

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **OCTOBER 31, 2015**

Table of Contents

Financial Notes	i
Metric Summary	ii
All District	1
General Fund	2
Utility Fund	3
Community Services Fund	4
Championship Golf	5
Mountain Golf	6
Facilities	7
Diamond Peak	8
Recreation	9
Parks	10
Tennis	11
Other Recreation	12
Beach Fund	13
Internal Services Fund	14
Workers Compensation Fund	15
Appendix A – Comparison to Prior Year by Fund	16-30

## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

### **FINANCIAL NOTES – OCTOBER 2015**

#### **Note 1 – Format Change**

Per direction of the Board of Trustees, Venue Sales & Fees will be reported net of allowances. Also due to the change to Special Revenue Fund for Community Services and Beaches, the depreciation line will be removed to allow for comparison to prior year. Lastly the District Wide Sources and Uses on page 37 of the Budget Book will be used as the overlying format.

#### **Changed “Revenue” Lines to “Sources”:**

1. The PPH Allowances line previously included Picture Passholder & Punch Card Payments. The title was changed from PPH Allowances to Punch Cards Utilized and the remaining PPH Allowance accounts were moved to the Sales and Fees line.
2. Combined Other Tax with the Consolidated Tax line
3. Combined Intergovernmental with the Operating Grants line
4. Added line for Central Services Revenue previously included in Sales and Fees

#### **Changed “Expense” Lines to “Uses”:**

5. Added line for Central Service Costs previously included in Supplies & Services
6. Added line for Defensible Space Costs previously included in Supplies & Services
7. Removed the Depreciation Line
8. Removed Capital Expenditure accounts except for the General Fund

#### **Capital Expenditure and Debt Service Fund Reporting**

The new Capital Expenditure and Debt Service Funds will be reported quarterly.

**Note 2** – The Comparison to Prior Year Statement of Sources and Uses for each fund have been grouped together and moved to Appendix A, pages 16-30.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending October 31, 2015

**Current Year to Prior Year Comparison**

METRICS (Units of Measure)	Monthly				YTD			
	Prior Year	Current	Variance	Var %	Prior Year	Current	Variance	Var %
Water Flow (acre feet)	256	234	(22)	-8.6%	1,577	1,470	(107)	-6.8%
Wastewater Flow (million gallons)	27	26	(1)	-3.7%	129	132	3	2.3%
Championship Course (rounds)	2,049	2,223	174	8.5%	17,247	17,257	10	0.1%
Mountain Course (rounds)	344	319	(25)	-7.3%	10,598	11,798	1,200	11.3%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	7,829	8,217	388	5.0%	39,724	38,500	(1,224)	-3.1%
Parks (touches)	4,175	5,650	1,475	35.3%	25,350	31,275	5,925	23.4%
Tennis (individual visits)	1,460	1,526	66	4.5%	10,629	10,668	39	0.4%
Beaches (individual visits)	-	-	-	-	137,092	135,483	(1,609)	-1.2%

**Current Year to Budget Comparison**

METRICS (Units of Measure)	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Water Flow (acre feet)	N/A	234	N/A	-	N/A	1,470	N/A	-
Wastewater Flow (million gallons)	N/A	26	N/A	-	N/A	132	N/A	-
Championship Course (rounds)	1,995	2,223	228	11.4%	17,650	17,257	(393)	-2.2%
Mountain Course (rounds)	365	319	(46)	-12.6%	11,375	11,798	423	3.7%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	10,200	8,217	(1,983)	-19.4%	42,000	38,500	(3,500)	-8.3%
Parks (touches)	3,400	5,650	2,250	66.2%	25,300	31,275	5,975	23.6%
Tennis (individual visits)	1,125	1,526	401	35.6%	9,400	10,668	1,268	13.5%
Beaches (individual visits)	-	-	-	-	131,438	135,483	4,045	3.1%

