

North Lake Tahoe Resort Association

Approved

Financial Statements for the Period

Ending

September 30, 2019

North Lake Tahoe Resort Association

Balance Sheet

As of September 30, 2019

Accrual Basis

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001-00 · Petty Cash	338	441	(103)	(23)%
1003-00 · Cash - Operations BOTW #6712	556,049	862,594	(306,546)	(36)%
1007-00 · Cash - Payroll BOTW #7421	9,461	38,483	(29,022)	(75)%
1008-00 · Marketing Reserve - Plumas	50,263	50,187	75	0%
1009-00 · Cash Flow Reserve - Plumas	100,701	100,500	201	0%
1071-00 · Payroll Reserves BOTW #8163	29,582	29,582	0	0%
1080-00 · Special Events BOTW #1626	216,476	151,539	64,937	43%
10950 · Cash in Drawer	157	2,349	(2,192)	(93)%
Total Checking/Savings	963,026	1,235,676	(272,649)	(22)%
Accounts Receivable				
1200-00 · Quickbooks Accounts Receivable	11,937	22,629	(10,693)	(47)%
1290-00 · A/R - TOT	208,602	305,863	(97,262)	(32)%
Total Accounts Receivable	220,539	328,493	(107,954)	(33)%
Other Current Assets				
1200-99 · AR Other	146	(41)	187	459%
1201-00 · Member Accounts Receivable				
1201-01 · Member AR - Member Dues	15,310	17,615	(2,305)	(13)%
1201-03 · Member AR - Other	2,575	0	2,575	100%
1201-00 · Member Accounts Receivable - Other	0	3,350	(3,350)	(100)%
Total 1201-00 · Member Accounts Receivable	17,885	20,965	(3,080)	(15)%
1201-02 · Allowance for Doubtful Accounts	(2,775)	(2,775)	0	0%
12100 · Inventory Asset				
25300 · Gift Cards Outstanding	18	0	18	100%
12100 · Inventory Asset - Other	19,030	22,840	(3,810)	(17)%
Total 12100 · Inventory Asset	19,048	22,840	(3,792)	(17)%
1299 · Receivable from NLTMC	8,100	19,962	(11,862)	(59)%
1490-00 · Security Deposits	1,250	1,250	0	0%
Total Other Current Assets	43,653	62,201	(18,548)	(30)%
Total Current Assets	1,227,219	1,626,370	(399,151)	(25)%
Fixed Assets				
1700-00 · Furniture & Fixtures	45,289	68,768	(23,479)	(34)%
1701-00 · Accum. Depr. - Furn & Fix	(45,289)	(68,768)	23,479	34%
1740-00 · Computer Equipment	4,270	8,436	(4,166)	(49)%
1741-00 · Accum. Depr. - Computer Equip	(4,269)	(8,435)	4,166	49%
1750-00 · Computer Software	20,493	21,520	(1,028)	(5)%
1751-00 · Accum. Amort. - Software	(19,439)	(18,927)	(512)	(3)%
1770-00 · Leasehold Improvements	24,284	24,284	0	0%
1771-00 · Accum. Amort - Leasehold Impr	(24,284)	(24,284)	0	0%
Total Fixed Assets	1,054	2,593	(1,540)	(59)%
Other Assets				
1400-00 · Prepaid Expenses				
1410-00 · Prepaid Insurance	14,994	15,818	(824)	(5)%
1430-00 · Prepaid 1st Class Postage	100	1,000	(900)	(90)%
1400-00 · Prepaid Expenses - Other	2,695	13,775	(11,080)	(80)%
Total 1400-00 · Prepaid Expenses	17,789	30,593	(12,804)	(42)%
Total Other Assets	17,789	30,593	(12,804)	(42)%
TOTAL ASSETS	1,246,061	1,659,556	(413,495)	(25)%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				

North Lake Tahoe Resort Association

Balance Sheet

As of September 30, 2019

Accrual Basis

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
Accounts Payable				
2000-00 · Accounts Payable	181,750	398,365	(216,615)	(54)%
Total Accounts Payable	181,750	398,365	(216,615)	(54)%
Credit Cards				
2080-00 · Bank of the West - Master Cards				
2080-15 MC_2339 Liz	0	624	(624)	(100)%
2080-16 MC_2321 Bonnie	0	128	(128)	(100)%
2080-02 · MC_6765_Jason	0	15	(15)	(100)%
2080-09 · MC_0319_Sarah	0	45	(45)	(100)%
2080-10 · MC_9495_AI	0	165	(165)	(100)%
2080-11 · MC_3978_Amber	0	1,061	(1,061)	(100)%
2080-13 · MC_6903_Cindy	0	1,036	(1,036)	(100)%
2080-14 · MC_6193_Daphne	0	56	(56)	(100)%
Total 2080-00 · Bank of the West - Master Cards	0	3,131	(3,131)	(100)%
Total Credit Cards	0	3,131	(3,131)	(100)%
Other Current Liabilities				
21000 · Salaries/Wages/Payroll Liabilit				
2100-00 · Salaries / Wages Payable	11,747	12,078	(331)	(3)%
2101-00 · Incentive Payable	33,672	38,113	(4,442)	(12)%
2102-00 · Commissions Payable	13,972	2,921	11,052	378%
2120-00 · Empl. Federal Tax Payable	5,184	5,287	(102)	(2)%
2175-00 · 401 (k) Plan	2,491	2,408	84	4%
2180-00 · Estimated PTO Liability	52,993	49,004	3,988	8%
Total 21000 · Salaries/Wages/Payroll Liabilit	120,059	109,811	10,248	9%
2190-00 · Sales and Use Tax Payable				
2195-00 · Use Tax Payable	556	350	206	59%
25500 · *Sales Tax Payable	2,839	3,168	(328)	(10)%
Total 2190-00 · Sales and Use Tax Payable	3,395	3,517	(122)	(4)%
2250-00 · Accrued Expenses	34,351	26,927	7,423	28%
2400-60 · Deferred Revenue- Member Dues	47,048	50,022	(2,975)	(6)%
2500-00 · Deferred Revenue - TMBC	1,005	987	18	2%
2651-00 · Deferred Rev - Conference	0	7,012	(7,012)	(100)%
2700-00 · Deferred Rev. County	350,305	350,305	(0)	0%
2800-00 · Suspense	(961)	4,067	(5,027)	(124)%
2900-00 · Due To/From County of Placer	19,871	221,592	(201,721)	(91)%
Total Other Current Liabilities	575,073	774,242	(199,169)	(26)%
Total Current Liabilities	756,823	1,175,737	(418,915)	(36)%
Total Liabilities	756,823	1,175,737	(418,915)	(36)%
Equity				
32000 · Unrestricted Net Assets	(17,007)	(11,669)	(5,338)	(46)%
3300-11 · Designated Marketing Reserve	308,202	275,755	32,447	12%
3301 · Cash Flow Reserve	100,248	100,248	0	0%
3302 · Marketing Cash Reserve	50,018	50,018	0	0%
Net Income	47,777	69,467	(21,689)	(31)%
Total Equity	489,239	483,819	5,420	1%
TOTAL LIABILITIES & EQUITY	1,246,061	1,659,556	(413,495)	(25)%

