

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **April 30, 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
Community Services Administration	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 – April 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 – On April 27, 2016 the IVGID Board of Trustees adopted Resolution 1845 to augment the 2015/16 Community Services Fund Budget due to the increase in business volumes at the Diamond Peak Ski Resort. The Diamond Peak Revenue was increased by \$3,400,000 and the expenditures were increased by \$1,050,000.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending April 30, 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)**	161	102	(59)	-36.6%	2,398	2,233	(165)	-6.9%
Wastewater Flow (million gallons)	23	26	3	13.0%	280	281	1	0.5%
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)	-	7,701	7,701	-	84,568	167,064	82,496	97.5%
Recreation Center (comparable individual visits)*	8,589	9,567	978	11.4%	91,046	93,670	2,624	2.9%
Recreation Center (PY Visits not counted in CY)*	1,644	-	(1,644)	-100.0%	15,918	3,632	(12,286)	-77.2%
Parks (touches)	-	-	-	-	25,990	32,200	6,210	23.9%
Tennis (individual visits)	-	500	500	-	10,629	11,168	539	5.1%
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	102	N/A	-	N/A	2,233	N/A	-
Wastewater Flow (million gallons)	N/A	26	N/A	-	N/A	281	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)	6,200	7,701	1,501	24.2%	107,300	167,064	59,764	55.7%
Recreation Center (comparable individual visits)	10,500	9,567	(933)	-8.9%	105,800	93,670	(12,130)	-11.5%
Parks (touches)	500	-	(500)	-	26,200	32,200	6,000	22.9%
Tennis (individual visits)	750	500	(250)	-	10,650	11,168	518	4.9%
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 April 30, 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	239,000	253,033	14,033	1,418,000	1,468,326	50,326
Consolidated Taxes	108,180	116,232	8,052	1,122,740	1,211,509	88,769
Sales and Fees	4,632,473	1,510,526	(3,121,947)	24,153,967	24,606,281	452,314
Concessions	3,600	13,042	9,442	121,540	130,717	9,177
Punch Cards Utilized	(17,066)	(7,978)	9,088	(514,889)	(514,577)	312
Facility Fees	551,374	478,221	(73,153)	2,756,871	2,706,037	(50,834)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	3,582	2,449	(1,133)	26,772	28,758	1,986
Fines and Penalties	4,700	2,222	(2,478)	37,500	24,715	(12,785)
Interfund Services	231,803	247,983	16,180	2,380,321	2,465,592	85,271
Central Services Revenue	93,583	93,583	0	935,830	935,830	0
TOTAL OPERATING SOURCES	5,851,229	2,709,313	(3,141,916)	32,438,652	33,067,190	628,538
OPERATING USES						
Salaries and Wages	1,402,225	878,370	523,855	9,824,603	9,641,187	183,416
Employee Fringe	379,568	368,393	11,175	3,875,386	3,577,073	298,314
Total Personnel Cost	1,781,793	1,246,763	535,030	13,699,989	13,218,259	481,730
Professional Services	5,973	29,321	(23,348)	454,753	335,785	118,968
Services and Supplies	675,093	615,516	59,577	6,289,327	6,206,303	83,024
Insurance	80,403	79,490	913	734,256	758,575	(24,319)
Utilities	151,063	128,398	22,665	2,133,644	1,842,556	291,088
Cost of Goods Sold	376,312	60,642	315,670	1,034,469	1,087,754	(53,285)
Central Services Cost	93,583	93,583	0	935,830	935,830	0
Defensible Space	13,000	0	13,000	125,000	55,340	69,660
Capital Expenditures	27,500	0	27,500	42,500	44,208	(1,708)
TOTAL OPERATING USES	3,204,720	2,253,713	951,007	25,449,768	24,484,610	965,158
OPERATING SOURCES(USES)	2,646,509	455,600	(2,190,909)	6,988,884	8,582,580	1,593,696

*Note – On April 27, 2016 the IVGID Board of Trustees adopted Resolution 1845 to augment the 2015/16 Community Services Fund Budget due to the increase in business volumes at the Diamond Peak Ski Resort. The Diamond Peak Revenue was increased by \$3,400,000 and the expenditures were increased by \$1,050,000.

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	239,000	253,033	14,033	1,418,000	1,468,326	50,326
Consolidated Taxes	108,180	116,232	8,052	1,122,740	1,211,509	88,769
Sales and Fees	300	80	(220)	3,000	2,680	(320)
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	93,583	93,583	0	935,830	935,830	0
TOTAL OPERATING SOURCES	441,063	462,928	21,865	3,479,570	3,619,786	140,216
OPERATING USES						
Salaries and Wages	135,821	139,249	(3,428)	1,403,397	1,377,446	25,951
Employee Fringe	66,463	66,877	(414)	687,437	634,622	52,815
Total Personnel Cost	202,284	206,126	(3,842)	2,090,834	2,012,068	78,766
Professional Services	30,300	21,401	8,900	293,800	172,976	120,824
Services and Supplies	52,219	63,647	(11,428)	535,128	624,912	(89,784)
Insurance	6,610	5,541	1,069	66,080	60,812	5,268
Utilities	9,839	8,805	1,034	89,072	59,275	29,797
Capital Expenditures	27,500	0	27,500	42,500	44,208	(1,708)
TOTAL OPERATING USES	328,752	305,519	23,233	3,117,414	2,974,253	143,162
OPERATING SOURCES(USES)	112,311	157,408	45,097	362,156	645,533	283,377