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	0	0	510,000	549,578	39,578
Consolidated Taxes	105,200	114,550	9,350	450,340	465,508	15,168
Sales and Fees	1,369,008	1,398,101	29,093	8,323,987	8,573,122	249,135
Concessions	0	(12)	(12)	52,240	65,826	13,586
Punch Cards Utilized	(17,066)	(1,976)	15,090	(412,493)	(404,141)	8,352
Facility Fees	0	0	0	1,102,749	1,024,262	(78,487)
Rents	28,280	21,175	(7,105)	225,250	183,928	(41,322)
Intergovernmental - Operating Grants	3,100	5,895	2,795	14,670	16,346	1,676
Fines and Penalties	3,300	1,340	(1,960)	17,100	7,884	(9,216)
Interfund Services	262,508	243,015	(19,493)	1,016,899	932,494	(84,405)
Central Services Revenue	93,583	93,583	0	374,332	374,332	0
<b>TOTAL OPERATING SOURCES</b>	<b>1,847,913</b>	<b>1,875,672</b>	<b>27,759</b>	<b>11,675,074</b>	<b>11,789,139</b>	<b>114,065</b>
<b>OPERATING USES</b>						
Salaries and Wages	832,900	841,475	(8,575)	3,854,958	3,751,360	103,598
Employee Fringe	364,259	328,427	35,832	1,502,774	1,359,568	143,206
<b>Total Personnel Cost</b>	<b>1,197,159</b>	<b>1,169,902</b>	<b>27,256</b>	<b>5,357,732</b>	<b>5,110,928</b>	<b>246,804</b>
Professional Services	53,473	50,575	2,898	228,463	178,667	49,796
Services and Supplies	638,307	639,260	(953)	2,897,665	2,477,408	420,257
Insurance	59,080	60,184	(1,104)	236,333	228,941	7,391
Utilities	179,339	147,356	31,983	836,303	716,506	119,797
Cost of Goods Sold	38,930	76,223	(37,294)	429,313	514,002	(84,689)
Central Services Cost	93,583	93,583	0	374,332	374,332	0
Defensible Space	51,000	0	51,000	62,000	0	62,000
Capital Expenditures	15,000	9,995	5,005	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>2,325,870</b>	<b>2,247,078</b>	<b>78,792</b>	<b>10,437,141</b>	<b>9,610,779</b>	<b>826,362</b>
<b>OPERATING SOURCES(USES)</b>	<b>(477,957)</b>	<b>(371,406)</b>	<b>106,551</b>	<b>1,237,933</b>	<b>2,178,360</b>	<b>940,427</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	0	0	510,000	549,578	39,578
Consolidated Taxes	105,200	114,550	9,350	450,340	465,508	15,168
Rents	300	120	(180)	1,200	1,280	80
Central Services Revenue	93,583	93,583	0	374,332	374,332	0
<b>TOTAL OPERATING SOURCES</b>	<b>199,083</b>	<b>208,253</b>	<b>9,170</b>	<b>1,335,872</b>	<b>1,390,698</b>	<b>54,826</b>
<b>OPERATING USES</b>						
Salaries and Wages	140,329	128,029	12,300	556,807	525,444	31,363
Employee Fringe	67,698	58,783	8,915	269,557	244,634	24,923
<b>Total Personnel Cost</b>	<b>208,026</b>	<b>186,812</b>	<b>21,215</b>	<b>826,363</b>	<b>770,078</b>	<b>56,286</b>
Professional Services	37,800	30,453	7,347	128,900	71,268	57,632
Services and Supplies	61,754	76,927	(15,173)	245,292	223,147	22,145
Insurance	6,610	6,891	(281)	26,420	27,565	(1,145)
Utilities	9,799	2,897	6,902	27,318	14,369	12,949
Capital Expenditures	15,000	9,995	5,005	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>338,989</b>	<b>313,975</b>	<b>25,014</b>	<b>1,269,293</b>	<b>1,116,421</b>	<b>152,872</b>
<b>OPERATING SOURCES(USES)</b>	<b>(139,906)</b>	<b>(105,722)</b>	<b>34,184</b>	<b>66,579</b>	<b>274,277</b>	<b>207,699</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	1,060,340	1,017,717	(42,623)	4,389,654	4,374,328	(15,326)
Fines and Penalties	3,300	1,340	(1,960)	17,100	7,884	(9,216)
<b>TOTAL OPERATING SOURCES</b>	<b>1,063,640</b>	<b>1,019,057</b>	<b>(44,583)</b>	<b>4,406,754</b>	<b>4,382,212</b>	<b>(24,542)</b>
<b>OPERATING USES</b>						
Salaries and Wages	204,389	189,479	14,911	804,890	769,583	35,307
Employee Fringe	99,210	90,795	8,415	391,731	362,269	29,462
<b>Total Personnel Cost</b>	<b>303,599</b>	<b>280,274</b>	<b>23,326</b>	<b>1,196,621</b>	<b>1,131,852</b>	<b>64,769</b>
Professional Services	6,840	4,721	2,119	40,880	28,621	12,259
Services and Supplies	191,972	147,360	44,612	771,873	579,256	192,617
Insurance	10,500	11,464	(964)	42,000	45,854	(3,854)
Utilities	93,120	68,502	24,618	468,175	355,547	112,628
Cost of Goods Sold	0	1,451	(1,451)	0	5,090	(5,090)
Central Services Cost	25,366	25,366	0	101,464	101,464	0
Defensible Space	22,500	0	22,500	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>653,897</b>	<b>539,136</b>	<b>114,762</b>	<b>2,654,513</b>	<b>2,247,685</b>	<b>406,827</b>
<b>OPERATING SOURCES(USES)</b>	<b>409,743</b>	<b>479,922</b>	<b>70,179</b>	<b>1,752,241</b>	<b>2,134,526</b>	<b>382,285</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	308,668	381,557	72,889	3,305,633	3,550,964	245,331
Concessions	0	(12)	(12)	0	(48)	(48)
Punch Cards Utilized	(15,066)	(1,743)	13,323	(363,393)	(355,935)	7,458
Facility Fees	0	0	0	870,459	809,017	(61,442)
Rents	27,980	18,955	(9,025)	209,600	169,543	(40,057)
Intergovernmental - Operating Grants	3,100	5,895	2,795	14,670	16,346	1,676
Interfund Services	7,600	5,769	(1,831)	31,100	26,171	(4,929)
<b>TOTAL OPERATING SOURCES</b>	<b>332,282</b>	<b>410,420</b>	<b>78,138</b>	<b>4,068,069</b>	<b>4,216,058</b>	<b>147,989</b>
<b>OPERATING USES</b>						
Salaries and Wages	341,718	377,697	(35,979)	1,716,686	1,747,809	(31,123)
Employee Fringe	130,142	119,352	10,790	555,570	504,167	51,403
<b>Total Personnel Cost</b>	<b>471,860</b>	<b>497,049</b>	<b>(25,189)</b>	<b>2,272,257</b>	<b>2,251,976</b>	<b>20,281</b>
Professional Services	7,083	15,401	(8,318)	48,983	75,446	(26,463)
Services and Supplies	287,827	323,773	(35,946)	1,384,240	1,281,452	102,788
Insurance	14,641	15,067	(426)	58,584	48,471	10,113
