

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **November 30, 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 – November 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 November 30, 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)	134	178	44	33.1%	1,711	1,648	(63)	-3.7%
Wastewater Flow (million gallons)	21	22	1	5.3%	150	154	5	3.0%
Championship Course (rounds)	-	-	-	-	17,247	17,257	10	0.1%
Mountain Course (rounds)	-	-	-	-	10,598	11,798	1,200	11.3%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	9,895	8,574	(1,321)	-13.4%	49,619	47,074	(2,545)	-5.1%
Parks (touches)	640	925	285	44.5%	25,990	32,200	6,210	23.9%
Tennis (individual visits)	-	-	-	-	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	178	N/A	-	N/A	1,648	N/A	-
Wastewater Flow (million gallons)	N/A	22	N/A	-	N/A	154	N/A	-
Championship Course (rounds)	-	-	-	-	17,650	17,257	(393)	-2.2%
Mountain Course (rounds)	-	-	-	-	11,375	11,798	423	3.7%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	10,250	8,574	(1,676)	-16.4%	52,250	47,074	(5,176)	-9.9%
Parks (touches)	400	925	525	131.3%	25,700	32,200	6,500	25.3%
Tennis (individual visits)	500	-	(500)	-100.0%	9,900	10,668	768	7.8%
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 November 30, 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	320,000	300,769	(19,231)	830,000	850,347	20,347
Consolidated Taxes	104,560	119,570	15,010	554,900	585,079	30,179
Sales and Fees	1,024,134	961,315	(62,819)	9,348,121	9,534,437	186,316
Concessions	0	(12)	(12)	52,240	65,814	13,574
Punch Cards Utilized	(17,066)	6,958	24,024	(429,559)	(397,183)	32,376
Facility Fees	551,374	555,135	3,761	1,654,123	1,579,397	(74,726)
Rents	26,095	10,837	(15,258)	251,345	194,765	(56,580)
Intergovernmental - Operating Grants	2,843	1,417	(1,426)	17,513	17,763	250
Fines and Penalties	3,300	2,707	(593)	20,400	10,591	(9,809)
Interfund Services	251,917	252,847	930	1,268,816	1,185,341	(83,475)
Central Services Revenue	93,583	93,583	0	467,915	467,915	0
<b>TOTAL OPERATING SOURCES</b>	<b>2,360,740</b>	<b>2,305,127</b>	<b>(55,613)</b>	<b>14,035,814</b>	<b>14,094,265</b>	<b>58,451</b>
<b>OPERATING USES</b>						
Salaries and Wages	863,645	900,928	(37,283)	4,718,603	4,652,980	65,624
Employee Fringe	383,735	343,618	40,117	1,886,508	1,703,186	183,323
<b>Total Personnel Cost</b>	<b>1,247,380</b>	<b>1,244,546</b>	<b>2,834</b>	<b>6,605,112</b>	<b>6,356,165</b>	<b>248,947</b>
Professional Services	70,123	51,156	18,967	298,586	229,823	68,763
Services and Supplies	612,152	555,903	56,249	3,509,817	3,033,311	476,506
Insurance	45,849	68,575	(22,726)	282,182	297,516	(15,334)
Utilities	231,560	234,080	(2,520)	1,067,863	950,586	117,277
Cost of Goods Sold	6,545	12,231	(5,687)	435,858	526,234	(90,376)
Central Services Cost	93,583	93,583	0	467,915	467,915	0
Defensible Space	27,500	0	27,500	89,500	0	89,500
Capital Expenditures	0	0	0	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>2,334,692</b>	<b>2,260,074</b>	<b>74,617</b>	<b>12,771,832</b>	<b>11,871,545</b>	<b>900,288</b>
<b>OPERATING SOURCES(USES)</b>	<b>26,048</b>	<b>45,052</b>	<b>19,004</b>	<b>1,263,982</b>	<b>2,222,720</b>	<b>958,739</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	320,000	300,769	(19,231)	830,000	850,347	20,347
Consolidated Taxes	104,560	119,570	15,010	554,900	585,079	30,179
Rents	300	830	530	1,500	2,110	610
Central Services Revenue	93,583	93,583	0	467,915	467,915	0
<b>TOTAL OPERATING SOURCES</b>	<b>518,443</b>	<b>514,752</b>	<b>(3,691)</b>	<b>1,854,315</b>	<b>1,905,450</b>	<b>51,135</b>
<b>OPERATING USES</b>						
Salaries and Wages	158,471	158,144	327	715,278	683,588	31,690
Employee Fringe	72,795	66,178	6,617	342,351	310,812	31,540
<b>Total Personnel Cost</b>	<b>231,266</b>	<b>224,322</b>	<b>6,944</b>	<b>1,057,629</b>	<b>994,399</b>	<b>63,229</b>
Professional Services	47,100	17,352	29,749	176,000	88,619	87,381
Services and Supplies	69,424	53,599	15,825	314,716	276,746	37,970
Insurance	6,610	5,541	1,069	33,030	33,106	(76)
Utilities	9,859	3,630	6,229	37,177	17,999	19,178
Capital Expenditures	0	0	0	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>364,259</b>	<b>304,443</b>	<b>59,815</b>	<b>1,633,552</b>	<b>1,420,864</b>	<b>212,688</b>