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	823,345	829,097	5,752	9,449,331	9,392,251	(57,080)
Fines and Penalties	4,700	2,222	(2,478)	37,500	24,715	(12,785)
TOTAL OPERATING SOURCES	828,045	831,319	3,274	9,486,831	9,416,966	(69,865)
OPERATING USES						
Salaries and Wages	195,758	175,978	19,781	2,047,046	1,981,106	65,940
Employee Fringe	96,315	91,723	4,593	1,004,820	920,763	84,057
Total Personnel Cost	292,073	267,700	24,373	3,051,865	2,901,868	149,997
Professional Services	6,840	4,721	2,119	83,320	62,671	20,649
Services and Supplies	144,220	179,106	(34,886)	1,583,519	1,425,438	158,081
Insurance	10,500	11,464	(964)	105,000	114,636	(9,636)
Utilities	73,866	46,243	27,623	962,414	751,401	211,013
Cost of Goods Sold	0	0	0	0	7,169	(7,169)
Central Services Cost	25,366	25,366	0	253,660	253,660	0
Defensible Space	0	0	0	78,500	27,670	50,830
TOTAL OPERATING USES	552,865	534,600	18,266	6,118,278	5,544,513	573,765
OPERATING SOURCES(USES)	275,180	296,719	21,539	3,368,553	3,872,453	503,900

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget*	Current Month Actual	Month Budget Variance	Current YTD Budget*	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	3,808,328	680,465	(3,127,863)	14,053,936	14,557,044	503,108
Concessions	3,600	13,042	9,442	69,300	64,843	(4,457)
Punch Cards Utilized	(15,066)	(7,004)	8,062	(453,789)	(453,424)	365
Facility Fees	435,229	377,063	(58,166)	2,176,146	2,136,035	(40,111)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	3,582	2,449	(1,133)	26,772	27,318	546
Interfund Services	6,800	6,248	(552)	54,500	46,677	(7,823)
TOTAL OPERATING SOURCES	4,242,473	1,072,262	(3,170,211)	15,926,865	16,382,493	455,628
OPERATING USES						
Salaries and Wages	932,857	434,770	498,088	4,816,288	4,760,043	56,245
Employee Fringe	152,369	143,196	9,174	1,510,638	1,408,470	102,168
Total Personnel Cost	1,085,227	577,966	507,261	6,326,926	6,168,513	158,413
Professional Services	(32,917)	3,200	(36,117)	57,133	84,130	(26,997)
Services and Supplies	411,748	291,622	120,126	3,355,748	3,318,290	37,458
Insurance	29,610	28,786	824	265,420	255,549	9,871
Utilities	61,020	64,301	(3,281)	1,001,921	933,388	68,533
Cost of Goods Sold	376,312	60,642	315,670	1,034,469	1,080,361	(45,892)
Central Services Cost	60,675	60,675	0	606,750	606,750	0
Defensible Space	13,000	0	13,000	46,500	27,670	18,830
TOTAL OPERATING USES	2,004,674	1,087,191	917,483	12,694,867	12,474,650	220,217
OPERATING SOURCES(USES)	2,237,799	(14,929)	(2,252,728)	3,231,998	3,907,843	675,845

*Note – On April 27, 2016 the IVGID Board of Trustees adopted Resolution 1845 to augment the 2015/16 Community Services Fund Budget due to the increase in business volumes at the Diamond Peak Ski Resort. The Diamond Peak Revenue was increased by \$3,400,000 and the expenditures were increased by \$1,050,000.

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	4,000	18,914	14,914	2,329,386	2,517,145	187,759
Facility Fees	40,905	35,438	(5,467)	204,525	200,755	(3,770)
TOTAL OPERATING SOURCES	44,905	54,352	9,447	2,533,911	2,717,900	183,989
OPERATING USES						
Salaries and Wages	63,028	74,378	(11,350)	773,815	863,261	(89,446)
Employee Fringe	21,410	19,187	2,223	250,644	244,197	6,447
Total Personnel Cost	84,438	93,566	(9,128)	1,024,459	1,107,458	(82,998)
Professional Services	0	1,600	(1,600)	5,900	29,001	(23,101)
Services and Supplies	83,024	58,459	24,565	716,559	682,307	34,252
Insurance	0	0	0	26,200	19,183	7,017
Utilities	8,835	8,788	47	170,235	165,239	4,996
Cost of Goods Sold	0	10,811	(10,811)	359,967	454,912	(94,946)
Central Services Cost	14,000	14,000	0	140,000	140,000	0
TOTAL OPERATING USES	190,297	187,224	3,073	2,443,320	2,598,101	(154,781)
OPERATING SOURCES(USES)	(145,392)	(132,871)	12,520	90,591	119,799	29,208