Utilities	69,718	68,101	1,617	295,003	294,529	474
Cost of Goods Sold	38,930	74,773	(35,843)	429,313	508,912	(79,599)
Central Services Cost	60,675	60,675	0	242,700	242,700	0
Defensible Space	28,500	0	28,500	28,500	0	28,500
<b>TOTAL OPERATING USES</b>	<b>979,233</b>	<b>1,054,839</b>	<b>(75,605)</b>	<b>4,759,580</b>	<b>4,703,486</b>	<b>56,094</b>
<b>OPERATING SOURCES(USES)</b>	<b>(646,951)</b>	<b>(644,419)</b>	<b>2,533</b>	<b>(691,511)</b>	<b>(487,427)</b>	<b>204,084</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	201,356	270,407	69,051	2,291,170	2,472,281	181,111
Facility Fees	0	0	0	81,810	76,035	(5,775)
<b>TOTAL OPERATING SOURCES</b>	<b>201,356</b>	<b>270,407</b>	<b>69,051</b>	<b>2,372,980</b>	<b>2,548,316</b>	<b>175,336</b>
<b>OPERATING USES</b>						
Salaries and Wages	94,772	123,355	(28,583)	588,599	657,143	(68,544)
Employee Fringe	31,862	30,920	942	157,286	158,404	(1,118)
<b>Total Personnel Cost</b>	<b>126,634</b>	<b>154,275</b>	<b>(27,641)</b>	<b>745,885</b>	<b>815,547</b>	<b>(69,661)</b>
Professional Services	0	6,280	(6,280)	3,600	23,875	(20,275)
Services and Supplies	83,387	80,774	2,613	408,659	431,627	(22,968)
Insurance	6,550	4,796	1,754	26,200	19,183	7,017
Utilities	25,656	25,489	167	114,087	109,298	4,789
Cost of Goods Sold	33,183	72,145	(38,963)	354,809	430,326	(75,517)
Central Services Cost	14,000	14,000	0	56,000	56,000	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>289,409</b>	<b>357,758</b>	<b>(68,349)</b>	<b>1,709,241</b>	<b>1,885,856</b>	<b>(176,616)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(88,053)</b>	<b>(87,352)</b>	<b>702</b>	<b>663,739</b>	<b>662,460</b>	<b>(1,280)</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	16,981	20,688	3,707	498,597	505,455	6,858
Facility Fees	0	0	0	111,261	103,408	(7,853)
<b>TOTAL OPERATING SOURCES</b>	<b>16,981</b>	<b>20,688</b>	<b>3,707</b>	<b>609,858</b>	<b>608,864</b>	<b>(994)</b>
<b>OPERATING USES</b>						
Salaries and Wages	26,252	26,768	(515)	191,279	164,560	26,719
Employee Fringe	10,314	8,116	2,197	51,088	39,569	11,518
<b>Total Personnel Cost</b>	<b>36,566</b>	<b>34,884</b>	<b>1,682</b>	<b>242,367</b>	<b>204,129</b>	<b>38,238</b>
Professional Services	0	1,040	(1,040)	900	1,689	(789)
Services and Supplies	28,104	37,805	(9,701)	150,287	148,138	2,149
Insurance	2,200	1,936	264	8,810	7,744	1,066
Utilities	9,193	9,920	(727)	46,328	45,837	491
Cost of Goods Sold	1,447	910	537	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	18,000	18,000	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>82,010</b>	<b>90,994</b>	<b>(8,984)</b>	<b>508,897</b>	<b>471,509</b>	<b>37,388</b>
<b>OPERATING SOURCES(USES)</b>	<b>(65,029)</b>	<b>(70,307)</b>	<b>(5,278)</b>	<b>100,961</b>	<b>137,355</b>	<b>36,394</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	(4,795)	346	5,141	(17,380)	3,650	21,030
Concessions	0	0	0	0	0	0
Facility Fees	0	0	0	22,908	21,290	(1,618)
Rents	26,340	13,470	(12,870)	163,340	121,009	(42,331)
Interfund Services	0	0	0	0	0	0
<b>TOTAL OPERATING SOURCES</b>	<b>21,545</b>	<b>13,816</b>	<b>(7,729)</b>	<b>168,868</b>	<b>145,949</b>	<b>(22,919)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,731	6,579	2,152	34,642	26,782	7,861
Employee Fringe	5,372	3,289	2,083	21,427	13,268	8,159
<b>Total Personnel Cost</b>	<b>14,103</b>	<b>9,868</b>	<b>4,235</b>	<b>56,069</b>	<b>40,050</b>	<b>16,020</b>
Professional Services	0	0	0	1,350	973	377
Services and Supplies	14,605	16,617	(2,012)	57,678	77,807	(20,129)
Insurance	1,575	586	989	6,300	2,345	3,955
Utilities	2,121	2,016	105	7,936	8,381	(445)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	2,300	2,300	0	9,200	9,200	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>34,704</b>	<b>31,387</b>	<b>3,318</b>	<b>138,533</b>	<b>138,756</b>	<b>(223)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(13,159)</b>	<b>(17,571)</b>	<b>(4,411)</b>	<b>30,335</b>	<b>7,193</b>	<b>(23,142)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	821	821	0	973	973
Concessions	0	(12)	(12)	0	(48)	(48)
Facility Fees	0	0	0	(376,326)	(349,763)	26,563
Rents	0	2,450	2,450	0	3,850	3,850
<b>TOTAL OPERATING SOURCES</b>	<b>0</b>	<b>3,259</b>	<b>3,259</b>	<b>(376,326)</b>	<b>(344,988)</b>	<b>31,338</b>
<b>OPERATING USES</b>						
Salaries and Wages	84,309	87,515	(3,206)	300,617	274,357	26,260
Employee Fringe	40,198	38,635	1,563	145,151	130,055	15,096
<b>Total Personnel Cost</b>	<b>124,507</b>	<b>126,150</b>	<b>(1,643)</b>	<b>445,768</b>	<b>404,413</b>	<b>41,356</b>
Professional Services	6,250	4,588	1,663	32,600	13,396	19,204
Services and Supplies	95,284	132,914	(37,630)	398,061	328,730	69,331
Insurance	0	0	0	0	0	0
Utilities	15,246	12,487	2,759	42,682	43,497	(815)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	24,125	24,125	0	96,500	96,500	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>265,412</b>	<b>300,263</b>	<b>(34,851)</b>	<b>1,015,611</b>	<b>886,536</b>	<b>129,076</b>
<b>OPERATING SOURCES(USES)</b>	<b>(265,412)</b>	<b>(297,004)</b>	<b>(31,592)</b>	<b>(1,391,937)</b>	<b>(1,231,524)</b>	<b>160,414</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	91,911	85,527	(6,384)	433,621	466,781	33,160
Facility Fees	0	0	0	399,231	371,053	(28,178)
Rents	950	680	(270)	3,270	2,350	(920)
Intergovernmental - Operating Grants	1,400	1,417	17	5,600	5,667	67
Interfund Services	0	0	0	0	0	0
