

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **February 29, 2016**

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 – February 2016

Note 1 – Format Change – July 1, 2015

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 – August 1, 2015 - The Comparison to Prior Year Statement of Sources and Uses for each fund have been grouped together and moved to Appendix A.

Note 3 – December 1, 2015 - The Recreation Division revised the method for determining visits and removed certain categories of visits from the current year. To compare the same categories to prior year we have split the Recreation visits to separate lines.

Note 4 – January 1, 2016 - The Public Works Division corrected the January 31, 2015 Prior Year Monthly and Prior Year YTD Water Flow (acre feet) from 143.8 to 139.0.

Note 5 – January 1, 2016 – Due to the Diamond Peak Ski Resorts increase in business volume the actual uses will be more than budget. The District is planning to file a budget augmentation in April 2016.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending February 29, 2016

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)**	118	103	(15)	-12.7%	2,121	2,028	(93)	-4.4%
Wastewater Flow (million gallons)	25	28	3	12.0%	231	224	(7)	-3.2%
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)	22,693	44,297	21,604	95.2%	72,184	131,556	59,372	82.3%
Recreation Center (comparable individual visits)*	10,124	10,482	358	3.5%	73,046	73,025	(21)	0.0%
Recreation Center (PY Visits not counted in CY)*	1,790	0	(1,790)	-100.0%	12,389	3,632	(8,757)	-70.7%
Parks (touches)	-	-	-	-	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	103	N/A	-	N/A	2,028	N/A	-
Wastewater Flow (million gallons)	N/A	28	N/A	-	N/A	224	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)	30,700	44,297	13,597	44.3%	82,100	131,556	49,456	60.2%
Recreation Center (comparable individual visits)	10,000	10,482	482	4.8%	84,300	73,025	(11,275)	-13.4%
Parks (touches)	-	-	-	-	25,700	32,200	6,500	25.3%
Tennis (individual visits)	-	-	-	-	9,900	10,668	768	7.8%
Beaches (individual visits)	-	-	-	-	131,438	135,483	4,045	3.1%

*Beginning December 2015, the Recreation Division revised the method for determining visits and removed certain categories of visits from the current year metric. To compare the same categories to prior year we have split the Recreation visits to separate lines.

**The Public Works Division corrected the January 31, 2015 Prior Year Monthly and Prior Year YTD Water Flow (acre feet) from 143.8 to 139.0.

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	349,000	357,436	8,436	1,179,000	1,211,538	32,538
Consolidated Taxes	105,200	119,692	14,492	896,160	967,105	70,945
Sales and Fees	2,753,269	3,571,682	818,413	17,592,418	20,645,318	3,052,900
Concessions	23,560	4,495	(19,065)	106,940	102,407	(4,533)
Punch Cards Utilized	(17,066)	(30,644)	(13,578)	(480,757)	(485,942)	(5,185)
Facility Fees	551,374	648,420	97,046	2,205,497	2,227,817	22,320
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	21,713	22,013	300
Fines and Penalties	3,100	2,676	(424)	29,700	18,819	(10,881)
Interfund Services	212,095	255,474	43,379	1,923,604	1,970,271	46,667
Central Services Revenue	93,583	93,583	0	748,664	748,664	0
TOTAL OPERATING SOURCES	4,075,515	5,024,230	948,715	24,222,939	27,432,009	3,209,070
OPERATING USES						
Salaries and Wages	901,147	1,004,658	(103,511)	7,501,332	7,748,800	(247,468)
Employee Fringe	382,249	356,242	26,007	3,106,564	2,843,989	262,575
Total Personnel Cost	1,283,396	1,360,900	(77,505)	10,607,896	10,592,789	15,108
Professional Services	38,573	17,029	21,544	411,806	327,276	84,530
Services and Supplies	471,032	650,735	(179,703)	5,175,409	5,050,931	124,478
Insurance	92,918	87,811	5,107	560,935	585,959	(25,024)
Utilities	163,010	147,058	15,952	1,821,347	1,587,147	234,200
Cost of Goods Sold	66,330	140,528	(74,198)	614,823	928,085	(313,262)
Central Services Cost	93,583	93,583	0	748,664	748,664	0
Defensible Space	0	0	0	112,000	0	112,000
Capital Expenditures	0	0	0	15,000	32,338	(17,338)
TOTAL OPERATING USES	2,208,842	2,497,645	(288,803)	20,067,880	19,853,189	214,690
OPERATING SOURCES(USES)	1,866,673	2,526,585	659,912	4,155,059	7,578,820	3,423,761

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	349,000	357,436	8,436	1,179,000	1,211,538	32,538
Consolidated Taxes	105,200	119,692	14,492	896,160	967,105	70,945
Central Services Revenue	93,583	93,583	0	748,664	748,664	0
TOTAL OPERATING SOURCES	547,783	570,711	22,928	2,823,824	2,927,307	103,483
OPERATING USES						
Salaries and Wages	131,313	132,799	(1,486)	1,127,248	1,091,855	35,393
Employee Fringe	65,229	59,736	5,492	553,276	505,341	47,934
Total Personnel Cost	196,542	192,536	4,006	1,680,524	1,597,196	83,328
Professional Services	22,900	10,000	12,900	242,200	139,744	102,456
Services and Supplies	39,981	54,547	(14,566)	448,199	458,399	(10,200)
Insurance	6,610	5,541	1,069	52,860	49,730	3,130
Utilities	10,089	3,719	6,370	68,294	40,424	27,870
Capital Expenditures	0	0	0	15,000	32,338	(17,338)
TOTAL OPERATING USES	276,122	266,342	9,780	2,507,077	2,317,832	189,245
OPERATING SOURCES(USES)	271,661	304,369	32,708	316,747	609,475	292,727