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	140	140	498,597	505,595	6,998
Facility Fees	55,631	48,196	(7,435)	278,154	273,027	(5,127)
TOTAL OPERATING SOURCES	55,631	48,336	(7,295)	776,751	778,623	1,872
OPERATING USES						
Salaries and Wages	19,109	21,124	(2,015)	253,458	223,732	29,726
Employee Fringe	6,692	5,755	937	77,982	64,632	13,350
Total Personnel Cost	25,801	26,879	(1,079)	331,440	288,365	43,075
Professional Services	0	1,600	(1,600)	2,400	3,670	(1,270)
Services and Supplies	25,675	22,435	3,240	241,209	249,654	(8,446)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	3,422	3,935	(513)	68,607	70,444	(1,837)
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	45,000	45,000	0
TOTAL OPERATING USES	59,398	59,349	49	739,672	710,850	28,822
OPERATING SOURCES(USES)	(3,767)	(11,013)	(7,246)	37,079	67,773	30,694

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	15,745	9,792	(5,953)	248,380	204,915	(43,465)
Facility Fees	11,453	9,923	(1,530)	57,267	56,211	(1,056)
TOTAL OPERATING SOURCES	27,198	19,715	(7,483)	305,647	261,126	(44,521)
OPERATING USES						
Salaries and Wages	8,449	5,791	2,658	85,902	67,486	18,416
Employee Fringe	5,310	3,561	1,749	54,476	33,856	20,620
Total Personnel Cost	13,759	9,352	4,407	140,378	101,342	39,036
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	12,605	14,660	(2,055)	142,454	190,655	(48,201)
Insurance	1,575	586	989	15,750	5,862	9,888
Utilities	2,061	3,597	(1,536)	22,186	28,296	(6,110)
Central Services Cost	2,300	2,300	0	23,000	23,000	0
TOTAL OPERATING USES	32,300	30,494	1,806	345,268	350,700	(5,432)
OPERATING SOURCES(USES)	(5,102)	(10,779)	(5,677)	(39,621)	(89,574)	(49,953)

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget*	Current Month Actual	Month Budget Variance	Current YTD Budget*	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	3,701,920	571,421	(3,130,499)	9,828,700	10,137,490	308,790
Concessions	3,600	13,042	9,442	69,300	64,843	(4,457)
Facility Fees	(188,163)	(163,016)	25,147	(940,815)	(923,474)	17,341
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
TOTAL OPERATING SOURCES	3,517,357	421,447	(3,095,910)	8,957,185	9,280,299	323,114
OPERATING USES						
Salaries and Wages	718,224	206,016	512,208	2,468,880	2,319,954	148,926
Employee Fringe	77,496	75,282	2,214	709,652	695,421	14,231
Total Personnel Cost	795,720	281,298	514,422	3,178,532	3,015,375	163,157
Professional Services	(33,750)	0	(33,750)	31,000	17,464	13,536
Services and Supplies	217,332	130,620	86,712	1,537,434	1,532,328	5,106
Insurance	24,000	24,652	(652)	177,600	177,244	356
Utilities	29,705	27,927	1,778	550,980	466,277	84,703
Cost of Goods Sold	372,962	47,099	325,863	578,628	523,307	55,321
Central Services Cost	24,125	24,125	0	241,250	241,250	0
TOTAL OPERATING USES	1,430,094	535,721	894,373	6,295,424	5,973,245	322,180
OPERATING SOURCES(USES)	2,087,263	(114,274)	(2,201,537)	2,661,761	3,307,055	645,294

*Note – On April 27, 2016 the IVGID Board of Trustees adopted Resolution 1845 to augment the 2015/16 Community Services Fund Budget due to the increase in business volumes at the Diamond Peak Ski Resort. The Diamond Peak Revenue was increased by \$3,400,000 and the expenditures were increased by \$1,050,000.

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	84,798	77,789	(7,009)	1,000,218	1,034,297	34,079
Facility Fees	199,617	172,939	(26,678)	998,082	979,685	(18,397)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	14,000	14,167	167
TOTAL OPERATING SOURCES	285,815	252,144	(33,671)	2,012,300	2,032,149	19,849
OPERATING USES						
Salaries and Wages	79,103	83,899	(4,796)	825,272	860,410	(35,137)
Employee Fringe	29,563	26,580	2,984	300,416	254,772	45,644
Total Personnel Cost	108,667	110,479	(1,813)	1,125,688	1,115,182	10,506
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	39,713	40,713	(1,000)	431,550	427,773	3,777
Insurance	3,149	2,673	477	31,499	34,188	(2,689)
Utilities	12,169	12,307	(138)	126,199	122,442	3,757
Cost of Goods Sold	3,350	2,729	621	43,368	45,767	(2,399)
Central Services Cost	9,717	9,717	0	97,170	97,170	0
TOTAL OPERATING USES	176,765	178,618	(1,854)	1,861,474	1,848,703	12,771
OPERATING SOURCES(USES)	109,050	73,525	(35,525)	150,826	183,446	32,621

