signatures of all Parties hereto shall constitute originally signed copies of the same Agreement requiring no further execution. This Agreement may be enforced by any of the Parties upon scanned or facsimile signatures.

IN WITNESS WHEREOF, the parties have caused this document to be executed on the date indicated by their signatures below.

NORTH LAKE TAHOE RESORT ASSOCIATION

By: \_\_\_\_\_  
Name: JT Thompson  
Title: Director of Tourism  
Date: \_\_\_\_\_

WonderGrass California, LLC

By: \_\_\_\_\_  
Name: Scott Stoughton  
Title: Owner  
Date: \_\_\_\_\_

NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

Tahoe City, California

FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITORS' REPORT

June 30, 2016 and 2015



# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

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# McCLINTOCK ACCOUNTANCY CORPORATION

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ROBERT J. McCLINTOCK, CPA  
MICHAEL R. GRIESMER, CPA  
ALICE HAHN  
———  
SHARON FERREIRA, CPA  
KENDALL GALKA, CPA

305 WEST LAKE BOULEVARD  
P. O. BOX 6179  
TAHOE CITY, CA 96145  
TELEPHONE: 530-583-6994  
FAX: 530-583-5405

11500 DONNER PASS RD.  
SUITE B  
P. O. BOX 2468  
TRUCKEE, CA 96160  
TELEPHONE: 530-587-9221  
FAX: 530-587-4946

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
North Lake Tahoe Resort Association, Inc.

We have audited the accompanying financial statements of North Lake Tahoe Resort Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities and changes in net assets 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 North Lake Tahoe Resort Association, Inc. as of June 30, 2016 and 2015, 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.

*McClintock Accountancy Corporation*

McCLINTOCK ACCOUNTANCY CORPORATION  
Tahoe City, California  
October 17, 2016

NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

Exhibit A

STATEMENTS OF FINANCIAL POSITION

June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 626,330	\$ 533,545
Restricted TOT cash reserve (Note 6)	100,048	-0-
Accounts receivable, net of allowance for doubtful accounts of \$36,595 and \$-0- in 2016 and 2015	110,926	91,147
Placer County receivable	-0-	605,108
Prepaid expenses	8,876	123,249
Inventories	32,408	29,510
	<u>878,588</u>	<u>1,382,559</u>
Noncurrent Assets:		
Property and equipment, net of accumulated depreciation (Note 7)	2,964	8,009
	<u>2,964</u>	<u>8,009</u>
Total Assets	<u>\$ 881,552</u>	<u>\$ 1,390,568</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	\$ 182,993	\$ 112,646
Placer County payable	23,941	-0-
Accrued liabilities	171,526	172,911
Deferred revenue - membership dues	69,550	59,231
Deferred revenue - other	-0-	14,761
Total Liabilities (all current)	<u>448,010</u>	<u>359,549</u>
<b>NET ASSETS (Note 2)</b>		
Unrestricted		
Invested in property and equipment	2,964	8,009
Designated marketing reserve (Note 3)	304,323	316,692
Designated visitor support and transportation (Note 3)	-0-	205,203
Undesignated	26,206	501,115
Total Unrestricted	<u>333,494</u>	<u>1,031,019</u>
Temporarily Restricted (Note 6)	100,048	-0-
Total Net Assets	<u>433,542</u>	<u>1,031,019</u>
Total Liabilities and Net Assets	<u>\$ 881,552</u>	<u>\$ 1,390,568</u>

The accompanying notes are an integral part of these statements.

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NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

Exhibit B

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
CHANGES IN NET ASSETS:		
Revenue and other support:		
Placer County grant revenue	\$ 3,041,943	\$ 3,460,716
Placer County infrastructure grant revenue	197,820	231,408
Commissions and booking fees	188,358	118,287
Member dues	135,527	141,038
Member services and special events	114,546	107,810
Retail sales and other	78,864	119,492
Interest income	<u>66</u>	<u>36</u>
Total revenue and other support	<u>3,757,125</u>	<u>4,178,787</u>
Expenses and losses:		
Program services:		
Marketing	2,154,120	1,826,950
Group sales and conferences	340,228	394,060
Visitor support and transportation	151,582	700,700
Visitor information	340,025	338,325
North Lake Tahoe Chamber of Commerce	192,549	154,678
Infrastructure	<u>146,622</u>	<u>160,524</u>
	<u>3,325,126</u>	<u>3,575,237</u>
Supporting services:		
General and administrative	<u>465,439</u>	<u>418,850</u>
Total expenses	<u>3,790,565</u>	<u>3,994,087</u>
Increase (Decrease) in Net Assets	(33,441)	184,700
NET ASSETS		
Net assets distributed to Placer County	<u>(564,037)</u>	<u>-0-</u>
Beginning of Year	<u>1,031,019</u>	<u>846,319</u>
End of Year	<u><u>\$ 433,542</u></u>	<u><u>\$ 1,031,019</u></u>

The accompanying notes are an integral part of these statements.

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NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

Exhibit C

STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in unrestricted net assets	\$ (33,441)	\$ 184,700
Reconciliation of change in net assets to cash (used) provided by operating activities		
Depreciation	6,164	7,170
Changes in operating assets and liabilities:		
Accounts receivable	(19,779)	47,826
Placer County receivable/payable	629,050	(67,378)
Prepaid expenses	114,373	9,235
Inventories	(2,898)	(208)
Accounts payable	70,347	(44,224)
Accrued liabilities	(1,385)	32,291
Deferred revenue - membership dues	10,319	(13,169)
Deferred revenue - other	(14,761)	29
Net Cash Provided by Operating Activities	<u>757,990</u>	<u>156,272</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>(1,120)</u>	<u>(2,422)</u>
Net Cash Used by Investing Activities	<u>(1,120)</u>	<u>(2,422)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net assets distributed to Placer County	<u>(564,037)</u>	<u>-0-</u>
	<u>(564,037)</u>	<u>-0-</u>
Net Increase in Cash and Cash Equivalents	192,833	153,850
Cash and Cash Equivalents, Beginning of Year	<u>533,545</u>	<u>379,695</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 726,378</u></u>	<u><u>\$ 533,545</u></u>

The accompanying notes are an integral part of these statements.

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# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2016 and 2015

### 1. Form of Organization

North Lake Tahoe Resort Association, Inc. (the "Association") was incorporated in the State of California in 1996, upon consolidation of the Tahoe North Visitors and Convention Bureau and the North Lake Tahoe Chamber of Commerce. The Association is organized under Section 501(c)(4) of the Internal Revenue Code as a non-profit public benefit corporation.

The primary function of the Association is to promote tourism and benefit business through efforts that enhance the economic, environmental, recreation and cultural climate of the North Lake Tahoe, California area. The Association provides the following services to its members and the North Lake Tahoe community: Chamber of Commerce, Visitors and Convention Bureau, marketing, conference sales and membership services. The Association also serves as a partner with Placer County in the development and funding of infrastructure and transportation projects designed to enhance tourism and community quality of life for the benefit of all in the North Lake Tahoe region.

The majority of the Association's revenue is derived from contract grants with Placer County to administer and invest portions of transient occupancy taxes collected in the North Lake Tahoe area. Additional sources of revenue are derived from membership dues, commissions and booking fees earned from conference sales, special events, and from the sale of inventory items at its visitor centers.

### 2. Summary of Significant Accounting Policies

#### Basis of Accounting and Financial Statement Presentation

The financial statements of the Association have been prepared on the accrual basis of accounting. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in ASC 958, "*Financial Statements of Not-for-Profit Organizations*." Under ASC 958, the Association reports information regarding its financial position and activities according to three classes of net assets: Unrestricted net assets, temporarily restricted net assets (if any) and permanently restricted net assets (if any). At June 30, 2016 and 2015, there were no temporarily restricted or permanently restricted net assets, as the Association has not received these types of contributions.

#### Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Recognition of Placer County Contract Grant Revenue

The Association's contract with Placer County is considered to be an exchange transaction. Therefore, revenues received from this contract are reported as unrestricted support.

# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2016 and 2015

Placer County contract grant revenues are recognized as revenue during the contract year, unless specifically restricted by the contract.

### Liquidity Information

In order to provide information about liquidity, assets have been sequenced according to their nearness to conversion to cash and liabilities have been sequenced according to the nearness of their maturity and resulting use of cash.

### Accounts Receivable

Accounts receivable consists of amounts due from members for membership dues, cooperative advertising costs, and commissions from group conference sales, as well as other miscellaneous receivables for services provided. The Association does not charge interest on delinquent receivables. Accounts are written off directly to bad debt expense when all attempts at collection are exhausted.

### Inventories

Inventories are primarily for the sale of retail goods at the visitor centers and are stated at the lower of cost or market. Cost is determined by the first-in, first-out method.

### Property, Buildings and Equipment

In general, property and equipment are capitalized on the Association's books and stated at cost when the asset has over a year of life and costs of over \$1,000. Depreciation is computed on the straight-line basis over the useful lives of the assets, which range from 3 to 7 years.

### Marketing Cooperative Agreement

During the year ended June 30, 2007, the Association established the North Lake Tahoe Marketing Cooperative (NLTMC) with Lake Tahoe Incline Village Crystal Bay Visitors and Convention Bureau (IVCBVCB) to cooperatively promote tourism based on shared objectives which are more effectively and efficiently accomplished collectively rather than independently. Under the terms of the agreement, the Association and the IVCBVCB are required to make annual contributions to fund marketing efforts based upon an approved pre-set formula. The Association contributed \$1,089,500 and \$878,747 for the years ended June 30, 2016 and 2015, respectively in connection with this marketing effort, which is included in marketing (tourism promotion) and group sales and conference expense in the statement of activities and changes in net assets. The Marketing Cooperative activities and balances are reported separately from those of the Association.

### Unrestricted Net Assets

All net asset balances are classified as unrestricted, excluding the restricted cash flow reserve at Note 6. Net assets are not subject to imposed restriction or restrictions that have expired. As reflected in the accompanying notes, the Association has designated a portion of unrestricted net assets for specific purposes.

# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2016 and 2015

### Advertising Costs

Advertising costs are expensed as incurred.

### Income Tax Status

The Association is exempt from federal income taxes under the provisions of Internal Revenue Code Section 501(c) (4), and section 23701(f) for California purposes. Unrelated business income, if any, is taxed at regular corporate tax rates.

The Association's three previous federal tax returns and four previous state tax returns are available for examination by the taxing authorities.

### Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a function basis in the statement of activities. Accordingly, certain costs, other than general and administrative costs, have been allocated among the program and supporting services benefited.

### Cash and Cash Equivalents

For purposes of the statements of cash flows, the Association considers all unrestricted cash, money market funds, and debt securities with an original maturity less than three months to be cash equivalents.

### Fair Value

The carrying amount of financial instruments, including cash, accounts receivable and accounts payable approximates their fair value due to the short term maturities of these instruments.

### 3. Designated Net Assets

Pursuant to its contract with Placer County, the Association created a visitor support and transportation fund which designates net assets from visitor support and transportation result of activities annually. The designated visitor support and transportation net assets totaled \$-0- and \$205,203 at June 30, 2016 and 2015 respectively. During 2016, the Association remitted to Placer County the balance of the designated visitor support and transportation net asset balance and an additional \$358,834 in unrestricted net asset balance as of June 30, 2015. The payments were requested by Placer County and approved by the Association's board of directors.

The Association created a marketing reserve, pursuant to the 2003-04 contract with Placer County, to be used for expenditures in key areas due to any unforeseen adverse fluctuations in collections of transit occupancy taxes. The details in the use of the reserves can be decided solely at the discretion of the Association's board of directors subject to compliance with an existing policy of maintaining the reserve level at 10% of a three year average of annual marketing, conference and visitor information center expenditures. The

# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2016 and 2015

designated marketing reserve totaled \$304,323 and \$316,692 at June 30, 2016 and 2015 respectively.

4. Concentration of Credit Risk

The Association maintains its cash accounts at a local bank. At June 30, 2016 and 2015, the aggregate balance of these accounts exceeded the federally insured (FDIC) limits by \$229,613 and \$304,083 respectively.

5. Concentration of Revenue

Support from Placer County in the form of contract grants contributed to 86% and 88% of the Association's total revenues and support for the years ended June 30, 2016 and 2015, respectively. The Association's contract with Placer County is renewed annually. The Association owed Placer County \$23,941 at June 30, 2016. The receivable from Placer County at June 30, 2015 was \$605,108 respectively.

6. Restricted Cash and Investments

Restrictions on Association cash and investment balances at June 30, 2016 and 2015, consist of the following:

	2016	2015
TOT cash reserve	\$ 100,048	\$ -0-
	\$ 100,048	\$ -0-

The restricted transient Occupancy tax (TOT) cash reserve is comprised of previous years' TOT fund balance of \$100,000. The policy restricts use of these assets to only those that achieve public benefit, as agreed to by contract between Placer County and the Association. Expenditure shall only occur following approval by the Association Board of Directors and approval by the Placer County Executive Office.

# NORTH LAKE TAHOE RESORT ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS

June 30, 2016 and 2015

### 7. Property and Equipment

Property and equipment at June 30, 2016 and 2015, consists of the following:

	2016	2015
Furniture and fixtures	\$ 68,768	\$ 68,768
Computer equipment	43,766	43,766
Computer software	34,995	33,874
Leasehold improvements	24,284	24,284
	<u>171,813</u>	<u>170,692</u>
Less accumulated depreciation	(168,849)	(162,683)
Net property and equipment	<u>\$ 2,964</u>	<u>\$ 8,009</u>

Depreciation expense was \$6,164 and \$7,170 for the years ended June 30, 2016 and June 30, 2015 respectively.

### 8. Operating Leases

The Association leases various facilities and equipment from others under non-cancellable operating leases expiring in May, 2017. Lease rent expense, including real property taxes and common area costs, was \$140,716 in 2016 and \$137,190 in 2015. Minimum lease payments are subject to escalation clauses and options to renew. At June 30, 2016, future minimum lease payments under such leases to the end of the contract are as follows:

#### Year Ending June 30

2017

\$ 85,500

### 9. Retirement Plan

The Association offers a 401(k) retirement plan to all full-time employees who have completed at least three months of service. The Association matches participant contributions of up to 4% to the plan based on up to 6% of the participant's regular salary. Contributions to the plan by the Association were approximately \$35,995 and \$30,177 for the years ended June 30, 2016 and 2015, respectively.

### 10. Subsequent Events

Subsequent events have been evaluated by management through, October 17, 2016, the date that the statements were available for issuance.