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	845,186	814,400	(30,786)	7,803,699	7,744,191	(59,508)
Fines and Penalties	3,100	2,676	(424)	29,700	18,819	(10,881)
TOTAL OPERATING SOURCES	848,286	817,076	(31,210)	7,833,399	7,763,010	(70,389)
OPERATING USES						
Salaries and Wages	189,233	191,568	(2,335)	1,649,005	1,594,769	54,236
Employee Fringe	94,577	88,061	6,516	810,450	741,184	69,266
Total Personnel Cost	283,809	279,629	4,180	2,459,455	2,335,953	123,502
Professional Services	6,840	4,721	2,119	69,640	53,230	16,410
Services and Supplies	108,290	134,960	(26,670)	1,291,710	1,100,147	191,563
Insurance	10,500	11,464	(964)	84,000	91,708	(7,708)
Utilities	76,894	58,764	18,130	811,674	665,952	145,722
Cost of Goods Sold	0	365	(365)	0	7,169	(7,169)
Central Services Cost	25,366	25,366	0	202,928	202,928	0
Defensible Space	0	0	0	78,500	0	78,500
TOTAL OPERATING USES	511,699	515,268	(3,569)	4,997,907	4,457,085	540,821
OPERATING SOURCES(USES)	336,587	301,807	(34,779)	2,835,492	3,305,925	470,432

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,906,783	2,757,462	850,679	9,139,619	12,245,315	3,105,696
Concessions	23,560	4,495	(19,065)	54,700	36,532	(18,168)
Punch Cards Utilized	(15,066)	(27,102)	(12,036)	(423,657)	(428,176)	(4,519)
Facility Fees	435,229	512,003	76,774	1,740,917	1,758,972	18,055
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	21,713	22,013	300
Interfund Services	2,100	2,078	(22)	40,700	38,168	(2,532)
TOTAL OPERATING SOURCES	2,354,006	3,250,353	896,347	10,573,992	13,676,824	3,102,832
OPERATING USES						
Salaries and Wages	463,985	556,375	(92,390)	3,432,688	3,818,031	(385,343)
Employee Fringe	162,771	152,864	9,908	1,197,025	1,111,360	85,665
Total Personnel Cost	626,757	709,238	(82,482)	4,629,714	4,929,391	(299,678)
Professional Services	7,083	2,309	4,775	82,966	118,901	(35,935)
Services and Supplies	281,763	378,503	(96,741)	2,735,663	2,791,391	(55,728)
Insurance	43,125	38,107	5,018	192,684	187,341	5,343
Utilities	71,355	77,237	(5,882)	873,517	798,509	75,008
Cost of Goods Sold	66,330	138,735	(72,405)	614,823	919,488	(304,666)
Central Services Cost	60,675	60,675	0	485,400	485,400	0
Defensible Space	0	0	0	33,500	0	33,500
TOTAL OPERATING USES	1,157,087	1,404,804	(247,716)	9,648,267	10,230,422	(582,155)
OPERATING SOURCES(USES)	1,196,919	1,845,549	648,631	925,725	3,446,402	2,520,677

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	500	3,437	2,937	2,323,386	2,495,028	171,642
Facility Fees	40,905	48,121	7,216	163,620	165,317	1,697
TOTAL OPERATING SOURCES	41,405	51,558	10,153	2,487,006	2,660,345	173,339
OPERATING USES						
Salaries and Wages	21,840	23,484	(1,643)	680,459	754,932	(74,472)
Employee Fringe	13,046	9,589	3,456	213,488	208,753	4,735
Total Personnel Cost	34,886	33,073	1,813	893,947	963,685	(69,738)
Professional Services	0	0	0	5,900	27,401	(21,501)
Services and Supplies	34,206	46,474	(12,269)	586,924	606,805	(19,881)
Insurance	0	0	0	26,200	19,183	7,017
Utilities	7,655	9,493	(1,838)	153,706	147,849	5,857
Cost of Goods Sold	0	3,873	(3,873)	359,967	436,498	(76,532)
Central Services Cost	14,000	14,000	0	112,000	112,000	0
TOTAL OPERATING USES	90,747	106,913	(16,167)	2,138,644	2,313,421	(174,777)
OPERATING SOURCES(USES)	(49,342)	(55,355)	(6,014)	348,362	346,924	(1,438)