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	1,475	1,010	47,030	50,936	3,906
Facility Fees	124,351	107,732	(16,619)	621,756	610,296	(11,460)
Intergovernmental - Operating Grants	2,182	1,032	(1,150)	12,772	11,712	(1,060)
Interfund Services	6,800	6,248	(552)	54,500	46,677	(7,823)
TOTAL OPERATING SOURCES	133,798	116,488	(17,310)	736,058	719,621	(16,437)
OPERATING USES						
Salaries and Wages	30,827	26,025	4,803	213,695	215,356	(1,662)
Employee Fringe	6,137	6,502	(365)	56,313	54,669	1,644
Total Personnel Cost	36,965	32,527	4,438	270,008	270,025	(18)
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	27,149	20,179	6,970	208,391	172,413	35,978
Insurance	886	875	10	4,429	8,754	(4,325)
Utilities	4,390	6,075	(1,685)	57,568	61,927	(4,359)
Central Services Cost	4,000	4,000	0	40,000	40,000	0
TOTAL OPERATING USES	73,389	63,656	9,734	582,395	555,178	27,217
OPERATING SOURCES(USES)	60,409	52,832	(7,577)	153,663	164,442	10,779

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,400	307	(1,093)	101,625	94,080	(7,545)
Facility Fees	19,634	17,010	(2,624)	98,172	96,362	(1,810)
TOTAL OPERATING SOURCES	<u>21,034</u>	<u>17,317</u>	<u>(3,717)</u>	<u>199,797</u>	<u>190,443</u>	<u>(9,354)</u>
OPERATING USES						
Salaries and Wages	5,486	6,747	(1,261)	104,743	92,359	12,384
Employee Fringe	1,939	1,491	448	22,470	19,573	2,897
Total Personnel Cost	<u>7,424</u>	<u>8,237</u>	<u>(813)</u>	<u>127,213</u>	<u>111,932</u>	<u>15,281</u>
Services and Supplies	3,800	4,004	(204)	36,151	40,603	(4,452)
Insurance	0	0	0	1,132	1,074	58
Utilities	438	488	(50)	6,146	5,866	280
Cost of Goods Sold	0	2	(2)	10,300	10,401	(101)
Central Services Cost	1,033	1,033	0	10,330	10,330	0
TOTAL OPERATING USES	<u>12,695</u>	<u>13,764</u>	<u>(1,069)</u>	<u>191,272</u>	<u>180,206</u>	<u>11,066</u>
OPERATING SOURCES(USES)	<u>8,339</u>	<u>3,553</u>	<u>(4,785)</u>	<u>8,525</u>	<u>10,237</u>	<u>1,712</u>

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	626	626	0	12,585	12,585
Punch Cards Utilized	(15,066)	(7,004)	8,062	(453,789)	(453,424)	365
Facility Fees	171,801	148,841	(22,960)	859,005	843,172	(15,833)
TOTAL OPERATING SOURCES	156,735	142,463	(14,272)	405,216	402,332	(2,884)
OPERATING USES						
Salaries and Wages	8,630	10,789	(2,159)	90,524	117,486	(26,962)
Employee Fringe	3,823	4,838	(1,015)	38,685	41,349	(2,664)
Total Personnel Cost	12,453	15,628	(3,174)	129,209	158,835	(29,626)
Professional Services	833	0	833	8,333	24,210	(15,877)
Services and Supplies	2,450	553	1,897	42,000	22,556	19,444
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,186	(1,186)	0	12,898	(12,898)
Central Services Cost	1,000	1,000	0	10,000	10,000	0
Defensible Space	13,000	0	13,000	46,500	27,670	18,830
TOTAL OPERATING USES	29,736	18,366	11,370	236,042	257,668	(21,627)
OPERATING SOURCES(USES)	126,999	124,097	(2,902)	169,174	144,664	(24,510)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	885	885	645,450	654,257	8,807
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(974)	1,026	(61,100)	(61,153)	(53)
Facility Fees	116,145	101,158	(14,987)	580,725	570,003	(10,722)
TOTAL OPERATING SOURCES	114,145	101,069	(13,076)	1,217,315	1,228,981	11,666
OPERATING USES						
Salaries and Wages	38,002	32,511	5,491	522,396	503,321	19,075
Employee Fringe	14,149	14,579	(430)	161,971	135,729	26,242
Total Personnel Cost	52,151	47,090	5,061	684,367	639,050	45,317
Professional Services	1,000	0	1,000	13,000	12,578	422
Services and Supplies	34,737	37,329	(2,592)	311,990	284,796	27,194
Insurance	0	0	0	13,270	10,926	2,344
Utilities	5,754	7,795	(2,041)	74,421	88,710	(14,289)
Central Services Cost	7,542	7,542	0	75,420	75,420	0
TOTAL OPERATING USES	101,184	99,756	1,428	1,172,468	1,111,480	60,988
OPERATING SOURCES(USES)	12,961	1,313	(11,648)	44,847	117,500	72,654

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 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	0	(500)	2,250	50	(2,200)
Interfund Services	202,193	207,108	4,915	2,060,921	2,106,684	45,763
TOTAL OPERATING SOURCES	202,693	207,108	4,415	2,063,171	2,106,734	43,563
OPERATING USES						
Salaries and Wages	99,787	95,863	3,923	1,035,475	1,019,270	16,205
Employee Fringe	50,271	52,019	(1,748)	510,521	477,489	33,032
Total Personnel Cost	150,058	147,882	2,176	1,545,996	1,496,759	49,237
Professional Services	750	0	750	7,500	3,429	4,071
Services and Supplies	32,170	43,813	(11,643)	502,942	552,867	(49,925)
Insurance	262	278	(17)	2,617	2,783	(166)
Utilities	584	1,253	(669)	5,816	9,783	(3,967)
Cost of Goods Sold	0	0	0	0	225	(225)
TOTAL OPERATING USES	183,823	193,226	(9,403)	2,064,871	2,065,845	(974)
OPERATING SOURCES(USES)	18,870	13,882	(4,988)	(1,700)	40,889	42,589