<b>OPERATING SOURCES(USES)</b>	<b>154,185</b>	<b>210,309</b>	<b>56,124</b>	<b>220,763</b>	<b>484,586</b>	<b>263,823</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	876,515	867,844	(8,671)	5,266,169	5,242,172	(23,997)
Fines and Penalties	3,300	2,707	(593)	20,400	10,591	(9,809)
<b>TOTAL OPERATING SOURCES</b>	<b>879,815</b>	<b>870,551</b>	<b>(9,264)</b>	<b>5,286,569</b>	<b>5,252,763</b>	<b>(33,806)</b>
<b>OPERATING USES</b>						
Salaries and Wages	244,076	217,264	26,812	1,048,966	987,422	61,544
Employee Fringe	110,508	95,595	14,913	502,238	457,863	44,375
<b>Total Personnel Cost</b>	<b>354,584</b>	<b>312,859</b>	<b>41,725</b>	<b>1,551,204</b>	<b>1,445,285</b>	<b>105,919</b>
Professional Services	8,240	10,446	(2,206)	49,120	39,067	10,053
Services and Supplies	120,005	107,174	12,832	891,878	686,430	205,448
Insurance	10,500	11,464	(964)	52,500	57,318	(4,818)
Utilities	81,195	70,456	10,739	549,370	426,003	123,367
Cost of Goods Sold	0	727	(727)	0	5,817	(5,817)
Central Services Cost	25,366	25,366	0	126,830	126,830	0
Defensible Space	22,500	0	22,500	56,000	0	56,000
<b>TOTAL OPERATING USES</b>	<b>622,390</b>	<b>538,491</b>	<b>83,899</b>	<b>3,276,902</b>	<b>2,786,750</b>	<b>490,152</b>
<b>OPERATING SOURCES(USES)</b>	<b>257,425</b>	<b>332,061</b>	<b>74,636</b>	<b>2,009,667</b>	<b>2,466,013</b>	<b>456,346</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	147,619	100,022	(47,597)	3,453,252	3,650,986	197,734
Concessions	0	(12)	(12)	0	(60)	(60)
Punch Cards Utilized	(15,066)	6,123	21,189	(378,459)	(349,812)	28,647
Facility Fees	435,229	437,952	2,723	1,305,688	1,246,969	(58,719)
Rents	23,495	10,417	(13,078)	233,095	179,960	(53,135)
Intergovernmental - Operating Grants	2,843	1,417	(1,426)	17,513	17,763	250
Interfund Services	3,000	3,480	480	34,100	29,651	(4,449)
<b>TOTAL OPERATING SOURCES</b>	<b>597,120</b>	<b>559,399</b>	<b>(37,721)</b>	<b>4,665,189</b>	<b>4,775,457</b>	<b>110,268</b>
<b>OPERATING USES</b>						
Salaries and Wages	313,500	376,434	(62,935)	2,030,186	2,124,243	(94,057)
Employee Fringe	133,691	123,249	10,442	689,261	627,416	61,846
<b>Total Personnel Cost</b>	<b>447,190</b>	<b>499,683</b>	<b>(52,492)</b>	<b>2,719,447</b>	<b>2,751,659</b>	<b>(32,212)</b>
Professional Services	12,733	22,213	(9,480)	61,716	97,659	(35,943)
Services and Supplies	361,381	314,266	47,115	1,745,620	1,595,718	149,903
Insurance	4,725	27,540	(22,815)	63,309	76,011	(12,701)
Utilities	132,088	152,954	(20,866)	427,091	447,482	(20,391)
Cost of Goods Sold	6,545	11,505	(4,960)	435,858	520,416	(84,559)
Central Services Cost	60,675	60,675	0	303,375	303,375	0
Defensible Space	5,000	0	5,000	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>1,030,337</b>	<b>1,088,834</b>	<b>(58,498)</b>	<b>5,789,917</b>	<b>5,792,320</b>	<b>(2,403)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(433,217)</b>	<b>(529,436)</b>	<b>(96,219)</b>	<b>(1,124,728)</b>	<b>(1,016,863)</b>	<b>107,865</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	29,216	7,223	(21,993)	2,320,386	2,479,504	159,118
Facility Fees	40,905	41,161	256	122,715	117,196	(5,519)
<b>TOTAL OPERATING SOURCES</b>	<b>70,121</b>	<b>48,384</b>	<b>(21,737)</b>	<b>2,443,101</b>	<b>2,596,700</b>	<b>153,599</b>
<b>OPERATING USES</b>						
Salaries and Wages	32,529	40,094	(7,565)	621,128	697,237	(76,109)
Employee Fringe	14,762	14,064	698	172,049	172,469	(420)
<b>Total Personnel Cost</b>	<b>47,291</b>	<b>54,158</b>	<b>(6,867)</b>	<b>793,176</b>	<b>869,705</b>	<b>(76,529)</b>
Professional Services	2,300	3,526	(1,226)	5,900	27,401	(21,501)
Services and Supplies	65,995	52,961	13,033	474,654	484,589	(9,935)
Insurance	0	0	0	26,200	19,183	7,017
Utilities	13,395	10,228	3,167	127,482	119,526	7,956
Cost of Goods Sold	3,095	5,741	(2,646)	357,904	436,067	(78,163)
Central Services Cost	14,000	14,000	0	70,000	70,000	0
<b>TOTAL OPERATING USES</b>	<b>146,075</b>	<b>140,614</b>	<b>5,461</b>	<b>1,855,316</b>	<b>2,026,471</b>	<b>(171,155)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(75,954)</b>	<b>(92,230)</b>	<b>(16,276)</b>	<b>587,785</b>	<b>570,230</b>	<b>(17,556)</b>