*North Lake Tahoe Resort Association, Inc.*

***REPORT TO THE FINANCE COMMITTEE  
AND BOARD OF DIRECTORS***

***For the Year Ended June 30, 2016***

- A. Introduction of firm.
- B. Unmodified or clean opinion on financial statements.
- C. Questions and answers regarding financial statements.
- D. Matters to be Communicated
  - Auditor Responsibility – An audit conducted under U.S. generally accepted auditing standards is designed to obtain reasonable, rather than absolute, assurance about the financial statements.
  - Accounting Policies/Accounting Estimates – Significant accounting policies are described in Note 2 to the financial statements. Significant estimates include an allowance for doubtful accounts.
  - Significant adjustments – There were fourteen audit adjustments proposed as a result of the current year audit compared to five in prior year; all of which were accepted after final review by NLTRA staff. Two of the adjustments were proposed by management. The adjustments related primarily to accruals at year end, reclasses to correct expense and revenue accounts and true up of Placer County related balances. There were no passed adjustments.
  - Disagreements with Management – None.
  - Difficulties Encountered in Performing the Audit – None
- E. Presentation of the Internal Control Report.
- F. We would like to thank management for their fine cooperation during the audit.

NORTH LAKE TAHOE RESORT  
ASSOCIATION, INC.

Tahoe City, California

INTERNAL CONTROL REPORT

June 30, 2016

McCLINTOCK ACCOUNTANCY CORPORATION

# McCLINTOCK ACCOUNTANCY CORPORATION

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ROBERT J. McCLINTOCK, CPA  
MICHAEL R. GRIESMER, CPA  
ALICE HAHN

SHARON FEREIRA, CPA  
KENDALL GALKA, CPA

305 WEST LAKE BOULEVARD  
P. O. BOX 6179  
TAHOE CITY, CA 96145  
TELEPHONE: 530-583-6994  
FAX: 530-583-5405

11500 DONNER PASS RD.  
SUITE B  
P. O. BOX 2468  
TRUCKEE, CA 96160  
TELEPHONE: 530-587-9221  
FAX: 530-587-4946

## INTERNAL CONTROL REPORT

To the Officers and Directors  
North Lake Tahoe Resort Association, Inc.

In planning and performing our audit of the financial statements of North Lake Tahoe Resort Association, Inc. as of June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This letter does not affect our report dated October 17, 2016 on the financial statements of North Lake Tahoe Resort Association, Inc.

This communication is intended solely for the information and use of management, the board of directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*McClintock Accountancy Corporation*

McCLINTOCK ACCOUNTANCY CORPORATION  
Tahoe City, California  
October 17, 2016

*North Lake Tahoe Resort Association, Inc.*

***REPORT TO THE FINANCE COMMITTEE  
AND BOARD OF DIRECTORS***

***For the Year Ended June 30, 2016***

**Current Year Other Matters Noted**

Observation/Recommendation: Checks are currently printed and signed (one of two required signatures) by the Directors of Finance. In order to enhance segregation of duties, we recommend that check stock and printing be maintained and implemented by the staff accountant.

Observation/Recommendation: Coding of expenses has been inconsistently applied year over year making management and understanding of the financial statements a difficult process when reviewing year over year variances. We recommend a process be put in place whereby management reviews the chart of accounts and the expectations for coding expenses going forward. This should also align with the budgeting process and accounting in accordance with the terms of the current contract.

Observation/Recommendation: During the current fiscal year conference memberships were never billed as required at the first of the calendar year due to miscommunications amongst departments.

**Management Comment:** Management has amended the membership period from a calendar year to an annual membership that correlates with the fiscal year and all members were billed as of July 1, 2016. The billing procedure has been added to the financial close checklist.

Observation/Recommendation: The Association continues to be subject to complex accounting issues as a result of annual changes to the Placer County contract. Related accounting considerations are not thoroughly considered and documented until the annual audit. We suggest the Association prepare a memo that summarizes the details of the contract and the related accounting conclusions reached for each contract year. The memo should include conclusions reached with respect to approved grant expenditures.

**Prior Year Other Matters Noted**

Observation/Recommendation: The reconciliation of quarterly 941 reports to g/l wages is an important reconciliation that we suggest the Association begin performing.

**2016 Update:** Quarterly reconciliations were prepared and provided by the Association after the start of the audit. We recommend a reconciliation be performed quarterly during the fiscal year.



Observation/Recommendation: It was noted during our search for unrecorded liabilities that CEO expense reimbursements are approved by the board treasurer subsequent to a reimbursement check being cut. In situations where expenses are in question, as was the case with our selection, this complicates the process. We recommend that expense reimbursements be subject to board treasurer approval PRIOR to the reimbursement being issued.

**2016 Update:** This recommendation was implemented in 2016.

Observation/Recommendation: We noted the results of the contract compliance agreed upon procedures performed on the agreement between the Association and Placer County for the period July 1, 2013 through June 30, 2014. Management has asserted that the findings from this report, while substantial, do not have a material impact on the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. We concur with managements' assertion. We support managements' efforts to monitor and report on all requirements in current and future agreements.

**2016 Update:** Management continues to work to meet the requirements set up as a result of the above mentioned engagement.

Observation/Recommendation: During the current year physical inventory count there was a discrepancy between actual inventory counted and the inventory sub-ledger maintained on the QuickBooks POS. This resulted in a \$2,600 book to physical adjustment prior to year-end. While not material to the Association's financial statements, the Association's investigation was unable to identify an underlying cause of the discrepancy.

In order to strengthen controls surrounding physical inventory counts, we recommend the following:

- 1) Develop written procedures for physical inventories to be provided to all employees involved in the count process prior to the count taking place. These procedures should include physical inventory planning prior to the count, the timing of the count, providing accounting with final count details, and allowing enough time for a representative from the accounting department to review and re-perform the counts as deemed necessary. We have provided the Association with some samples that can assist in developing a procedure document.
- 2) Perform full physical inventory counts after hours at least quarterly. The Association can monitor book to physical adjustments and adjust the timing of the counts as necessary.

**2016 Update:** One inventory count was performed in April of 2016 resulting in a positive book to actual adjustment of approximately \$2,000. Written procedures have yet to be formalized. Further, per our observation of documents supporting the count performed on 4/13/2016, we noted that expected counts by item are included on the reports utilized in the inventory count. We recommend that blind count sheets be utilized in performing the

count to avoid the potential for biased counts. These counts should be performed quarterly until book to actual adjustments are deemed to be nominal.

**Management Comment:** An additional inventory count was performed in August of 2016 resulting in a positive book to actual adjustment of \$279. Going forward, inventory counts will be performed quarterly.

### **Recent Accounting Pronouncements**

#### *ASU 2016-14: Presentation of Financial Statements for Not-for-Profit Entities*

The ASU is focused on improving net asset classification requirements and information provided in financial statements and notes about liquidity, financial performance, and cash flows. New reporting requires expenses to be reported by function and nature. Current standards only require reporting expenses by function. Effective for fiscal year ending June 30, 2019.

#### *ASU 2014-09: Revenue from Contracts with Customer*

Set up to develop a common revenue standard for U.S. GAAP and IFRS. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This ASU supersedes current revenue recognition guidance. A five step revenue recognition process which will need to be thoroughly considered and documented. Effective for fiscal year ending June 30, 2020.

#### *ASU 2016-02: Leases*

Requires entities whom enter into a lease to record a right of use asset and a lease liability at lease inception. Effective for fiscal year ending June 30, 2021.

**North Lake Tahoe Resort Association**  
**Grouping Schedule Report**  
**Leadsheet codes**

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	Adjusted Balance Jun 30, 2015	Unadjusted Jun 30, 2016	Adjusting AJE	Adjusted Balance Jun 30, 2016
<b>A Cash and Cash Equivalents</b>				
1001-00 - Petty Cash	1,000.00	1,000.00		1,000.00
1003-00 - Cash - Operations BOTW #6712	431,426.36	419,238.41		419,238.41
1007-00 - Cash - Payroll BOTW #7421	8,165.26	5,255.55		5,255.55
1008-00 - Marketing Reserve - Plumas	0.00	50,018.09		50,018.09
1009-00 - Cash Flow Reserve - Plumas	0.00	100,048.23		100,048.23
1071-00 - Payroll Reserves BOTW #8163	92,322.90	29,581.56		29,581.56
1080-00 - Special Events BOTW #1626	0.00	13,144.02		13,144.02
1095-00 - Cash in Drawer	346.57	361.80		361.80
1205-00 - Undeposited Funds	283.70	107,730.65		107,730.65
<b>A Cash and Cash Equivalents Total</b>	<b>533,544.79</b>	<b>726,378.31</b>	<b>0.00</b>	<b>726,378.31</b>
<b>B Accts Receivable</b>				
1200-00 - Quickbooks Accounts Receivable	25,609.70	72,038.63		72,038.63
1200-99 - AR Other	980.77	3,717.04		3,717.04
1201-00 - WebLink Accounts Receivable	18,070.00	71,765.00		71,765.00
1201-02 - Allowance for Doubtful Accounts	0.00	(36,595.00)		(36,595.00)
1210-00 - A/R - Sales Estimates	46,486.63	0.00		0.00
<b>B Accts Receivable Total</b>	<b>91,147.10</b>	<b>110,925.67</b>	<b>0.00</b>	<b>110,925.67</b>
<b>B-1 Placer County Receivable</b>				
1290-00 - A/R - TOT	437,796.13	0.00		(23,940.82)
PAJE09 To remove transportation costs covered by County			6,431.00	
PAJE09 To remove transportation costs covered by County			26,150.00	
PAJE11 To true up Placer County Revenues for unspent contract \$'s			(35,004.52)	
PAJE11 To true up Placer County Revenues for unspent contract \$'s			(21,517.30)	
1291-49 - AR TOT transportation	131,242.20	0.00		0.00
1292-59 - AR TOT Infrastructure	36,069.67	0.00		0.00
<b>B-1 Placer County Receivable Total</b>	<b>605,108.00</b>	<b>0.00</b>	<b>(23,940.82)</b>	<b>(23,940.82)</b>
<b>B-2 AR - intercompany</b>				
1298-00 - Receivable from Employees	0.00	40.00		40.00
1299-00 - Receivable from NLTMC	0.00	6,803.02		6,803.02
<b>B-2 AR - intercompany Total</b>	<b>0.00</b>	<b>6,843.02</b>	<b>0.00</b>	<b>6,843.02</b>
<b>C Inventories</b>				
1210-10 - Inventory Asset	29,510.30	32,408.18		32,408.18
<b>C Inventories Total</b>	<b>29,510.30</b>	<b>32,408.18</b>	<b>0.00</b>	<b>32,408.18</b>
<b>L Prepaid Exp and Other</b>				
1400-00 - Prepaid Expenses	113,079.95	4,709.61		4,709.61
1410-00 - Prepaid Insurance	3,604.12	3,166.32		3,166.32
1430-00 - Prepaid 1st Class Postage	6,565.10	1,000.00		1,000.00
<b>L Prepaid Exp and Other Total</b>	<b>123,249.17</b>	<b>8,875.93</b>	<b>0.00</b>	<b>8,875.93</b>

**North Lake Tahoe Resort Association**  
**Grouping Schedule Report**  
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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
<b>Current Assets Total</b>	<u>1,382,559.36</u>	<u>885,431.11</u>	<u>(23,940.82)</u>	<u>861,490.29</u>
<b>UV Property &amp; Equipment</b>				
1700-00 - Furniture & Fixtures	68,767.95	68,767.95		68,767.95
1740-00 - Computer Equipment	43,766.13	43,766.13		43,766.13
1750-00 - Computer Software	33,874.01	34,993.97		34,993.97
1770-00 - Leasehold Improvements	<u>24,283.86</u>	<u>24,283.86</u>		<u>24,283.86</u>
<b>UV Property &amp; Equipment Total</b>	<u>170,691.95</u>	<u>171,811.91</u>	<u>0.00</u>	<u>171,811.91</u>
<b>UV-1 Acc. Depr.- Prop and Eq.</b>				
1701-00 - Accum. Depr. - Furn & Fix	(65,755.97)	(68,767.95)		(68,767.95)
1741-00 - Accum. Depr. - Computer Equip	(40,340.09)	(42,218.00)		(42,218.00)
1751-00 - Accum. Amort. - Software	(32,719.42)	(33,795.00)		(33,795.00)
1771-00 - Accum. Amort - Leasehold Impr	<u>(23,867.33)</u>	<u>(24,067.37)</u>		<u>(24,067.37)</u>
<b>UV-1 Acc. Depr.- Prop and Eq. Total</b>	<u>(162,682.81)</u>	<u>(168,848.32)</u>	<u>0.00</u>	<u>(168,848.32)</u>
<b>Net Property and Equipment Total</b>	<u>8,009.14</u>	<u>2,963.59</u>	<u>0.00</u>	<u>2,963.59</u>
<b>Assets Total</b>	<u>1,390,568.50</u>	<u>888,394.70</u>	<u>(23,940.82)</u>	<u>864,453.88</u>
<b>AA Accounts Payable</b>				
2000-00 - Accounts Payable	(87,755.78)	(158,049.11)		(160,730.57)
CAJE02 To record late invoice from IVCBVB			(2,681.46)	
2001-00 - Credit Card Payable	<u>(24,892.54)</u>	<u>(29,105.41)</u>		<u>(29,105.41)</u>
<b>AA Accounts Payable Total</b>	<u>(112,648.32)</u>	<u>(187,154.52)</u>	<u>(2,681.46)</u>	<u>(189,835.98)</u>
<b>BB Accrued Liabilities</b>				
2100-00 - Salaries / Wages Payable	(32,195.52)	(35,719.15)		(35,719.15)
2101-00 - Incentive Payable	(36,218.90)	(40,243.00)		(40,243.00)
2102-00 - Commissions Payable	0.00	(8,404.31)		(8,404.31)
2120-00 - Empl. Federal Tax Payable	(1,543.60)	(2,888.75)		(2,888.75)
2175-00 - 401 (k) Plan	2,882.76	(1,104.44)		(1,104.44)
2180-00 - Estimated PTO Liability	(56,488.29)	(60,648.50)		(60,648.50)
2190-00 - Sales and Use Tax Payable	0.00	(149.00)		(149.00)
2250-00 - Accrued Expenses	(45,425.69)	(20,250.31)		(20,000.31)
PAJE01 To accrue for 15/16 SVBA Gran			(10,000.00)	
PAJE04 To true up accrued expenses for 15/16 event grants that had not occurred			10,250.00	
2405-00 - Payroll Liabilities	(2,538.32)	0.00		0.00
2410-00 - Wage Garnishment Payable	0.00	(899.48)		(899.48)
2550-00 - Sales Tax Payable	<u>(1,383.00)</u>	<u>(1,469.00)</u>		<u>(1,469.00)</u>
<b>BB Accrued Liabilities Total</b>	<u>(172,910.56)</u>	<u>(171,775.94)</u>	<u>250.00</u>	<u>(171,525.94)</u>
<b>DD Def. Revenue - Member Due</b>				
2400-60 - Deferred Revenue- Member Dues	(63,221.08)	(69,550.30)		(69,550.30)
2650-00 - Deferred Rev - Events	<u>3,989.85</u>	<u>0.00</u>		<u>0.00</u>
<b>DD Def. Revenue - Member Due Total</b>	<u>(59,231.23)</u>	<u>(69,550.30)</u>	<u>0.00</u>	<u>(69,550.30)</u>
<b>DD-1 Def. Revenue - Other</b>				