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending April 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	22,810	34,627	11,817	264,900	312,231	47,331
TOTAL OPERATING SOURCES	<u>22,810</u>	<u>34,627</u>	<u>11,817</u>	<u>264,900</u>	<u>312,231</u>	<u>47,331</u>
 OPERATING USES						
Insurance	33,421	33,421	0	281,869	313,869	(32,000)
TOTAL OPERATING USES	<u>33,421</u>	<u>33,421</u>	<u>0</u>	<u>281,869</u>	<u>313,869</u>	<u>(32,000)</u>
 OPERATING SOURCES(USES)	<u><u>(10,611)</u></u>	<u><u>1,206</u></u>	<u><u>11,817</u></u>	<u><u>(16,969)</u></u>	<u><u>(1,638)</u></u>	<u><u>15,331</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 April 30, 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	244,390	253,033	8,643	1,331,996	1,468,326	136,330
Consolidated Taxes	107,946	116,232	8,286	1,108,671	1,211,509	102,838
Sales and Fees	1,033,370	1,510,526	477,156	19,264,733	24,606,281	5,341,548
Concessions	3,072	13,042	9,969	127,588	130,717	3,129
Punch Cards Utilized	(50)	(7,978)	(7,928)	(439,240)	(514,577)	(75,337)
Facility Fees	380,520	478,221	97,701	2,112,957	2,706,037	593,080
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	2,193	2,449	256	19,796	28,758	8,962
Fines and Penalties	2,173	2,222	49	45,537	24,715	(20,821)
Interfund Services	261,713	247,983	(13,730)	2,143,939	2,465,592	321,653
Central Services Revenue	91,750	93,583	1,833	917,500	935,830	18,330
TOTAL OPERATING SOURCES	2,127,077	2,709,313	582,236	26,638,477	33,067,190	6,428,713
OPERATING USES						
Salaries and Wages	747,328	878,370	(131,042)	8,436,468	9,641,187	(1,204,719)
Employee Fringe	285,993	368,393	(82,400)	3,219,219	3,577,073	(357,853)
Total Personnel Cost	1,033,321	1,246,763	(213,442)	11,655,687	13,218,259	(1,562,573)
Professional Services	24,578	29,321	(4,743)	350,267	335,785	14,482
Services and Supplies	531,094	615,516	(84,422)	5,409,520	6,206,303	(796,783)
Insurance	55,350	79,490	(24,140)	685,047	758,575	(73,527)
Utilities	131,683	128,398	3,286	1,972,300	1,842,556	129,745
Cost of Goods Sold	10,426	60,642	(50,216)	744,954	1,087,754	(342,801)
Central Services Cost	91,750	93,583	(1,833)	917,500	935,830	(18,330)
Defensible Space	3,124	0	3,124	106,009	55,340	50,669
Capital Expenditures	15,051	0	15,051	550,534	44,208	506,326
TOTAL OPERATING USES	1,896,378	2,253,713	(357,335)	22,391,819	24,484,610	(2,092,791)
OPERATING SOURCES(USES)	230,699	455,600	224,900	4,246,658	8,582,580	4,335,922

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

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

For Period Ending April 30, 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	244,390	253,033	8,643	1,331,996	1,468,326	136,330
Consolidated Taxes	107,946	116,232	8,286	1,108,671	1,211,509	102,838
Sales and Fees	100	80	(20)	2,300	2,680	380
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	91,750	93,583	1,833	917,500	935,830	18,330
TOTAL OPERATING SOURCES	444,186	462,928	18,742	3,360,467	3,619,786	259,318
OPERATING USES						
Salaries and Wages	128,139	139,249	(11,110)	1,291,492	1,377,446	(85,954)
Employee Fringe	49,419	66,877	(17,458)	586,784	634,622	(47,838)
Total Personnel Cost	177,559	206,126	(28,567)	1,878,276	2,012,068	(133,792)
Professional Services	15,000	21,401	(6,401)	222,272	172,976	49,296
Services and Supplies	29,810	63,647	(33,837)	418,599	624,912	(206,313)
Insurance	6,294	5,541	753	62,655	60,812	1,843
Utilities	3,224	8,805	(5,581)	37,116	59,275	(22,159)
Capital Expenditures	15,051	0	15,051	550,534	44,208	506,326
TOTAL OPERATING USES	246,938	305,519	(58,581)	3,169,453	2,974,253	195,200
OPERATING SOURCES(USES)	197,247	157,408	(39,839)	191,015	645,533	454,518