<b>TOTAL OPERATING SOURCES</b>	<b>94,261</b>	<b>87,624</b>	<b>(6,637)</b>	<b>841,722</b>	<b>845,851</b>	<b>4,129</b>
<b>OPERATING USES</b>						
Salaries and Wages	81,685	86,554	(4,869)	339,952	365,443	(25,491)
Employee Fringe	29,011	26,394	2,617	117,428	102,723	14,705
<b>Total Personnel Cost</b>	<b>110,696</b>	<b>112,948</b>	<b>(2,253)</b>	<b>457,380</b>	<b>468,166</b>	<b>(10,786)</b>
Professional Services	0	0	0	5,400	3,892	1,508
Services and Supplies	41,206	30,944	10,262	193,759	168,812	24,947
Insurance	3,149	5,105	(1,956)	12,599	13,124	(524)
Utilities	11,239	10,330	909	47,889	45,243	2,646
Cost of Goods Sold	3,500	2,022	1,478	22,318	22,334	(16)
Central Services Cost	9,717	9,717	0	38,868	38,868	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>179,507</b>	<b>171,066</b>	<b>8,440</b>	<b>778,213</b>	<b>760,438</b>	<b>17,775</b>
<b>OPERATING SOURCES(USES)</b>	<b>(85,246)</b>	<b>(83,442)</b>	<b>1,803</b>	<b>63,509</b>	<b>85,413</b>	<b>21,904</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Facility Fees	0	0	0	248,703	231,148	(17,555)
Rents	690	2,355	1,665	42,990	42,334	(656)
Intergovernmental - Operating Grants	1,700	4,478	2,778	9,070	10,679	1,609
Interfund Services	7,600	5,769	(1,831)	31,100	26,171	(4,929)
<b>TOTAL OPERATING SOURCES</b>	<b>9,990</b>	<b>12,602</b>	<b>2,612</b>	<b>331,863</b>	<b>310,332</b>	<b>(21,531)</b>
<b>OPERATING USES</b>						
Salaries and Wages	29,025	29,384	(359)	132,676	134,979	(2,303)
Employee Fringe	7,387	6,543	844	31,739	28,132	3,607
<b>Total Personnel Cost</b>	<b>36,412</b>	<b>35,927</b>	<b>485</b>	<b>164,415</b>	<b>163,111</b>	<b>1,304</b>
Professional Services	0	0	0	1,800	1,297	503
Services and Supplies	18,806	19,963	(1,157)	123,021	89,316	33,705
Insurance	886	875	10	3,543	3,501	41
Utilities	5,617	6,317	(700)	32,607	33,249	(642)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	4,000	4,000	0	16,000	16,000	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>65,721</b>	<b>67,082</b>	<b>(1,361)</b>	<b>341,386</b>	<b>306,475</b>	<b>34,911</b>
<b>OPERATING SOURCES(USES)</b>	<b>(55,731)</b>	<b>(54,480)</b>	<b>1,251</b>	<b>(9,523)</b>	<b>3,858</b>	<b>13,381</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	3,215	3,107	(108)	99,625	93,467	(6,158)
Facility Fees	0	0	0	39,270	36,497	(2,773)
<b>TOTAL OPERATING SOURCES</b>	<b>3,215</b>	<b>3,107</b>	<b>(108)</b>	<b>138,895</b>	<b>129,964</b>	<b>(8,931)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,004	6,935	1,069	91,547	80,745	10,802
Employee Fringe	2,245	1,489	756	16,264	16,925	(661)
<b>Total Personnel Cost</b>	<b>10,249</b>	<b>8,424</b>	<b>1,825</b>	<b>107,811</b>	<b>97,670</b>	<b>10,141</b>
Professional Services	0	0	0	0	0	0
Services and Supplies	3,985	3,540	445	25,475	22,967	2,508
Insurance	281	269	12	1,132	1,074	58
Utilities	646	612	34	3,474	2,734	740
Cost of Goods Sold	800	(305)	1,105	9,980	10,279	(299)
Central Services Cost	1,033	1,033	0	4,132	4,132	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>16,994</b>	<b>13,572</b>	<b>3,422</b>	<b>152,004</b>	<b>138,856</b>	<b>13,148</b>
<b>OPERATING SOURCES(USES)</b>	<b>(13,779)</b>	<b>(10,465)</b>	<b>3,314</b>	<b>(13,109)</b>	<b>(8,892)</b>	<b>4,217</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**OTHER RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	661	661	0	8,357	8,357
Punch Cards Utilized	(15,066)	(1,743)	13,323	(363,393)	(355,935)	7,458
Facility Fees	0	0	0	343,602	319,349	(24,253)
<b>TOTAL OPERATING SOURCES</b>	<b>(15,066)</b>	<b>(1,082)</b>	<b>13,984</b>	<b>(19,791)</b>	<b>(28,230)</b>	<b>(8,439)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,940	10,608	(1,668)	37,373	43,800	(6,427)
Employee Fringe	3,753	3,965	(212)	15,188	15,090	98
<b>Total Personnel Cost</b>	<b>12,693</b>	<b>14,574</b>	<b>(1,881)</b>	<b>52,561</b>	<b>58,890</b>	<b>(6,329)</b>
Professional Services	833	3,494	(2,661)	3,333	30,324	(26,991)
Services and Supplies	2,450	1,217	1,233	27,300	14,056	13,244
Insurance	0	1,500	(1,500)	0	1,500	(1,500)
Utilities	0	932	(932)	0	6,290	(6,290)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,000	1,000	0	4,000	4,000	0
Defensible Space	28,500	0	28,500	28,500	0	28,500
<b>TOTAL OPERATING USES</b>	<b>45,476</b>	<b>22,716</b>	<b>22,760</b>	<b>115,694</b>	<b>115,060</b>	<b>635</b>
<b>OPERATING SOURCES(USES)</b>	<b>(60,542)</b>	<b>(23,798)</b>	<b>36,744</b>	<b>(135,485)</b>	<b>(143,289)</b>	<b>(7,804)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	(1,173)	(1,173)	628,700	647,780	19,080
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(233)	1,767	(49,100)	(48,206)	894
Facility Fees	0	0	0	232,290	215,244	(17,046)
Rents	0	2,100	2,100	14,450	13,105	(1,346)
<b>TOTAL OPERATING SOURCES</b>	<b>(2,000)</b>	<b>695</b>	<b>2,695</b>	<b>878,580</b>	<b>893,797</b>	<b>15,217</b>
<b>OPERATING USES</b>						
Salaries and Wages	43,191	41,508	1,683	369,733	319,686	50,047
Employee Fringe	16,374	12,713	3,662	91,167	66,864	24,303
<b>Total Personnel Cost</b>	<b>59,565</b>	<b>54,221</b>	<b>5,344</b>	<b>460,900</b>	<b>386,550</b>	<b>74,350</b>
Professional Services	1,000	0	1,000	6,700	1,945	4,755
Services and Supplies	34,546	25,643	8,903	185,153	166,108	19,045
Insurance	3,315	2,732	583	13,270	10,926	2,344
Utilities	6,119	6,939	(820)	43,495	48,310	(4,815)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	7,542	7,542	0	30,168	30,168	0