North Lake Tahoe Resort Association Profit & Loss Prev Year Comparison

Accrual Basis

July through September 2019

	Jul - Sep 19	Jul - Sep 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
4050-00 · County of Placer TOT Funding	1,013,626	1,066,621	-52,996	-5%
4200-00 · Membership Dues Revenue	33,267	33,185	82	0%
4205-00 · Conference Dues	0	2,887	-2,887	-100%
4250-00 · Revenues-Membership Activities				
4250-02 · Chamber Events	0	63	-63	-100%
4251-00 · Tues AM Breakfast Club	890	1,162	-272	-23%
4250-00 · Revenues-Membership Activities - Other	2,476	1,680	796	47%
Total 4250-00 · Revenues-Membership Activities	3,366	2,905	461	16%
4350-00 · Special Events (Marketing)	0	0	0	0%
4600-00 · Commissions				
4601-00 · Commissions - South Shore	6,563	8,770	-2,207	-25%
4600-00 · Commissions - Other	10,880	20,720	-9,840	-48%
Total 4600-00 · Commissions	17,443	29,491	-12,047	-41%
46000 · Merchandise Sales				
4502-00 · Non-Retail VIC income	20	1,684	-1,664	-99%
46000 · Merchandise Sales - Other	39,155	42,173	-3,018	-7%
Total 46000 · Merchandise Sales	39,175	43,857	-4,682	-11%
Total Income	1,106,877	1,178,947	-72,070	-6%
Gross Profit	1,106,877	1,178,947	-72,070	-6%
Expense				
5000-00 · Salaries & Wages				
5000-01 · In-Market Administration	0	0	0	0%
5010-00 · Sales Commissions	8,932	9,276	-344	-4%
5020-00 · P/R - Tax Expense	19,601	19,971	-370	-2%
5030-00 · P/R - Health Insurance Expense	32,005	31,754	251	1%
5040-00 · P/R - Workmans Comp	2,803	3,285	-482	-15%
5060-00 · 401 (k)	9,446	9,685	-239	-3%
5070-00 · Other Benefits and Expenses	873	832	41	5%
5000-00 · Salaries & Wages - Other	223,613	261,963	-38,350	-15%
Total 5000-00 · Salaries & Wages	297,273	336,766	-39,493	-12%
5100-00 · Rent				
5110-00 · Utilities	2,506	2,919	-413	-14%
5140-00 · Repairs & Maintenance	480	45	435	968%
5150-00 · Office - Cleaning	2,125	1,800	325	18%
5100-00 · Rent - Other	39,174	38,506	668	2%
Total 5100-00 · Rent	44,285	43,270	1,016	2%
5310-00 · Telephone				
5320-00 · Telephone	5,687	10,295	-4,608	-45%
5350-00 · Internet	0	25	-25	-100%
Total 5310-00 · Telephone	5,687	10,320	-4,633	-45%
5420-00 · Mail - USPS				
5480-00 · Mail - Fed Ex	0	54	-54	-100%
5420-00 · Mail - USPS - Other	328	521	-193	-37%
Total 5420-00 · Mail - USPS	328	574	-247	-43%
5510-00 · Insurance/Bonding	1,958	1,444	514	36%
5520-00 · Supplies				
5525-00 · Supplies- Computer <\$1000	130	1,978	-1,848	-93%
5520-00 · Supplies - Other	5,730	3,474	2,256	65%
Total 5520-00 · Supplies	5,860	5,452	408	8%
5610-00 · Depreciation	354	447	-93	-21%
5700-00 · Equipment Support & Maintenance	71	630	-559	-89%
5710-00 · Taxes, Licenses & Fees	2,657	2,839	-181	-6%
5740-00 · Equipment Rental/Leasing	7,926	4,081	3,845	94%
5800-00 · Training Seminars	738	564	174	31%
5850-00 · Artist of Month - Commissions	1,175	499	677	136%
5900-00 · Professional Fees				
5910-00 · Professional Fees - Attorneys	800	840	-40	-5%
5920-00 · Professional Fees - Accountant	11,100	10,000	1,100	11%
5921-00 · Professional Fees - Other	30,148	0	30,148	100%