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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	498,597	505,455	6,858
Facility Fees	55,631	55,979	348	166,892	159,387	(7,505)
<b>TOTAL OPERATING SOURCES</b>	<b>55,631</b>	<b>55,979</b>	<b>348</b>	<b>665,489</b>	<b>664,843</b>	<b>(646)</b>
<b>OPERATING USES</b>						
Salaries and Wages	14,997	12,151	2,846	206,276	176,711	29,565
Employee Fringe	6,245	6,051	194	57,333	45,620	11,712
<b>Total Personnel Cost</b>	<b>21,242</b>	<b>18,202</b>	<b>3,040</b>	<b>263,609</b>	<b>222,331</b>	<b>41,277</b>
Professional Services	1,500	381	1,119	2,400	2,070	330
Services and Supplies	19,106	21,595	(2,489)	169,393	169,733	(340)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	4,602	4,233	369	50,930	50,070	860
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	22,500	22,500	0
<b>TOTAL OPERATING USES</b>	<b>50,950</b>	<b>48,912</b>	<b>2,038</b>	<b>559,847</b>	<b>520,421</b>	<b>39,427</b>
<b>OPERATING SOURCES(USES)</b>	<b>4,681</b>	<b>7,067</b>	<b>2,386</b>	<b>105,642</b>	<b>144,422</b>	<b>38,780</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	(3,195)	(2,200)	995	(20,575)	1,450	22,025
Facility Fees	11,453	11,525	72	34,361	32,815	(1,546)
Rents	21,490	8,480	(13,010)	184,830	129,489	(55,341)
<b>TOTAL OPERATING SOURCES</b>	<b>29,748</b>	<b>17,805</b>	<b>(11,943)</b>	<b>198,616</b>	<b>163,754</b>	<b>(34,862)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,449	6,403	2,046	43,092	33,185	9,907
Employee Fringe	5,310	3,145	2,165	26,737	16,413	10,324
<b>Total Personnel Cost</b>	<b>13,759</b>	<b>9,548</b>	<b>4,211</b>	<b>69,829</b>	<b>49,598</b>	<b>20,231</b>
Professional Services	150	572	(422)	1,500	1,545	(45)
Services and Supplies	13,544	14,787	(1,243)	71,222	92,594	(21,372)
Insurance	1,575	586	989	7,875	2,931	4,944
Utilities	2,151	2,629	(478)	10,087	11,010	(923)
Central Services Cost	2,300	2,300	0	11,500	11,500	0
<b>TOTAL OPERATING USES</b>	<b>33,479</b>	<b>30,422</b>	<b>3,057</b>	<b>172,013</b>	<b>169,178</b>	<b>2,834</b>
<b>OPERATING SOURCES(USES)</b>	<b>(3,731)</b>	<b>(12,617)</b>	<b>(8,886)</b>	<b>26,603</b>	<b>(5,424)</b>	<b>(32,028)</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	31,180	12,280	(18,900)	31,180	13,253	(17,927)
Concessions	0	(12)	(12)	0	(60)	(60)
Facility Fees	(188,163)	(189,340)	(1,177)	(564,489)	(539,103)	25,386
Rents	0	0	0	0	3,850	3,850
<b>TOTAL OPERATING SOURCES</b>	<b>(156,983)</b>	<b>(177,072)</b>	<b>(20,089)</b>	<b>(533,309)</b>	<b>(522,060)</b>	<b>11,249</b>
<b>OPERATING USES</b>						
Salaries and Wages	148,759	191,582	(42,823)	449,376	465,939	(16,563)
Employee Fringe	68,240	64,967	3,273	213,391	195,022	18,369
<b>Total Personnel Cost</b>	<b>216,999</b>	<b>256,549</b>	<b>(39,550)</b>	<b>662,767</b>	<b>660,962</b>	<b>1,806</b>
Professional Services	7,150	3,619	3,531	39,750	17,015	22,735
Services and Supplies	206,210	158,422	47,788	604,271	487,152	117,119
Insurance	0	23,406	(23,406)	0	23,406	(23,406)
Utilities	93,756	117,590	(23,834)	136,438	161,086	(24,648)
Cost of Goods Sold	0	2,046	(2,046)	0	2,046	(2,046)
Central Services Cost	24,125	24,125	0	120,625	120,625	0
<b>TOTAL OPERATING USES</b>	<b>548,240</b>	<b>585,757</b>	<b>(37,517)</b>	<b>1,563,851</b>	<b>1,472,292</b>	<b>91,559</b>
<b>OPERATING SOURCES(USES)</b>	<b>(705,223)</b>	<b>(762,829)</b>	<b>(57,607)</b>	<b>(2,097,160)</b>	<b>(1,994,353)</b>	<b>102,807</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	90,018	82,187	(7,831)	523,639	548,969	25,330
Facility Fees	199,617	200,865	1,248	598,848	571,918	(26,930)
Rents	290	475	185	3,560	2,825	(735)
Intergovernmental - Operating Grants	1,400	1,417	17	7,000	7,083	83
<b>TOTAL OPERATING SOURCES</b>	<b>291,325</b>	<b>284,944</b>	<b>(6,381)</b>	<b>1,133,047</b>	<b>1,130,795</b>	<b>(2,252)</b>
<b>OPERATING USES</b>						
Salaries and Wages	84,001	94,351	(10,350)	423,953	459,794	(35,841)
Employee Fringe	30,317	26,099	4,218	147,745	128,821	18,923
<b>Total Personnel Cost</b>	<b>114,318</b>	<b>120,450</b>	<b>(6,132)</b>	<b>571,697</b>	<b>588,616</b>	<b>(16,918)</b>
Professional Services	600	2,289	(1,689)	6,000	6,181	(181)
Services and Supplies	35,870	41,613	(5,743)	229,629	210,425	19,204
Insurance	3,150	2,673	478	15,750	15,796	(47)
Utilities	12,044	11,053	992	59,933	56,296	3,637
Cost of Goods Sold	3,250	3,679	(429)	25,568	26,013	(445)
Central Services Cost	9,717	9,717	0	48,585	48,585	0
<b>TOTAL OPERATING USES</b>	<b>178,949</b>	<b>191,474</b>	<b>(12,525)</b>	<b>957,162</b>	<b>951,912</b>	<b>5,250</b>
<b>OPERATING SOURCES(USES)</b>	<b>112,376</b>	<b>93,470</b>	<b>(18,906)</b>	<b>175,885</b>	<b>178,883</b>	<b>2,998</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	124,351	125,129	778	373,054	356,277	(16,777)
Rents	1,715	1,462	(253)	44,705	43,796	(909)
Intergovernmental - Operating Grants	1,443	0	(1,443)	10,513	10,679	166
Interfund Services	3,000	3,480	480	34,100	29,651	(4,449)
<b>TOTAL OPERATING SOURCES</b>	<b>130,509</b>	<b>130,071</b>	<b>(438)</b>	<b>462,372</b>	<b>440,403</b>	<b>(21,969)</b>
<b>OPERATING USES</b>						
Salaries and Wages	13,663	17,269	(3,606)	146,339	152,248	(5,909)
Employee Fringe	4,082	4,323	(241)	35,821	32,455	3,366
<b>Total Personnel Cost</b>	<b>17,745</b>	<b>21,592</b>	<b>(3,847)</b>	<b>182,160</b>	<b>184,703</b>	<b>(2,544)</b>
Professional Services	200	763	(563)	2,000	2,060	(60)
Services and Supplies	15,267	20,639	(5,372)	138,288	109,954	28,334
Insurance	0	875	(875)	3,543	4,377	(834)
Utilities	5,654	5,743	(89)	38,261	38,992	(731)
Central Services Cost	4,000	4,000	0	20,000	20,000	0
<b>TOTAL OPERATING USES</b>	<b>42,866</b>	<b>53,612</b>	<b>(10,746)</b>	<b>384,251</b>	<b>360,086</b>	<b>24,165</b>
<b>OPERATING SOURCES(USES)</b>	<b>87,643</b>	<b>76,459</b>	<b>(11,184)</b>	<b>78,121</b>	<b>80,317</b>	<b>2,197</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	400	186	(214)	100,025	93,653	(6,372)
Facility Fees	19,634	19,757	123	58,904	56,254	(2,650)
<b>TOTAL OPERATING SOURCES</b>	<b>20,034</b>	<b>19,944</b>	<b>(90)</b>	<b>158,929</b>	<b>149,908</b>	<b>(9,021)</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,740	1,930	(190)	93,287	82,675	10,612
Employee Fringe	833	397	436	17,097	17,322	(225)
<b>Total Personnel Cost</b>	<b>2,573</b>	<b>2,327</b>	<b>246</b>	<b>110,384</b>	<b>99,997</b>	<b>10,387</b>
Services and Supplies	2,939	3,320	(381)	28,414	26,287	2,127
Insurance	0	0	0	1,132	1,074	58
Utilities	486	532	(46)	3,960	3,265	695
Cost of Goods Sold	200	38	162	10,180	10,318	(138)
Central Services Cost	1,033	1,033	0	5,165	5,165	0
<b>TOTAL OPERATING USES</b>	<b>7,231</b>	<b>7,250</b>	<b>(19)</b>	<b>159,235</b>	<b>146,106</b>	<b>13,129</b>
<b>OPERATING SOURCES(USES)</b>	<b>12,803</b>	<b>12,694</b>	<b>(109)</b>	<b>(306)</b>	<b>3,802</b>	<b>4,108</b>