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>112,087</b>	<b>97,077</b>	<b>15,011</b>	<b>739,686</b>	<b>644,008</b>	<b>95,678</b>
<b>OPERATING SOURCES(USES)</b>	<b>(114,087)</b>	<b>(96,382)</b>	<b>17,705</b>	<b>138,894</b>	<b>249,790</b>	<b>110,895</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	0	50	50
Interfund Services	234,608	213,966	(20,642)	885,999	807,721	(78,278)
<b>TOTAL OPERATING SOURCES</b>	<b>234,608</b>	<b>213,966</b>	<b>(20,642)</b>	<b>885,999</b>	<b>807,771</b>	<b>(78,228)</b>
<b>OPERATING USES</b>						
Salaries and Wages	103,273	104,763	(1,490)	406,842	388,837	18,005
Employee Fringe	50,835	46,785	4,050	194,749	181,635	13,114
<b>Total Personnel Cost</b>	<b>154,108</b>	<b>151,547</b>	<b>2,561</b>	<b>601,591</b>	<b>570,472</b>	<b>31,119</b>
Professional Services	750	0	750	3,000	1,387	1,613
Services and Supplies	62,209	65,557	(3,348)	311,107	227,444	83,663
Insurance	262	278	(17)	1,047	1,113	(66)
Utilities	583	917	(334)	2,312	3,750	(1,438)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>217,911</b>	<b>218,299</b>	<b>(388)</b>	<b>919,057</b>	<b>804,167</b>	<b>114,890</b>
<b>OPERATING SOURCES(USES)</b>	<b>16,697</b>	<b>(4,333)</b>	<b>(21,030)</b>	<b>(33,058)</b>	<b>3,604</b>	<b>36,662</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Interfund Services	20,300	23,281	2,981	99,800	98,602	(1,198)
<b>TOTAL OPERATING SOURCES</b>	<u>20,300</u>	<u>23,281</u>	<u>2,981</u>	<u>99,800</u>	<u>98,602</u>	<u>(1,198)</u>
<b>OPERATING USES</b>						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
<b>Total Personnel Cost</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	23,752	23,752	0	95,012	95,012	0
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>95,012</u>	<u>95,012</u>	<u>0</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>(3,452)</u></u>	<u><u>(471)</u></u>	<u><u>2,981</u></u>	<u><u>4,788</u></u>	<u><u>3,590</u></u>	<u><u>(1,198)</u></u>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**ALL DISTRICT  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	0	0	494,697	549,578	54,881
Consolidated Taxes	104,418	114,550	10,132	438,433	465,508	27,076
Sales and Fees	1,332,197	1,398,101	65,904	8,124,030	8,573,122	449,092
Concessions	1,720	(12)	(1,732)	68,092	65,826	(2,266)
Punch Cards Utilized	(3,056)	(1,976)	1,080	(392,880)	(404,141)	(11,261)
Facility Fees	0	0	0	826,707	1,024,262	197,554
Rents	19,315	21,175	1,861	201,701	183,928	(17,773)
Intergovernmental - Operating Grants	2,846	5,895	3,049	11,950	16,346	4,396
Fines and Penalties	3,410	1,340	(2,070)	31,675	7,884	(23,792)
Interfund Services	187,988	243,015	55,027	807,669	932,494	124,825
Central Services Revenue	91,749	93,583	1,834	366,997	374,332	7,335
<b>TOTAL OPERATING SOURCES</b>	<b>1,740,588</b>	<b>1,875,672</b>	<b>135,084</b>	<b>10,979,072</b>	<b>11,789,139</b>	<b>810,067</b>
<b>OPERATING USES</b>						
Salaries and Wages	762,647	841,475	(78,827)	3,412,401	3,751,360	(338,959)
Employee Fringe	316,098	328,427	(12,329)	1,283,473	1,359,568	(76,095)
<b>Total Personnel Cost</b>	<b>1,078,746</b>	<b>1,169,902</b>	<b>(91,156)</b>	<b>4,695,874</b>	<b>5,110,928</b>	<b>(415,054)</b>
Professional Services	29,596	50,575	(20,978)	175,777	178,667	(2,889)
Services and Supplies	436,514	639,260	(202,746)	2,226,725	2,477,408	(250,683)
Insurance	54,269	60,184	(5,914)	217,079	228,941	(11,862)
Utilities	148,489	147,356	1,133	733,884	716,506	17,378
Cost of Goods Sold	59,196	76,223	(17,027)	442,018	514,002	(71,984)
Central Services Cost	91,749	93,583	(1,834)	366,997	374,332	(7,335)
Defensible Space	0	0	0	0	0	0
Capital Expenditures	211,474	9,995	201,479	230,004	9,995	220,009
<b>TOTAL OPERATING USES</b>	<b>2,110,034</b>	<b>2,247,078</b>	<b>(137,044)</b>	<b>9,088,358</b>	<b>9,610,779</b>	<b>(522,420)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(369,446)</b>	<b>(371,406)</b>	<b>(1,960)</b>	<b>1,890,713</b>	<b>2,178,360</b>	<b>287,647</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**GENERAL FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	0	0	494,697	549,578	54,881
Consolidated Taxes	104,418	114,550	10,132	438,433	465,508	27,076
Rents	200	120	(80)	1,210	1,280	70
Central Services Revenue	91,749	93,583	1,834	366,997	374,332	7,335
<b>TOTAL OPERATING SOURCES</b>	<b>196,367</b>	<b>208,253</b>	<b>11,886</b>	<b>1,301,337</b>	<b>1,390,698</b>	<b>89,361</b>
<b>OPERATING USES</b>						
Salaries and Wages	126,062	128,029	(1,967)	501,662	525,444	(23,782)
Employee Fringe	58,374	58,783	(409)	231,514	244,634	(13,120)
<b>Total Personnel Cost</b>	<b>184,436</b>	<b>186,812</b>	<b>(2,376)</b>	<b>733,176</b>	<b>770,078</b>	<b>(36,902)</b>
Professional Services	17,878	30,453	(12,575)	109,260	71,268	37,993
Services and Supplies	22,971	76,927	(53,956)	161,294	223,147	(61,853)
Insurance	6,222	6,891	(669)	24,889	27,565	(2,676)
Utilities	3,119	2,897	222	14,722	14,369	353
Capital Expenditures	211,474	9,995	201,479	230,004	9,995	220,009
<b>TOTAL OPERATING USES</b>	<b>446,101</b>	<b>313,975</b>	<b>132,126</b>	<b>1,273,345</b>	<b>1,116,421</b>	<b>156,924</b>
<b>OPERATING SOURCES(USES)</b>	<b>(249,734)</b>	<b>(105,722)</b>	<b>144,012</b>	<b>27,992</b>	<b>274,277</b>	<b>246,285</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**UTILITY FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	990,547	1,017,717	27,170	4,326,895	4,374,328	47,433
Fines and Penalties	3,410	1,340	(2,070)	31,675	7,884	(23,792)