North Lake Tahoe Resort Association Profit & Loss Prev Year Comparison

Accrual Basis

July through September 2019

	Jul - Sep 19	Jul - Sep 18	\$ Change	% Change
Total 5900-00 · Professional Fees	42,048	10,840	31,208	288%
5941-00 · Research & Planning	0	5,000	-5,000	-100%
6020-00 · Programs				
6016-00 · Special Event Partnership	1,250	0	1,250	100%
Total 6020-00 · Programs	1,250	0	1,250	100%
6420-00 · Events				
6420-01 · Sponsorships				
6023-00 · Autumn Food & Wine	34,650	30,398	4,252	14%
6421-06 · Spartan	254,019	250,000	4,019	2%
6421-10 · WinterWonderGrass - Tahoe	0	47	-47	-100%
Total 6420-01 · Sponsorships	288,669	280,445	8,224	3%
6422-00 · Event Media	0	300	-300	-100%
6424-00 · Event Operation Expenses	1,411	2,089	-678	-32%
Total 6420-00 · Events	290,080	282,834	7,246	3%
6423-00 · Membership Activities				
6434-00 · Community Awards Dinner	285	0	285	100%
6436-00 · Membership - Wnt/Sum Rec Lunch	318	0	318	100%
6437-00 · Tuesday Morning Breakfast Club	1,031	891	140	16%
6441-00 · Membership - Miscellaneous Exp	0	60	-60	-100%
6442-00 · Public Relations/Website	1,896	1,492	404	27%
6444-00 · Trades	0	0	0	0%
6423-00 · Membership Activities - Other	994	251	743	297%
Total 6423-00 · Membership Activities	4,524	2,693	1,831	68%
6730-00 · Marketing Cooperative/Media	316,248	364,959	-48,711	-13%
6742-00 · Non-NLT Co-Op Marketing Program	2,824	2,933	-108	-4%
6743-00 · BACC Marketing Programs				
6743-01 · Shop Local	5,450	1,100	4,350	396%
6743-04 · High Notes	0	0	0	0%
6743-05 · Peak Your Adventure	-1,000	0	-1,000	-100%
Total 6743-00 · BACC Marketing Programs	4,450	1,100	3,350	305%
8100-00 · Cost of Goods Sold				
51100 · Freight and Shipping Costs	341	536	-194	-36%
52500 · Purchase Discounts	-1	-34	33	99%
59900 · POS Inventory Adjustments	71	-150	220	147%
8100-00 · Cost of Goods Sold - Other	19,572	22,656	-3,085	-14%
Total 8100-00 · Cost of Goods Sold	19,984	23,009	-3,025	-13%
8200-00 · Associate Relations	204	653	-449	-69%
8300-00 · Board Functions	1,595	3,337	-1,743	-52%
8500-00 · Credit Card Fees	1,841	1,816	24	1%
8700-00 · Automobile Expenses	1,173	1,450	-277	-19%
8750-00 · Meals/Meetings	445	278	167	60%
8810-00 · Dues & Subscriptions	2,720	1,763	958	54%
8920-00 · Bad Debt	1,473	0	1,473	100%
Total Expense	1,059,169	1,109,550	-50,381	-5%
Net Ordinary Income	47,707	69,397	-21,689	-31%
Other Income/Expense				
Other Income				
4700-00 · Revenues- Interest & Investment	70	70	0	0%
Total Other Income	70	70	0	0%
Other Expense				
Balancing Adjustments	0	0	0	0%
8990-00 · Allocated	0	0	0	0%
Total Other Expense	0	0	0	0%
Net Other Income	70	70	0	0%
Net Income	47,777	69,467	-21,689	-31%

North Lake Tahoe Resort Association Profit & Loss Budget Performance

Accrual Basis

All Departments

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Bud...
Total 6020-00 · Programs	0	0	0	1,250	0	1,250	80,000
6420-00 · Events							
6420-01 · Sponsorships							
6023-00 · Autumn Food & Wine	34,000	100	33,900	34,650	33,495	1,155	37,495
6421-01 · 4th of July Fireworks	0	0	0	0	0	0	20,000
6421-04 · Broken Arrow Skyrace	0	0	0	0	0	0	25,400
6421-06 · Spartan	4,019	400	3,619	254,019	250,400	3,619	254,400
6421-07 · Tahoe Lacrosse Tournament	0	0	0	0	0	0	6,000
6421-09 · Wanderlust	0	0	0	0	500	(500)	37,500
6421-10 · WinterWonderGrass - Tahoe	0	0	0	0	0	0	21,900
6421-16 · Mountain Travel Symposium	0	0	0	0	0	0	75,000
Total 6420-01 · Sponsorships	38,019	500	37,519	288,669	284,395	4,274	477,695
6421-00 · New Event Development	0	2,500	(2,500)	0	7,500	(7,500)	30,000
6424-00 · Event Operation Expenses	963	667	296	1,411	2,001	(590)	8,000
Total 6420-00 · Events	38,982	3,667	35,315	290,080	293,896	(3,816)	515,695
6423-00 · Membership Activities							
6434-00 · Community Awards Dinner	0	0	0	285	0	285	27,500
6435-00 · Shop Local Event	0	0	0	0	0	0	5,000
6436-00 · Membership - Wnt/Sum Rec Lunch	0	0	0	318	0	318	0
6437-00 · Tuesday Morning Breakfast Club	518	500	18	1,031	1,500	(469)	6,000
6442-00 · Public Relations/Website	339	417	(78)	1,896	1,250	646	5,000
6423-00 · Membership Activities - Other	377	50	327	994	150	844	8,500
Total 6423-00 · Membership Activities	1,234	967	267	4,524	2,900	1,624	52,000
6730-00 · Marketing Cooperative/Media	45,475	45,475	0	316,248	316,248	0	1,503,362
6740-00 · Media/Collateral/Production	0	0	0	0	0	0	3,000
6742-00 · Non-NLT Co-Op Marketing Program	1,266	2,500	(1,234)	2,824	7,500	(4,676)	27,910
6743-00 · BACC Marketing Programs							
6743-01 · Shop Local	0	1,841	(1,841)	5,450	2,941	2,509	20,000
6743-03 · Touch Lake Tahoe	0	0	0	0	0	0	20,000
6743-04 · High Notes	0	0	0	0	0	0	20,000
6743-05 · Peak Your Adventure	0	0	0	(1,000)	0	(1,000)	20,000
Total 6743-00 · BACC Marketing Programs	0	1,841	(1,841)	4,450	2,941	1,509	80,000
7500-00 · Trade Shows/Travel	0	0	0	0	0	0	3,000
8100-00 · Cost of Goods Sold							
51100 · Freight and Shipping Costs	12	100	(88)	341	500	(159)	1,190
52500 · Purchase Discounts	0	0	0	(1)	0	1	0
59900 · POS Inventory Adjustments	65	0	65	71	0	(6)	0
8100-00 · Cost of Goods Sold - Other	5,315	6,350	(1,035)	19,572	21,200	(1,628)	54,050
Total 8100-00 · Cost of Goods Sold	5,393	6,450	(1,058)	19,984	21,700	(1,716)	55,240
8200-00 · Associate Relations	104	648	(544)	204	1,944	(1,740)	7,756
8300-00 · Board Functions	910	1,500	(590)	1,595	1,750	(155)	5,950
8500-00 · Credit Card Fees	599	751	(152)	1,841	2,402	(561)	7,454
8600-00 · Additional Opportunites	0	1,108	(1,108)	0	3,324	(3,324)	32,091
8700-00 · Automobile Expenses	693	551	143	1,173	1,636	(463)	6,285
8750-00 · Meals/Meetings	271	462	(191)	445	1,383	(938)	5,534
8810-00 · Dues & Subscriptions	516	616	(99)	2,720	1,893	827	7,490
8910-00 · Travel	0	0	0	0	0	0	7,800
8920-00 · Bad Debt	285	0	285	1,473	0	1,473	0
Total Expense	242,875	233,131	9,744	1,059,169	1,137,932	(78,763)	4,232,983
Net Ordinary Income	(4,076)	(835)	(3,241)	47,707	(468)	48,176	21,823
Other Income/Expense							
Other Income							
4700-00 · Revenues- Interest & Investment	23	0	23	70	0	70	0
Total Other Income	23	0	23	70	0	70	0
Other Expense							
8990-00 · Allocated	0	(1)	1	0	0	0	0
Total Other Expense	0	(1)	1	0	0	0	0
Net Other Income	23	1	22	70	0	70	0
Net Income	(4,053)	(834)	(3,220)	47,777	(468)	48,246	21,823