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

**OTHER RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	345	345	0	8,702	8,702
Punch Cards Utilized	(15,066)	6,123	21,189	(378,459)	(349,812)	28,647
Facility Fees	171,801	172,876	1,075	515,403	492,225	(23,178)
<b>TOTAL OPERATING SOURCES</b>	<b>156,735</b>	<b>179,344</b>	<b>22,609</b>	<b>136,944</b>	<b>151,114</b>	<b>14,170</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,363	12,654	(3,292)	46,736	56,454	(9,718)
Employee Fringe	3,902	4,203	(301)	19,090	19,293	(204)
<b>Total Personnel Cost</b>	<b>13,264</b>	<b>16,857</b>	<b>(3,593)</b>	<b>65,826</b>	<b>75,747</b>	<b>(9,922)</b>
Professional Services	833	11,063	(10,230)	4,166	41,386	(37,220)
Services and Supplies	2,450	928	1,522	29,750	14,984	14,766
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	946	(946)	0	7,237	(7,237)
Central Services Cost	1,000	1,000	0	5,000	5,000	0
Defensible Space	5,000	0	5,000	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>22,547</b>	<b>30,794</b>	<b>(8,247)</b>	<b>138,242</b>	<b>145,854</b>	<b>(7,612)</b>
<b>OPERATING SOURCES(USES)</b>	<b>134,188</b>	<b>148,549</b>	<b>14,362</b>	<b>(1,298)</b>	<b>5,260</b>	<b>6,558</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	(6,551)	(6,551)	628,700	641,229	12,529
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	835	2,835	(51,100)	(47,371)	3,729
Facility Fees	116,145	117,184	1,039	348,435	332,428	(16,007)
Rents	2,300	(410)	(2,710)	16,750	12,695	(4,056)
<b>TOTAL OPERATING SOURCES</b>	<b>116,445</b>	<b>111,058</b>	<b>(5,387)</b>	<b>995,025</b>	<b>1,004,855</b>	<b>9,830</b>
<b>OPERATING USES</b>						
Salaries and Wages	26,205	29,857	(3,652)	395,938	349,543	46,395
Employee Fringe	11,480	8,512	2,968	102,647	75,376	27,271
<b>Total Personnel Cost</b>	<b>37,685</b>	<b>38,369</b>	<b>(684)</b>	<b>498,585</b>	<b>424,919</b>	<b>73,665</b>
Professional Services	1,300	1,146	154	8,000	3,091	4,909
Services and Supplies	24,684	19,244	5,440	209,837	185,352	24,485
Insurance	0	0	0	13,270	10,926	2,344
Utilities	7,834	6,282	1,552	51,329	54,592	(3,263)
Central Services Cost	7,542	7,542	0	37,710	37,710	0
<b>TOTAL OPERATING USES</b>	<b>79,045</b>	<b>72,583</b>	<b>6,462</b>	<b>818,731</b>	<b>716,591</b>	<b>102,140</b>
<b>OPERATING SOURCES(USES)</b>	<b>37,400</b>	<b>38,474</b>	<b>1,075</b>	<b>176,294</b>	<b>288,264</b>	<b>111,970</b>