**North Lake Tahoe Resort Association**  
**Grouping Schedule Report**  
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	Adjusted Balance Jun 30, 2015	Unadjusted Jun 30, 2016	Adjusting AJE	Adjusted Balance Jun 30, 2016
2651-00 - Deferred Rev. - Conference	(13,608.72)	0.00		0.00
2690-00 - Unbilled purchases	(1,152.00)	0.00		0.00
<b>DD-1 Def. Revenue - Other Total</b>	<u>(14,760.72)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Current Liabilities Total</b>	<u>(359,550.83)</u>	<u>(428,480.76)</u>	<u>(2,431.46)</u>	<u>(430,912.22)</u>
<b>TT Unrestricted Net Assets</b>				
3200-00 - Unrestricted Net Assets	(371,909.40)	(50,286.21)		(62,655.64)
PAJE12 To true up designated marketing reserve			(12,369.43)	
3300-11 - Designated Marketing Reserve	(316,694.00)	(266,694.00)		(254,324.57)
PAJE12 To true up designated marketing reserve			12,369.43	
3301-00 - Cash Flow Reserve	0.00	(100,048.23)		(100,000.00)
PAJE03 To reclassify interest income to revenue			48.23	
3302-00 - Marketing Cash Reserve	0.00	(50,018.09)		(50,000.00)
PAJE03 To reclassify interest income to revenue			18.09	
<b>TT Unrestricted Net Assets Total</b>	<u>(688,603.40)</u>	<u>(467,046.53)</u>	<u>66.32</u>	<u>(466,980.21)</u>
<b>TT-1 Temporarily Restricted Ne</b>				
3200-41 - Temp. Restricted Net Assets	(157,715.46)	0.00		0.00
<b>TT-1 Temporarily Restricted Ne Total</b>	<u>(157,715.46)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>(Profit)/Loss</b>	<u>(184,698.81)</u>	<u>7,132.59</u>	<u>26,305.96</u>	<u>33,438.55</u>
<b>Equity Total</b>	<u>(1,031,017.67)</u>	<u>(459,913.94)</u>	<u>26,372.28</u>	<u>(433,541.66)</u>
<b>Liabilities/Equity Total</b>	<u>(1,390,568.50)</u>	<u>(888,394.70)</u>	<u>23,940.82</u>	<u>(864,453.88)</u>
<b>10 P.C. Grant Rev.</b>				
4050-11 - County of Placer TOT Funding	(2,067,696.00)	(2,244,912.68)		(2,237,157.39)
PAJE05 To true up Placer County Revenue to Contract			7,755.29	
4050-30 - County of Placer TOT Funding	(320,580.00)	(333,727.68)		(312,082.70)
PAJE05 To true up Placer County Revenue to Contract			127.68	
PAJE11 To true up Placer County Revenues for unspent contract \$'s			21,517.30	
4050-41 - County of Placer TOT Funding	(787,440.00)	(200,883.74)		(202,780.21)
PAJE05 To true up Placer County Revenue to Contract			(3,367.87)	
PAJE11 To true up Placer County Revenues for unspent contract \$'s			1,471.40	
4050-42 - County of Placer TOT Funding	(285,000.00)	(293,034.60)		(289,923.00)
PAJE05 To true up Placer County Revenue to Contract			3,111.60	
<b>10 P.C. Grant Rev. Total</b>	<u>(3,460,716.00)</u>	<u>(3,072,558.70)</u>	<u>30,615.40</u>	<u>(3,041,943.30)</u>
<b>20 P.C Infrastructure Rev.</b>				

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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
4050-50 - County of Placer TOT Funding	(231,408.00)	(223,726.30)		(197,819.88)
PAJE05 To true up Placer County Revenue to Contract			(7,626.70)	
PAJE11 To true up Placer County Revenues for unspent contract \$'s			33,533.12	
<b>20 P.C Infrastructure Rev. Total</b>	<u>(231,408.00)</u>	<u>(223,726.30)</u>	<u>25,906.42</u>	<u>(197,819.88)</u>
<b>30 Member Dues</b>				
4200-30 - Membership Ann/Conf Dues	(4,675.00)	961.85		(8,412.38)
PAJE06 To reclass conference membership revenue to correct account cod & class			(9,374.23)	
4200-60 - Membership Ann/Conf Dues	(132,987.91)	(102,599.45)		(125,069.45)
PAJE02 Correct allowance to bad debt expense not revenue			(27,145.00)	
PAJE06 To reclass conference membership revenue to correct account cod & class			4,675.00	
4201-60 - New Member Fees	(3,375.00)	(2,045.00)		(2,045.00)
<b>30 Member Dues Total</b>	<u>(141,037.91)</u>	<u>(103,682.60)</u>	<u>(31,844.23)</u>	<u>(135,526.83)</u>
<b>40 Member services &amp; special</b>				
4250-60 - Revenues-Membership Activities	(54,612.00)	(28,975.81)		(62,785.47)
PAJE02 Correct allowance to bad debt expense not revenue			(6,450.00)	
PAJE07 To reclass awards dinner revenue to revenue account			(29,189.36)	
PAJE08 To reclass IronMan revenues to special events revenue			1,829.70	
4251-60 - Revenue-Tue AM Breakfast Club	(9,896.00)	(10,225.00)		(10,225.00)
4252-60 - Revenue - Sponsorships	(3,140.00)	(500.00)		(500.00)
4350-11 - Special Events (Marketing)	(40,161.69)	0.00		(41,035.65)
PAJE08 To reclass IronMan revenues to special events revenue			(41,035.65)	
<b>40 Member services &amp; special Total</b>	<u>(107,809.69)</u>	<u>(39,700.81)</u>	<u>(74,845.31)</u>	<u>(114,546.12)</u>
<b>50 Retail sales &amp; other</b>				
4253-11 - Revenue- Other	(13,707.49)	0.00		0.00
4502-42 - Non-retail VIC income	(11,625.00)	(1,059.35)		(3,157.10)
CAJE01 To reclassify expenses netted against revenue for kiosk rentals			(2,097.75)	
4502-60 - Non-retail VIC income	0.00	(375.00)		(375.00)
4602-42 - Merchandise Sales	(92,839.14)	(75,202.73)		(75,202.73)
5250-42 - Purchase Discounts	(1,320.41)	(129.45)		(129.45)
<b>50 Retail sales &amp; other Total</b>	<u>(119,492.04)</u>	<u>(76,766.53)</u>	<u>(2,097.75)</u>	<u>(78,864.28)</u>
<b>60 Commissions &amp; Bookings</b>				
4600-30 - Commissions - Other	(82,575.66)	(195,668.44)		(174,962.49)
PAJE08 To reclass IronMan revenues to special events revenue			20,705.95	
4601-30 - Commissions - South Shore	(35,711.36)	(13,395.34)		(13,395.34)

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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
<b>60 Commissions &amp; Bookings Total</b>	<u>(118,287.02)</u>	<u>(209,063.78)</u>	<u>20,705.95</u>	<u>(188,357.83)</u>
<b>70 Interest Income</b>				
4700-70 - Revenues- Interest & Investment	(36.03)	0.00		0.00
4701-00 - Interest Income - CF Reserve	0.00	0.00		(48.23)
PAJE03 To reclassify interest income to revenue			(48.23)	
4702-00 - Interest Income - MKT Reserve	0.00	0.00		(18.09)
PAJE03 To reclassify interest income to revenue			(18.09)	
<b>70 Interest Income Total</b>	<u>(36.03)</u>	<u>0.00</u>	<u>(66.32)</u>	<u>(66.32)</u>
<b>Sales Total</b>	<u>(4,178,786.69)</u>	<u>(3,725,498.72)</u>	<u>(31,625.84)</u>	<u>(3,757,124.56)</u>
<b>Revenue Total</b>	<u>(4,178,786.69)</u>	<u>(3,725,498.72)</u>	<u>(31,625.84)</u>	<u>(3,757,124.56)</u>
<b>100 Marketing</b>				
5000-11 - Salaries & Wages - Other	223,063.02	263,119.38		263,119.38
5001-11 - In-Market Administration	0.00	14,500.00		14,500.00
5020-11 - P/R - Tax Expense	16,522.02	22,700.53		22,700.53
5030-11 - P/R - Health Insurance Expense	31,314.82	26,199.89		26,199.89
5040-11 - P/R - Workmans Comp	3,797.69	1,179.08		1,179.08
5060-11 - 401 (k)	4,423.48	8,886.25		8,886.25
5070-11 - Other Benefits and Expenses	2,250.00	2,037.88		2,037.88
5100-11 - Rent - Other	18,450.84	19,511.95		19,511.95
5110-11 - Utilities	1,419.84	1,526.72		1,526.72
5140-11 - Repairs & Maintenance	776.54	1,312.55		1,312.55
5150-11 - Office - Cleaning	1,757.00	1,718.61		1,718.61
5320-11 - Telephone	7,956.91	6,317.14		6,317.14
5350-11 - Internet	1,020.00	289.85		289.85
5420-11 - Mail - USPS - Other	62.64	74.03		74.03
5470-11 - Mail - UPS	0.00	558.71		558.71
5480-11 - Mail - Fed Ex	51.60	661.63		661.63
5510-11 - Insurance/Bonding	1,241.35	1,366.80		1,366.80
5521-11 - Supplies - Other	1,993.00	3,232.92		3,232.92
5525-11 - Supplies- Computer <\$1000	1,248.24	3,786.98		3,786.98
5610-11 - Depreciation	1,792.55	1,541.47		1,541.47
5700-11 - Equipment Support & Maintenance	2,439.67	1,341.75		1,341.75
5710-11 - Taxes, Licenses & Fees	430.20	303.35		303.35
5740-11 - Equipment Rental/Leasing	1,984.98	1,690.02		1,690.02
5800-11 - Training Seminars	802.38	2,125.48		2,125.48
5920-11 - Professional Fees - Accountant	0.00	7,500.00		7,500.00
6016-11 - Community Marketing Programs	48,878.65	23,174.05		12,924.05
PAJE04 To true up accrued expenses for 15/16 event grants that had not occurred			(10,250.00)	
6018-11 - BACC Campaigns - Grants	30,000.00	20,000.00		30,000.00
PAJE01 To accrue for 15/16 SVBA Grants			10,000.00	
6023-11 - Autumn Food & Wine - Other	0.00	32,875.02		32,875.02
6025-11 - AFW- Postage	0.00	17.69		17.69
6420-11 - WinterWonderGrass_Tahoe	0.00	14,600.00		14,600.00
6421-11 - New Event Development	846.30	36,211.82		36,211.82
6422-11 - IronMan Lake Tahoe	336,995.59	406,742.47		425,242.47
PAJE08 To reclass IronMan revenues to special events revenue			18,500.00	

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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
6425-11 - 2012 Mountain Travel Symposium	2,289.14	0.00		0.00
6427-11 - USA Cycling	115,341.99	(4,790.14)		(4,790.14)
6429-11 - Sponsorship - Other	40,306.26	89,525.00		89,525.00
6490-11 - Classified Ads	2,464.11	0.00		0.00
6701-11 - Market Study Reports/Research	16,319.86	5,398.94		5,398.94
6730-11 - Marketing Cooperative/Media	792,454.00	968,654.83		962,499.83
PAJE10 To true up Marketing Coop funding by department			(6,155.00)	
6742-11 - Non-NLT Co-Op Marketing Progr	101,280.34	36,424.85		36,424.85
6743-11 - Shop Local	0.00	8,330.43		8,330.43
6744-11 - Shopping Destination	0.00	11,197.59		11,197.59
6745-11 - Touch Lake Tahoe	0.00	20,200.00		20,200.00
6746-11 - High Notes	0.00	31,631.83		31,631.83
6747-11 - Peak Your Adventure	0.00	21,900.00		21,900.00
6748-11 - BACC Marketing Programs - Othe	0.00	40.00		40.00
7500-11 - Trade Shows/Travel	0.00	362.45		362.45
8200-11 - Associate Relations	696.89	374.61		374.61
8500-11 - Credit Card Fees	0.00	90.00		90.00
8700-11 - Automobile Expenses	2,857.16	1,943.66		1,943.66
8750-11 - Meals/Meetings	4,953.15	2,026.87		2,026.87
8810-11 - Dues & Subscriptions	4,206.54	13,373.64		13,373.64
8910-11 - Travel	2,260.82	1,566.69		1,566.69
8930-11 - Prior Period Adjustments	0.00	6,669.85		6,669.85
8990-11 - Allocated	201,024.61	223,410.00		223,410.00
<b>100 Marketing Total</b>	<b>2,027,974.18</b>	<b>2,365,435.12</b>	<b>12,095.00</b>	<b>2,377,530.12</b>
<b>200 Conference</b>				
5000-30 - Salaries & Wages - Other	170,940.34	138,303.23		138,303.23
5010-30 - Sales Commissions	27,980.03	23,075.16		23,075.16
5020-30 - P/R - Tax Expense	15,456.92	13,371.63		13,371.63
5030-30 - P/R - Health Insurance Expense	25,727.10	13,311.79		13,311.79
5040-30 - P/R - Workmans Comp	455.87	1,179.08		1,179.08
5060-30 - 401 (k)	7,569.04	6,604.93		6,604.93
5070-30 - Other Benefits and Expenses	258.21	477.82		477.82
5100-30 - Rent - Other	9,225.44	9,756.31		9,756.31
5110-30 - Utilities	722.31	768.65		768.65
5140-30 - Repairs & Maintenance	438.68	681.92		681.92
5150-30 - Office - Cleaning	878.50	862.81		862.81
5320-30 - Telephone	2,466.72	2,815.92		2,815.92
5420-30 - Mail - USPS - Other	303.63	114.37		114.37
5470-30 - Mail - UPS	0.00	540.06		540.06
5480-30 - Mail - Fed Ex	179.74	0.00		0.00
5510-30 - Insurance/Bonding	3,855.63	1,366.80		1,366.80
5521-30 - Supplies - Other	1,388.29	482.35		482.35
5525-30 - Supplies- Computer <\$1000	379.53	94.99		94.99
5610-30 - Depreciation	932.15	801.48		801.48
5700-30 - Equipment Support & Maintenance	1,028.93	649.27		649.27
5710-30 - Taxes, Licenses & Fees	243.23	136.32		136.32
5740-30 - Equipment Rental/Leasing	1,992.07	1,607.84		1,607.84
6421-30 - New Event Development	0.00	256.24		256.24
6730-30 - Marketing Cooperative/Media	110,000.00	113,350.00		119,505.00
PAJE10 To true up Marketing Coop funding by department			6,155.00	
6800-30 - Conference commissions	0.00	0.00		2,681.46
CAJE02 To record late invoice from				