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

Accrual Basis

11 - Marketing

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4050-00 · County of Placer TOT Funding	129,294	126,664	2,630	774,029	814,627	(40,598)	3,044,007
Total Income	129,294	126,664	2,630	774,029	814,627	(40,598)	3,044,007
Gross Profit	129,294	126,664	2,630	774,029	814,627	(40,598)	3,044,007
Expense							
5000-00 · Salaries & Wages							
5000-01 · In-Market Administration	1,375	1,375	0	4,125	4,125	0	16,500
5020-00 · P/R - Tax Expense	2,404	2,037	367	5,235	6,112	(877)	21,537
5030-00 · P/R - Health Insurance Expense	3,954	3,667	287	12,326	11,001	1,325	44,004
5040-00 · P/R - Workmans Comp	196	178	18	438	535	(97)	2,139
5060-00 · 401 (k)	1,141	1,019	123	2,608	3,056	(448)	12,224
5070-00 · Other Benefits and Expenses	106	160	(54)	241	480	(239)	1,920
5000-00 · Salaries & Wages - Other	21,913	25,467	(3,554)	65,837	76,401	(10,564)	305,604
Total 5000-00 · Salaries & Wages	31,089	33,903	(2,814)	90,809	101,710	(10,901)	403,929
5100-00 · Rent							
5110-00 · Utilities	141	156	(14)	509	433	76	2,001
5140-00 · Repairs & Maintenance	0	0	0	0	0	0	4,367
5150-00 · Office - Cleaning	328	233	94	796	600	196	2,866
5100-00 · Rent - Other	2,442	2,216	226	7,325	6,482	843	24,200
Total 5100-00 · Rent	2,911	2,605	306	8,629	7,515	1,114	33,434
5310-00 · Telephone							
5320-00 · Telephone	532	600	(68)	1,562	1,800	(238)	6,600
Total 5310-00 · Telephone	532	600	(68)	1,562	1,800	(238)	6,600
5420-00 · Mail - USPS	34	50	(16)	103	150	(47)	600
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	0	100	(100)	0	2,800	(2,800)	3,700
5520-00 · Supplies - Other	69	150	(81)	412	450	(38)	4,750
Total 5520-00 · Supplies	69	250	(181)	412	3,250	(2,838)	8,450
5700-00 · Equipment Support & Maintenance	0	120	(120)	0	360	(360)	1,440
5710-00 · Taxes, Licenses & Fees	0	0	0	60	0	0	0
5740-00 · Equipment Rental/Leasing	318	315	3	872	945	(73)	3,780
5800-00 · Training Seminars	0	34	(34)	649	259	390	4,785
5900-00 · Professional Fees							
5910-00 · Professional Fees - Attorneys	0	100	(100)	0	300	(300)	1,500
5921-00 · Professional Fees - Other	0	400	(400)	0	1,200	(1,200)	4,800
Total 5900-00 · Professional Fees	0	500	(500)	0	1,500	(1,500)	6,300
5941-00 · Research & Planning	0	1,500	(1,500)	0	4,500	(4,500)	18,000
6020-00 · Programs							
6016-00 · Special Event Partnership	0	0	0	1,250	0	1,250	50,000
6018-00 · Business Assoc. Grants	0	0	0	0	0	0	30,000
Total 6020-00 · Programs	0	0	0	1,250	0	1,250	80,000
6420-00 · Events							
6420-01 · Sponsorships							
6023-00 · Autumn Food & Wine	34,000	100	33,900	34,650	33,495	1,155	37,495
6421-01 · 4th of July Fireworks	0	0	0	0	0	0	20,000
6421-04 · Broken Arrow Skyrace	0	0	0	0	0	0	25,400
6421-06 · Spartan	4,019	400	3,619	254,019	250,400	3,619	254,400
6421-07 · Tahoe Lacrosse Tournament	0	0	0	0	0	0	6,000
6421-09 · Wanderlust	0	0	0	0	500	(500)	37,500
6421-10 · WinterWonderGrass - Tahoe	0	0	0	0	0	0	21,900
6421-16 · Mountain Travel Symposium	0	0	0	0	0	0	75,000
Total 6420-01 · Sponsorships	38,019	500	37,519	288,669	284,395	4,274	477,695
6421-00 · New Event Development	0	2,500	(2,500)	0	7,500	(7,500)	30,000
6424-00 · Event Operation Expenses	963	667	296	1,411	2,001	(590)	8,000
Total 6420-00 · Events	38,982	3,667	35,315	290,080	293,896	(3,816)	515,695
6730-00 · Marketing Cooperative/Media	34,899	34,899	0	284,517	284,517	0	1,376,446
6742-00 · Non-NLT Co-op Marketing Program	1,066	1,500	(434)	2,224	4,500	(2,276)	15,910
6743-00 · BACC Marketing Programs							
6743-01 · Shop Local	0	1,841	(1,841)	5,450	2,941	2,509	20,000
6743-03 · Touch Lake Tahoe	0	0	0	0	0	0	20,000
6743-04 · High Notes	0	0	0	0	0	0	20,000
6743-05 · Peak Your Adventure	0	0	0	(1,000)	0	(1,000)	20,000
Total 6743-00 · BACC Marketing Programs	0	1,841	(1,841)	4,450	2,941	1,509	80,000
8200-00 · Associate Relations	79	140	(61)	79	420	(341)	1,660
8500-00 · Credit Card Fees	5	0	5	5	0	0	0
8600-00 · Additional Opportunites	0	608	(608)	0	1,824	(1,824)	26,091
8700-00 · Automobile Expenses	447	130	317	828	390	438	1,560
8750-00 · Meals/Meetings	44	163	(119)	128	488	(360)	1,950
8810-00 · Dues & Subscriptions	194	250	(56)	582	750	(168)	3,000