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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	226,307	220,932	(5,375)	1,112,306	1,028,653	(83,653)
<b>TOTAL OPERATING SOURCES</b>	<u>226,307</u>	<u>220,932</u>	<u>(5,375)</u>	<u>1,112,306</u>	<u>1,028,703</u>	<u>(83,603)</u>
<b>OPERATING USES</b>						
Salaries and Wages	121,394	119,229	2,165	528,236	508,184	20,052
Employee Fringe	55,262	50,084	5,178	250,011	231,719	18,292
<b>Total Personnel Cost</b>	<u>176,655</u>	<u>169,313</u>	<u>7,342</u>	<u>778,247</u>	<u>739,903</u>	<u>38,344</u>
Professional Services	750	0	750	3,750	1,387	2,363
Services and Supplies	36,659	61,621	(24,963)	347,766	289,065	58,700
Insurance	262	278	(17)	1,308	1,391	(83)
Utilities	584	759	(175)	2,896	4,509	(1,613)
<b>TOTAL OPERATING USES</b>	<u>214,909</u>	<u>231,971</u>	<u>(17,062)</u>	<u>1,133,967</u>	<u>1,036,255</u>	<u>97,711</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>11,398</u></u>	<u><u>(11,039)</u></u>	<u><u>(22,437)</u></u>	<u><u>(21,661)</u></u>	<u><u>(7,552)</u></u>	<u><u>14,108</u></u>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending November 30, 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	22,610	28,435	5,825	122,410	127,037	4,627
<b>TOTAL OPERATING SOURCES</b>	<u>22,610</u>	<u>28,435</u>	<u>5,825</u>	<u>122,410</u>	<u>127,037</u>	<u>4,627</u>
<b>OPERATING USES</b>						
Insurance	23,752	23,752	0	118,764	118,764	0
<b>TOTAL OPERATING USES</b>	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>118,764</u>	<u>118,764</u>	<u>0</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>(1,142)</u></u>	<u><u>4,683</u></u>	<u><u>5,825</u></u>	<u><u>3,646</u></u>	<u><u>8,273</u></u>	<u><u>4,627</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 November 30, 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	265,440	300,769	35,329	760,137	850,347	90,210
Consolidated Taxes	102,672	119,570	16,898	541,105	585,079	43,974
Sales and Fees	970,539	961,315	(9,224)	9,094,570	9,534,437	439,867
Concessions	2,710	(12)	(2,722)	70,802	65,814	(4,988)
Punch Cards Utilized	(160)	6,958	7,118	(393,040)	(397,183)	(4,143)
Facility Fees	414,423	555,135	140,712	1,241,131	1,579,397	338,266
Rents	21,180	10,837	(10,343)	222,881	194,765	(28,116)
Intergovernmental - Operating Grants	1,222	1,417	195	13,172	17,763	4,590
Fines and Penalties	4,942	2,707	(2,235)	36,618	10,591	(26,026)
Interfund Services	216,491	252,847	36,357	1,024,159	1,185,341	161,182
Central Services Revenue	91,749	93,583	1,834	458,746	467,915	9,169
<b>TOTAL OPERATING SOURCES</b>	<b>2,091,208</b>	<b>2,305,127</b>	<b>213,919</b>	<b>13,070,280</b>	<b>14,094,265</b>	<b>1,023,986</b>
<b>OPERATING USES</b>						
Salaries and Wages	721,593	900,928	(179,335)	4,133,994	4,652,980	(518,985)
Employee Fringe	294,311	343,618	(49,307)	1,577,784	1,703,186	(125,402)
<b>Total Personnel Cost</b>	<b>1,015,904</b>	<b>1,244,546</b>	<b>(228,642)</b>	<b>5,711,778</b>	<b>6,356,165</b>	<b>(644,387)</b>
Professional Services	25,098	51,156	(26,058)	200,875	229,823	(28,947)
Services and Supplies	528,461	555,903	(27,442)	2,755,186	3,033,311	(278,125)
Insurance	44,844	68,575	(23,731)	261,923	297,516	(35,594)
Utilities	211,023	234,080	(23,057)	944,907	950,586	(5,678)
Cost of Goods Sold	7,387	12,231	(4,844)	449,405	526,234	(76,828)
Central Services Cost	91,749	93,583	(1,834)	458,746	467,915	(9,169)
Defensible Space	13,385	0	13,385	13,385	0	13,385
Capital Expenditures	96,764	0	96,764	326,768	9,995	316,773
<b>TOTAL OPERATING USES</b>	<b>2,034,615</b>	<b>2,260,074</b>	<b>(225,459)</b>	<b>11,122,974</b>	<b>11,871,545</b>	<b>(748,571)</b>
<b>OPERATING SOURCES(USES)</b>	<b>56,593</b>	<b>45,052</b>	<b>(11,540)</b>	<b>1,947,306</b>	<b>2,222,720</b>	<b>275,415</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 November 30, 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	265,440	300,769	35,329	760,137	850,347	90,210
Consolidated Taxes	102,672	119,570	16,898	541,105	585,079	43,974
Rents	80	830	750	1,290	2,110	820
Central Services Revenue	91,749	93,583	1,834	458,746	467,915	9,169
<b>TOTAL OPERATING SOURCES</b>	<b>459,941</b>	<b>514,752</b>	<b>54,811</b>	<b>1,761,278</b>	<b>1,905,450</b>	<b>144,173</b>
<b>OPERATING USES</b>						
Salaries and Wages	125,080	158,144	(33,064)	626,741	683,588	(56,847)
Employee Fringe	51,196	66,178	(14,982)	282,710	310,812	(28,101)
<b>Total Personnel Cost</b>	<b>176,276</b>	<b>224,322</b>	<b>(48,046)</b>	<b>909,452</b>	<b>994,399</b>	<b>(84,948)</b>
Professional Services	9,954	17,352	(7,397)	119,215	88,619	30,596
Services and Supplies	41,677	53,599	(11,923)	202,970	276,746	(73,776)
Insurance	6,294	5,541	753	31,184	33,106	(1,923)
Utilities	3,048	3,630	(581)	17,771	17,999	(228)
Capital Expenditures	96,764	0	96,764	326,768	9,995	316,773
<b>TOTAL OPERATING USES</b>	<b>334,014</b>	<b>304,443</b>	<b>29,571</b>	<b>1,607,359</b>	<b>1,420,864</b>	<b>186,494</b>
<b>OPERATING SOURCES(USES)</b>	<b>125,927</b>	<b>210,309</b>	<b>84,382</b>	<b>153,919</b>	<b>484,586</b>	<b>330,667</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 November 30, 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	872,866	867,844	(5,022)	5,199,761	5,242,172	42,411