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IVCBVB			2,681.46	
7253-30 - Conference - PUD	8,000.00	0.00		0.00
8200-30 - Associate Relations	350.86	141.78		141.78
8500-30 - Credit Card Fees	0.00	90.00		90.00
8700-30 - Automobile Expenses	2,156.00	115.57		115.57
8750-30 - Meals/Meetings	275.47	0.00		0.00
8810-30 - Dues & Subscriptions	855.00	435.00		435.00
8930-30 - Prior Period Adjustments	0.00	(4,699.23)		0.00
PAJE06 To reclass conference membership revenue to correct account cod & class			4,699.23	
8990-30 - Allocated	46,069.06	51,198.13		51,198.13
<b>200 Conference Total</b>	<b>440,128.75</b>	<b>377,890.22</b>	<b>13,535.69</b>	<b>391,425.91</b>
<b>300 Transportation</b>				
5000-41 - Salaries & Wages - Other	80,838.03	75,174.55		75,174.55
5020-41 - P/R - Tax Expense	6,074.78	6,326.38		6,326.38
5030-41 - P/R - Health Insurance Expense	4,897.10	3,646.98		3,646.98
5040-41 - P/R - Workmans Comp	95.67	1,310.10		1,310.10
5060-41 - 401 (k)	2,649.39	2,996.97		2,996.97
5070-41 - Other Benefits and Expenses	7.50	166.11		166.11
5100-41 - Rent - Other	6,589.64	6,611.44		6,611.44
5110-41 - Utilities	483.96	510.54		510.54
5140-41 - Repairs & Maintenance	301.57	421.15		421.15
5150-41 - Office - Cleaning	627.50	570.43		570.43
5310-41 - Telephone - Other	17.11	0.00		0.00
5320-41 - Telephone	2,532.65	2,120.52		2,120.52
5420-41 - Mail - USPS - Other	21.76	46.92		46.92
5470-41 - Mail - UPS	0.00	270.03		270.03
5510-41 - Insurance/Bonding	609.87	215.80		215.80
5521-41 - Supplies - Other	557.29	730.86		730.86
5525-41 - Supplies- Computer <\$1000	308.56	0.00		0.00
5610-41 - Depreciation	573.61	493.21		493.21
5700-41 - Equipment Support & Maintenance	298.70	403.92		403.92
5710-41 - Taxes, Licenses & Fees	117.48	83.89		83.89
5740-41 - Equipment Rental/Leasing	1,584.24	1,425.79		1,425.79
5940-41 - Research & Planning Membership	4,000.00	0.00		0.00
5941-41 - Research & Planning	24,650.26	47,382.87		47,382.87
5942-41 - Reno/NLT Airport Shuttle (T-14)	117,420.48	0.00		0.00
5948-41 - Transportation Projects - Other	5,669.50	0.00		0.00
5949-41 - Summer Night Service (T-8,T-10)	139,197.50	0.00		0.00
5953-41 - Summer Traffic Management (S-2)	12,586.01	6,431.00		0.00
PAJE09 To remove transportation costs covered by County			(6,431.00)	
5955-41 - Winter Traffic Management (S-1)	17,850.00	26,150.00		0.00
PAJE09 To remove transportation costs covered by County			(26,150.00)	
5957-41 - Night Service Transit Winter T5	243,860.50	0.00		0.00
5962-41 - Skier Shuttle - Sugar Bowl (T3)	24,000.00	0.00		0.00
6429-41 - Sponsorship - Other	0.00	100.00		100.00
6490-41 - Classified Ads	127.75	0.00		0.00
8200-41 - Associate Relations	220.85	120.69		120.69
8500-41 - Credit Card Fees	0.00	22.50		22.50
8700-41 - Automobile Expenses	1,082.66	1,420.41		1,420.41



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8750-41 - Meals/Meetings	847.58	1,045.02		1,045.02
8930-41 - Prior Period Adjustments	0.00	(2,035.00)		(2,035.00)
8990-41 - Allocated	39,262.87	51,198.13		51,198.13
<b>300 Transportation Total</b>	<b>739,962.37</b>	<b>235,361.21</b>	<b>(32,581.00)</b>	<b>202,780.21</b>
<b>400 Visitor Info. Center</b>				
5000-42 - Salaries & Wages - Other	142,980.69	148,821.43		148,821.43
5020-42 - P/R - Tax Expense	13,035.52	13,966.00		13,966.00
5030-42 - P/R - Health Insurance Expense	15,706.03	18,670.42		18,670.42
5040-42 - P/R - Workmans Comp	2,097.18	2,489.10		2,489.10
5060-42 - 401 (k)	4,988.56	5,462.36		5,462.36
5070-42 - Other Benefits and Expenses	843.43	577.82		577.82
5100-42 - Rent - Other	68,824.76	69,525.29		69,525.29
5110-42 - Utilities	4,709.48	6,210.95		6,210.95
5115-42 - Freight and Shipping Costs	1,284.18	1,591.65		1,591.65
5140-42 - Repairs & Maintenance	629.78	1,641.97		1,641.97
5150-42 - Office - Cleaning	2,317.06	1,462.16		1,462.16
5320-42 - Telephone	4,778.87	3,188.45		3,188.45
5350-42 - Internet	210.97	0.00		0.00
5420-42 - Mail - USPS - Other	963.10	161.24		161.24
5470-42 - Mail - UPS	0.00	270.03		270.03
5480-42 - Mail - Fed Ex	90.07	166.19		166.19
5510-42 - Insurance/Bonding	3,554.90	1,798.46		1,798.46
5521-42 - Supplies - Other	3,354.61	2,895.25		2,895.25
5525-42 - Supplies- Computer <\$1000	829.53	942.95		942.95
5530-42 - Visitor Communications - Other	247.50	109.00		109.00
5610-42 - Depreciation	932.04	801.47		801.47
5700-42 - Equipment Support & Maintenance	906.35	2,099.77		2,099.77
5710-42 - Taxes, Licenses & Fees	598.23	431.30		431.30
5740-42 - Equipment Rental/Leasing	4,615.00	5,538.61		5,538.61
5800-42 - Training Seminars	1,272.47	0.00		0.00
5990-42 - POS Inventory Adjustments	984.76	(347.18)		(347.18)
6742-42 - Non-NLT Co-Op Marketing Progr	150.00	5,371.86		7,021.86
CAJE01 To reclassify expenses netted against revenue for kiosk rentals			1,650.00	
8100-42 - Cost of Goods Sold - Other	50,909.52	40,449.61		40,897.36
CAJE01 To reclassify expenses netted against revenue for kiosk rentals			447.75	
8200-42 - Associate Relations	468.97	188.44		188.44
8500-42 - Credit Card Fees	3,439.69	2,270.62		2,270.62
8700-42 - Automobile Expenses	1,380.54	780.81		780.81
8750-42 - Meals/Meetings	884.49	133.84		133.84
8810-42 - Dues & Subscriptions	0.00	539.91		539.91
8910-42 - Travel	336.62	20.00		20.00
8930-42 - Prior Period Adjustments	0.00	(302.76)		(302.76)
8990-42 - Allocated	41,880.97	46,543.75		46,543.75
<b>400 Visitor Info. Center Total</b>	<b>380,205.87</b>	<b>384,470.77</b>	<b>2,097.75</b>	<b>386,568.52</b>
<b>500 Infrastructure</b>				
5000-50 - Salaries & Wages - Other	76,243.47	75,173.55		75,173.55
5020-50 - P/R - Tax Expense	6,073.73	6,326.40		6,326.40
5030-50 - P/R - Health Insurance Expense	4,460.30	3,647.01		3,647.01
5040-50 - P/R - Workmans Comp	63.78	1,310.10		1,310.10

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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
5060-50 - 401 (k)	2,649.38	3,142.59		3,142.59
5070-50 - Other Benefits and Expenses	7.50	166.02		166.02
5100-50 - Rent - Other	6,589.64	6,611.44		6,611.44
5110-50 - Utilities	483.96	510.54		510.54
5140-50 - Repairs & Maintenance	301.57	421.15		421.15
5150-50 - Office - Cleaning	627.50	570.43		570.43
5310-50 - Telephone - Other	19.98	0.00		0.00
5320-50 - Telephone	2,467.00	2,120.55		2,120.55
5420-50 - Mail - USPS - Other	21.76	61.92		61.92
5470-50 - Mail - UPS	0.00	270.03		270.03
5510-50 - Insurance/Bonding	609.87	215.80		215.80
5521-50 - Supplies - Other	539.74	610.14		610.14
5525-50 - Supplies- Computer <\$1000	253.56	0.00		0.00
5610-50 - Depreciation	573.61	493.21		493.21
5700-50 - Equipment Support & Maintenance	298.70	403.92		403.92
5710-50 - Taxes, Licenses & Fees	117.48	83.89		83.89
5740-50 - Equipment Rental/Leasing	1,584.24	1,425.79		1,425.79
5810-50 - Public Outreach	1,000.00	0.00		0.00
5920-50 - Professional Fees - Accountant	0.00	7,500.00		7,500.00
5941-50 - Research & Planning	53,438.71	35,836.57		35,836.57
6490-50 - Classified Ads	127.75	0.00		0.00
8200-50 - Associate Relations	150.85	120.68		120.68
8500-50 - Credit Card Fees	0.00	22.50		22.50
8700-50 - Automobile Expenses	1,062.41	1,421.28		1,421.28
8750-50 - Meals/Meetings	757.69	191.24		191.24
8930-50 - Prior Period Adjustments	0.00	(2,035.00)		(2,035.00)
8990-50 - Allocated	52,885.46	51,198.13		51,198.13
<b>500 Infrastructure Total</b>	<b>213,409.64</b>	<b>197,819.88</b>	<b>0.00</b>	<b>197,819.88</b>
<b>600 Membership</b>				
5000-60 - Salaries & Wages - Other	57,572.99	69,558.33		69,558.33
5001-60 - In-Market Administration	0.00	(14,500.00)		(14,500.00)
5020-60 - P/R - Tax Expense	6,445.40	7,145.62		7,145.62
5030-60 - P/R - Health Insurance Expense	10,152.54	13,119.34		13,119.34
5040-60 - P/R - Workmans Comp	191.32	1,179.08		1,179.08
5060-60 - 401 (k)	167.02	594.91		594.91
5070-60 - Other Benefits and Expenses	395.00	1,759.14		1,759.14
5100-60 - Rent - Other	6,589.60	6,952.54		6,952.54
5110-60 - Utilities	483.96	534.09		534.09
5115-60 - Freight and Shipping Costs	0.00	17.96		17.96
5140-60 - Repairs & Maintenance	351.52	421.15		421.15
5150-60 - Office - Cleaning	627.50	605.61		605.61
5200-60 - Bad debt expense	0.00	0.00		33,595.00
PAJE02 Correct allowance to bad debt expense not revenue			33,595.00	
5320-60 - Telephone	2,787.73	3,001.19		3,001.19
5420-60 - Mail - USPS - Other	575.46	298.11		298.11
5470-60 - Mail - UPS	0.00	2,375.22		2,375.22
5510-60 - Insurance/Bonding	1,837.06	647.43		647.43
5521-60 - Supplies - Other	809.96	1,320.51		1,320.51
5525-60 - Supplies- Computer <\$1000	424.69	85.30		85.30
5530-60 - Visitor Communications - Other	0.00	35.44		35.44
5610-60 - Depreciation	573.61	493.21		493.21
5700-60 - Equipment Support & Maintenance	1,456.64	454.87		454.87

**North Lake Tahoe Resort Association**  
**Grouping Schedule Report**  
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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
5710-60 - Taxes, Licenses & Fees	565.25	83.89		83.89
5740-60 - Equipment Rental/Leasing	3,504.83	3,097.43		3,097.43
5800-60 - Training Seminars	46.44	2,141.20		2,141.20
6423-60 - Membership Activities - Other	15,927.43	16,263.64		16,263.64
6432-60 - Membership - Newsletter	146.50	4,503.41		4,503.41
6434-60 - Community Awards Dinner	13,806.38	(12,774.91)		16,414.45
PAJE07 To reclass awards dinner revenue to revenue account			29,189.36	
6436-60 - Membership - Wnt/Sum Rec Luncl	1,585.38	64.83		64.83
6437-60 - Tuesday Morning Breakfast Club	9,262.00	4,964.00		4,964.00
6441-60 - Membership - Miscellaneous Exp	193.08	69.24		69.24
6442-60 - Public Relations/Website	4,995.00	3,920.50		3,920.50
6443-60 - Membership - Bridal Faire	6,706.80	3,269.86		3,269.86
6490-60 - Classified Ads	340.65	0.00		0.00
8200-60 - Associate Relations	388.96	462.38		462.38
8500-60 - Credit Card Fees	3,109.69	3,476.77		3,476.77
8700-60 - Automobile Expenses	1,293.29	533.94		533.94
8750-60 - Meals/Meetings	1,169.71	247.01		247.01
8810-60 - Dues & Subscriptions	84.62	2,210.88		2,210.88
8910-60 - Travel	110.37	1,131.62		1,131.62
8990-60 - Allocated	37,692.66	41,889.37		41,889.37
<b>600 Membership Total</b>	<u>192,371.04</u>	<u>171,654.11</u>	<u>62,784.36</u>	<u>234,438.47</u>
<b>700 Administration</b>				
5000-70 - Salaries & Wages - Other	268,612.23	245,425.20		245,425.20
5020-70 - P/R - Tax Expense	22,294.41	18,964.89		18,964.89
5030-70 - P/R - Health Insurance Expense	22,031.31	26,125.53		26,125.53
5040-70 - P/R - Workmans Comp	2,101.49	4,454.06		4,454.06
5060-70 - 401 (k)	7,730.24	8,306.77		8,306.77
5070-70 - Other Benefits and Expenses	4,454.94	880.06		880.06
5100-70 - Rent - Other	20,920.48	21,747.31		21,747.31
5110-70 - Utilities	1,478.42	1,752.00		1,752.00
5140-70 - Repairs & Maintenance	727.66	1,340.41		1,340.41
5150-70 - Office - Cleaning	1,776.68	1,659.95		1,659.95
5310-70 - Telephone - Other	381.72	0.00		0.00
5320-70 - Telephone	7,961.54	8,830.05		8,830.05
5350-70 - Internet	225.00	0.00		0.00
5420-70 - Mail - USPS - Other	601.64	160.35		160.35
5470-70 - Mail - UPS	0.00	1,621.80		1,621.80
5510-70 - Insurance/Bonding	3,020.90	1,582.62		1,582.62
5521-70 - Supplies - Other	4,122.82	6,647.70		6,647.70
5525-70 - Supplies- Computer <\$1000	2,206.37	1,377.54		1,377.54
5610-70 - Depreciation	1,792.64	1,541.46		1,541.46
5700-70 - Equipment Support & Maintenance	2,054.88	3,938.64		3,938.64
5710-70 - Taxes, Licenses & Fees	2,961.15	8,110.33		8,110.33
5740-70 - Equipment Rental/Leasing	2,423.27	2,009.38		2,009.38
5800-70 - Training Seminars	1,044.65	100.00		100.00
5901-70 - Professional Fees - Other	4,125.00	312.50		312.50
5910-70 - Professional Fees - Attorneys	1,550.00	2,900.00		2,900.00
5920-70 - Professional Fees - Accountant	19,092.00	87,124.93		87,124.93
6490-70 - Classified Ads	579.11	15.00		15.00
6730-70 - Marketing Cooperative/Media	0.00	15.00		15.00
8200-70 - Associate Relations	2,460.85	2,351.22		2,351.22
8300-70 - Board Functions	5,478.57	4,542.24		4,542.24