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	498,597	505,455	6,858
Facility Fees	55,631	65,444	9,813	222,523	224,831	2,308
TOTAL OPERATING SOURCES	55,631	65,444	9,813	721,120	730,287	9,167
OPERATING USES						
Salaries and Wages	9,926	7,582	2,343	223,598	193,183	30,415
Employee Fringe	4,158	2,405	1,753	66,887	54,128	12,760
Total Personnel Cost	14,083	9,987	4,096	290,485	247,311	43,174
Professional Services	0	0	0	2,400	2,070	330
Services and Supplies	10,577	10,625	(48)	203,236	212,752	(9,517)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	3,372	4,316	(944)	61,414	62,858	(1,444)
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	36,000	36,000	0
TOTAL OPERATING USES	32,532	29,428	3,104	644,550	614,707	29,843
OPERATING SOURCES(USES)	23,099	36,016	12,917	76,570	115,579	39,010

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	18,545	20,479	1,934	218,640	178,581	(40,059)
Facility Fees	11,453	13,474	2,021	45,814	46,289	475
TOTAL OPERATING SOURCES	<u>29,998</u>	<u>33,953</u>	<u>3,955</u>	<u>264,454</u>	<u>224,870</u>	<u>(39,584)</u>
OPERATING USES						
Salaries and Wages	8,168	7,009	1,159	68,721	53,249	15,473
Employee Fringe	5,247	3,290	1,957	43,794	26,887	16,907
Total Personnel Cost	<u>13,415</u>	<u>10,299</u>	<u>3,116</u>	<u>112,515</u>	<u>80,135</u>	<u>32,380</u>
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	15,494	18,343	(2,849)	116,580	153,714	(37,134)
Insurance	1,575	586	989	12,600	4,689	7,911
Utilities	2,321	2,833	(512)	17,882	20,891	(3,009)
Central Services Cost	2,300	2,300	0	18,400	18,400	0
TOTAL OPERATING USES	<u>35,105</u>	<u>34,361</u>	<u>744</u>	<u>279,477</u>	<u>279,375</u>	<u>103</u>
OPERATING SOURCES(USES)	<u>(5,107)</u>	<u>(408)</u>	<u>4,698</u>	<u>(15,023)</u>	<u>(54,505)</u>	<u>(39,482)</u>

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,793,580	2,627,190	833,610	5,128,870	8,056,550	2,927,680
Concessions	23,560	4,495	(19,065)	54,700	36,532	(18,168)
Facility Fees	(188,163)	(221,355)	(33,192)	(752,652)	(760,458)	(7,806)
TOTAL OPERATING SOURCES	1,628,977	2,410,330	781,353	4,430,918	7,332,624	2,901,706
OPERATING USES						
Salaries and Wages	330,182	417,963	(87,781)	1,458,813	1,758,221	(299,408)
Employee Fringe	103,669	105,247	(1,578)	535,621	522,826	12,796
Total Personnel Cost	433,851	523,211	(89,359)	1,994,434	2,281,046	(286,612)
Professional Services	6,250	0	6,250	58,500	17,538	40,962
Services and Supplies	173,726	246,345	(72,619)	1,242,740	1,293,713	(50,973)
Insurance	38,400	31,406	6,994	115,200	119,765	(4,565)
Utilities	41,172	42,260	(1,088)	485,960	403,068	82,892
Cost of Goods Sold	62,930	131,570	(68,640)	166,707	387,306	(220,599)
Central Services Cost	24,125	24,125	0	193,000	193,000	0
TOTAL OPERATING USES	780,454	998,916	(218,462)	4,256,541	4,695,437	(438,896)
OPERATING SOURCES(USES)	848,523	1,411,414	562,891	174,377	2,637,187	2,462,810

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	93,693	104,256	10,563	823,801	856,653	32,852
Facility Fees	199,617	234,828	35,211	798,465	806,747	8,282
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	11,200	11,333	133
TOTAL OPERATING SOURCES	294,710	340,501	45,791	1,633,466	1,678,733	45,267
OPERATING USES						
Salaries and Wages	77,258	78,349	(1,091)	663,202	701,396	(38,194)
Employee Fringe	29,021	24,010	5,012	240,624	205,239	35,385
Total Personnel Cost	106,279	102,358	3,920	903,826	906,635	(2,810)
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	37,537	49,762	(12,225)	352,286	336,360	15,926
Insurance	3,150	5,240	(2,090)	25,200	26,382	(1,183)
Utilities	13,015	12,580	435	100,504	96,622	3,882
Cost of Goods Sold	3,400	3,210	190	35,643	39,312	(3,669)
Central Services Cost	9,717	9,717	0	77,736	77,736	0
TOTAL OPERATING USES	173,098	182,867	(9,769)	1,501,195	1,489,229	11,965
OPERATING SOURCES(USES)	121,612	157,634	36,022	132,272	189,504	57,232

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	465	1,415	950	46,100	48,041	1,941
Facility Fees	124,351	146,287	21,936	497,405	502,563	5,158
Intergovernmental - Operating Grants	0	0	0	10,513	10,679	166
Interfund Services	2,100	2,078	(22)	40,700	38,168	(2,532)
TOTAL OPERATING SOURCES	126,916	149,780	22,864	594,718	599,452	4,734
OPERATING USES						
Salaries and Wages	7,014	9,362	(2,348)	167,259	179,390	(12,131)
Employee Fringe	3,149	3,943	(793)	45,894	43,359	2,535
Total Personnel Cost	10,164	13,305	(3,141)	213,153	222,749	(9,595)
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	7,587	6,147	1,440	165,910	138,160	27,750
Insurance	0	875	(875)	3,543	7,003	(3,460)
Utilities	3,383	4,082	(699)	48,780	51,940	(3,160)
Central Services Cost	4,000	4,000	0	32,000	32,000	0
TOTAL OPERATING USES	25,134	28,409	(3,276)	465,386	453,911	11,475
OPERATING SOURCES(USES)	101,782	121,371	19,588	129,332	145,540	16,209