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

Accrual Basis

11 - Marketing

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
8910-00 - Travel	0	0	0	0	0	0	6,300
Total Expense	110,669	83,075	27,594	687,238	711,714	(24,476)	2,595,931
Net Ordinary Income	18,625	43,589	(24,964)	86,791	102,913	(16,123)	448,076
Other Income/Expense							
Other Income							
4700-00 - Revenues- Interest & Investment	23			70			
Total Other Income	23			70			
Other Expense							
8990-00 - Allocated	34,759	44,343	(9,584)	78,725	104,792	(26,067)	448,076
Total Other Expense	34,759	44,343	(9,584)	78,725	104,792	(26,067)	448,076
Net Other Income	(34,736)	(44,343)	9,607	(78,656)	(104,792)	26,136	(448,076)
Net Income	(16,111)	(754)	(15,357)	8,135	(1,879)	10,014	0

North Lake Tahoe Resort Association Profit & Loss Budget Performance

Accrual Basis

30 - Conference

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4050-00 · County of Placer TOT Funding	33,726	33,726	0	97,380	97,380	0	383,252
4600-00 · Commissions							
4601-00 · Commissions - South Shore	0	0	0	6,563	0	6,563	0
4600-00 · Commissions - Other	7,172	1,476	5,696	10,880	4,389	6,491	28,276
Total 4600-00 · Commissions	7,172	1,476	5,696	17,443	4,389	13,054	28,276
Total Income	40,898	35,202	5,697	114,823	101,769	13,054	411,528
Gross Profit	40,898	35,202	5,697	114,823	101,769	13,054	411,528
Expense							
5000-00 · Salaries & Wages							
5010-00 · Sales Commissions	2,433	800	1,633	8,932	2,400	6,532	9,600
5020-00 · P/R - Tax Expense	708	1,064	(356)	2,594	3,191	(597)	12,764
5030-00 · P/R - Health Insurance Expense	3,421	1,754	1,667	7,417	5,262	2,155	21,048
5040-00 · P/R - Workmans Comp	60	88	(27)	260	263	(3)	1,051
5060-00 · 401 (k)	358	501	(142)	1,423	1,502	(79)	6,007
5061-00 · 401k Profit Sharing	0	80	(80)	0	240	(240)	960
5070-00 · Other Benefits and Expenses	73	0	73	146	0	146	0
5000-00 · Salaries & Wages - Other	9,696	12,514	(2,818)	34,658	37,542	(2,884)	150,168
Total 5000-00 · Salaries & Wages	16,750	16,800	(50)	55,430	50,400	5,030	201,598
5100-00 · Rent							
5110-00 · Utilities	69	66	3	248	198	50	792
5140-00 · Repairs & Maintenance	0	45	(45)	0	135	(135)	540
5150-00 · Office - Cleaning	160	94	66	388	282	106	1,128
5100-00 · Rent - Other	1,146	1,025	121	3,437	3,075	362	12,300
Total 5100-00 · Rent	1,374	1,230	144	4,073	3,690	383	14,760
5310-00 · Telephone							
5320-00 · Telephone	290	300	(10)	859	900	(41)	3,600
Total 5310-00 · Telephone	290	300	(10)	859	900	(41)	3,600
5420-00 · Mail - USPS	17	15	2	50	45	5	180
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	0	31	(31)	0	93	(93)	372
5520-00 · Supplies - Other	21	43	(22)	120	98	22	594
Total 5520-00 · Supplies	21	74	(53)	120	191	(71)	966
5700-00 · Equipment Support & Maintenance	0	0	0	0	0	0	240
5710-00 · Taxes, Licenses & Fees	2	0	2	31	0	31	0
5740-00 · Equipment Rental/Leasing	142	125	17	386	374	12	1,496
6730-00 · Marketing Cooperative/Media	10,576	10,576	0	31,731	31,731	0	126,916
8200-00 · Associate Relations	0	80	(80)	0	240	(240)	960
8810-00 · Dues & Subscriptions	0	20	(20)	2	60	(58)	240
Total Expense	29,172	29,220	(48)	92,683	87,631	5,052	350,956
Net Ordinary Income	11,726	5,982	5,744	22,141	14,138	8,003	60,572
Other Income/Expense							
Other Expense							
8990-00 · Allocated	4,689	5,982	(1,293)	10,621	14,138	(3,517)	60,572
Total Other Expense	4,689	5,982	(1,293)	10,621	14,138	(3,517)	60,572
Net Other Income	(4,689)	(5,982)	1,293	(10,621)	(14,138)	3,517	(60,572)
Net Income	7,037	0	7,037	11,520	0	11,520	0