**North Lake Tahoe Resort Association**  
**Grouping Schedule Report**  
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	<u>Adjusted Balance</u> <u>Jun 30, 2015</u>	<u>Unadjusted</u> <u>Jun 30, 2016</u>	<u>Adjusting AJE</u>	<u>Adjusted Balance</u> <u>Jun 30, 2016</u>
8500-70 - Credit Card Fees	0.00	387.87		387.87
8700-70 - Automobile Expenses	655.49	1,015.32		1,015.32
8750-70 - Meals/Meetings	881.80	1,192.78		1,192.78
8810-70 - Dues & Subscriptions	1,949.38	1,491.82		1,491.82
8910-70 - Travel	1,155.02	2,305.52		2,305.52
8930-70 - Prior Period Adjustments	0.00	(4,792.74)		(4,792.74)
8990-70 - Allocated	<u>(418,815.63)</u>	<u>(465,437.51)</u>		<u>(465,437.51)</u>
<b>700      Administration Total</b>	<u>36.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Operating Expenses Total</b>	<u>3,994,087.88</u>	<u>3,732,631.31</u>	<u>57,931.80</u>	<u>3,790,563.11</u>
<b>Expense Total</b>	<u>3,994,087.88</u>	<u>3,732,631.31</u>	<u>57,931.80</u>	<u>3,790,563.11</u>
<b>Leadsheet codes Total</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>(Profit)/Loss</b>	<u>(184,698.81)</u>	<u>7,132.59</u>	<u>26,305.96</u>	<u>33,438.55</u>

**North Lake Tahoe Resort Association  
Grouping Schedule Report  
Unassigned Accounts**

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**All accounts have been assigned.**

Prepared by \_\_\_\_\_

Reviewed by \_\_\_\_\_

# North Lake Tahoe Resort Association Adjusting Journal Entries

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Misstatement
CAJE01	Adjusting	06/30/16						
		6742-42	Non-NLT Co-Op Marketing	1,650.00				
		8100-42	Cost of Goods Sold - Other	447.75				
		4502-42	Non-retail VIC income		2,097.75			
			To reclassify expenses netted against revenue for kiosk rentals			0.00	REV-10	
CAJE02	Adjusting	06/30/16						
		6800-30	Conference commissions	2,681.46				
		2000-00	Accounts Payable		2,681.46			
			To record late invoice from IVCBVB			(2,681.46)	CAJE-02	
PAJE01	Adjusting	06/30/16						
		6018-11	BACC Campaigns - Grants	10,000.00				
		2250-00	Accrued Expenses		10,000.00			
			To accrue for 15/16 SVBA Grant			(10,000.00)	BB-20	



Prepared by \_\_\_\_\_

Reviewed by \_\_\_\_\_

# North Lake Tahoe Resort Association Adjusting Journal Entries

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Missstatement
PAJE02	Adjusting	06/30/16						
		5200-60	Bad debt expense	33,595.00				
		4200-60	Membership Ann/Conf Due		27,145.00			
		4250-60	Revenues-Membership Acti		6,450.00			
			Correct allowance to bad debt expense not revenue			0.00	B-10	
PAJE03	Adjusting	06/30/16						
		3301-00	Cash Flow Reserve	48.23				
		3302-00	Marketing Cash Reserve	18.09				
		4701-00	Interest Income - CF Reserv		48.23			
		4702-00	Interest Income - MKT Res		18.09			
			To reclassify interest income to revenue			66.32	TT-15	
PAJE04	Adjusting	06/30/16						
		2250-00	Accrued Expenses	10,250.00				
		6016-11	Community Marketing Prog		10,250.00			
			To true up accrued expenses for 15/16 event grants that had not occurred			10,250.00	BB-20	

Prepared by \_\_\_\_\_

Reviewed by \_\_\_\_\_

# North Lake Tahoe Resort Association Adjusting Journal Entries

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Missstatement
PAJE05	Adjusting	06/30/16						
		4050-11	County of Placer TOT Fund	7,755.29				
		4050-30	County of Placer TOT Fund	127.68				
		4050-42	County of Placer TOT Fund	3,111.60				
		4050-41	County of Placer TOT Fund		3,367.87			
		4050-50	County of Placer TOT Fund		7,626.70			
			To true up Placer County Revenue to Contract			0.00	REV-10	
PAJE06	Adjusting	06/30/16						
		8930-30	Prior Period Adjustments	4,699.23				
		4200-60	Membership Ann/Conf Due	4,675.00				
		4200-30	Membership Ann/Conf Due		9,374.23			
			To reclass conference membership revenue to correct account code & class			0.00	DD-10	
PAJE07	Adjusting	06/30/16						
		6434-60	Community Awards Dinner	29,189.36				
		4250-60	Revenues-Membership Acti		29,189.36			
			To reclass awards dinner revenue to revenue account			0.00	RR-10	

Prepared by \_\_\_\_\_

Reviewed by \_\_\_\_\_

# North Lake Tahoe Resort Association Adjusting Journal Entries

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Missstatement
PAJE08	Adjusting	06/30/16						
		4250-60	Revenues-Membership Acti	1,829.70				
		4600-30	Commissions - Other	20,705.95				
		6422-11	IronMan Lake Tahoe	18,500.00				
		4350-11	Special Events (Marketing)		41,035.65			
			To reclass IronMan revenues to special events revenue			0.00	REV-10	
PAJE09	Adjusting	06/30/16						
		1290-00	A/R - TOT	6,431.00				
		5953-41	Summer Traffic Managemen		6,431.00			
		1290-00	A/R - TOT	26,150.00				
		5955-41	Winter Traffic Management		26,150.00			
			To remove transportation costs covered by County			32,581.00	PL-10	
PAJE10	Adjusting	06/30/16						
		6730-11	Marketing Cooperative/Mec		6,155.00			
		6730-30	Marketing Cooperative/Mec	6,155.00				
			To true up Marketing Coop funding by department			0.00	PL-10	

Prepared by \_\_\_\_\_

Reviewed by \_\_\_\_\_

# North Lake Tahoe Resort Association Adjusting Journal Entries

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Worksheet	Missstatement
PAJE11	Adjusting	06/30/16						
		4050-41	County of Placer TOT Fund	1,471.40				
		4050-50	County of Placer TOT Fund	33,533.12				
		1290-00	A/R - TOT		35,004.52			
		4050-30	County of Placer TOT Fund	21,517.30				
		1290-00	A/R - TOT		21,517.30			
			To true up Placer County Revenues for unspent contract \$'s			(56,521.82)	FS	
PAJE12	Adjusting	06/30/16						
		3300-11	Designated Marketing Reser	12,369.43				
		3200-00	Unrestricted Net Assets		12,369.43			
			To true up designated marketing reserve			0.00	TT-10	
		TOTAL		<u>256,911.59</u>	<u>256,911.59</u>	<u>(26,305.96)</u>		



November 1, 2016

**Subject: Squaw Valley Winter Pedestrian Trail Snow Removal Funding Request**

**From:** Ron Treabess, Director of Community Partnerships and Planning

**Capital Investment/Transportation Committee Recommendation:**

- The CI/T Committee recommends (10-0-0) the Squaw Valley Public Service District's request for up to \$70,000 TOT Infrastructure Maintenance Funding to partially support the proposed \$102,000 Squaw Valley Winter Trail Snow Removal Project for 2016/17.

**Background:**

- The fifth year of this program for winter snow removal along the existing Squaw Valley bike trail was concluded at the end of last ski season.
- The Squaw Valley Public Service District (SVPD) provided leadership with Placer County Facilities, Squaw Valley Business Association, and the Squaw Valley Homeowners Association. (funding application and support letters attached)
- The benefits proved to be major safety improvement for visitors and residents otherwise having to walk on Squaw Valley Road; a unique amenity of outdoor recreation to attract additional overnight visitors wanting a winter mountain experience without partaking in snow-based sports; and access to commercial businesses from various lodgings without a guest having to drive or catch a shuttle.
- It is agreed that any continuance of this program will require some level of funding from those realizing the benefits of the program.

**Decision Considerations:**

- To approve up to \$70,000 TOT Infrastructure Funding for Squaw Valley Winter Trail Snow Removal Program. This is the same amount as funded each of the last four years. To date, this entire allocation has never been fully used because of small snowfall amounts.
- Funding request submitted by SVPD, which will provide snow removal and manage the program on behalf of other Squaw Valley entities
- District staff is currently coordinating matching funding contributions with the Resort at Squaw Creek, SVBA, Squaw Valley Resort, the Squaw Valley Property Owners Association, and with others to determine additional contributions.
- The program will be to clear the same length of trail and services as provided last season
- SVPD has implemented cost-savings by using staff and exercising a lease/purchase option for snow blowing equipment.
- Capital Investment maintenance reserves will continue to be used for funding this project requiring approval by the NLTRA Board and the Placer County CEO.

- Evaluation of the potential benefits of winter maintenance on selective trails in Squaw and North Lake Tahoe will continue using the same criteria
- It is understood that future funding requests must have funding matches from those realizing the benefits of the program
- The request is consistent with the funding capabilities of the 2016/17 project budget which includes undesignated Maintenance Funds of \$180,000.



**north lake tahoe**

Chamber | CVB | Resort Association

**The North Lake Tahoe Resort Association  
CAPITAL INVESTMENT PROJECT/PROGRAM  
FUNDING APPLICATION**

**PROJECT INFORMATION**

1. Project/program name: Squaw Valley Bike Trail Snow Removal – 2016-17
2. Brief description of project/program: This program provides snow removal services for Placer County's bike trails in Squaw Valley for the 2016-2017 winter season. This will be the sixth winter the PSD is delivering this service. The Resort Association and Placer County have funded the project, with matching funds, since its inception.

Snow removal is performed as needed between Nov. 15 and April 30 on the 2.3 miles of trail shown on the attached map. Maintenance services also include trail inspection and maintenance, sanding for traction control, sweeping, installation & removal of snow poles and signage, litter pick-up, equipment maintenance, and springtime fence repair and trail resurfacing (e.g., patch paving). The program complies with provisions of a Placer County Encroachment Permit issued by the County's Department of Facilities Services.

Over the last three winters (2013-14, 2014-15 and 2015-16), the District implemented the following notable changes to the program to improve the level of service and reduce the costs necessary to deliver it:

- A. We performed the work with District staff and equipment;
- B. We increased the length of maintained trail by 1-mile (77% increase), with no additional funding;
- C. We constructed three (3) paved pedestrian paths to access the trail at Victor Dr., Russell Rd. and Wayne Rd;
- D. We financed the purchase of a Trackless MT6 snow blower for the program's sole use to reduce annual equipment expenses by \$336,000 over the next 15 years, or \$22,400 per year (compared to leasing).

The benefits to visitors and community include improved pedestrian safety along Squaw Valley Road, especially on busy days when Squaw Valley Resort controls traffic for automobile ingress and egress using 3-lanes. There is also an unquantifiable benefit in providing an additional, alternative, non-snow recreational opportunity, as well as an overall health wellness benefit, to tourists and the North Tahoe and Truckee community.

Keeping the trail clear in the winter brings commercial benefit to businesses in the Village. The project is expected to attract additional overnight visitors and additional day-business to the Resort at Squaw Creek and the Village at Squaw because it's an amenity unique to Squaw Valley; particularly by providing an outdoor-recreation opportunity for visitors who don't participate in snow-based recreation, such as skiing and boarding. This project provides an unmatched option for guests who travel with their family or other group with outdoor recreation interests diverse than those they're with.



## FINANCIAL INFORMATION

1. Total project cost: \$102,000.
2. Total TOT funds requested: \$70,000.
3. Identify other funding from secured sources: Last year, the District received funding from the Resort at Squaw Creek, SVBA, Squaw Valley Resort, and the Squaw Valley Property Owners Association. District staff is currently coordinating with funders to determine contributions available for this winter's program.

Although the bike trail snow removal program is extremely popular and widely considered a success, the PSD remains unable to provide direct financial support and participate in its funding. The District is funded by property taxes and user fees for water, sewer, and garbage collection services. User fees, by law, can only be used to provide services for which they're collected. Use of the District's property tax revenues is restricted to fund Fire Department and utility operations only and is not available for park & recreation expenses. The restriction is based on the understanding that using property tax revenues for park & recreation services results in an equivalent increase in water, sewer, and/or garbage fees. From a business perspective, this is not a viable option.

Due to this financial constraint, the District respectfully requests the NLTRA and County consider the reductions in program costs and increase in the level of service that are attributable to the District's management and operations as the District's financial contribution towards the matching funds typical of this grant program.

Some examples of cost-savings implemented by the District include:

- Delivering the service cheaper with District staff by avoiding prevailing wages requirements and contractor profit
  - Financing the purchase of the snow blower
  - Exercising a lease / purchase option to apply lease payments to the purchase of the snow blower
  - Fundraising to increase matching funds required of this grant
4. Will the project require future financial funding? Yes, annually.

What is the source of the future financial support? Similar to the current funding structure.

Will this include maintenance needs? No.