<b>TOTAL OPERATING SOURCES</b>	<b>993,958</b>	<b>1,019,057</b>	<b>25,100</b>	<b>4,358,570</b>	<b>4,382,212</b>	<b>23,641</b>
<b>OPERATING USES</b>						
Salaries and Wages	181,289	189,479	(8,190)	710,848	769,583	(58,735)
Employee Fringe	91,052	90,795	257	358,447	362,269	(3,822)
<b>Total Personnel Cost</b>	<b>272,341</b>	<b>280,274</b>	<b>(7,933)</b>	<b>1,069,294</b>	<b>1,131,852</b>	<b>(62,557)</b>
Professional Services	5,081	4,721	360	31,454	28,621	2,833
Services and Supplies	109,126	147,360	(38,233)	576,711	579,256	(2,546)
Insurance	10,005	11,464	(1,459)	40,020	45,854	(5,834)
Utilities	72,619	68,502	4,118	392,315	355,547	36,768
Cost of Goods Sold	783	1,451	(668)	5,183	5,090	92
Central Services Cost	23,583	25,366	(1,783)	94,325	101,464	(7,139)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>493,538</b>	<b>539,136</b>	<b>(45,598)</b>	<b>2,209,302</b>	<b>2,247,685</b>	<b>(38,383)</b>
<b>OPERATING SOURCES(USES)</b>	<b>500,420</b>	<b>479,922</b>	<b>(20,498)</b>	<b>2,149,268</b>	<b>2,134,526</b>	<b>(14,742)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**COMMUNITY SERVICES FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	342,982	381,557	38,575	3,138,241	3,550,964	412,723
Concessions	1,720	(12)	(1,732)	8,454	(48)	(8,502)
Punch Cards Utilized	(2,700)	(1,743)	956	(345,943)	(355,935)	(9,992)
Facility Fees	0	0	0	634,343	809,017	174,674
Rents	18,222	18,955	734	178,380	169,543	(8,837)
Intergovernmental - Operating Grants	2,846	5,895	3,049	11,950	16,346	4,396
Interfund Services	4,588	5,769	1,181	30,005	26,171	(3,834)
<b>TOTAL OPERATING SOURCES</b>	<b>367,658</b>	<b>410,420</b>	<b>42,762</b>	<b>3,655,430</b>	<b>4,216,058</b>	<b>560,628</b>
<b>OPERATING USES</b>						
Salaries and Wages	336,899	377,697	(40,798)	1,612,528	1,747,809	(135,281)
Employee Fringe	115,185	119,352	(4,167)	475,115	504,167	(29,052)
<b>Total Personnel Cost</b>	<b>452,084</b>	<b>497,049</b>	<b>(44,965)</b>	<b>2,087,643</b>	<b>2,251,976</b>	<b>(164,333)</b>
Professional Services	6,638	15,401	(8,764)	32,799	75,446	(42,647)
Services and Supplies	244,574	323,773	(79,199)	1,144,891	1,281,452	(136,561)
Insurance	10,896	15,067	(4,172)	43,582	48,471	(4,889)
Utilities	67,100	68,101	(1,000)	284,300	294,529	(10,229)
Cost of Goods Sold	58,214	74,773	(16,559)	436,636	508,912	(72,276)
Central Services Cost	62,083	60,675	1,408	248,336	242,700	5,636
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>901,589</b>	<b>1,054,839</b>	<b>(153,250)</b>	<b>4,278,187</b>	<b>4,703,486</b>	<b>(425,299)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(533,931)</b>	<b>(644,419)</b>	<b>(110,488)</b>	<b>(622,756)</b>	<b>(487,427)</b>	<b>135,329</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**CHAMPIONSHIP GOLF  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	224,908	270,407	45,499	2,133,932	2,472,281	338,349
Facility Fees	0	0	0	13,564	76,035	62,472
<b>TOTAL OPERATING SOURCES</b>	<b>224,908</b>	<b>270,407</b>	<b>45,499</b>	<b>2,147,496</b>	<b>2,548,316</b>	<b>400,820</b>
<b>OPERATING USES</b>						
Salaries and Wages	110,893	123,355	(12,462)	598,706	657,143	(58,437)
Employee Fringe	29,813	30,920	(1,106)	140,909	158,404	(17,495)
<b>Total Personnel Cost</b>	<b>140,706</b>	<b>154,275</b>	<b>(13,568)</b>	<b>739,615</b>	<b>815,547</b>	<b>(75,932)</b>
Professional Services	0	6,280	(6,280)	3,064	23,875	(20,811)
Services and Supplies	66,875	80,774	(13,898)	401,133	431,627	(30,495)
Insurance	3,927	4,796	(869)	15,708	19,183	(3,475)
Utilities	26,475	25,489	987	111,295	109,298	1,997
Cost of Goods Sold	51,486	72,145	(20,659)	363,915	430,326	(66,411)
Central Services Cost	0	14,000	(14,000)	0	56,000	(56,000)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>289,471</b>	<b>357,758</b>	<b>(68,288)</b>	<b>1,634,729</b>	<b>1,885,856</b>	<b>(251,127)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(64,563)</b>	<b>(87,352)</b>	<b>(22,789)</b>	<b>512,767</b>	<b>662,460</b>	<b>149,693</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**MOUNTAIN GOLF  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	19,654	20,688	1,033	452,297	505,455	53,158
Facility Fees	0	0	0	94,826	103,408	8,582
<b>TOTAL OPERATING SOURCES</b>	<b>19,654</b>	<b>20,688</b>	<b>1,033</b>	<b>547,123</b>	<b>608,864</b>	<b>61,740</b>
<b>OPERATING USES</b>						
Salaries and Wages	23,898	26,768	(2,869)	151,185	164,560	(13,374)
Employee Fringe	7,477	8,116	(639)	35,256	39,569	(4,313)
<b>Total Personnel Cost</b>	<b>31,375</b>	<b>34,884</b>	<b>(3,509)</b>	<b>186,442</b>	<b>204,129</b>	<b>(17,687)</b>
Professional Services	0	1,040	(1,040)	755	1,689	(934)
Services and Supplies	27,660	37,805	(10,145)	126,064	148,138	(22,074)
Insurance	1,309	1,936	(627)	5,236	7,744	(2,508)
Utilities	9,265	9,920	(654)	43,809	45,837	(2,028)
Cost of Goods Sold	547	910	(363)	34,826	45,973	(11,147)
Central Services Cost	0	4,500	(4,500)	0	18,000	(18,000)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>70,156</b>	<b>90,994</b>	<b>(20,838)</b>	<b>397,131</b>	<b>471,509</b>	<b>(74,378)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(50,502)</b>	<b>(70,307)</b>	<b>(19,805)</b>	<b>149,992</b>	<b>137,355</b>	<b>(12,637)</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**FACILITIES  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	346	346	1,328	3,650	2,322
Concessions	1,732	0	(1,732)	8,502	0	(8,502)