Fines and Penalties	4,942	2,707	(2,235)	36,618	10,591	(26,026)
<b>TOTAL OPERATING SOURCES</b>	<b>877,808</b>	<b>870,551</b>	<b>(7,257)</b>	<b>5,236,379</b>	<b>5,252,763</b>	<b>16,384</b>
<b>OPERATING USES</b>						
Salaries and Wages	183,463	217,264	(33,801)	894,311	987,422	(93,111)
Employee Fringe	86,323	95,595	(9,272)	444,769	457,863	(13,094)
<b>Total Personnel Cost</b>	<b>269,786</b>	<b>312,859</b>	<b>(43,073)</b>	<b>1,339,081</b>	<b>1,445,285</b>	<b>(106,205)</b>
Professional Services	2,585	10,446	(7,861)	34,039	39,067	(5,028)
Services and Supplies	111,694	107,174	4,520	688,404	686,430	1,975
Insurance	10,005	11,464	(1,459)	50,025	57,318	(7,293)
Utilities	68,782	70,456	(1,675)	461,097	426,003	35,093
Cost of Goods Sold	0	727	(727)	5,183	5,817	(634)
Central Services Cost	23,583	25,366	(1,783)	117,908	126,830	(8,922)
Defensible Space	6,692	0	6,692	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>493,126</b>	<b>538,491</b>	<b>(45,364)</b>	<b>2,702,429</b>	<b>2,786,750</b>	<b>(84,322)</b>
<b>OPERATING SOURCES(USES)</b>	<b>384,682</b>	<b>332,061</b>	<b>(52,621)</b>	<b>2,533,950</b>	<b>2,466,013</b>	<b>(67,937)</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 November 30, 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	97,921	100,022	2,101	3,236,162	3,650,986	414,823
Concessions	2,710	(12)	(2,722)	11,165	(60)	(11,225)
Punch Cards Utilized	(142)	6,123	6,265	(346,086)	(349,812)	(3,726)
Facility Fees	316,997	437,952	120,955	951,340	1,246,969	295,629
Rents	20,824	10,417	(10,407)	199,203	179,960	(19,243)
Intergovernmental - Operating Grants	1,222	1,417	195	13,172	17,763	4,590
Interfund Services	5,094	3,480	(1,614)	35,099	29,651	(5,448)
<b>TOTAL OPERATING SOURCES</b>	<b>444,626</b>	<b>559,399</b>	<b>114,773</b>	<b>4,100,056</b>	<b>4,775,457</b>	<b>675,401</b>
<b>OPERATING USES</b>						
Salaries and Wages	303,094	376,434	(73,341)	1,915,621	2,124,243	(208,622)
Employee Fringe	108,065	123,249	(15,184)	583,180	627,416	(44,236)
<b>Total Personnel Cost</b>	<b>411,158</b>	<b>499,683</b>	<b>(88,525)</b>	<b>2,498,801</b>	<b>2,751,659</b>	<b>(252,858)</b>
Professional Services	10,373	22,213	(11,840)	43,172	97,659	(54,487)
Services and Supplies	301,266	314,266	(13,000)	1,446,157	1,595,718	(149,561)
Insurance	4,555	27,540	(22,984)	48,138	76,011	(27,873)
Utilities	129,620	152,954	(23,334)	413,920	447,482	(33,562)
Cost of Goods Sold	7,387	11,505	(4,118)	444,023	520,416	(76,394)
Central Services Cost	62,083	60,675	1,408	310,419	303,375	7,044
Defensible Space	6,692	0	6,692	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>933,135</b>	<b>1,088,834</b>	<b>(155,699)</b>	<b>5,211,322</b>	<b>5,792,320</b>	<b>(580,998)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(488,509)</b>	<b>(529,436)</b>	<b>(40,926)</b>	<b>(1,111,266)</b>	<b>(1,016,863)</b>	<b>94,403</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 November 30, 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	7,337	7,223	(114)	2,141,269	2,479,504	338,235
Facility Fees	6,972	41,161	34,189	20,536	117,196	96,661
<b>TOTAL OPERATING SOURCES</b>	<b>14,309</b>	<b>48,384</b>	<b>34,076</b>	<b>2,161,804</b>	<b>2,596,700</b>	<b>434,896</b>
<b>OPERATING USES</b>						
Salaries and Wages	46,581	40,094	6,487	645,286	697,237	(51,950)
Employee Fringe	18,924	14,064	4,860	159,834	172,469	(12,635)
<b>Total Personnel Cost</b>	<b>65,505</b>	<b>54,158</b>	<b>11,347</b>	<b>805,120</b>	<b>869,705</b>	<b>(64,585)</b>
Professional Services	643	3,526	(2,883)	3,707	27,401	(23,694)
Services and Supplies	63,116	52,961	10,154	464,248	484,589	(20,341)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	14,621	10,228	4,392	125,915	119,526	6,389
Cost of Goods Sold	(215)	5,741	(5,955)	363,700	436,067	(72,366)
Central Services Cost	0	14,000	(14,000)	0	70,000	(70,000)
<b>TOTAL OPERATING USES</b>	<b>143,670</b>	<b>140,614</b>	<b>3,055</b>	<b>1,778,399</b>	<b>2,026,471</b>	<b>(248,072)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(129,361)</b>	<b>(92,230)</b>	<b>37,131</b>	<b>383,406</b>	<b>570,230</b>	<b>186,824</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 November 30, 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	(412)	0	412	451,886	505,455	53,570
Facility Fees	48,740	55,979	7,239	143,566	159,387	15,821
<b>TOTAL OPERATING SOURCES</b>	<b>48,328</b>	<b>55,979</b>	<b>7,651</b>	<b>595,451</b>	<b>664,843</b>	<b>69,391</b>
<b>OPERATING USES</b>						
Salaries and Wages	12,330	12,151	178	163,515	176,711	(13,196)
Employee Fringe	4,785	6,051	(1,266)	40,041	45,620	(5,579)
<b>Total Personnel Cost</b>	<b>17,115</b>	<b>18,202</b>	<b>(1,088)</b>	<b>203,556</b>	<b>222,331</b>	<b>(18,775)</b>
Professional Services	161	381	(220)	916	2,070	(1,154)
Services and Supplies	18,422	21,595	(3,173)	144,486	169,733	(25,247)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	4,641	4,233	407	48,450	50,070	(1,620)
Cost of Goods Sold	0	0	0	34,826	45,973	(11,147)
Central Services Cost	0	4,500	(4,500)	0	22,500	(22,500)
<b>TOTAL OPERATING USES</b>	<b>40,338</b>	<b>48,912</b>	<b>(8,574)</b>	<b>437,469</b>	<b>520,421</b>	<b>(82,952)</b>
<b>OPERATING SOURCES(USES)</b>	<b>7,990</b>	<b>7,067</b>	<b>(923)</b>	<b>157,982</b>	<b>144,422</b>	<b>(13,560)</b>



