

North Lake Tahoe Resort Association
Grouping Schedule Report
Leadsheet codes

		Adjusted Balance Jun 30, 2015	Unadjusted Jun 30, 2016	Adjusting AJE	Adjusted Balance Jun 30, 2016
A	Cash and Cash Equivalents				
	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
A	Cash and Cash Equivalents Total	<u>533,544.79</u>	<u>726,378.31</u>	<u>0.00</u>	<u>726,378.31</u>
B	Accts Receivable				
	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	Accts Receivable Total	<u>91,147.10</u>	<u>110,925.67</u>	<u>0.00</u>	<u>110,925.67</u>
B-1	Placer County Receivable				
	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-1	Placer County Receivable Total	<u>605,108.00</u>	<u>0.00</u>	<u>(23,940.82)</u>	<u>(23,940.82)</u>
B-2	AR - intercompany				
	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-2	AR - intercompany Total	<u>0.00</u>	<u>6,843.02</u>	<u>0.00</u>	<u>6,843.02</u>
C	Inventories				
	1210-10 - Inventory Asset	29,510.30	32,408.18		32,408.18
C	Inventories Total	<u>29,510.30</u>	<u>32,408.18</u>	<u>0.00</u>	<u>32,408.18</u>
L	Prepaid Exp and Other				
	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
L	Prepaid Exp and Other Total	<u>123,249.17</u>	<u>8,875.93</u>	<u>0.00</u>	<u>8,875.93</u>

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Current Assets Total	<u>1,382,559.36</u>	<u>885,431.11</u>	<u>(23,940.82)</u>	<u>861,490.29</u>
UV Property & Equipment				
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>
UV Property & Equipment Total	<u>170,691.95</u>	<u>171,811.91</u>	<u>0.00</u>	<u>171,811.91</u>
UV-1 Acc. Depr.- Prop and Eq.				
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>
UV-1 Acc. Depr.- Prop and Eq. Total	<u>(162,682.81)</u>	<u>(168,848.32)</u>	<u>0.00</u>	<u>(168,848.32)</u>
Net Property and Equipment Total	<u>8,009.14</u>	<u>2,963.59</u>	<u>0.00</u>	<u>2,963.59</u>
Assets Total	<u>1,390,568.50</u>	<u>888,394.70</u>	<u>(23,940.82)</u>	<u>864,453.88</u>
AA Accounts Payable				
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>
AA Accounts Payable Total	<u>(112,648.32)</u>	<u>(187,154.52)</u>	<u>(2,681.46)</u>	<u>(189,835.98)</u>
BB Accrued Liabilities				
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>
BB Accrued Liabilities Total	<u>(172,910.56)</u>	<u>(171,775.94)</u>	<u>250.00</u>	<u>(171,525.94)</u>
DD Def. Revenue - Member Due				
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>
DD Def. Revenue - Member Due Total	<u>(59,231.23)</u>	<u>(69,550.30)</u>	<u>0.00</u>	<u>(69,550.30)</u>
DD-1 Def. Revenue - Other				

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2651-00 - Deferred Rev. - Conference	(13,608.72)	0.00		0.00
2690-00 - Unbilled purchases	(1,152.00)	0.00		0.00
DD-1 Def. Revenue - Other Total	(14,760.72)	0.00	0.00	0.00
Current Liabilities Total	(359,550.83)	(428,480.76)	(2,431.46)	(430,912.22)
TT Unrestricted Net Assets				
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	
TT Unrestricted Net Assets Total	(688,603.40)	(467,046.53)	66.32	(466,980.21)
TT-1 Temporarily Restricted Ne				
3200-41 - Temp. Restricted Net Assets	(157,715.46)	0.00		0.00
TT-1 Temporarily Restricted Ne Total	(157,715.46)	0.00	0.00	0.00
(Profit)/Loss	(184,698.81)	7,132.59	26,305.96	33,438.55
Equity Total	(1,031,017.67)	(459,913.94)	26,372.28	(433,541.66)
Liabilities/Equity Total	(1,390,568.50)	(888,394.70)	23,940.82	(864,453.88)
10 P.C. Grant Rev.				
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	
10 P.C. Grant Rev. Total	(3,460,716.00)	(3,072,558.70)	30,615.40	(3,041,943.30)
20 P.C Infrastructure Rev.				