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	785,162	829,097	43,935	9,161,406	9,392,251	230,845
Fines and Penalties	2,173	2,222	49	45,537	24,715	(20,821)
TOTAL OPERATING SOURCES	787,335	831,319	43,984	9,206,942	9,416,966	210,024
OPERATING USES						
Salaries and Wages	183,385	175,978	7,407	1,830,920	1,981,106	(150,186)
Employee Fringe	85,431	91,723	(6,292)	904,461	920,763	(16,302)
Total Personnel Cost	268,816	267,700	1,116	2,735,381	2,901,868	(166,488)
Professional Services	4,721	4,721	0	62,476	62,671	(195)
Services and Supplies	124,696	179,106	(54,411)	1,308,471	1,425,438	(116,967)
Insurance	10,005	11,464	(1,459)	100,050	114,636	(14,586)
Utilities	66,312	46,243	20,069	833,872	751,401	82,471
Cost of Goods Sold	836	0	836	6,019	7,169	(1,150)
Central Services Cost	23,584	25,366	(1,782)	235,832	253,660	(17,828)
Defensible Space	1,562	0	1,562	53,005	27,670	25,334
TOTAL OPERATING USES	500,531	534,600	(34,068)	5,335,105	5,544,513	(209,408)
OPERATING SOURCES(USES)	286,803	296,719	9,916	3,871,837	3,872,453	616

**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 April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	247,556	680,465	432,909	9,419,206	14,557,044	5,137,838
Concessions	3,072	13,042	9,969	67,951	64,843	(3,108)
Punch Cards Utilized	(44)	(7,004)	(6,960)	(386,816)	(453,424)	(66,608)
Facility Fees	291,337	377,063	85,726	1,618,759	2,136,035	517,276
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	2,193	2,449	256	19,796	27,318	7,522
Interfund Services	7,622	6,248	(1,374)	51,287	46,677	(4,609)
TOTAL OPERATING SOURCES	551,735	1,072,262	520,526	10,795,182	16,382,493	5,587,311
OPERATING USES						
Salaries and Wages	309,136	434,770	(125,634)	4,046,258	4,760,043	(713,785)
Employee Fringe	98,836	143,196	(44,360)	1,245,314	1,408,470	(163,156)
Total Personnel Cost	407,972	577,966	(169,994)	5,291,572	6,168,513	(876,941)
Professional Services	4,103	3,200	903	59,070	84,130	(25,060)
Services and Supplies	187,714	291,622	(103,908)	2,778,787	3,318,290	(539,502)
Insurance	5,392	28,786	(23,394)	221,475	255,549	(34,074)
Utilities	53,445	64,301	(10,857)	1,014,474	933,388	81,086
Cost of Goods Sold	9,590	60,642	(51,052)	738,735	1,080,361	(341,625)
Central Services Cost	62,083	60,675	1,408	620,834	606,750	14,084
Defensible Space	1,562	0	1,562	53,005	27,670	25,334
TOTAL OPERATING USES	731,860	1,087,191	(355,330)	10,777,952	12,474,650	(1,696,698)
OPERATING SOURCES(USES)	(180,125)	(14,929)	165,196	17,229	3,907,843	3,890,613

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	57,705	18,914	(38,791)	2,225,179	2,517,145	291,966
Facility Fees	6,407	35,438	29,031	35,214	200,755	165,541
TOTAL OPERATING SOURCES	64,112	54,352	(9,760)	2,260,393	2,717,900	457,507
OPERATING USES						
Salaries and Wages	69,389	74,378	(4,989)	800,833	863,261	(62,428)
Employee Fringe	16,499	19,187	(2,688)	224,945	244,197	(19,252)
Total Personnel Cost	85,889	93,566	(7,677)	1,025,778	1,107,458	(81,680)
Professional Services	0	1,600	(1,600)	3,707	29,001	(25,294)
Services and Supplies	85,131	58,459	26,673	678,299	682,307	(4,009)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	11,452	8,788	2,664	177,656	165,239	12,417
Cost of Goods Sold	17,291	10,811	6,480	394,708	454,912	(60,204)
Central Services Cost	0	14,000	(14,000)	0	140,000	(140,000)
TOTAL OPERATING USES	199,763	187,224	12,540	2,295,855	2,598,101	(302,245)
OPERATING SOURCES(USES)	(135,651)	(132,871)	2,780	(35,463)	119,799	155,262

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	703	140	(563)	453,424	505,595	52,172
Facility Fees	44,794	48,196	3,402	246,184	273,027	26,843
TOTAL OPERATING SOURCES	45,498	48,336	2,838	699,608	778,623	79,014
OPERATING USES						
Salaries and Wages	21,885	21,124	761	211,153	223,732	(12,579)
Employee Fringe	5,320	5,755	(435)	58,485	64,632	(6,148)
Total Personnel Cost	27,205	26,879	326	269,638	288,365	(18,727)
Professional Services	0	1,600	(1,600)	916	3,670	(2,754)
Services and Supplies	24,469	22,435	2,035	209,415	249,654	(40,239)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	4,575	3,935	640	68,349	70,444	(2,095)
Cost of Goods Sold	631	0	631	36,281	45,973	(9,691)
Central Services Cost	0	4,500	(4,500)	0	45,000	(45,000)
TOTAL OPERATING USES	56,880	59,349	(2,469)	589,835	710,850	(121,015)
OPERATING SOURCES(USES)	(11,382)	(11,013)	369	109,773	67,773	(42,001)