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

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

For Period Ending November 30, 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	(2,200)	(2,200)	1,328	1,450	122
Concessions	2,722	0	(2,722)	11,225	0	(11,225)
Facility Fees	17,566	11,525	(6,041)	51,742	32,815	(18,927)
Rents	19,169	8,480	(10,689)	159,801	129,489	(30,312)
Interfund Services	0	0	0	1,793	0	(1,793)
<b>TOTAL OPERATING SOURCES</b>	<b>39,457</b>	<b>17,805</b>	<b>(21,652)</b>	<b>225,889</b>	<b>163,754</b>	<b>(62,135)</b>
<b>OPERATING USES</b>						
Salaries and Wages	4,661	6,403	(1,742)	25,141	33,185	(8,044)
Employee Fringe	3,105	3,145	(40)	15,567	16,413	(846)
<b>Total Personnel Cost</b>	<b>7,766</b>	<b>9,548</b>	<b>(1,782)</b>	<b>40,708</b>	<b>49,598</b>	<b>(8,890)</b>
Professional Services	241	572	(331)	1,373	1,545	(172)
Services and Supplies	11,469	14,787	(3,318)	88,035	92,594	(4,559)
Insurance	1,558	586	972	7,789	2,931	4,858
Utilities	2,507	2,629	(121)	10,262	11,010	(748)
Central Services Cost	0	2,300	(2,300)	0	11,500	(11,500)
<b>TOTAL OPERATING USES</b>	<b>23,541</b>	<b>30,422</b>	<b>(6,881)</b>	<b>148,167</b>	<b>169,178</b>	<b>(21,011)</b>
<b>OPERATING SOURCES(USES)</b>	<b>15,916</b>	<b>(12,617)</b>	<b>(28,533)</b>	<b>77,722</b>	<b>(5,424)</b>	<b>(83,146)</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 November 30, 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	8,269	12,280	4,010	8,017	13,253	5,235
Concessions	(12)	(12)	0	(60)	(60)	0
Facility Fees	(305,694)	(189,340)	116,354	(900,439)	(539,103)	361,336
Rents	0	0	0	500	3,850	3,350
<b>TOTAL OPERATING SOURCES</b>	<b>(297,437)</b>	<b>(177,072)</b>	<b>120,364</b>	<b>(891,982)</b>	<b>(522,060)</b>	<b>369,922</b>
<b>OPERATING USES</b>						
Salaries and Wages	132,883	191,582	(58,699)	400,680	465,939	(65,259)
Employee Fringe	48,001	64,967	(16,966)	177,853	195,022	(17,170)
<b>Total Personnel Cost</b>	<b>180,884</b>	<b>256,549</b>	<b>(75,665)</b>	<b>578,533</b>	<b>660,962</b>	<b>(82,429)</b>
Professional Services	7,976	3,619	4,357	27,931	17,015	10,916
Services and Supplies	156,212	158,422	(2,211)	410,679	487,152	(76,473)
Insurance	0	23,406	(23,406)	0	23,406	(23,406)
Utilities	88,980	117,590	(28,610)	125,859	161,086	(35,227)
Cost of Goods Sold	3,981	2,046	1,935	4,123	2,046	2,077
Central Services Cost	0	24,125	(24,125)	0	120,625	(120,625)
<b>TOTAL OPERATING USES</b>	<b>438,033</b>	<b>585,757</b>	<b>(147,724)</b>	<b>1,147,125</b>	<b>1,472,292</b>	<b>(325,167)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(735,469)</b>	<b>(762,829)</b>	<b>(27,360)</b>	<b>(2,039,107)</b>	<b>(1,994,353)</b>	<b>44,754</b>

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

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

For Period Ending November 30, 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	82,202	82,187	(14)	528,363	548,969	20,606
Facility Fees	158,999	200,865	41,866	468,340	571,918	103,578
Rents	240	475	235	3,124	2,825	(299)
Intergovernmental - Operating Grants	1,000	1,417	417	5,000	7,083	2,083
<b>TOTAL OPERATING SOURCES</b>	<b>242,440</b>	<b>284,944</b>	<b>42,504</b>	<b>1,004,827</b>	<b>1,130,795</b>	<b>125,968</b>
<b>OPERATING USES</b>						
Salaries and Wages	80,385	94,351	(13,966)	426,699	459,794	(33,095)
Employee Fringe	25,641	26,099	(457)	133,805	128,821	4,984
<b>Total Personnel Cost</b>	<b>106,026</b>	<b>120,450</b>	<b>(14,424)</b>	<b>560,504</b>	<b>588,616</b>	<b>(28,112)</b>
Professional Services	964	2,289	(1,325)	6,370	6,181	189
Services and Supplies	35,991	41,613	(5,623)	200,906	210,425	(9,519)
Insurance	2,998	2,673	325	14,988	15,796	(808)
Utilities	11,765	11,053	713	60,802	56,296	4,506
Cost of Goods Sold	3,555	3,679	(124)	28,373	26,013	2,360
Central Services Cost	0	9,717	(9,717)	0	48,585	(48,585)
<b>TOTAL OPERATING USES</b>	<b>161,299</b>	<b>191,474</b>	<b>(30,175)</b>	<b>871,945</b>	<b>951,912</b>	<b>(79,967)</b>
<b>OPERATING SOURCES(USES)</b>	<b>81,142</b>	<b>93,470</b>	<b>12,329</b>	<b>132,882</b>	<b>178,883</b>	<b>46,001</b>

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

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

For Period Ending November 30, 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	97,836	125,129	27,293	288,182	356,277	68,095
Rents	1,415	1,462	47	35,779	43,796	8,018
Intergovernmental - Operating Grants	222	0	(222)	8,172	10,679	2,507
Interfund Services	5,094	3,480	(1,614)	33,306	29,651	(3,655)
<b>TOTAL OPERATING SOURCES</b>	<b>104,568</b>	<b>130,071</b>	<b>25,503</b>	<b>365,439</b>	<b>440,403</b>	<b>74,965</b>
<b>OPERATING USES</b>						
Salaries and Wages	18,455	17,269	1,186	137,775	152,248	(14,473)
Employee Fringe	4,786	4,323	463	32,166	32,455	(289)
<b>Total Personnel Cost</b>	<b>23,241</b>	<b>21,592</b>	<b>1,649</b>	<b>169,941</b>	<b>184,703</b>	<b>(14,762)</b>
Professional Services	321	763	(442)	1,831	2,060	(229)
Services and Supplies	13,488	20,639	(7,151)	102,381	109,954	(7,573)
Insurance	0	875	(875)	3,347	4,377	(1,029)
Utilities	5,660	5,743	(82)	38,481	38,992	(511)
Central Services Cost	0	4,000	(4,000)	0	20,000	(20,000)
<b>TOTAL OPERATING USES</b>	<b>42,711</b>	<b>53,612</b>	<b>(10,901)</b>	<b>315,982</b>	<b>360,086</b>	<b>(44,104)</b>
<b>OPERATING SOURCES(USES)</b>	<b>61,857</b>	<b>76,459</b>	<b>14,603</b>	<b>49,456</b>	<b>80,317</b>	<b>30,861</b>