Facility Fees	0	0	0	34,176	21,290	(12,886)
Rents	15,249	13,470	(1,779)	140,632	121,009	(19,623)
Interfund Services	0	0	0	1,793	0	(1,793)
<b>TOTAL OPERATING SOURCES</b>	<b>16,981</b>	<b>13,816</b>	<b>(3,165)</b>	<b>186,432</b>	<b>145,949</b>	<b>(40,483)</b>
<b>OPERATING USES</b>						
Salaries and Wages	5,098	6,579	(1,480)	20,480	26,782	(6,302)
Employee Fringe	3,144	3,289	(145)	12,462	13,268	(806)
<b>Total Personnel Cost</b>	<b>8,242</b>	<b>9,868</b>	<b>(1,626)</b>	<b>32,942</b>	<b>40,050</b>	<b>(7,108)</b>
Professional Services	0	0	0	1,132	973	159
Services and Supplies	16,517	16,617	(100)	76,566	77,807	(1,241)
Insurance	1,558	586	972	6,231	2,345	3,886
Utilities	1,802	2,016	(214)	7,755	8,381	(626)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	2,300	(2,300)	0	9,200	(9,200)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>28,119</b>	<b>31,387</b>	<b>(3,268)</b>	<b>124,626</b>	<b>138,756</b>	<b>(14,130)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(11,138)</b>	<b>(17,571)</b>	<b>(6,433)</b>	<b>61,806</b>	<b>7,193</b>	<b>(54,613)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**DIAMOND PEAK  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	821	821	(252)	973	1,225
Concessions	(12)	(12)	0	(48)	(48)	0
Facility Fees	0	0	0	(594,745)	(349,763)	244,982
Rents	0	2,450	2,450	500	3,850	3,350
<b>TOTAL OPERATING SOURCES</b>	<b>(12)</b>	<b>3,259</b>	<b>3,271</b>	<b>(594,545)</b>	<b>(344,988)</b>	<b>249,557</b>
<b>OPERATING USES</b>						
Salaries and Wages	81,303	87,515	(6,212)	267,798	274,357	(6,560)
Employee Fringe	39,301	38,635	667	129,851	130,055	(204)
<b>Total Personnel Cost</b>	<b>120,604</b>	<b>126,150</b>	<b>(5,546)</b>	<b>397,649</b>	<b>404,413</b>	<b>(6,764)</b>
Professional Services	6,638	4,588	2,050	19,955	13,396	6,559
Services and Supplies	73,944	132,914	(58,970)	254,467	328,730	(74,263)
Insurance	0	0	0	0	0	0
Utilities	10,771	12,487	(1,716)	36,879	43,497	(6,617)
Cost of Goods Sold	0	0	0	142	0	142
Central Services Cost	0	24,125	(24,125)	0	96,500	(96,500)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>211,957</b>	<b>300,263</b>	<b>(88,307)</b>	<b>709,092</b>	<b>886,536</b>	<b>(177,443)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(211,969)</b>	<b>(297,004)</b>	<b>(85,036)</b>	<b>(1,303,638)</b>	<b>(1,231,524)</b>	<b>72,114</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**RECREATION  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	90,121	85,527	(4,594)	446,161	466,781	20,620
Facility Fees	0	0	0	309,341	371,053	61,712
Rents	500	680	180	2,884	2,350	(534)
Intergovernmental - Operating Grants	995	1,417	422	4,000	5,667	1,667
Interfund Services	0	0	0	0	0	0
<b>TOTAL OPERATING SOURCES</b>	<b>91,616</b>	<b>87,624</b>	<b>(3,992)</b>	<b>762,387</b>	<b>845,851</b>	<b>83,464</b>
<b>OPERATING USES</b>						
Salaries and Wages	81,633	86,554	(4,921)	346,314	365,443	(19,129)
Employee Fringe	26,682	26,394	288	108,164	102,723	5,441
<b>Total Personnel Cost</b>	<b>108,316</b>	<b>112,948</b>	<b>(4,632)</b>	<b>454,478</b>	<b>468,166</b>	<b>(13,688)</b>
Professional Services	0	0	0	5,407	3,892	1,515
Services and Supplies	37,796	30,944	6,852	164,916	168,812	(3,896)
Insurance	2,998	5,105	(2,108)	11,991	13,124	(1,133)
Utilities	11,561	10,330	1,231	49,037	45,243	3,794
Cost of Goods Sold	2,677	2,022	655	24,818	22,334	2,484
Central Services Cost	0	9,717	(9,717)	0	38,868	(38,868)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>163,347</b>	<b>171,066</b>	<b>(7,719)</b>	<b>710,646</b>	<b>760,438</b>	<b>(49,792)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(71,731)</b>	<b>(83,442)</b>	<b>(11,711)</b>	<b>51,741</b>	<b>85,413</b>	<b>33,672</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**PARKS  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Facility Fees	0	0	0	190,346	231,148	40,802
Rents	2,473	2,355	(118)	34,364	42,334	7,971
Intergovernmental - Operating Grants	1,851	4,478	2,628	7,950	10,679	2,729
Interfund Services	4,588	5,769	1,181	28,212	26,171	(2,040)
<b>TOTAL OPERATING SOURCES</b>	<b>8,911</b>	<b>12,602</b>	<b>3,691</b>	<b>260,871</b>	<b>310,332</b>	<b>49,461</b>
<b>OPERATING USES</b>						
Salaries and Wages	19,638	29,384	(9,745)	119,320	134,979	(15,659)
Employee Fringe	5,085	6,543	(1,458)	27,380	28,132	(752)
<b>Total Personnel Cost</b>	<b>24,723</b>	<b>35,927</b>	<b>(11,204)</b>	<b>146,700</b>	<b>163,111</b>	<b>(16,412)</b>
Professional Services	0	0	0	1,510	1,297	213
Services and Supplies	16,257	19,963	(3,705)	88,894	89,316	(422)
Insurance	837	875	(39)	3,347	3,501	(154)
Utilities	6,568	6,317	251	32,821	33,249	(428)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	4,000	(4,000)	0	16,000	(16,000)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>48,385</b>	<b>67,082</b>	<b>(18,696)</b>	<b>273,272</b>	<b>306,475</b>	<b>(33,203)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(39,474)</b>	<b>(54,480)</b>	<b>(15,005)</b>	<b>(12,400)</b>	<b>3,858</b>	<b>16,258</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**TENNIS  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	7,096	3,107	(3,988)	96,734	93,467	(3,267)
Facility Fees	0	0	0	15,385	36,497	21,112
<b>TOTAL OPERATING SOURCES</b>	<b>7,096</b>	<b>3,107</b>	<b>(3,988)</b>	<b>112,119</b>	<b>129,964</b>	<b>17,845</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,666	6,935	1,730	82,257	80,745	1,512