5. Provide project proforma, scope of work, and implementation schedule (timeline)

## Squaw Valley Bike Trail Snow Removal Program Cost Estimate – 2016-2017 Winter

Item	Unit	Quantity	Unit Cost	Total
Equipment - snowblower	month	5.5	\$ 4,436.36	\$ 24,400
Labor - snow removal & sanding - standard	hour	200	\$ 60	\$ 12,000
Labor - snow removal & sanding - OT	hour	30	\$ 70	\$ 2,100
Labor - inspection & weekly maintenance	hour	72	\$ 55	\$ 3,960
Labor - snow pole installation, replacements & removal	hour	70	\$ 55	\$ 3,850
Labor - sign installation & removal / puller / hammer rental	hour	5	\$ 55	\$ 275
Labor - safety training	hour	9	\$ 55	\$ 495
Labor - equipment maintenance	hour	8	\$ 55	\$ 440
Materials - fuel	LS	1	\$ 5,600	\$ 5,600
Materials - snow stakes / rebar / tape	LS	1	\$ 1,400	\$ 1,400
Materials - signs / poles	ea	6	\$ 500	\$ 3,000
Materials - equipment maintenance	ea	1	\$ 800	\$ 800
Materials - sand	LS	1	\$ 500	\$ 500
Spring clean-up broom rental / labor	LS	1	\$ 1,000	\$ 1,000
Repairs - trail / fence	LS	1	\$ 2,500	\$ 2,500
Management / Administration	LS	1	\$ 12,000	\$ 12,000
Legal review	LS	1	\$ 1,500	\$ 1,500
<b>Sub-Total</b>				<b>\$ 75,820</b>
Contingency (15%)	LS	1	\$ 11,373	\$ 11,373
Snow Hauling - Truck	hour	40	\$ 55	\$ 2,200
Snow Hauling - Loader	hour	40	\$ 55	\$ 2,200
Snow Hauling - Loading Chute	ea	1	\$ 1,522	\$ 1,522
Snow Hauling - equipment Traffic Control	hour	40	\$ 55	\$ 2,200
Snow Hauling - labor - standard	hour	120	\$ 55	\$ 6,600
Snow Hauling - contractor support	LS	1	\$ -	\$ -
<b>Sub-Total</b>				<b>\$ 26,095</b>
<b>Annual Total</b>				<b>\$ 101,915</b>

The Squaw Valley Bike Trail Snow Removal Program operates November 15, 2016 to April 30, 2017 and includes:

- Snow removal for 2.33 trail miles
- Trail inspection & maintenance
- Snow pole installation & removal
- Sign purchase, installation & removal
- Dog waste clean-up
- Litter pick-up
- Sanding for traction control
- Sweeping
- Season-end trail repair
- Equipment maintenance & repair
- Emergency trail repair
- Equipment financing administration
- Grant administration
- Permitting & compliance
- Project management
- Telephone, service requests
- Insurance

Implementation Schedule: Implementation of the program is expected to be on schedule for the 2016-17 winter but is contingent on the approval of this grant application, additional funding contributions, execution of the grant contract, and the issuance of an encroachment permit to perform the work.

6. How will project cost overruns or operating cost shortfalls be funded? The program's estimate of cost includes a contingency to absorb some additional costs associated with a big winter.

However, the program is structured to be terminated if / when costs are anticipated to exceed available funds.

## QUALIFICATIONS OF PROJECT SPONSOR

1. Name/address: Squaw Valley Public Service District, P.O. Box 2026, Olympic Valley, CA 96146-2026.
2. Financial Capability: Squaw Valley PSD has a \$5.9 million operating budget and manages approximately \$1.36 million in capital projects annually.
3. Experience with projects of similar nature: District staff clears snow from all of its facilities (public parking lots, fire station, well sites, pump houses, and community dumpster site) with multiple pieces of heavy equipment to allow for daily operations at each site. The District has extensive experience with program management and public works projects.
4. Objectives of project sponsor: Provide a safe winter pedestrian walkway that serves visitor and local populations and increases tourism in Olympic Valley by providing an additional and truly alternative recreational opportunity; improve the safety of pedestrians on Squaw Valley Road; provide an overall health wellness opportunity to out-of-town and local visitors as well as residents; fulfill its own Mission Statement and be responsive to its constituents.

## ECONOMIC IMPACT OF PROJECT

1. Estimated number of users: During the six-month program, we anticipate 25,000 people will use the trail (assume 15 users/hour for 9-hours/day).
2. Time of year: November 15 to May 1.  
Weekends: 63%  
Weekdays: 37%
3. Number of visitors to be attracted as a result of project/program: 100,000.  
% Local: 33%  
% Out of area: 67%. Visitors' origins are typical of guests visiting the greater North Lake Tahoe / Truckee region
4. Projected expenditures by out of area attendees (per capita):  
Hotel: Standard North Tahoe visitor expenditures.  
Restaurant: Standard North Tahoe visitor expenditures.  
Other: Standard North Tahoe visitor expenditures.
5. How will the project improve or enhance service to the visitor? Provide a recreational alternative to skiing and other snow sports. The trail attracts visitors to the valley to use the only plowed, walkable area that doesn't come with the fear and risk of being hit by a car driving on icy roads. Improve pedestrian safety along Squaw Valley Road, especially on busy days when traffic is controlled with 3-lanes. Reduce traffic. Provide a link between the Resort at Squaw Creek and the Village at Squaw.

## COMMUNITY IMPACT

1. What geographic portion of North Lake Tahoe will benefit the greatest from this project? Olympic Valley.
2. What region-wide tourism benefits will be created? This project further diversifies opportunities available to visitors for outdoor recreation during the winter months, when sunny days are common. The project improves the walkability within Olympic Valley and reduces vehicular traffic, giving non-skiers / riders opportunity to explore the valley outside of the Village and Resort and without getting in a car. The wintertime views of Squaw Valley provided from the bike trail are unique and stunning. This program undeniably highlights the importance of the area's bike / pedestrian trail network and leverages its capital investments. Its success suggests the program's financial and operational experience could be used to evaluate the feasibility of similar programs on other portions of the trail network. Although the program has multiple benefits, the improvement to pedestrian safety and the reduction in risk of a car vs. pedestrian accident on Squaw Valley Road during the ski season alone justifies the need to provide the service. Improving pedestrian safety clearly benefits the North Lake Tahoe tourism market.
3. Will local resources be used to create, design, and construct this project? Yes. Squaw Valley PSD personnel provide the labor for the program and local vendors are used for needed services, materials and equipment.
4. What types of businesses will receive the greatest economic impact? Squaw Valley restaurants, retail shops, the ski resort, and lodging facilities all benefit from having non-skiing patrons visit or stay in the Valley. Wintertime trail access increases visitation to Squaw Valley by attracting dog and baby walkers, bicyclists, families, and runners because there are few other options in the region to enjoy the safety provided by a plowed Class I bike trail. The improved walkability attracts additional guests due to the increased diversity in outdoor recreational opportunities it creates. The primary reason people visit Squaw Valley and the North Lake Tahoe/Truckee area is to enjoy the multitude of diverse recreational experiences.  
  
Are they supportive of this project? Yes, the Resort at Squaw Creek, Squaw Valley Business Association, PlumpJack, Olympic Village Inn, Squaw Valley Lodge, Red Wolf Lodge, Squaw Valley Property Owners Association, Squaw Valley Resort, Village at Squaw Valley, and the Squaw Village Neighborhood Company vigorously support the project. All contribute financially to the program.
5. Will the project require the addition of governmental service? No.  
  
How will these costs be funded? Grant funding, if approved.
6. Document the community support for the project: The Squaw Valley Municipal Advisory Council (MAC), Placer County, Squaw Valley Ski Holdings, Resort at Squaw Creek, Squaw Valley Business Association, PlumpJack, Olympic Village Inn, Squaw Valley Lodge, Red Wolf Lodge, and the Squaw Valley Property Owner's Association all support the project.

## NORTH LAKE TAHOE TOURISM MASTER PLAN

Describe how the project meets the goals of the 2015 Tourism Master Plan and criteria of this application (Strategic Goals, Tier 1 & 2 Priorities, Core Project Groupings, and Project Funding Strategy Guidelines):

The 2016-17 Squaw Valley Bike Trail Snow Removal Program meets multiple strategic goals of the 2015 Tourism Master Plan. On page 6 of the 2015 Tourism Master Plan, goals are laid out in five focus areas. This project helps achieve the goals in the focus areas of *Visitor Activities + Facilities* and *Transportation*.

Focus area: *Visitor Activities + Facilities* has a stated goal to “Create, maintain and support great amenities, fun things to do and quality places to stay so target audiences want to come here from around the nation and the world.” Winter use of the bike trail system helps achieve this goal. On page 68, *Visitor Activities + Facilities* includes a Tier 1 action item: “Provide connected trail systems throughout North Lake Tahoe including: winter use of trail systems.” The snow removal from the bike trail in Squaw Valley allows a significant increase in the use of the trail system throughout the winter. The 2015 Master Plan (p. 17) lists the Bike Trail Snow Removal Program as an accomplishment in the *Visitor Facilities Focus Area*: “Pilot programs for snow removal from trails occurred in Squaw Valley and Tahoe City from the Wye to the transit center.”

Focus area: *Transportation* has a stated goal to “Get people where they want and need to go while reducing congestion and dependency on the private automobile through development and promotion of a multimodal transportation network.” The winter use of the bike trail helps achieve this goal. On page 74, *Transportation* has a Tier 2 action item: “Invest in sidewalks and pedestrian infrastructure and amenities to increase safety and convenience and improve the visitor’s experience of walking in commercial core areas, town centers and neighborhoods”. The snow removal from the bike trail in Squaw Valley increases safety and convenience of winter walkers throughout the Squaw Valley area.

The Squaw Valley Bike Trail Snow Removal Program is consistent with multiple Capital Investment/Transportation key Project Groupings. The project meets the Trail Systems grouping and Recreation Amenities grouping. It also meets the Transportation Infrastructure grouping and the Services to Reduce Traffic Congestion grouping.

The project meets all areas of criteria from the TOT Project Funding Strategy Guidelines. The project receives maximum points in “Criteria of High Importance” and also within “Criteria of Importance”. The project also covers many areas of “Other Criteria for Consideration”.

This project will enhance the functionality of an existing bike trail and leverage the capital investment made by extending the period of its beneficial use.

Using Project Funding Strategy Guidelines, what is your project’s score and how was it determined?

This project scores the maximum **135 points** because it meets many “Criteria of High Importance”. Specifically, the *Squaw Valley Bike Trail Snow Removal Program*, for:

- 30 points, supports NLTRA key core function areas and strategic goals such as:
  - a. Human Powered Sports and Activities
  - b. Regional Transportation Vision
  - c. Advancement of Tourism Economy called for in Community Plans
- 30 points, is within highest priority Work Plan Project Groupings such as:
  - a. Trails (highest)
  - b. Recreation Amenities
  - c. Transportation Services
- 30 points, is trail related and requires maintenance/operation funding:

- a. That TOT helped originate
  - b. That serve visitors
  - c. That have matching funding
- 15 points, supports other Work Plan Project Groupings such as:
  - a. Special Events/Regional
  - b. Parks
  - c. Transportation Infrastructure
- 15 points, supports environmental improvement by reducing vehicular traffic and improving pedestrian safety
- 15 points, has other funding sources in place

The program also meets "Other Criteria for Consideration" by leveraging additional funding with necessary TOT funding. The program also has a positive effect on geographic distribution of capital investment funds.

## OTHER

List other benefits or elements that should be considered by the Resort Association in evaluating this request:

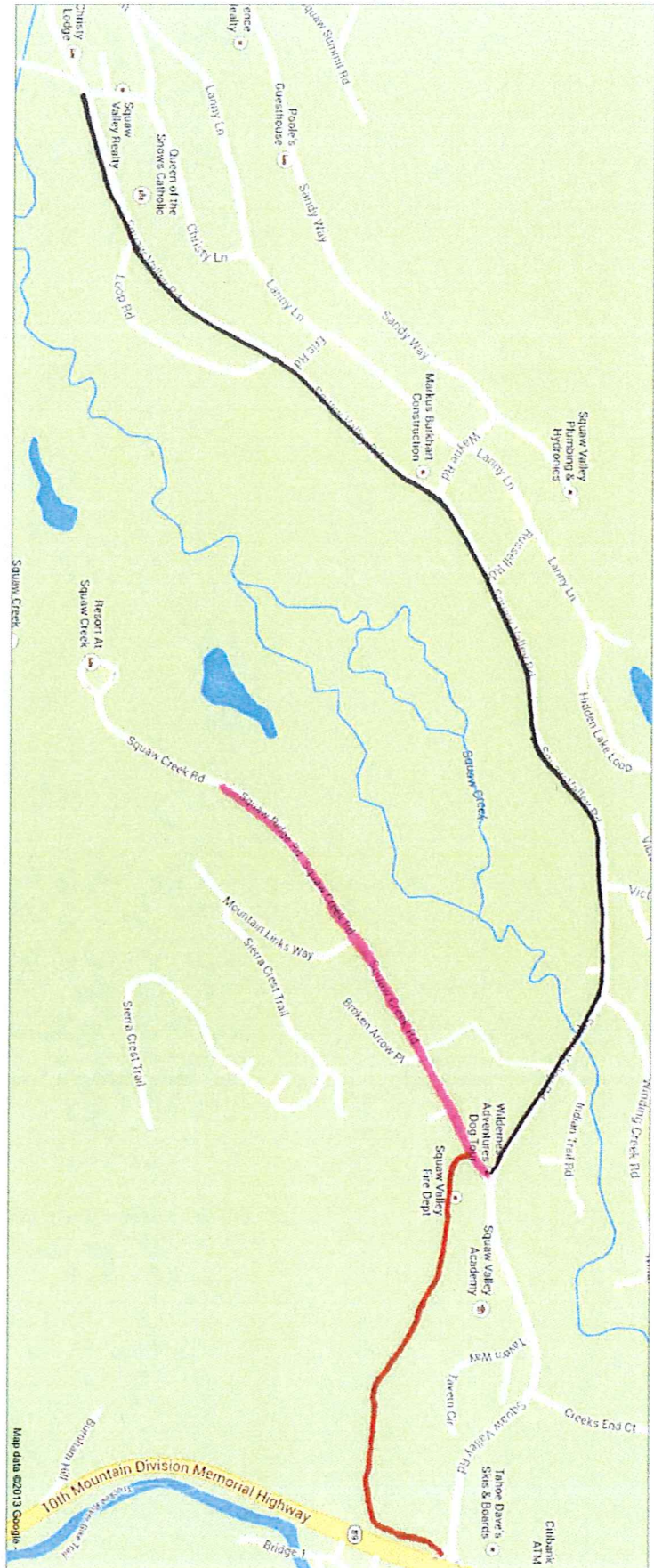
The NLTRA Board should consider the quantity of people that have utilized previous years of this project. The Squaw Valley bike trail is one of the few Tahoe area bike trails that are accessible during the winter months. This provides a plowed surface, free of motorized traffic, for walking, jogging, baby-walking, and dog-walking. There has also been an increase in numbers of visitors walking from the adjoining neighborhoods to other areas within Squaw Valley. This project has continued to provide safe pedestrian access to multiple areas within Squaw Valley, even with heavy traffic and three lane configuration of Squaw Valley Road.