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

42 - Visitor Center

Accrual Basis

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4050-00 · County of Placer TOT Funding	29,961	29,960	1	94,620	94,620	0	398,306
46000 · Merchandise Sales							
4502-00 · Non-Retail VIC income	0	400	(400)	20	1,200	(1,180)	4,800
46000 · Merchandise Sales - Other	10,713	12,700	(1,987)	39,155	42,400	(3,245)	108,100
Total 46000 · Merchandise Sales	10,713	13,100	(2,387)	39,175	43,600	(4,425)	112,900
Total Income	40,674	43,060	(2,386)	133,795	138,220	(4,425)	511,206
Gross Profit	40,674	43,060	(2,386)	133,795	138,220	(4,425)	511,206
Expense							
5000-00 · Salaries & Wages							
5020-00 · P/R - Tax Expense	1,545	1,240	305	5,212	4,670	542	17,362
5030-00 · P/R - Health Insurance Expense	2,228	2,225	3	5,034	6,675	(1,641)	26,700
5040-00 · P/R - Workmans Comp	675	569	106	2,076	2,144	(68)	7,856
5060-00 · 401 (k)	725	506	219	1,853	1,906	(53)	6,984
5070-00 · Other Benefits and Expenses	37	80	(43)	99	240	(141)	960
5000-00 · Salaries & Wages - Other	14,142	12,650	1,492	52,225	47,650	4,575	174,600
Total 5000-00 · Salaries & Wages	19,352	17,270	2,082	66,498	63,285	3,213	234,462
5100-00 · Rent							
5110-00 · Utilities	365	600	(235)	1,197	1,700	(503)	7,600
5140-00 · Repairs & Maintenance	0	1,000	(1,000)	120	3,000	(2,880)	12,000
5150-00 · Office - Cleaning	32	50	(18)	78	150	(72)	2,500
5100-00 · Rent - Other	6,502	6,500	2	19,505	19,500	5	78,800
Total 5100-00 · Rent	6,898	8,150	(1,252)	20,899	24,350	(3,451)	100,900
5310-00 · Telephone							
5320-00 · Telephone	228	242	(14)	677	726	(49)	2,904
Total 5310-00 · Telephone	228	242	(14)	677	726	(49)	2,904
5420-00 · Mail - USPS	12	50	(38)	35	150	(115)	600
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	0	129	(129)	0	251	(251)	1,310
5520-00 · Supplies - Other	280	158	122	832	1,834	(1,002)	4,894
Total 5520-00 · Supplies	280	287	(7)	832	2,085	(1,253)	6,204
5610-00 · Depreciation	118	118	(0)	354	354	(0)	1,180
5700-00 · Equipment Support & Maintenance	0	100	(100)	0	300	(300)	1,200
5710-00 · Taxes, Licenses & Fees	0	155	(155)	20	155	(135)	155
5740-00 · Equipment Rental/Leasing	236	235	1	659	705	(46)	2,820
5800-00 · Training Seminars	0	500	(500)	0	500	(500)	3,000
5850-00 · Artist of Month - Commissions	0	360	(360)	1,175	1,080	95	4,320
6740-00 · Media/Collateral/Production	0	0	0	0	0	0	3,000
6742-00 · Non-NLT Co-Op Marketing Program	200	1,000	(800)	600	3,000	(2,400)	12,000
8100-00 · Cost of Goods Sold							
51100 · Freight and Shipping Costs	12	100	(88)	341	500	(159)	1,190
52500 · Purchase Discounts	0			(1)			
59900 · POS Inventory Adjustments	65			71			
8100-00 · Cost of Goods Sold - Other	5,315	6,350	(1,035)	19,572	21,200	(1,628)	54,050
Total 8100-00 · Cost of Goods Sold	5,393	6,450	(1,058)	19,984	21,700	(1,716)	55,240
8200-00 · Associate Relations	0	58	(58)	0	174	(174)	696
8500-00 · Credit Card Fees	347	459	(112)	1,195	1,527	(332)	3,954
8700-00 · Automobile Expenses	99	100	(1)	161	300	(139)	950
8750-00 · Meals/Meetings	14	65	(52)	41	195	(155)	780
8810-00 · Dues & Subscriptions	0	0	0	0	0	0	100
8910-00 · Travel	0	0	0	0	0	0	1,500
Total Expense	33,176	35,599	(2,423)	113,129	120,586	(7,457)	435,965
Net Ordinary Income	7,498	7,461	37	20,666	17,634	3,032	75,241
Other Income/Expense							
Other Expense							
8990-00 · Allocated	5,849	7,462	(1,613)	13,249	17,635	(4,386)	75,243
Total Other Expense	5,849	7,462	(1,613)	13,249	17,635	(4,386)	75,243
Net Other Income	(5,849)	(7,462)	1,613	(13,249)	(17,635)	4,386	(75,243)
Net Income	1,649	(1)	1,650	7,417	(1)	7,418	(2)