Employee Fringe	1,433	1,489	(56)	11,647	16,925	(5,278)
<b>Total Personnel Cost</b>	<b>10,098</b>	<b>8,424</b>	<b>1,674</b>	<b>93,904</b>	<b>97,670</b>	<b>(3,766)</b>
Professional Services	0	0	0	0	0	0
Services and Supplies	3,276	3,540	(264)	22,955	22,967	(12)
Insurance	267	269	(1)	1,069	1,074	(5)
Utilities	658	612	47	2,704	2,734	(30)
Cost of Goods Sold	3,503	(305)	3,808	12,935	10,279	2,656
Central Services Cost	0	1,033	(1,033)	0	4,132	(4,132)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>17,803</b>	<b>13,572</b>	<b>4,231</b>	<b>133,568</b>	<b>138,856</b>	<b>(5,288)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(10,707)</b>	<b>(10,465)</b>	<b>242</b>	<b>(21,449)</b>	<b>(8,892)</b>	<b>12,557</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**OTHER RECREATION  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	1,203	661	(542)	8,040	8,357	316
Punch Cards Utilized	(2,700)	(1,743)	956	(345,943)	(355,935)	(9,992)
Facility Fees	0	0	0	571,450	319,349	(252,101)
<b>TOTAL OPERATING SOURCES</b>	<b>(1,497)</b>	<b>(1,082)</b>	<b>414</b>	<b>233,547</b>	<b>(28,230)</b>	<b>(261,777)</b>
<b>OPERATING USES</b>						
Salaries and Wages	5,770	10,608	(4,838)	26,468	43,800	(17,332)
Employee Fringe	2,249	3,965	(1,716)	9,445	15,090	(5,645)
<b>Total Personnel Cost</b>	<b>8,019</b>	<b>14,574</b>	<b>(6,555)</b>	<b>35,913</b>	<b>58,890</b>	<b>(22,977)</b>
Professional Services	0	3,494	(3,494)	977	30,324	(29,347)
Services and Supplies	2,248	1,217	1,031	9,896	14,056	(4,159)
Insurance	0	1,500	(1,500)	0	1,500	(1,500)
Utilities	0	932	(932)	0	6,290	(6,290)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	62,083	1,000	61,083	248,336	4,000	244,336
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>72,350</b>	<b>22,716</b>	<b>49,634</b>	<b>295,122</b>	<b>115,060</b>	<b>180,062</b>
<b>OPERATING SOURCES(USES)</b>	<b>(73,847)</b>	<b>(23,798)</b>	<b>50,049</b>	<b>(61,575)</b>	<b>(143,289)</b>	<b>(81,714)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**BEACH FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	(1,332)	(1,173)	160	658,444	647,780	(10,664)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(356)	(233)	124	(46,937)	(48,206)	(1,269)
Facility Fees	0	0	0	192,364	215,244	22,881
Rents	893	2,100	1,207	22,111	13,105	(9,007)
<b>TOTAL OPERATING SOURCES</b>	<b>(795)</b>	<b>695</b>	<b>1,490</b>	<b>885,620</b>	<b>893,797</b>	<b>8,177</b>
<b>OPERATING USES</b>						
Salaries and Wages	41,592	41,508	85	288,255	319,686	(31,432)
Employee Fringe	10,927	12,713	(1,786)	61,085	66,864	(5,779)
<b>Total Personnel Cost</b>	<b>52,519</b>	<b>54,221</b>	<b>(1,702)</b>	<b>349,340</b>	<b>386,550</b>	<b>(37,210)</b>
Professional Services	0	0	0	2,264	1,945	319
Services and Supplies	24,451	25,643	(1,192)	144,328	166,108	(21,780)
Insurance	3,157	2,732	426	12,629	10,926	1,703
Utilities	4,920	6,939	(2,019)	39,854	48,310	(8,457)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	6,083	7,542	(1,459)	24,336	30,168	(5,832)
Defensible Space	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<b>91,131</b>	<b>97,077</b>	<b>(5,945)</b>	<b>572,751</b>	<b>644,008</b>	<b>(71,257)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(91,927)</b>	<b>(96,382)</b>	<b>(4,455)</b>	<b>312,869</b>	<b>249,790</b>	<b>(63,080)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**INTERNAL SERVICES FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	450	50	(400)
Interfund Services	164,284	213,966	49,682	682,632	807,721	125,089
<b>TOTAL OPERATING SOURCES</b>	<u>164,284</u>	<u>213,966</u>	<u>49,682</u>	<u>683,082</u>	<u>807,771</u>	<u>124,689</u>
<b>OPERATING USES</b>						
Salaries and Wages	76,805	104,763	(27,958)	299,109	388,837	(89,728)
Employee Fringe	40,561	46,785	(6,224)	157,312	181,635	(24,323)
<b>Total Personnel Cost</b>	<u>117,366</u>	<u>151,547</u>	<u>(34,181)</u>	<u>456,422</u>	<u>570,472</u>	<u>(114,051)</u>
Professional Services	0	0	0	0	1,387	(1,387)
Services and Supplies	35,391	65,557	(30,166)	199,502	227,444	(27,942)
Insurance	237	278	(41)	949	1,113	(164)
Utilities	730	917	(187)	2,693	3,750	(1,057)
Cost of Goods Sold	199	0	199	199	0	199
Central Services Cost	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<u>153,923</u>	<u>218,299</u>	<u>(64,376)</u>	<u>659,765</u>	<u>804,167</u>	<u>(144,402)</u>
<b>OPERATING SOURCES(USES)</b>	<u>10,361</u>	<u>(4,333)</u>	<u>(14,695)</u>	<u>23,317</u>	<u>3,604</u>	<u>(19,713)</u>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF OPERATING SOURCES AND USES**

**WORKERS COMPENSATION FUND  
APPENDIX A  
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending October 31, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Interfund Services	19,116	23,281	4,164	95,032	98,602	3,570
<b>TOTAL OPERATING SOURCES</b>	<u>19,116</u>	<u>23,281</u>	<u>4,164</u>	<u>95,032</u>	<u>98,602</u>	<u>3,570</u>
<b>OPERATING USES</b>						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
<b>Total Personnel Cost</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	23,752	23,752	0	95,009	95,012	(3)
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
<b>TOTAL OPERATING USES</b>	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>95,009</u>	<u>95,012</u>	<u>(3)</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>(4,636)</u></u>	<u><u>(471)</u></u>	<u><u>4,164</u></u>	<u><u>23</u></u>	<u><u>3,590</u></u>	<u><u>3,567</u></u>