This project meets many of the APPLICATION CRITERIA CONSIDERATIONS:

- Projects must strengthen overall tourism economy.
- Projects that will stimulate weekday and shoulder-season business.
- Enhanced visitor experience and economic value for North Lake Tahoe.
- Support for overall of tourism core function areas of North Lake Tahoe-downhill skiing, boating, culinary arts, music, hiking, biking, non-motorized water sports, and Nordic skiing.
- Integration of capital investment projects, programs, events, and marketing.
- Level and availability of other secured funding.
- Sound financial plan and managerial and fiscal competence.
- Quantifiable goals and objectives.
- Feasibility under current regulations.
- Project does not directly compete with, or replace private enterprises.

# \*VILLAGE

- Squaw Valley Road (1.3 mi)
- Resort at Squaw Creek Extension (0.5 mi)
- Squaw Valley Park Extension (0.5 mi)







September 17, 2013

Dear NLTRA,

I'm writing on behalf of the PlumpJack Squaw Valley Inn and the bike path snow removal program you have supported over the past couple of years. Thank you, as winter time access to the bike path has proven a great value and experience for both our guests and residents of Olympic Valley.

Your continued support would be much appreciated. Thank you for the consideration and I look forward to another successful winter and community partnership here in the Valley.

Should you have any questions, please don't hesitate to call or email.

Sincerely,

Stephen Lamb  
General Manager  
PlumpJack Squaw Valley Inn  
(530) 448 3206  
slamb@plumpjack.com

# **SQUAW VALLEY FIRE DEPARTMENT**

Post Office Box 2522 · Olympic Valley, California 96146-2522

Phone: 530/583-6111 · Fax: 530/583-0624

[www.svpsd.org](http://www.svpsd.org) · [fire@svpsd.org](mailto:fire@svpsd.org)

Peter A. Bansen – Fire Chief

September 17, 2013

North Lake Tahoe Resort Association  
Placer County Board of Supervisors

Greetings:

I'd like to address the effect of snow removal on the multi-use trail in Squaw Valley as it pertains to public safety. I believe that the snow removal regimen on the trail for the past two years – in addition to having significant recreational value – has provided a tangible public safety benefit by providing a safe separation between pedestrians and roadway traffic in Squaw Valley.

Prior to the implementation of the snow removal program, we saw walkers, recreational runners and bicyclists (although in much smaller numbers than currently use the trail) on the shoulders of Squaw Valley Road. There are a number of people who walk to work from their homes in Squaw Valley in addition to those using the road for exercise and enjoyment. The limited width of the road and the vertical snow banks made this a dangerous proposition – in fact in the *first hour of the first day* that the ski resort used a 'three lane' traffic management system, a pedestrian was struck and injured by a car. With the advent of the snow removal program, pedestrians, runners and bicyclists are separated from vehicular traffic for the majority of the length of the road and that has created a safer situation for everyone.

I am strongly supportive of the snow removal program because of the many benefits it provides and would request that you consider the continued funding for it as a high priority among the many requests that you receive.

Thank you,



Peter A. Bansen, Chief  
Squaw Valley Fire Department



# SQUAW VALLEY USA

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September 17, 2013

Mr. Mike Geary, P.E.  
Squaw Valley Public Service District  
PO Box 2026  
Olympic Valley, CA 96146-2026

**RE: Bike Trail Snow Removal**

Dear Mike:

The Squaw Valley Public Service District's conduct of snow removal on the Squaw Valley bike path during the past two seasons, supported by financial contributions from the Squaw Valley Business Association, has produced great benefit for Squaw Valley residents and visitors.

We have received numerous compliments from guests regarding availability of the path for use during winter. Removing the snow in order to provide pedestrian access enhances the appeal of Squaw Valley. Moreover, the availability of the path during winter keeps pedestrians off Squaw Valley Road, improving safety.

Please continue this important work. We understand that the SV Business Association is prepared to double its contribution for the service during 2013-2014, to \$21,000. Squaw Valley will continue supporting the program financially and otherwise.

Sincerely,

Mike Livak, Executive Vice President

Squaw Valley USA, P.O. Box 2007, Olympic Valley, California 96146  
530.583.6985 | Fax 530.581.7106 | [www.squaw.com](http://www.squaw.com)



## Mike Geary

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**From:** Mark Zimmerman <mark@olympicvillageinn.com>  
**Sent:** Tuesday, September 17, 2013 1:33 PM  
**To:** Mike Geary  
**Subject:** Bike Trail Snow Removal in Squaw Valley

Dear Mike:

Please pass on this e-mail to the NLTRA regarding snow removal on the bike trail in Squaw Valley.

Olympic Village Inn is extremely supportive of continuing the program. We have over 3,200 homeowners and sold the original inventory between 1982 and 1992. Adding 20 to 30 years on to our owners lives has changed their recreational activities.

I see many of our winter owners not skiing anymore but walking has become very important to them. This assists them in staying active while staying at OVI and it is done in a safe manner. In the USA Today Tuesday Sept 17 edition, going on a walk was rated as the boomers top physical activity during a week.

Sincerely

Mark Zimmerman  
Olympic Village Inn  
Resort Manager  
530-581-6000



June 6, 2013

Dear North Lake Tahoe Resort Association,

Thank you for your support in funding the winter snow removal on the Squaw Valley Multi-Use Trail for the past two winters. Visitors and residents alike have appreciated and benefited from this project.

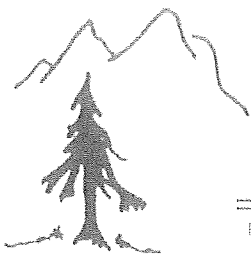
The Squaw Valley Municipal Advisory Council encourages the North Lake Tahoe Resort Association to continue to support the winter snow removal with TOT funds. In the 2004 North Lake Tahoe Tourism and Community Investment Master Plan, the NLTRA recognized the importance of "year-round bike-trail maintenance." The benefits for the Squaw Valley trail include increased recreation, safety and ease of traveling in the Valley without a vehicle, and positive environmental impacts on the North Lake Tahoe Region due to less vehicle usage.

The snow removal on the trail helps improve the visitor experience at North Lake Tahoe and the quality of life for residents - an important goal of the NLTRA. The Squaw Valley Municipal Advisory Council strongly supports the continued use of TOT funds for this project.

Sincerely,

A handwritten signature in blue ink that reads "Lindsay S. Romack". The signature is fluid and cursive.

Lindsay Romack, Chair  
Squaw Valley Municipal Advisory Council



## Squaw Valley Property Owners Association

POST OFFICE BOX 2003 • OLYMPIC VALLEY, CALIFORNIA 96146 • INFO@SQUAWVALLEYPOA.ORG

September 17, 2013

To: North Lake Tahoe Resort Association

For the last two years, the bike path has not only been heavily used in the summer, but with the snow removal, well used in the winter. In 2011 the Squaw Valley Property Owners members were surveyed about plowing the bike path. Of the approximately 90 surveys returned, the response was over whelming in support of the plowing. As many wrote, the situation of pedestrians having to walk in the street during the winter was unsafe. For example, students from the local Squaw Valley school had to walk in the street, sometimes in the dark, to return to their school. Responses not only commented on the safety issue, but also the enhanced enjoyment of being able to walk along the meadow in the winter which was not possible without plowing the bike path.

Treas Manning, a SVPOA Board member, did a summer survey of individuals walking on the bike path. From 35 responses, she found the majority of those on the bike path, were not locals but visitors enjoying the view of the meadow and mountain. One can surmise that also in the winter, many of those using the path for walking are visitors. I personally have asked those on the bike path in the winter where they are from and my informal survey found many were visitors not just locals. Every day in the winter, when the snow was on the ground, one always saw the bike path being well used by walkers, runners, and individuals pushing strollers.

To contemplate that this winter activity, especially for those visitors who do not ski or snowboard, may have to cease because of lack of a plowed pathway makes no sense. If we want Squaw Valley to be truly a first-class tourist destination we must offer a place to walk and enjoy the mountains. Every major ski area in the United States and in Europe provides visitors a plowed walking path.

Thus the SVPOA Board and I strongly urge the NLTRA to use TOT funding for five years to continue plowing the bike path in the winter. In addition we recommend that the plowing be expanded to connect SV Park and the Resort at Squaw Creek. In our opinion, it will be sad indeed to discontinue an activity that has been so successful in providing a means in winter for individuals to be outdoors enjoying our beautiful valley and mountain.

*Sally Brew*  
Sally Brew, President, Squaw Valley Property Owners Association





November 2, 2016

**Subject: Tahoe City Winter Pedestrian Trail Snow Removal Funding Request**

**From:** Ron Treabess, Director of Community Partnerships and Planning

**The Capital Investment/Transportation Committee Recommendation:**

- The Capital Investment/Transportation Committee recommends the Tahoe City Public Utility District's request for up to \$55,002 TOT Infrastructure Maintenance Funding to partially support the proposed \$77,568 Tahoe City Winter Trail Snow Removal Project for 2016/17.

**Background:**

- At the urging visitors and residents alike, as well as a Tier 1 priority in the North Lake Tahoe Tourism Master Plan, a pilot program for winter snow removal along the existing bike trails in the Tahoe City area will be initiated during the 16/17 winter ski season.
- The 3 miles of trail extend from Lake Forest Road northeast of Tahoe City to Cathedral Drive to the south.
- The cleared trail will provide off-highway access for visitors and residents to have safe recreational, non-auto, opportunity to travel by foot or bike along the North Shore and up the West Shore into and through Tahoe City.
- The Tahoe City Public Utility District (TCPUD) has long provided leadership with trail development and maintenance in the summer season and is now following Squaw Valley Public Service District's lead in providing year-round trail use in the Tahoe City area of North Lake Tahoe. (
- The benefits in Squaw Valley proved to be major safety improvement for visitors and residents otherwise having to walk on Squaw Valley Road; a unique amenity of outdoor recreation to attract additional overnight visitors wanting a winter mountain experience without partaking in snow-based sports; and access to commercial businesses from various rental properties and lodgings without having to drive or catch a shuttle.
- This trail clearing project will provide the same benefits along the lake in Tahoe City.

**Decision Considerations:**

- To recommend up to \$55,002 TOT maintenance funding for TCPUD to provide Tahoe City Winter Trail Snow Removal Program (funding application and support letters attached). This is the same percentage of the total \$77,568 total project amount as has been provided to SVPSD for the Squaw Valley snow removal project funded each of the last five years.
- The application had originally requested \$52,750 to remove snow from 2.7 miles of trail, but the Committee proposed extending the clearing .3 miles further to the east



culminating at the second Lake Forest Road intersection, which will provide more access to more winter pedestrians.

- Matching funds in the amount of \$22,616 will be provided by the TCPUD for this first-season program.
- If the Pilot project is successful, Capital Investment maintenance reserves will continue to be used for partial funding this project requiring approval by the NLTRA Board and the Placer County CEO.
- Evaluation of the potential benefits of additional winter maintenance on selective trails in the North Lake Tahoe area will continue to be evaluated using the same criteria.
- It is understood that future funding requests must have funding matches from those realizing the benefits of the program.
- The request is consistent with the funding capabilities of the 2016/17 project budget which undesignated Maintenance Funds of \$180,000.



**north lake tahoe**

Chamber | CVB | Resort Association

**The North Lake Tahoe Resort Association  
CAPITAL INVESTMENT PROJECT/PROGRAM  
FUNDING APPLICATION**

**PROJECT INFORMATION**

1. Project/program name **Tahoe City Trail Winter Snow Removal (Tahoe City) 2016-2017**
2. Brief description of project/program

**This project will provide snow removal during the 2016/17 winter on 2.7 miles of bike/pedestrian trail in Tahoe City. Snow will be removed all winter from Lake Forest Rd to the north to Cathedral Dr. to the south. The 2.7 miles of trail includes part of the North Shore Trail, Lakeside Trail, West Shore Trail, and the Outlet Parcel (see attached map).**

**Snow will be removed daily, as needed, throughout the 2016/17 winter season, beginning November 15, 2016 through April 30, 2017.**

**The total cost of this project is estimated at \$75,366 and includes the following:**

1. **Lease of a Multihog MX120 with 80" Blower Box, V Blade and other related components, for \$5,330 per month for a total lease of \$31,980 (Includes a lease to own option)**
2. **Operation costs (labor, supplies, management) \$43,386.**

**FINANCIAL INFORMATION**

1. Total project cost **\$75,366**
2. Total TOT funds requested **\$52,750**
3. Identify other funding from secured sources  
**The TCPUD Board approved matching funds of \$22,616 which represents 30% of the project costs and is on par with the historical funding match for the snow removal on the Squaw Valley Bike Trail.**
4. Will the project require future financial funding?  
**This is the first year in which this snow removal service will occur. If the effort is well received and successful in providing a well-used, recreation and transportation option within Tahoe City, then future funding would likely be requested to continue the service in subsequent winters.**

What is the source of the future financial support?

**TCPUD will continue to absorb part of the cost for service within its annual Parks operating budget and apply for additional support from the TOT Maintenance Fund.**

Will this include maintenance needs?

**No. Regular trail maintenance is already a part of the TCPUD Parks budget and will continue to be.**

What is the source of maintenance funding?

**N/A**

5. Provide project proforma and implementation schedule (timeline)

This budget is based on 30 "snow events" and timeline as follows:

**November 2016 – Take possession of the leased equipment**  
**November 2016 – April 2017 - Clear snow from trails as required**

<b>Program Summary</b>	<b>Total</b>
<b>Operating Expenses:</b>	
Personnel cost	\$ 18,882
Professional Services	-
Charges & Services	31,980
Materials & Supplies	9,750
<b>Total Operating Expenses</b>	<b>60,612</b>
Administrative Support	5,661
Net Operating Income before contingency	66,274
15% contingency	9,092
<b>Net Operating Expense with contingency</b>	<b>\$ 75,366</b>

6. How will project cost overruns or operating cost shortfalls be funded?  
**Project overruns would only occur in the event of a larger than average winter. However, those additional costs, primarily for labor, will be covered by the TCPUD Parks operating budget. Should costs be lower than anticipated, TCPUD would only bill for incurred costs.**

## **QUALIFICATIONS OF PROJECT SPONSOR**

- Name/address  
a. **Tahoe City Public Utility District, Box 5249, Tahoe City, CA 96145**
- Financial Capability  
**For 2016, TCPUD has a \$9.8 million operating budget and is managing \$10.79 million in budgeted capital projects.**
- Experience with projects of similar nature  
**TCPUD has a proven track record maintaining high quality parks and recreation facilities and has done so for decades. TCPUD operates the Rideout Community Center, 4 beach parks including Commons Beach, the Lake Forest boat ramp, 7 athletic fields, 22 miles of bike trails, and the Tahoe City Golf Course in a public/private partnership for the last 5 years.**

**Furthermore, TCPUD has an expertise in building and maintaining class 1 multi-use bike and pedestrian trails. Furthermore, TCPUD's Parks Staff is already responsible for snow removal at multiple District facilities throughout the winter. The addition of the specific and necessary equipment for snow removal on class 1 trails and allocated staff will allow for additional snow removal for this section of trails above and beyond the typical snow removal and parks maintenance responsibilities. The Park's staff has already participated in demonstrations and trials of the needed snow removal equipment and is well versed in its operation.**

4. Objectives of project sponsor
  - Provide a winter recreation amenity in the Tahoe City town Center that hasn't previously existed, e.g. bike and pedestrian trail access.
  - Provide a safe non-motorized transportation alternative throughout Tahoe City
  - Provide a wintertime family friendly human powered transportation option and/or sport activity.