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	100,225	93,653	(6,572)
Facility Fees	19,634	23,098	3,464	78,538	79,352	814
TOTAL OPERATING SOURCES	<u>19,634</u>	<u>23,098</u>	<u>3,464</u>	<u>178,763</u>	<u>173,005</u>	<u>(5,758)</u>
OPERATING USES						
Salaries and Wages	1,412	733	680	97,738	84,830	12,907
Employee Fringe	746	175	571	19,750	17,904	1,846
Total Personnel Cost	<u>2,158</u>	<u>908</u>	<u>1,250</u>	<u>117,488</u>	<u>102,735</u>	<u>14,753</u>
Services and Supplies	186	308	(122)	30,887	28,076	2,811
Insurance	0	0	0	1,132	1,074	58
Utilities	437	550	(113)	5,271	4,836	435
Cost of Goods Sold	0	81	(81)	10,300	10,399	(99)
Central Services Cost	1,033	1,033	0	8,264	8,264	0
TOTAL OPERATING USES	<u>3,814</u>	<u>2,880</u>	<u>934</u>	<u>173,342</u>	<u>155,384</u>	<u>17,958</u>
OPERATING SOURCES(USES)	<u><u>15,820</u></u>	<u><u>20,217</u></u>	<u><u>4,398</u></u>	<u><u>5,421</u></u>	<u><u>17,622</u></u>	<u><u>12,200</u></u>

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

OTHER RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	685	685	0	11,354	11,354
Punch Cards Utilized	(15,066)	(27,102)	(12,036)	(423,657)	(428,176)	(4,519)
Facility Fees	171,801	202,106	30,305	687,204	694,331	7,127
TOTAL OPERATING SOURCES	156,735	175,689	18,954	263,547	277,509	13,962
OPERATING USES						
Salaries and Wages	8,185	11,893	(3,708)	72,898	92,830	(19,932)
Employee Fringe	3,736	4,204	(469)	30,967	32,265	(1,298)
Total Personnel Cost	11,921	16,098	(4,177)	103,865	125,096	(21,230)
Professional Services	833	2,309	(1,476)	6,666	62,106	(55,440)
Services and Supplies	2,450	500	1,950	37,100	21,811	15,289
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,123	(1,123)	0	10,445	(10,445)
Central Services Cost	1,000	1,000	0	8,000	8,000	0
Defensible Space	0	0	0	33,500	0	33,500
TOTAL OPERATING USES	16,204	21,029	(4,825)	189,131	228,957	(39,826)
OPERATING SOURCES(USES)	140,531	154,661	14,129	74,416	48,552	(25,864)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	(180)	(180)	645,450	653,372	7,922
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(3,542)	(1,542)	(57,100)	(57,766)	(666)
Facility Fees	116,145	136,416	20,271	464,580	468,845	4,265
TOTAL OPERATING SOURCES	114,145	132,695	18,550	1,105,170	1,130,324	25,154
OPERATING USES						
Salaries and Wages	20,409	25,561	(5,152)	459,909	430,775	29,135
Employee Fringe	10,341	9,625	716	136,752	107,147	29,606
Total Personnel Cost	30,750	35,186	(4,436)	596,662	537,921	58,741
Professional Services	1,000	0	1,000	11,000	12,578	(1,578)
Services and Supplies	13,749	13,652	97	255,679	230,731	24,948
Insurance	0	0	0	13,270	10,926	2,344
Utilities	4,088	6,475	(2,387)	63,214	74,894	(11,680)
Central Services Cost	7,542	7,542	0	60,336	60,336	0
TOTAL OPERATING USES	57,129	62,855	(5,726)	1,000,161	927,387	72,774
OPERATING SOURCES(USES)	57,016	69,840	12,823	105,009	202,937	97,928

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,000	0	(1,000)	1,250	50	(1,200)
Interfund Services	180,075	215,532	35,457	1,670,734	1,686,735	16,001
TOTAL OPERATING SOURCES	181,075	215,532	34,457	1,671,984	1,686,785	14,801
OPERATING USES						
Salaries and Wages	96,207	98,355	(2,148)	832,482	813,371	19,111
Employee Fringe	49,331	45,956	3,375	409,061	378,956	30,104
Total Personnel Cost	145,538	144,311	1,227	1,241,543	1,192,327	49,215
Professional Services	750	0	750	6,000	2,824	3,176
Services and Supplies	27,250	69,074	(41,825)	444,158	470,263	(26,105)
Insurance	262	278	(17)	2,093	2,226	(133)
Utilities	584	863	(279)	4,648	7,367	(2,719)
Cost of Goods Sold	0	1,428	(1,428)	0	1,428	(1,428)
TOTAL OPERATING USES	174,383	215,954	(41,571)	1,698,442	1,676,436	22,006
OPERATING SOURCES(USES)	6,692	(422)	(7,114)	(26,458)	10,349	36,807