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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	
20 P.C Infrastructure Rev. Total	<u>(231,408.00)</u>	<u>(223,726.30)</u>	<u>25,906.42</u>	<u>(197,819.88)</u>
30 Member Dues				
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)
30 Member Dues Total	<u>(141,037.91)</u>	<u>(103,682.60)</u>	<u>(31,844.23)</u>	<u>(135,526.83)</u>
40 Member services & special				
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)	
40 Member services & special Total	<u>(107,809.69)</u>	<u>(39,700.81)</u>	<u>(74,845.31)</u>	<u>(114,546.12)</u>
50 Retail sales & other				
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)
50 Retail sales & other Total	<u>(119,492.04)</u>	<u>(76,766.53)</u>	<u>(2,097.75)</u>	<u>(78,864.28)</u>
60 Commissions & Bookings				
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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60 Commissions & Bookings Total	(118,287.02)	(209,063.78)	20,705.95	(188,357.83)
70 Interest Income				
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)	
70 Interest Income Total	(36.03)	0.00	(66.32)	(66.32)
Sales Total	(4,178,786.69)	(3,725,498.72)	(31,625.84)	(3,757,124.56)
Revenue Total	(4,178,786.69)	(3,725,498.72)	(31,625.84)	(3,757,124.56)
100 Marketing				
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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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
100 Marketing Total	<u>2,027,974.18</u>	<u>2,365,435.12</u>	<u>12,095.00</u>	<u>2,377,530.12</u>
200 Conference				
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
200 Conference Total	440,128.75	377,890.22	13,535.69	391,425.91
300 Transportation				
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

North Lake Tahoe Resort Association
Grouping Schedule Report
Leadsheet codes

	<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>
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	<u>39,262.87</u>	<u>51,198.13</u>		<u>51,198.13</u>
300 Transportation Total	<u>739,962.37</u>	<u>235,361.21</u>	<u>(32,581.00)</u>	<u>202,780.21</u>
400 Visitor Info. Center				
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	<u>41,880.97</u>	<u>46,543.75</u>		<u>46,543.75</u>
400 Visitor Info. Center Total	<u>380,205.87</u>	<u>384,470.77</u>	<u>2,097.75</u>	<u>386,568.52</u>
500 Infrastructure				
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

North Lake Tahoe Resort Association
Grouping Schedule Report
Leadsheet codes

	Adjusted Balance Jun 30, 2015	Unadjusted Jun 30, 2016	Adjusting AJE	Adjusted Balance Jun 30, 2016
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
500 Infrastructure Total	213,409.64	197,819.88	0.00	197,819.88
600 Membership				
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
Leadsheet codes

	<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
600 Membership Total	<u>192,371.04</u>	<u>171,654.11</u>	<u>62,784.36</u>	<u>234,438.47</u>
700 Administration				
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
Leadsheet codes

	<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	(418,815.63)	(465,437.51)		(465,437.51)
700 Administration Total	<u>36.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses Total	<u>3,994,087.88</u>	<u>3,732,631.31</u>	<u>57,931.80</u>	<u>3,790,563.11</u>
Expense Total	<u>3,994,087.88</u>	<u>3,732,631.31</u>	<u>57,931.80</u>	<u>3,790,563.11</u>
Leadsheet codes Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
(Profit)/Loss	<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**

All accounts have been assigned.

Prepared by_____

**North Lake Tahoe Resort Association
Adjusting Journal Entries**

Reviewed by_____

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	

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**North Lake Tahoe Resort Association
Adjusting Journal Entries**

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Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Misstatement
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			
						0.00		
			Correct allowance to bad debt expense not revenue				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	Intereset Income - MKT Re:		18.09			
						66.32		
			To reclassify interest income to revenue				TT-15	
PAJE04	Adjusting	06/30/16						
		2250-00	Accrued Expenses	10,250.00				
		6016-11	Community Marketing Prog		10,250.00			
						10,250.00		
			To true up accrued expenses for 15/16 event grants that had not occured				BB-20	

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**North Lake Tahoe Resort Association
Adjusting Journal Entries**

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Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Misstatement
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			
						0.00		
			To true up Placer County Revenue to Contract				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			
						0.00		
			To reclass conference membership revenue to correct account code & class				DD-10	
PAJE07	Adjusting	06/30/16						
		6434-60	Community Awards Dinner	29,189.36				
		4250-60	Revenues-Membership Acti		29,189.36			
						0.00		
			To reclass awards dinner revenue to revenue account				RR-10	

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**North Lake Tahoe Resort Association
Adjusting Journal Entries**

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Reviewed by_____

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Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Misstatement
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			
						0.00		
			To reclass IronMan revenues to special events revenue				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			
						32,581.00		
			To remove transportation costs covered by County				PL-10	
PAJE10	Adjusting	06/30/16						
		6730-11	Marketing Cooperative/Mec		6,155.00			
		6730-30	Marketing Cooperative/Mec	6,155.00				
						0.00		
			To true up Marketing Coop funding by department				PL-10	

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**North Lake Tahoe Resort Association
Adjusting Journal Entries**

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Reviewed by_____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper	Misstatement
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			
						(56,521.82)		
			To true up Placer County Revenues for unspent contract \$'s				FS	
PAJE12	Adjusting	06/30/16						
		3300-11	Designated Marketing Reser	12,369.43				
		3200-00	Unrestricted Net Assets		12,369.43			
						0.00		
			To true up designated marketing reserve				TT-10	
		TOTAL		<u>256,911.59</u>	<u>256,911.59</u>	<u>(26,305.96)</u>		