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	16,045	9,792	(6,253)	244,548	204,915	(39,634)
Concessions	0	0	0	15,132	0	(15,132)
Facility Fees	16,144	9,923	(6,222)	88,727	56,211	(32,516)
Interfund Services	0	0	0	1,793	0	(1,793)
TOTAL OPERATING SOURCES	32,189	19,715	(12,474)	350,201	261,126	(89,075)
OPERATING USES						
Salaries and Wages	7,218	5,791	1,427	58,093	67,486	(9,393)
Employee Fringe	3,323	3,561	(238)	32,526	33,856	(1,330)
Total Personnel Cost	10,541	9,352	1,189	90,619	101,342	(10,723)
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	21,900	14,660	7,241	173,837	190,655	(16,819)
Insurance	1,558	586	972	15,578	5,862	9,716
Utilities	2,928	3,597	(668)	25,495	28,296	(2,801)
Central Services Cost	0	2,300	(2,300)	0	23,000	(23,000)
TOTAL OPERATING USES	36,927	30,494	6,433	306,902	350,700	(43,798)
OPERATING SOURCES(USES)	(4,737)	(10,779)	(6,041)	43,299	(89,574)	(132,873)

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	83,438	571,421	487,983	5,329,842	10,137,490	4,807,648
Concessions	3,072	13,042	9,969	52,818	64,843	12,024
Facility Fees	(280,949)	(163,016)	117,933	(1,544,061)	(923,474)	620,587
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
TOTAL OPERATING SOURCES	(194,438)	421,447	615,885	3,838,600	9,280,299	5,441,699
OPERATING USES						
Salaries and Wages	91,190	206,016	(114,826)	1,754,127	2,319,954	(565,827)
Employee Fringe	37,676	75,282	(37,606)	564,342	695,421	(131,079)
Total Personnel Cost	128,866	281,298	(152,432)	2,318,469	3,015,375	(696,906)
Professional Services	4,103	0	4,103	40,777	17,464	23,313
Services and Supplies	(12,306)	130,620	(142,926)	1,131,484	1,532,328	(400,844)
Insurance	0	24,652	(24,652)	149,723	177,244	(27,521)
Utilities	14,768	27,927	(13,158)	542,746	466,277	76,469
Cost of Goods Sold	(11,604)	47,099	(58,703)	248,750	523,307	(274,557)
Central Services Cost	0	24,125	(24,125)	0	241,250	(241,250)
TOTAL OPERATING USES	123,828	535,721	(411,893)	4,431,949	5,973,245	(1,541,296)
OPERATING SOURCES(USES)	(318,266)	(114,274)	203,992	(593,349)	3,307,055	3,900,404

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	86,245	77,789	(8,456)	1,011,209	1,034,297	23,088
Facility Fees	146,128	172,939	26,810	803,103	979,685	176,582
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	10,000	14,167	4,167
TOTAL OPERATING SOURCES	233,373	252,144	18,771	1,829,313	2,032,149	202,837
OPERATING USES						
Salaries and Wages	81,581	83,899	(2,318)	850,714	860,410	(9,696)
Employee Fringe	25,828	26,580	(752)	268,607	254,772	13,835
Total Personnel Cost	107,409	110,479	(3,070)	1,119,320	1,115,182	4,139
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	36,069	40,713	(4,645)	374,301	427,773	(53,473)
Insurance	2,998	2,673	325	29,977	34,188	(4,211)
Utilities	13,010	12,307	703	129,941	122,442	7,499
Cost of Goods Sold	3,011	2,729	282	45,524	45,767	(244)
Central Services Cost	0	9,717	(9,717)	0	97,170	(97,170)
TOTAL OPERATING USES	162,497	178,618	(16,122)	1,705,432	1,848,703	(143,271)
OPERATING SOURCES(USES)	70,876	73,525	2,649	123,880	183,446	59,566

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,915	1,475	(440)	45,834	50,936	5,103
Facility Fees	89,917	107,732	17,816	494,171	610,296	116,125
Intergovernmental - Operating Grants	1,193	1,032	(161)	9,796	11,712	1,916
Interfund Services	7,622	6,248	(1,374)	49,493	46,677	(2,816)
TOTAL OPERATING SOURCES	100,647	116,488	15,841	599,294	719,621	120,327
OPERATING USES						
Salaries and Wages	26,053	26,025	29	210,360	215,356	(4,996)
Employee Fringe	6,043	6,502	(459)	54,774	54,669	105
Total Personnel Cost	32,096	32,527	(430)	265,134	270,025	(4,891)
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	26,565	20,179	6,386	162,520	172,413	(9,893)
Insurance	837	875	(39)	4,184	8,754	(4,569)
Utilities	5,136	6,075	(940)	59,361	61,927	(2,566)
Central Services Cost	0	4,000	(4,000)	0	40,000	(40,000)
TOTAL OPERATING USES	64,634	63,656	978	493,030	555,178	(62,148)
OPERATING SOURCES(USES)	36,013	52,832	16,819	106,264	164,442	58,179

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,001	307	(694)	98,339	94,080	(4,259)
Facility Fees	7,268	17,010	9,743	39,942	96,362	56,420
TOTAL OPERATING SOURCES	8,269	17,317	9,049	138,281	190,443	52,161
OPERATING USES						
Salaries and Wages	5,573	6,747	(1,173)	93,469	92,359	1,110
Employee Fringe	1,679	1,491	188	15,901	19,573	(3,672)
Total Personnel Cost	7,253	8,237	(985)	109,370	111,932	(2,562)
Services and Supplies	4,153	4,004	149	32,269	40,603	(8,334)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	539	488	51	5,565	5,866	(301)
Cost of Goods Sold	260	2	258	13,473	10,401	3,071
Central Services Cost	0	1,033	(1,033)	0	10,330	(10,330)
TOTAL OPERATING USES	12,204	13,764	(1,560)	161,745	180,206	(18,461)
OPERATING SOURCES(USES)	(3,936)	3,553	7,489	(23,464)	10,237	33,701