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending February 29, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	29,920	37,863	7,943	212,170	245,368	33,198
TOTAL OPERATING SOURCES	<u>29,920</u>	<u>37,863</u>	<u>7,943</u>	<u>212,170</u>	<u>245,368</u>	<u>33,198</u>
OPERATING USES						
Insurance	32,421	32,421	0	216,027	244,027	(28,000)
TOTAL OPERATING USES	<u>32,421</u>	<u>32,421</u>	<u>0</u>	<u>216,027</u>	<u>244,027</u>	<u>(28,000)</u>
OPERATING SOURCES(USES)	<u><u>(2,501)</u></u>	<u><u>5,442</u></u>	<u><u>7,943</u></u>	<u><u>(3,857)</u></u>	<u><u>1,341</u></u>	<u><u>5,198</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 February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	320,298	357,436	37,137	1,083,985	1,211,538	127,553
Consolidated Taxes	105,365	119,692	14,328	882,423	967,105	84,682
Sales and Fees	2,173,924	3,571,682	1,397,758	16,761,665	20,645,318	3,883,653
Concessions	12,381	4,495	(7,886)	113,821	102,407	(11,415)
Punch Cards Utilized	(8,944)	(30,644)	(21,700)	(432,425)	(485,942)	(53,517)
Facility Fees	491,307	648,420	157,113	1,732,438	2,227,817	495,379
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,431	1,417	(14)	16,603	22,013	5,410
Fines and Penalties	1,103	2,676	1,573	40,952	18,819	(22,132)
Interfund Services	194,708	255,474	60,766	1,630,290	1,970,271	339,981
Central Services Revenue	91,756	93,583	1,827	734,000	748,664	14,664
TOTAL OPERATING SOURCES	3,383,328	5,024,230	1,640,902	22,568,751	27,432,009	4,863,258
OPERATING USES						
Salaries and Wages	824,530	1,004,658	(180,128)	6,814,087	7,748,800	(934,713)
Employee Fringe	309,576	356,242	(46,665)	2,585,250	2,843,989	(258,739)
Total Personnel Cost	1,134,107	1,360,900	(226,793)	9,399,337	10,592,789	(1,193,452)
Professional Services	33,808	17,029	16,778	271,814	327,276	(55,463)
Services and Supplies	489,065	650,735	(161,670)	4,323,334	5,050,931	(727,598)
Insurance	91,096	87,811	3,285	535,211	585,959	(50,747)
Utilities	220,243	147,058	73,185	1,671,573	1,587,147	84,426
Cost of Goods Sold	68,904	140,528	(71,624)	671,555	928,085	(256,530)
Central Services Cost	91,756	93,583	(1,827)	734,000	748,664	(14,664)
Defensible Space	12,344	0	12,344	102,885	0	102,885
Capital Expenditures	14,460	0	14,460	534,784	32,338	502,446
TOTAL OPERATING USES	2,155,782	2,497,645	(341,862)	18,244,493	19,853,189	(1,608,697)
OPERATING SOURCES(USES)	1,227,546	2,526,585	1,299,039	4,324,259	7,578,820	3,254,561

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	320,298	357,436	37,137	1,083,985	1,211,538	127,553
Consolidated Taxes	105,365	119,692	14,328	882,423	967,105	84,682
Central Services Revenue	91,756	93,583	1,827	734,000	748,664	14,664
TOTAL OPERATING SOURCES	517,419	570,711	53,292	2,700,407	2,927,307	226,899
OPERATING USES						
Salaries and Wages	123,372	132,799	(9,427)	1,027,351	1,091,855	(64,503)
Employee Fringe	54,458	59,736	(5,279)	474,025	505,341	(31,317)
Total Personnel Cost	177,830	192,536	(14,706)	1,501,376	1,597,196	(95,820)
Professional Services	28,265	10,000	18,265	163,177	139,744	23,433
Services and Supplies	45,211	54,547	(9,336)	331,485	458,399	(126,914)
Insurance	6,294	5,541	753	50,066	49,730	336
Utilities	3,209	3,719	(509)	29,149	40,424	(11,276)
Capital Expenditures	14,460	0	14,460	534,784	32,338	502,446
TOTAL OPERATING USES	275,269	266,342	8,927	2,610,037	2,317,832	292,206
OPERATING SOURCES(USES)	242,150	304,369	62,219	90,370	609,475	519,105