## ECONOMIC IMPACT OF PROJECT

1. Estimated number of users

This is a first time effort and there is no historical data to estimate the number of users. Squaw Valley estimates 25,000 people utilize the Squaw Valley Trail during these same 6 winter months.
2. Time of year: This project would provide snow removal service for the 6 winter months of November - April. Based on regional visitation trends we expect the plowed trails to have the following weekend vs. weekday usage:  
  
**Weekends: 65%**  
**Weekdays: 35%**
3. Number of visitors to be attracted as a result of project/program

In the first year this service may not be viewed as an attraction for visitors but it would play a critical role in the retention or repeat visits of existing visitors. This amenity would contribute significantly to the enjoyment of visitors to Tahoe City in the winter, provide a recreation amenity as well as a safe transportation option throughout town.

% Local:           **30%**  
% Out of area   **70% (Location of visitors includes the SF Bay Area, Sacramento, Reno, Southern California, and destination visitors.)**
4. Projected expenditures by out of area attendees (per capita):

The addition of snow removal on the main bike/pedestrian trail through town (Tahoe City) would provide an added benefit to anyone staying within or visiting town. In particular, having more activities and ease of transportation in the Tahoe City town center should encourage more economic activity in general including more business for bars, restaurants and other retail shops. Keeping visitors in town longer or bringing them to town from other areas would increase overall North Lake Tahoe economic activity.

TCPUD expects projected expenditures per visitor to follow the expenditure trends set forth in the NLTRA 2015 Tourism Master Plan

**Hotel:           \$233 per day**  
**Restaurant:   Standard North Tahoe Expenditures**  
**Other:          Standard North Tahoe Expenditures**
5. How will the project improve or enhance service to the visitor?

This project will provide a winter recreation alternative and another opportunity for multi-sport activities on any given day. For example; visitors could jog the trail in the morning and ski in the afternoon. Visitors will also have a safe way to travel through town to access dining, drinking, and retail establishments. Both access and the recreation amenity provided by this service will enhance the visitor experience.

## COMMUNITY IMPACT

1. What geographic portion of North Lake Tahoe will benefit the greatest from this project?

The predominant benefit will be focused in Tahoe City with the trail running the length of the town providing access to and from local businesses and bed bases.

2. What region-wide tourism benefits will be created?  
**Further improving and expanding amenities throughout North Lake Tahoe will provide benefit in the form of improving the desirability, positive word of mouth recommendations, and repeat visitation for the entire region. This will continue to bolster the North Lake Tahoe branding position and further enhance our visitors' experience by providing more recreation variety in the winter, regardless of snow fall amounts.**
3. Will local resources be used to create, design, and construct this project?  
**Yes. TCPUD will use its local staff and resources to provide this service.**
4. What types of businesses will receive the greatest economic impact?  
**Lodging, restaurants, coffee houses, retail shops and equipment rental will receive the greatest economic impact from this project. Lodging facilities, specifically in Tahoe City, will benefit economically from the addition of an accessible, safe, recreation/transportation option through town. This service should help retain and/or increase TOT collections and drive sales tax within Tahoe City.**  
  
Are they supportive of this project?  
**Yes. There is clear support for this project within the community and TCPUD is in the process of collecting letters of support which will be available to the CI/T Committee during project presentations**
5. Will the project require the addition of governmental service? **Yes**  
  
If yes, describe **The nature of this project is to increase the scope and practice of the TCPUD Parks department.**  
  
How will these costs be funded? **TCPUD ad valorem taxes and operating income will cover these costs.**
6. Document the community support for the project  
**TCPUD is in the process of collecting letters of support which will be available to the CI/T Committee during project presentations**

## **NORTH LAKE TAHOE TOURISM MASTER PLAN**

Describe how the project meets the goals of the 2015 Tourism Master Plan and criteria of this application (Strategic Goals, Tier 1 & 2 Priorities, Core Project Groupings, and Project Funding Strategy Guidelines)

**In the 2015 North Lake Tahoe Tourism Master Plan, Class 1 trails and winter use of the trail system is a tier 1 priority for visitor activities and facilities. This project specifically addresses this priority by providing winter use of a class 1 trail. Furthermore, this project will provide a town center trail head which will help connect transit and transportation initiatives in winter a Tier 2 priority. Overall, North Lake Tahoe continues to leverage recreation as one of the primary drivers for visitors to the region. Providing winter use of class 1 trails is yet another recreational opportunity the region can offer.**

### **Tahoe City Class 1 Trail Snow Removal:**

- **Is consistent with the goals of Tier 1 & 2 priorities within the 2015 Tourism Master Plan**
- **Is consistent with the NLTRA 5-year Strategic Goals**
- **Is consistent with CIT key project groupings**

Using Project Funding Strategy Guidelines, what is your project's score and how was it determined?

**Total Project Score: 120**

### **Score Explanation**

The Tahoe City Ice Rink Project:

- **supports NLTRA tourism master plan Tier 1 priorities— 30 points** (Snow removal on Class 1 trails promotes: winter use of trails, human powered sports and activities, and the regional transportation vision )

- is within highest priority CI/T Plan Project Groupings (trails, transportation, and recreation amenities) - **30 points**
- supports Tourism Master Plan Tier 2 priorities – **15 points** (provides a town center trail head in the winter for both recreation and transportation)
- supports other CI/T Plan Project Groupings – **10 points** (Transportation Infrastructure)
- supports environmental improvement – **5 points** (will reduce auto usage in Tahoe City)
- project has matching funds available – **15 points**
- project has all other funding in place - **15 points**

## **OTHER**

List other benefits or elements that should be considered by the Resort Association in evaluating this request

**This is a great opportunity to provide both a recreational option as well as a safe, non-motorized transportation option through Tahoe City. The project will provide an enhancement to town as well as an amenity. It will continue to grow and embellish the year round recreation and human powered opportunities within the North Lake Tahoe destination.**



**November 2, 2016**

**Subject: Spartan World Championships Sponsorship**

**From: JT Thompson, Tourism Director**

**Marketing Committee Recommendation:**

- The Marketing Committee recommends approval (5-0-1) of the 2017 & 2018 Spartan World Championships Sponsorship Agreement.
- Total sponsorship funds not to exceed \$250,000 for each year.

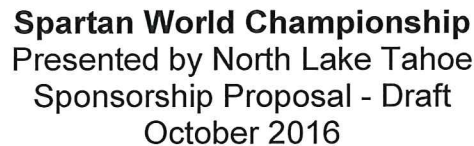
**Background Information:**

- The Spartan Race World Championships will be held in Squaw Valley, September 30 - October 1, 2017 and September 29-30, 2018.
- Please note the contract went from \$205,000 in 2016 to \$250,000 for 2017 and 2018, with a first right of refusal to extend the sponsorship annually in 2019, 2020 and 2021.
- The NLTRA has only sponsored this event in 2016.
- NLTRA will be bringing in a third party booking agency to better track room night production and compression from this event.
- The major benefit with this is the Television coverage and the 2016 Spartan Race World Championships will be aired on NBC on December 25<sup>th</sup>.
- Oct. 2016 event surveys were sent out to all participants on Oct. 15. Spartan expects to have complete survey information available to us by Dec. 15, 2016.
- Total advertising value alone for this event is over \$700,000.
- 2015 total ROI for this event was well over \$9,000,000 for the weekend, along with a 27% increase in year over year occupancy for that weekend.
- Preliminary participant numbers from the 2016 event are over 10,000. Final numbers are due from Spartan on Nov. 1<sup>st</sup>, and will be distributed on Nov. 2<sup>nd</sup>.



### **Marketing Committee Comments:**

- Using a third party for the hotel bookings seems like a great idea.
- Place add trackers on the ads.
- A lot of Spartan teams where in Squaw early for this event. Make sure to do the extend-a-stay message.
- JT will be bringing back the information on the 3<sup>rd</sup> party vendor at the next meeting.
- Plant the seed with Spartan that we are open to other Spartan races in June.
- One member shared \$250,000 is too much for one event.
- Several members felt the ROI for this event is totally worth it and seem reasonable. This also fits our strike zone and well with our brand messaging.
- Seedling events versus large events are very different.
- JT shared we spent \$410,000 on Ironman without television coverage. This event receives TV coverage that alone is valued at \$700,000.
- Spartan Race does want the event to stay in Tahoe!



Cherie Bortnick  
Director of Business Development, Destinations  
Spartan Race, Inc.  
234 Congress St. 5<sup>th</sup> Floor  
Boston, MA 02110

On behalf of the North Lake Tahoe Resort Association ("NLTRA"), thank you for allowing us to submit to Spartan Race, Inc. ("Spartan") our revised sponsorship proposal for the 2017 & 2018 World Championships to be held in Squaw Valley, North Lake Tahoe, CA., September 30 to October 1, 2017 & September 29-30, 2018.

Following is our proposal:

1. Sponsorship Fee: \$250,000 payable to Spartan Race, Inc.
2. Complimentary Room Nights: Provided by hotel partners
  - a. *NLTRA will diligently work with our lodging partners to secure a discounted room rate to accommodate the remainder of staff room nights needed*
3. EMT and Ambulance Support: Up to \$14,000 included in above\*
4. Co-op regional marketing campaign: See below \*\*

**Total cash contributions: \$250,000**

\* EMT and Ambulance covers 2 units for two days for a maximum of 33 hours @ \$200 per hour including stand-by time. Additional hours and units to be billed to Spartan Race, Inc, as pre-approved by Spartan in writing.

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Spartan to provide to NLTRA at no additional charge:

1. Host Venue Media Rights. *North Lake Tahoe* will receive credit as Spartan World Championship host in all applicable media and mentions.
  - Logo: North Lake Tahoe will be included in or around official Spartan World Championship logo lock-up
  - Spartan owned media: *North Lake Tahoe* will be mentioned and tagged in all social media posts, blog posts, digital magazine articles, and podcasts relating to the Spartan World Championships
2. Spartan to guarantee a television component with the same or equal coverage to NBC Sports Network/NBC Sports that shall include twelve (12):15 television spots to be aired during the broadcast of six locations, including North Lake Tahoe. Spartan will also air a :30-:45 segment in-show highlighting North Lake Tahoe as the host and as a destination. Segment creative as developed by Spartan and NBC production with goal of being naturally integrated into episode theme.
3. Spartan to provide a direct lodging link from the Spartan website to participating North Lake Tahoe (Placer County) lodging properties on GoTahoeNorth.com.
4. Provide inclusion in three (3) World Championships related email blasts to Spartan database of (approx. 1 MM) promoting North Lake Tahoe with agreed upon messaging.
5. Spartan to provide survey to all participants for demographic, geographic, spending patterns and lodging information in order to gain an accurate ROI analysis of the annual event. NLTRA to develop survey questions in coordination with Spartan and tailor subsequent annual marketing plans accordingly.
6. NLTRA shall provide a minimum of 5 (five) banners, and a maximum of 10 (Ten) to be installed on the course, winner's podium, photo backdrops and other locations to be agreed upon by Spartan and NLTRA 60 days out from event.
7. NLTRA-approved logo to appear on Spartan web site for the World Championship event page, marketing and advertising materials and other collateral where other World Championship sponsors receive mentions.
8. NLTRA to receive one 10 x 10 exhibit space in the Spartan Vendor Village for the duration of the event.
9. NLTRA to receive up to twenty (20) complimentary World Championship race entries to use for promotional purposes.
10. NLTRA to receive up to thirty (30) complimentary World Championship VIP spectators passes for the event.

Due to events or circumstances beyond the control of Spartan, it may be or become impossible or impractical for Spartan to provide NLTRA with all of the rights and benefits contemplated herein ("Unavailable Benefit"). The occurrence of an Unavailable Benefit will not be deemed a breach of this Agreement and, as NLTRA's sole remedy, the parties will cooperate, in good faith, to ensure that their respective rights and obligations will be fulfilled by rescheduling, substitution, alternative performance or similar means of comparable value.

### **Renewal of Sponsorship**

This sponsorship agreement shall remain in effect for the 2017 & 2018 races, with a first right of refusal to extend the sponsorship annually in 2019, 2020 and 2021. The NLTRA agrees in good faith to entertain sponsorship proposals from Spartan within 120 days of completion of the 2018 event.

First right of acceptance/refusal to be exercised by Spartan and accepted within 120 days following such exercise.

Should the NLTRA and Spartan agree to any renewal, the parties shall enter into a new Sponsorship Agreement on substantially similar terms as this Agreement that are no less favorable to Spartan or NLTRA as those provided herein, provided that the parties may reallocate or repurpose the benefits to allow for increased Spartan exposure.

NLTRA hereby grants to Spartan a limited, non-exclusive license to use any service marks, logos, trademarks, word marks, symbols, emblems, trademark designs, indicia provided by NLTRA ("NLTRA Marks") to Spartan solely for the purpose of exercising its rights or carrying out its obligations set forth herein or any other purpose expressly approved by NLTRA.

Spartan hereby grants to NLTRA a limited, non-exclusive license to use any service marks, logos, trademarks, word marks, symbols, emblems, trademark designs, indicia provided by Spartan ("Spartan Marks") to NLTRA solely for the purpose of exercising its rights or carrying out its obligations set forth herein or any other purpose expressly approved by Spartan, provided that Spartan shall pre-approve all such use of the Spartan Marks..

## Acceptance of Terms and Conditions

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I have read and accepted the terms and conditions of the sponsorship proposal from the North Lake Tahoe Resort Association:

### Spartan Race, Inc.

By \_\_\_\_\_ Print Name Jeffrey Connor Title COO

Date of Acceptance \_\_\_\_\_

### North Lake Tahoe Resort Association

I have read and agreed to be bound by the sponsorship terms and conditions of this proposal tendered to Spartan Race, Inc.

By \_\_\_\_\_ Print Name: JT Thompson Title: Tourism Director

Date of Acceptance: \_\_\_\_\_

CONFIDENTIAL