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	503	626	123	10,831	12,585	1,753
Punch Cards Utilized	(44)	(7,004)	(6,960)	(386,816)	(453,424)	(66,608)
Facility Fees	261,627	148,841	(112,786)	1,455,477	843,172	(612,305)
TOTAL OPERATING SOURCES	262,086	142,463	(119,623)	1,079,492	402,332	(677,160)
OPERATING USES						
Salaries and Wages	6,246	10,789	(4,543)	67,509	117,486	(49,977)
Employee Fringe	2,467	4,838	(2,371)	25,735	41,349	(15,614)
Total Personnel Cost	8,713	15,628	(6,915)	93,243	158,835	(65,591)
Professional Services	0	0	0	4,097	24,210	(20,113)
Services and Supplies	1,733	553	1,181	16,663	22,556	(5,893)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	1,037	1,186	(148)	5,361	12,898	(7,536)
Central Services Cost	62,083	1,000	61,083	620,834	10,000	610,834
Defensible Space	1,562	0	1,562	53,005	27,670	25,334
TOTAL OPERATING USES	75,129	18,366	56,763	793,203	257,668	535,535
OPERATING SOURCES(USES)	186,957	124,097	(62,860)	286,289	144,664	(141,625)

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

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

For Period Ending April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	403	885	482	681,221	654,257	(26,964)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(6)	(974)	(968)	(52,424)	(61,153)	(8,729)
Facility Fees	89,183	101,158	11,975	494,199	570,003	75,804
TOTAL OPERATING SOURCES	89,580	101,069	11,489	1,182,634	1,228,981	46,347
OPERATING USES						
Salaries and Wages	49,143	32,511	16,632	479,073	503,321	(24,249)
Employee Fringe	12,480	14,579	(2,099)	80,414	135,729	(55,315)
Total Personnel Cost	61,623	47,090	14,533	559,487	639,050	(79,563)
Professional Services	0	0	0	2,746	12,578	(9,832)
Services and Supplies	78,696	37,329	41,366	336,759	284,796	51,963
Insurance	0	0	0	12,629	10,926	1,703
Utilities	7,715	7,795	(80)	79,380	88,710	(9,330)
Central Services Cost	6,083	7,542	(1,459)	60,834	75,420	(14,586)
TOTAL OPERATING USES	154,117	99,756	54,361	1,051,836	1,111,480	(59,644)
OPERATING SOURCES(USES)	(64,537)	1,313	65,850	130,798	117,500	(13,298)

**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 April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	150	0	(150)	600	50	(550)
Interfund Services	235,324	207,108	(28,216)	1,804,550	2,106,684	302,134
TOTAL OPERATING SOURCES	<u>235,474</u>	<u>207,108</u>	<u>(28,366)</u>	<u>1,805,150</u>	<u>2,106,734</u>	<u>301,584</u>
OPERATING USES						
Salaries and Wages	77,526	95,863	(18,338)	788,724	1,019,270	(230,546)
Employee Fringe	39,826	52,019	(12,192)	402,247	477,489	(75,242)
Total Personnel Cost	<u>117,352</u>	<u>147,882</u>	<u>(30,530)</u>	<u>1,190,971</u>	<u>1,496,759</u>	<u>(305,788)</u>
Professional Services	754	0	754	3,702	3,429	273
Services and Supplies	110,179	43,813	66,366	566,904	552,867	14,037
Insurance	237	278	(41)	2,372	2,783	(411)
Utilities	988	1,253	(265)	7,459	9,783	(2,324)
Cost of Goods Sold	0	0	0	199	225	(26)
TOTAL OPERATING USES	<u>229,510</u>	<u>193,226</u>	<u>36,284</u>	<u>1,771,607</u>	<u>2,065,845</u>	<u>(294,239)</u>
OPERATING SOURCES(USES)	<u><u>5,964</u></u>	<u><u>13,882</u></u>	<u><u>7,918</u></u>	<u><u>33,543</u></u>	<u><u>40,889</u></u>	<u><u>7,346</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 April 30, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Interfund Services	18,767	34,627	15,860	288,102	312,231	24,128
TOTAL OPERATING SOURCES	<u>18,767</u>	<u>34,627</u>	<u>15,860</u>	<u>288,102</u>	<u>312,231</u>	<u>24,128</u>
 OPERATING USES						
Insurance	33,421	33,421	0	285,866	313,869	(28,003)
TOTAL OPERATING USES	<u>33,421</u>	<u>33,421</u>	<u>0</u>	<u>285,866</u>	<u>313,869</u>	<u>(28,003)</u>
 OPERATING SOURCES(USES)	<u><u>(14,654)</u></u>	<u><u>1,206</u></u>	<u><u>15,860</u></u>	<u><u>2,236</u></u>	<u><u>(1,638)</u></u>	<u><u>(3,874)</u></u>