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	798,629	814,400	15,771	7,607,721	7,744,191	136,470
Fines and Penalties	1,103	2,676	1,573	40,952	18,819	(22,132)
TOTAL OPERATING SOURCES	799,731	817,076	17,345	7,648,673	7,763,010	114,338
OPERATING USES						
Salaries and Wages	168,806	191,568	(22,762)	1,454,047	1,594,769	(140,722)
Employee Fringe	82,676	88,061	(5,385)	727,578	741,184	(13,606)
Total Personnel Cost	251,483	279,629	(28,147)	2,181,625	2,335,953	(154,328)
Professional Services	4,721	4,721	0	53,035	53,230	(195)
Services and Supplies	99,512	134,960	(35,448)	1,063,177	1,100,147	(36,970)
Insurance	10,005	11,464	(1,459)	80,040	91,708	(11,669)
Utilities	72,408	58,764	13,644	694,174	665,952	28,223
Cost of Goods Sold	0	365	(365)	5,183	7,169	(1,986)
Central Services Cost	23,590	25,366	(1,776)	188,664	202,928	(14,264)
Defensible Space	6,172	0	6,172	51,443	0	51,443
TOTAL OPERATING USES	467,890	515,268	(47,379)	4,317,340	4,457,085	(139,746)
OPERATING SOURCES(USES)	331,841	301,807	(30,034)	3,331,333	3,305,925	(25,408)

**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 February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,375,015	2,757,462	1,382,447	8,470,576	12,245,315	3,774,740
Concessions	12,381	4,495	(7,886)	54,184	36,532	(17,652)
Punch Cards Utilized	(7,909)	(27,102)	(19,194)	(380,815)	(428,176)	(47,361)
Facility Fees	376,082	512,003	135,921	1,327,422	1,758,972	431,550
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,431	1,417	(14)	16,603	22,013	5,410
Interfund Services	1,851	2,078	228	40,815	38,168	(2,647)
TOTAL OPERATING SOURCES	1,758,851	3,250,353	1,491,502	9,533,785	13,676,824	4,143,040
OPERATING USES						
Salaries and Wages	437,072	556,375	(119,303)	3,314,113	3,818,031	(503,918)
Employee Fringe	124,228	152,864	(28,636)	1,006,134	1,111,360	(105,226)
Total Personnel Cost	561,300	709,238	(147,939)	4,320,247	4,929,391	(609,144)
Professional Services	105	2,309	(2,204)	49,908	118,901	(68,992)
Services and Supplies	289,072	378,503	(89,431)	2,353,105	2,791,391	(438,286)
Insurance	41,139	38,107	3,031	171,554	187,341	(15,787)
Utilities	137,979	77,237	60,742	877,847	798,509	79,338
Cost of Goods Sold	68,904	138,735	(69,831)	666,173	919,488	(253,315)
Central Services Cost	62,083	60,675	1,408	496,668	485,400	11,268
Defensible Space	6,172	0	6,172	51,443	0	51,443
TOTAL OPERATING USES	1,166,753	1,404,804	(238,051)	8,986,945	10,230,422	(1,243,477)
OPERATING SOURCES(USES)	592,098	1,845,549	1,253,451	546,840	3,446,402	2,899,563

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	4,974	3,437	(1,536)	2,158,143	2,495,028	336,885
Facility Fees	8,271	48,121	39,849	28,807	165,317	136,510
TOTAL OPERATING SOURCES	13,245	51,558	38,313	2,186,950	2,660,345	473,395
OPERATING USES						
Salaries and Wages	21,775	23,484	(1,708)	701,929	754,932	(53,002)
Employee Fringe	7,151	9,589	(2,439)	194,545	208,753	(14,208)
Total Personnel Cost	28,926	33,073	(4,147)	896,475	963,685	(67,210)
Professional Services	0	0	0	3,707	27,401	(23,694)
Services and Supplies	33,620	46,474	(12,854)	551,580	606,805	(55,225)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	8,470	9,493	(1,023)	156,255	147,849	8,406
Cost of Goods Sold	2,842	3,873	(1,031)	374,491	436,498	(62,008)
Central Services Cost	0	14,000	(14,000)	0	112,000	(112,000)
TOTAL OPERATING USES	73,857	106,913	(33,056)	1,998,215	2,313,421	(315,206)
OPERATING SOURCES(USES)	(60,612)	(55,355)	5,257	188,735	346,924	158,189

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	825	0	(825)	452,711	505,455	52,745
Facility Fees	57,824	65,444	7,620	201,390	224,831	23,441
TOTAL OPERATING SOURCES	58,649	65,444	6,795	654,101	730,287	76,186
OPERATING USES						
Salaries and Wages	5,305	7,582	(2,277)	178,275	193,183	(14,908)
Employee Fringe	1,758	2,405	(647)	48,388	54,128	(5,739)
Total Personnel Cost	7,063	9,987	(2,924)	226,663	247,311	(20,648)
Professional Services	0	0	0	916	2,070	(1,154)
Services and Supplies	10,039	10,625	(586)	169,601	212,752	(43,151)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	3,485	4,316	(831)	59,747	62,858	(3,111)
Cost of Goods Sold	825	0	825	35,651	45,973	(10,322)
Central Services Cost	0	4,500	(4,500)	0	36,000	(36,000)
TOTAL OPERATING USES	21,411	29,428	(8,017)	497,813	614,707	(116,894)
OPERATING SOURCES(USES)	37,238	36,016	(1,222)	156,287	115,579	(40,708)