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

Accrual Basis

51 - TMPI

	Sep 19	Budget	\$ Over Bu...	Jul - Sep 19	YTD Budget	\$ Over Bu...	Annual Bu...
Ordinary Income/Expense							
Income							
4050-00 · County of Placer TOT Funding	15,621	15,621	0	47,597	47,597	0	88,866
Total Income	15,621	15,621	0	47,597	47,597	0	88,866
Gross Profit	15,621	15,621	0	47,597	47,597	0	88,866
Expense							
5000-00 · Salaries & Wages							
5020-00 · P/R - Tax Expense	0	33	(33)	0	99	(99)	396
5030-00 · P/R - Health Insurance Expense	0	4	(4)	0	12	(12)	48
5040-00 · P/R - Workmans Comp	0	4	(4)	0	12	(12)	48
5060-00 · 401 (k)	0	23	(23)	0	69	(69)	276
5000-00 · Salaries & Wages - Other	0	567	(567)	0	1,701	(1,701)	6,804
Total 5000-00 · Salaries & Wages	0	631	(631)	0	1,893	(1,893)	7,572
5100-00 · Rent							
5110-00 · Utilities	0	5	(5)	0	16	(16)	36
5140-00 · Repairs & Maintenance	0	0	0	0	0	0	6
5150-00 · Office - Cleaning	0	8	(8)	0	21	(21)	41
5100-00 · Rent - Other	544	72	472	544	216	328	504
Total 5100-00 · Rent	544	85	459	544	253	291	587
5310-00 · Telephone							
5320-00 · Telephone	0	36	(36)	0	159	(159)	230
Total 5310-00 · Telephone	0	36	(36)	0	159	(159)	230
5420-00 · Mail - USPS	0	0	0	0	9	(9)	18
5510-00 · Insurance/Bonding	0	17	(17)	0	27	(27)	64
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	0	12	(12)	0	1,524	(1,524)	1,560
5520-00 · Supplies - Other	2,528	3,500	(972)	2,528	10,500	(7,972)	10,510
Total 5520-00 · Supplies	2,528	3,512	(984)	2,528	12,024	(9,496)	12,070
5740-00 · Equipment Rental/Leasing	0	36	(36)	0	116	(116)	216
5900-00 · Professional Fees							
5921-00 · Professional Fees - Other	10,000	10,000	0	30,148	30,000	148	55,000
Total 5900-00 · Professional Fees	10,000	10,000	0	30,148	30,000	148	55,000
8700-00 · Automobile Expenses	0	8	(8)	0	8	(8)	25
8750-00 · Meals/Meetings	0	1	(1)	0	1	(1)	4
8810-00 · Dues & Subscriptions	0	0	0	0	46	(46)	0
Total Expense	13,072	14,326	(1,254)	33,220	44,536	(11,316)	75,786
Net Ordinary Income	2,549	1,295	1,254	14,377	3,061	11,316	13,080
Other Income/Expense							
Other Expense							
8990-00 · Allocated	1,015	1,295	(280)	2,299	3,061	(762)	13,080
Total Other Expense	1,015	1,295	(280)	2,299	3,061	(762)	13,080
Net Other Income	(1,015)	(1,295)	280	(2,299)	(3,061)	762	(13,080)
Net Income	<u>1,533</u>	<u>0</u>	<u>1,533</u>	<u>12,078</u>	<u>0</u>	<u>12,078</u>	<u>0</u>

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

Accrual Basis

60 - Membership

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4200-00 · Membership Dues Revenue	11,096	10,833	263	33,267	32,500	767	130,000
4250-00 · Revenues-Membership Activities							
4250-01 · Community Awards							
4250-04 · Silent Auction	0	0	0	0	0	0	17,000
4250-05 · Sponsorships	0	0	0	0	0	0	17,000
4250-01 · Community Awards - Other	0	0	0	0	0	0	16,000
Total 4250-01 · Community Awards	0	0	0	0	0	0	50,000
4250-02 · Chamber Events	0	0	0	0	0	0	2,500
4250-03 · Summer/Winter Rec Luncheon	0	0	0	0	0	0	2,700
4251-00 · Tues AM Breakfast Club							
4251-01 · Tues AM Breakfast Club Sponsors	0	583	(583)	0	1,750	(1,750)	7,000
4251-00 · Tues AM Breakfast Club - Other	255	0	255	890	0	890	3,000
Total 4251-00 · Tues AM Breakfast Club	255	583	(328)	890	1,750	(860)	10,000
4250-00 · Revenues-Membership Activities - Other	961			2,476			
Total 4250-00 · Revenues-Membership Activities	1,216	583	633	3,366	1,750	1,616	65,200
4253-00 · Revenue- Other	0	333	(333)	0	1,000	(1,000)	4,000
Total Income	12,312	11,750	562	36,633	35,250	1,383	199,200
Gross Profit	12,312	11,750	562	36,633	35,250	1,383	199,200
Expense							
5000-00 · Salaries & Wages							
5000-01 · In-Market Administration	(1,375)	(1,375)	0	(4,125)	(4,125)	0	(16,500)
5020-00 · P/R - Tax Expense	1,895	434	1,461	2,372	1,303	1,069	5,211
5030-00 · P/R - Health Insurance Expense	1,083	849	234	1,694	2,547	(853)	10,188
5040-00 · P/R - Workmans Comp	94	44	50	142	133	9	532
5060-00 · 401 (k)	1,016	253	763	1,319	760	559	3,038
5070-00 · Other Benefits and Expenses	4	13	(9)	8	40	(32)	160
5000-00 · Salaries & Wages - Other	3,171	6,329	(3,158)	12,352	18,987	(6,635)	75,948
Total 5000-00 · Salaries & Wages	5,888	6,548	(660)	13,762	19,644	(5,883)	78,577
5100-00 · Rent							
5110-00 · Utilities	33	36	(3)	118	108	10	430
5140-00 · Repairs & Maintenance	0	44	(44)	0	131	(131)	525
5150-00 · Office - Cleaning	76	27	49	184	80	104	320
5100-00 · Rent - Other	93	497	(404)	1,367	1,491	(124)	5,965
Total 5100-00 · Rent	202	603	(402)	1,670	1,810	(140)	7,240
5310-00 · Telephone							
5320-00 · Telephone	115	150	(35)	341	450	(109)	1,800
Total 5310-00 · Telephone	115	150	(35)	341	450	(109)	1,800
5420-00 · Mail - USPS	8	8	(0)	24	25	(1)	100
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	0	42	(42)	0	125	(125)	500
5520-00 · Supplies - Other	10	83	(73)	57	250	(193)	1,000
Total 5520-00 · Supplies	10	125	(115)	57	375	(318)	1,500
5710-00 · Taxes, Licenses & Fees	0	0	0	14	0	14	0
5740-00 · Equipment Rental/Leasing	176	225	(49)	508	675	(167)	2,700
5800-00 · Training Seminars	0	21	(21)	0	62	(62)	250
5900-00 · Professional Fees							
5921-00 · Professional Fees - Other	0	83	(83)	0	250	(250)	1,000
Total 5900-00 · Professional Fees	0	83	(83)	0	250	(250)	1,000
6423-00 · Membership Activities							
6434-00 · Community Awards Dinner	0	0	0	285	0	285	27,500
6435-00 · Shop Local Event	0	0	0	0	0	0	5,000
6436-00 · Membership - Wnt/Sum Rec Lunch	0	0	0	318	0	318	0
6437-00 · Tuesday Morning Breakfast Club	518	500	18	1,031	1,500	(469)	6,000
6442-00 · Public Relations/Website	339	417	(78)	1,896	1,250	646	5,000
6423-00 · Membership Activities - Other	377	50	327	994	150	844	8,500
Total 6423-00 · Membership Activities	1,234	967	267	4,524	2,900	1,624	52,000
8200-00 · Associate Relations	0	25	(25)	0	75	(75)	300
8500-00 · Credit Card Fees	202	292	(90)	596	875	(279)	3,500
8700-00 · Automobile Expenses	124	63	62	161	188	(26)	750
8750-00 · Meals/Meetings	200	83	116	237	250	(13)	1,000
8810-00 · Dues & Subscriptions	0	46	(46)	70	137	(67)	550
8920-00 · Bad Debt	285			1,473			
Total Expense	8,444	9,239	(795)	23,436	27,717	(4,280)	151,267
Net Ordinary Income	3,869	2,511	1,358	13,196	7,533	5,663	47,933
Other Income/Expense							
Other Expense							