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

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

For Period Ending November 30, 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	129	186	57	96,863	93,653	(3,210)
Facility Fees	7,908	19,757	11,849	23,293	56,254	32,961
<b>TOTAL OPERATING SOURCES</b>	<b>8,037</b>	<b>19,944</b>	<b>11,907</b>	<b>120,156</b>	<b>149,908</b>	<b>29,751</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,593	1,930	(338)	83,850	82,675	1,175
Employee Fringe	544	397	148	12,191	17,322	(5,130)
<b>Total Personnel Cost</b>	<b>2,137</b>	<b>2,327</b>	<b>(190)</b>	<b>96,041</b>	<b>99,997</b>	<b>(3,956)</b>
Services and Supplies	1,690	3,320	(1,630)	24,645	26,287	(1,642)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	499	532	(33)	3,203	3,265	(62)
Cost of Goods Sold	65	38	27	13,001	10,318	2,683
Central Services Cost	0	1,033	(1,033)	0	5,165	(5,165)
<b>TOTAL OPERATING USES</b>	<b>4,391</b>	<b>7,250</b>	<b>(2,859)</b>	<b>137,959</b>	<b>146,106</b>	<b>(8,147)</b>
<b>OPERATING SOURCES(USES)</b>	<b>3,646</b>	<b>12,694</b>	<b>9,048</b>	<b>(17,803)</b>	<b>3,802</b>	<b>21,605</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 November 30, 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	396	345	(51)	8,436	8,702	265
Punch Cards Utilized	(142)	6,123	6,265	(346,086)	(349,812)	(3,726)
Facility Fees	284,670	172,876	(111,794)	856,120	492,225	(363,896)
<b>TOTAL OPERATING SOURCES</b>	<b>284,924</b>	<b>179,344</b>	<b>(105,580)</b>	<b>518,471</b>	<b>151,114</b>	<b>(367,357)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,207	12,654	(6,447)	32,675	56,454	(23,779)
Employee Fringe	2,277	4,203	(1,926)	11,722	19,293	(7,571)
<b>Total Personnel Cost</b>	<b>8,484</b>	<b>16,857</b>	<b>(8,373)</b>	<b>44,397</b>	<b>75,747</b>	<b>(31,350)</b>
Professional Services	68	11,063	(10,995)	1,044	41,386	(40,342)
Services and Supplies	880	928	(48)	10,776	14,984	(4,208)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	947	946	1	947	7,237	(6,290)
Central Services Cost	62,083	1,000	61,083	310,419	5,000	305,419
Defensible Space	6,692	0	6,692	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>79,154</b>	<b>30,794</b>	<b>48,360</b>	<b>374,276</b>	<b>145,854</b>	<b>228,422</b>
<b>OPERATING SOURCES(USES)</b>	<b>205,770</b>	<b>148,549</b>	<b>(57,220)</b>	<b>144,195</b>	<b>5,260</b>	<b>(138,935)</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 November 30, 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	(248)	(6,551)	(6,303)	658,196	641,229	(16,967)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(18)	835	853	(46,954)	(47,371)	(417)
Facility Fees	97,427	117,184	19,757	289,791	332,428	42,637
Rents	276	(410)	(686)	22,387	12,695	(9,693)
<b>TOTAL OPERATING SOURCES</b>	<b>97,437</b>	<b>111,058</b>	<b>13,621</b>	<b>983,057</b>	<b>1,004,855</b>	<b>21,798</b>
<b>OPERATING USES</b>						
Salaries and Wages	29,865	29,857	8	318,120	349,543	(31,424)
Employee Fringe	9,443	8,512	931	70,528	75,376	(4,848)
<b>Total Personnel Cost</b>	<b>39,308</b>	<b>38,369</b>	<b>939</b>	<b>388,648</b>	<b>424,919</b>	<b>(36,272)</b>
Professional Services	482	1,146	(664)	2,746	3,091	(345)
Services and Supplies	17,470	19,244	(1,774)	161,798	185,352	(23,554)
Insurance	0	0	0	12,629	10,926	1,703
Utilities	8,609	6,282	2,327	48,463	54,592	(6,129)
Central Services Cost	6,083	7,542	(1,459)	30,419	37,710	(7,291)
<b>TOTAL OPERATING USES</b>	<b>71,953</b>	<b>72,583</b>	<b>(631)</b>	<b>644,703</b>	<b>716,591</b>	<b>(71,888)</b>
<b>OPERATING SOURCES(USES)</b>	<b>25,484</b>	<b>38,474</b>	<b>12,990</b>	<b>338,354</b>	<b>288,264</b>	<b>(50,090)</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 November 30, 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	182,864	220,932	38,068	865,496	1,028,653	163,157
<b>TOTAL OPERATING SOURCES</b>	<u>182,864</u>	<u>220,932</u>	<u>38,068</u>	<u>865,946</u>	<u>1,028,703</u>	<u>162,757</u>
<b>OPERATING USES</b>						
Salaries and Wages	80,091	119,229	(39,138)	379,201	508,184	(128,983)
Employee Fringe	39,284	50,084	(10,800)	196,597	231,719	(35,123)
<b>Total Personnel Cost</b>	<u>119,376</u>	<u>169,313</u>	<u>(49,938)</u>	<u>575,797</u>	<u>739,903</u>	<u>(164,106)</u>
Professional Services	1,704	0	1,704	1,704	1,387	317
Services and Supplies	56,355	61,621	(5,266)	255,857	289,065	(33,209)
Insurance	237	278	(41)	1,186	1,391	(206)
Utilities	964	759	206	3,657	4,509	(852)
Cost of Goods Sold	0	0	0	199	0	199
<b>TOTAL OPERATING USES</b>	<u>178,635</u>	<u>231,971</u>	<u>(53,336)</u>	<u>838,400</u>	<u>1,036,255</u>	<u>(197,855)</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>4,229</u></u>	<u><u>(11,039)</u></u>	<u><u>(15,268)</u></u>	<u><u>27,546</u></u>	<u><u>(7,552)</u></u>	<u><u>(35,098)</u></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 November 30, 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	28,532	28,435	(97)	123,564	127,037	3,473
<b>TOTAL OPERATING SOURCES</b>	<u>28,532</u>	<u>28,435</u>	<u>(97)</u>	<u>123,564</u>	<u>127,037</u>	<u>3,473</u>
 <b>OPERATING USES</b>						
Insurance	23,752	23,752	0	118,761	118,764	(3)
<b>TOTAL OPERATING USES</b>	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>118,761</u>	<u>118,764</u>	<u>(3)</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>4,780</u></u>	<u><u>4,683</u></u>	<u><u>(97)</u></u>	<u><u>4,803</u></u>	<u><u>8,273</u></u>	<u><u>3,470</u></u>