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	19,814	20,479	665	221,588	178,581	(43,007)
Concessions	0	0	0	15,132	0	(15,132)
Facility Fees	20,840	13,474	(7,367)	72,583	46,289	(26,294)
Interfund Services	0	0	0	1,793	0	(1,793)
TOTAL OPERATING SOURCES	40,654	33,953	(6,702)	311,097	224,870	(86,227)
OPERATING USES						
Salaries and Wages	6,687	7,009	(322)	44,447	53,249	(8,802)
Employee Fringe	3,242	3,290	(48)	25,884	26,887	(1,002)
Total Personnel Cost	9,929	10,299	(370)	70,331	80,135	(9,804)
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	17,890	18,343	(454)	138,242	153,714	(15,472)
Insurance	1,558	586	972	12,462	4,689	7,773
Utilities	4,693	2,833	1,860	22,952	20,891	2,061
Central Services Cost	0	2,300	(2,300)	0	18,400	(18,400)
TOTAL OPERATING USES	34,069	34,361	(292)	245,361	279,375	(34,014)
OPERATING SOURCES(USES)	6,586	(408)	(6,994)	65,736	(54,505)	(120,241)

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,257,385	2,627,190	1,369,804	4,661,173	8,056,550	3,395,377
Concessions	12,381	4,495	(7,886)	39,052	36,532	(2,519)
Facility Fees	(362,672)	(221,355)	141,318	(1,263,112)	(760,458)	502,654
TOTAL OPERATING SOURCES	907,094	2,410,330	1,503,236	3,437,113	7,332,624	3,895,511
OPERATING USES						
Salaries and Wages	309,041	417,963	(108,922)	1,402,190	1,758,221	(356,031)
Employee Fringe	78,506	105,247	(26,741)	444,386	522,826	(78,440)
Total Personnel Cost	387,547	523,211	(135,663)	1,846,576	2,281,046	(434,470)
Professional Services	105	0	105	31,615	17,538	14,077
Services and Supplies	176,606	246,345	(69,738)	1,027,832	1,293,713	(265,881)
Insurance	36,583	31,406	5,178	109,750	119,765	(10,016)
Utilities	103,038	42,260	60,778	478,015	403,068	74,946
Cost of Goods Sold	62,441	131,570	(69,130)	204,087	387,306	(183,219)
Central Services Cost	0	24,125	(24,125)	0	193,000	(193,000)
TOTAL OPERATING USES	766,321	998,916	(232,595)	3,697,874	4,695,437	(997,563)
OPERATING SOURCES(USES)	140,774	1,411,414	1,270,641	(260,762)	2,637,187	2,897,948

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	90,060	104,256	14,196	827,297	856,653	29,356
Facility Fees	188,635	234,828	46,194	656,975	806,747	149,772
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	8,000	11,333	3,333
TOTAL OPERATING SOURCES	279,695	340,501	60,806	1,497,272	1,678,733	181,461
OPERATING USES						
Salaries and Wages	77,159	78,349	(1,189)	678,791	701,396	(22,606)
Employee Fringe	25,857	24,010	1,848	214,572	205,239	9,333
Total Personnel Cost	103,017	102,358	658	893,363	906,635	(13,273)
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	41,002	49,762	(8,760)	302,547	336,360	(33,813)
Insurance	2,998	5,240	(2,243)	23,981	26,382	(2,401)
Utilities	13,016	12,580	436	102,424	96,622	5,802
Cost of Goods Sold	2,752	3,210	(458)	38,821	39,312	(491)
Central Services Cost	0	9,717	(9,717)	0	77,736	(77,736)
TOTAL OPERATING USES	162,785	182,867	(20,082)	1,367,506	1,489,229	(121,723)
OPERATING SOURCES(USES)	116,910	157,634	40,724	129,765	189,504	59,738

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,415	1,415	0	42,504	48,041	5,538
Facility Fees	116,072	146,287	30,215	404,254	502,563	98,309
Intergovernmental - Operating Grants	431	0	(431)	8,603	10,679	2,076
Interfund Services	1,851	2,078	228	39,022	38,168	(854)
TOTAL OPERATING SOURCES	119,768	149,780	30,012	494,382	599,452	105,069
OPERATING USES						
Salaries and Wages	10,051	9,362	688	167,109	179,390	(12,281)
Employee Fringe	4,145	3,943	202	43,964	43,359	606
Total Personnel Cost	14,195	13,305	891	211,073	222,749	(11,676)
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	6,802	6,147	655	122,518	138,160	(15,641)
Insurance	0	875	(875)	3,347	7,003	(3,655)
Utilities	3,978	4,082	(103)	50,544	51,940	(1,396)
Central Services Cost	0	4,000	(4,000)	0	32,000	(32,000)
TOTAL OPERATING USES	24,976	28,409	(3,433)	389,314	453,911	(64,597)
OPERATING SOURCES(USES)	94,792	121,371	26,578	105,069	145,540	40,472

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	90	0	(90)	97,113	93,653	(3,460)
Facility Fees	9,382	23,098	13,716	32,675	79,352	46,678
TOTAL OPERATING SOURCES	9,472	23,098	13,626	129,788	173,005	43,218
OPERATING USES						
Salaries and Wages	829	733	96	86,675	84,830	1,844
Employee Fringe	493	175	317	13,665	17,904	(4,239)
Total Personnel Cost	1,322	908	414	100,340	102,735	(2,395)
Services and Supplies	476	308	168	26,440	28,076	(1,636)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	430	550	(120)	4,578	4,836	(258)
Cost of Goods Sold	44	81	(37)	13,124	10,399	2,725
Central Services Cost	0	1,033	(1,033)	0	8,264	(8,264)
TOTAL OPERATING USES	2,272	2,880	(608)	145,551	155,384	(9,833)
OPERATING SOURCES(USES)	7,199	20,217	13,018	(15,763)	17,622	33,384