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

Accrual Basis

60 - Membership

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
8990-00 - Allocated	2,030	2,590	(560)	4,599	6,122	(1,523)	26,107
Total Other Expense	2,030	2,590	(560)	4,599	6,122	(1,523)	26,107
Net Other Income	(2,030)	(2,590)	560	(4,599)	(6,122)	1,523	(26,107)
Net Income	1,838	(79)	1,917	8,598	1,411	7,186	21,826

**North Lake Tahoe Resort Association
Profit & Loss Budget Performance**

70 - Administration

Accrual Basis

	Sep 19	Budget	\$ Over Budget	Jul - Sep 19	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Expense							
5000-00 · Salaries & Wages							
5020-00 · P/R - Tax Expense	1,479	2,341	(862)	4,189	5,823	(1,634)	26,892
5030-00 · P/R - Health Insurance Expense	2,073	3,369	(1,296)	5,535	10,107	(4,572)	40,428
5040-00 · P/R - Workmans Comp	97	205	(108)	(113)	510	(623)	2,355
5060-00 · 401 (k)	792	1,171	(379)	2,244	2,913	(669)	13,452
5070-00 · Other Benefits and Expenses	348	160	188	379	480	(101)	2,000
5000-00 · Salaries & Wages - Other	19,955	29,265	(9,310)	58,540	72,795	(14,255)	336,180
Total 5000-00 · Salaries & Wages	24,743	36,511	(11,768)	70,774	92,628	(21,854)	421,307
5100-00 · Rent							
5110-00 · Utilities	121	170	(49)	434	495	(61)	2,040
5140-00 · Repairs & Maintenance	87	375	(288)	360	1,125	(765)	4,500
5150-00 · Office - Cleaning	280	250	30	679	750	(71)	2,650
5100-00 · Rent - Other	2,332	2,370	(38)	6,996	7,110	(114)	29,760
Total 5100-00 · Rent	2,819	3,165	(346)	8,470	9,480	(1,010)	38,950
5310-00 · Telephone							
5320-00 · Telephone	774	750	24	2,248	2,250	(2)	9,000
Total 5310-00 · Telephone	774	750	24	2,248	2,250	(2)	9,000
5420-00 · Mail - USPS	57	90	(33)	116	270	(154)	1,080
5510-00 · Insurance/Bonding	312	795	(483)	1,958	2,385	(427)	9,540
5520-00 · Supplies							
5525-00 · Supplies- Computer <\$1000	10	250	(240)	130	750	(620)	3,000
5520-00 · Supplies - Other	471	625	(154)	1,780	1,875	(95)	7,500
Total 5520-00 · Supplies	481	875	(394)	1,910	2,625	(715)	10,500
5610-00 · Depreciation	0	31	(31)	0	92	(92)	380
5700-00 · Equipment Support & Maintenance	0	2,200	(2,200)	71	6,600	(6,529)	26,400
5710-00 · Taxes, Licenses & Fees	970	1,045	(75)	2,532	3,135	(603)	12,540
5740-00 · Equipment Rental/Leasing	4,859	341	4,518	5,501	1,023	4,478	4,092
5800-00 · Training Seminars	89	400	(311)	89	1,200	(1,111)	4,800
5900-00 · Professional Fees							
5910-00 · Professional Fees - Attorneys	800	625	175	800	1,875	(1,075)	7,500
5920-00 · Professional Fees - Accountant	11,100	10,000	1,100	11,100	10,400	700	24,900
5921-00 · Professional Fees - Other	0	1,500	(1,500)	0	4,500	(4,500)	21,000
Total 5900-00 · Professional Fees	11,900	12,125	(225)	11,900	16,775	(4,875)	53,400
5941-00 · Research & Planning	0	300	(300)	0	900	(900)	3,600
7500-00 · Trade Shows/Travel	0	0	0	0	0	0	3,000
8200-00 · Associate Relations	25	345	(320)	125	1,035	(910)	4,140
8300-00 · Board Functions	910	1,500	(590)	1,595	1,750	(155)	5,950
8500-00 · Credit Card Fees	45			45			
8600-00 · Additional Opportunites	0	500	(500)	0	1,500	(1,500)	6,000
8700-00 · Automobile Expenses	22	250	(228)	22	750	(728)	3,000
8750-00 · Meals/Meetings	14	150	(137)	41	450	(410)	1,800
8810-00 · Dues & Subscriptions	322	300	22	2,066	900	1,166	3,600
Total Expense	48,343	61,673	(13,330)	109,463	145,748	(36,285)	623,079
Net Ordinary Income	(48,343)	(61,673)	13,330	(109,463)	(145,748)	36,285	(623,079)
Other Income/Expense							
Other Expense							
8990-00 · Allocated	(48,343)	(61,673)	13,330	(109,493)	(145,748)	36,255	(623,078)
Total Other Expense	(48,343)	(61,673)	13,330	(109,493)	(145,748)	36,255	(623,078)
Net Other Income	48,343	61,673	(13,330)	109,493	145,748	(36,255)	623,078
Net Income	0	0	0	30	0	30	(1)