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	452	685	233	10,047	11,354	1,306
Punch Cards Utilized	(7,909)	(27,102)	(19,194)	(380,815)	(428,176)	(47,361)
Facility Fees	337,730	202,106	(135,623)	1,193,850	694,331	(499,519)
TOTAL OPERATING SOURCES	330,273	175,689	(154,584)	823,083	277,509	(545,574)
OPERATING USES						
Salaries and Wages	6,225	11,893	(5,669)	54,699	92,830	(38,131)
Employee Fringe	3,077	4,204	(1,127)	20,729	32,265	(11,536)
Total Personnel Cost	9,302	16,098	(6,796)	75,428	125,096	(49,668)
Professional Services	0	2,309	(2,309)	4,097	62,106	(58,009)
Services and Supplies	2,638	500	2,138	14,344	21,811	(7,467)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	868	1,123	(255)	3,332	10,445	(7,113)
Central Services Cost	62,083	1,000	61,083	496,668	8,000	488,668
Defensible Space	6,172	0	6,172	51,443	0	51,443
TOTAL OPERATING USES	81,062	21,029	60,033	645,311	228,957	416,354
OPERATING SOURCES(USES)	249,211	154,661	(94,551)	177,772	48,552	(129,220)

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

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

For Period Ending February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	0	(180)	(180)	680,798	653,372	(27,427)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(1,035)	(3,542)	(2,506)	(51,610)	(57,766)	(6,156)
Facility Fees	115,225	136,416	21,191	405,016	468,845	63,829
TOTAL OPERATING SOURCES	114,190	132,695	18,505	1,093,841	1,130,324	36,483
OPERATING USES						
Salaries and Wages	22,898	25,561	(2,663)	391,117	430,775	(39,657)
Employee Fringe	9,692	9,625	68	56,672	107,147	(50,475)
Total Personnel Cost	32,590	35,186	(2,595)	447,790	537,921	(90,132)
Professional Services	0	0	0	2,746	12,578	(9,832)
Services and Supplies	18,724	13,652	5,072	209,282	230,731	(21,450)
Insurance	0	0	0	12,629	10,926	1,703
Utilities	5,948	6,475	(527)	64,733	74,894	(10,162)
Central Services Cost	6,083	7,542	(1,459)	48,668	60,336	(11,668)
TOTAL OPERATING USES	63,346	62,855	491	785,848	927,387	(141,539)
OPERATING SOURCES(USES)	50,844	69,840	18,995	307,993	202,937	(105,056)

**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 February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	450	50	(400)
Interfund Services	158,214	215,532	57,319	1,353,473	1,686,735	333,262
TOTAL OPERATING SOURCES	<u>158,214</u>	<u>215,532</u>	<u>57,319</u>	<u>1,353,923</u>	<u>1,686,785</u>	<u>332,862</u>
OPERATING USES						
Salaries and Wages	72,381	98,355	(25,974)	627,458	813,371	(185,913)
Employee Fringe	38,522	45,956	(7,434)	320,841	378,956	(58,116)
Total Personnel Cost	<u>110,904</u>	<u>144,311</u>	<u>(33,407)</u>	<u>948,299</u>	<u>1,192,327</u>	<u>(244,028)</u>
Professional Services	717	0	717	2,948	2,824	124
Services and Supplies	36,546	69,074	(32,528)	366,285	470,263	(103,979)
Insurance	237	278	(41)	1,897	2,226	(329)
Utilities	699	863	(164)	5,670	7,367	(1,697)
Cost of Goods Sold	0	1,428	(1,428)	199	1,428	(1,229)
TOTAL OPERATING USES	<u>149,104</u>	<u>215,954</u>	<u>(66,851)</u>	<u>1,325,298</u>	<u>1,676,436</u>	<u>(351,138)</u>
OPERATING SOURCES(USES)	<u><u>9,110</u></u>	<u><u>(422)</u></u>	<u><u>(9,532)</u></u>	<u><u>28,625</u></u>	<u><u>10,349</u></u>	<u><u>(18,276)</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 February 29, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Interfund Services	34,643	37,863	3,220	236,002	245,368	9,367
TOTAL OPERATING SOURCES	<u>34,643</u>	<u>37,863</u>	<u>3,220</u>	<u>236,002</u>	<u>245,368</u>	<u>9,367</u>
OPERATING USES						
Insurance	33,421	32,421	1,000	219,024	244,027	(25,003)
TOTAL OPERATING USES	<u>33,421</u>	<u>32,421</u>	<u>1,000</u>	<u>219,024</u>	<u>244,027</u>	<u>(25,003)</u>
OPERATING SOURCES(USES)	<u><u>1,222</u></u>	<u><u>5,442</u></u>	<u><u>4,220</u></u>	<u><u>16,978</u></u>	<u><u>1,341</u></u>	<u><u>(15,636)</u></u>