

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **May 31, 2016**

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
FINANCIAL NOTES – May 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** – April 30, 2016 – Due to the Diamond Peak Ski Resorts increase in business volume, the actual uses were more than budget. The District filed a budget augmentation in April 2016.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending May 31, 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)**	224	200	(24)	-10.7%	2,622	2,433	(189)	-7.2%
Wastewater Flow (million gallons)	26	27	1	3.8%	306	308	2	0.7%
Championship Course (rounds)	1,565	1,396	(169)	-10.8%	18,812	18,653	(159)	-0.8%
Mountain Course (rounds)	1,273	589	(684)	-53.7%	11,871	12,387	516	4.3%
Diamond Peak (individual visits)	-	-	-	0.0%	84,568	167,064	82,496	97.5%
Recreation Center (comparable individual visits)*	7,868	7,917	49	0.6%	98,914	101,587	2,673	2.7%
Recreation Center (PY Visits not counted in CY)*	1,578	-	(1,578)	-100.0%	17,496	3,632	(13,864)	-79.2%
Parks (touches)	4,275	4,190	(85)	-2.0%	30,265	36,390	6,125	20.2%
Tennis (individual visits)	925	1,112	187	20.2%	11,554	12,280	726	6.3%
Beaches (individual visits)	5,066	8,197	3,131	61.8%	142,158	143,680	1,522	1.1%

**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	200	N/A	-	N/A	2,433	N/A	-
Wastewater Flow (million gallons)	N/A	27	N/A	-	N/A	308	N/A	-
Championship Course (rounds)	1,640	1,396	(244)	-14.9%	19,290	18,653	(637)	-3.3%
Mountain Course (rounds)	1,205	589	(616)	-51.1%	12,580	12,387	(193)	-1.5%
Diamond Peak (individual visits)	-	-	-	-	107,300	167,064	59,764	55.7%
Recreation Center (comparable individual visits)	9,600	7,917	(1,683)	-17.5%	115,400	101,587	(13,813)	-12.0%
Parks (touches)	3,600	4,190	590	16.4%	29,800	36,390	6,590	22.1%
Tennis (individual visits)	1,150	1,112	(38)	-3.3%	11,800	12,280	480	4.1%
Beaches (individual visits)	4,368	8,197	3,829	87.7%	135,806	143,680	7,874	5.8%

\*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 May 31, 2016

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	1,418,000	1,472,082	54,082
Consolidated Taxes	112,640	119,134	6,494	1,235,380	1,330,643	95,263
Sales and Fees	1,376,559	1,452,448	75,889	25,530,526	26,058,729	528,203
Concessions	0	2,425	2,425	121,540	133,142	11,602
Punch Cards Utilized	(20,081)	(18,029)	2,052	(534,970)	(532,606)	2,364
Facility Fees	0	0	0	2,756,871	2,706,037	(50,834)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	3,522	3,096	(427)	30,294	31,854	1,560
Fines and Penalties	4,800	1,787	(3,013)	42,300	26,502	(15,798)
Interfund Services	260,432	252,879	(7,553)	2,640,753	2,718,471	77,718
Central Services Revenue	93,583	93,583	0	1,029,413	1,029,413	0
<b>TOTAL OPERATING SOURCES</b>	<b>1,831,455</b>	<b>1,911,077</b>	<b>79,622</b>	<b>34,270,107</b>	<b>34,978,267</b>	<b>708,160</b>
<b>OPERATING USES</b>						
Salaries and Wages	895,491	932,252	(36,761)	10,720,094	10,573,439	146,655
Employee Fringe	373,472	357,184	16,288	4,248,858	3,934,256	314,602
<b>Total Personnel Cost</b>	<b>1,268,963</b>	<b>1,289,435</b>	<b>(20,473)</b>	<b>14,968,952</b>	<b>14,507,695</b>	<b>461,257</b>
Professional Services	37,673	22,662	15,011	492,426	358,447	133,979
Services and Supplies	650,763	601,937	48,826	6,940,089	6,808,240	131,850
Insurance	68,750	64,570	4,179	803,005	823,145	(20,140)
Utilities	151,208	127,807	23,401	2,284,852	1,970,362	314,490
Cost of Goods Sold	42,284	62,577	(20,292)	1,076,753	1,150,331	(73,578)
Central Services Cost	93,583	93,583	0	1,029,413	1,029,413	0
Defensible Space	0	0	0	125,000	55,340	69,660
Capital Expenditures	27,500	0	27,500	70,000	44,208	25,792
<b>TOTAL OPERATING USES</b>	<b>2,340,723</b>	<b>2,262,571</b>	<b>78,152</b>	<b>27,790,491</b>	<b>26,747,181</b>	<b>1,043,310</b>
<b>OPERATING SOURCES(USES)</b>	<b>(509,268)</b>	<b>(351,494)</b>	<b>157,774</b>	<b>6,479,616</b>	<b>8,231,086</b>	<b>1,751,469</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	1,418,000	1,472,082	54,082
Consolidated Taxes	112,640	119,134	6,494	1,235,380	1,330,643	95,263
Sales and Fees	300	180	(120)	3,300	2,860	(440)
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	93,583	93,583	0	1,029,413	1,029,413	0
<b>TOTAL OPERATING SOURCES</b>	<b>206,523</b>	<b>216,652</b>	<b>10,129</b>	<b>3,686,093</b>	<b>3,836,438</b>	<b>150,345</b>
<b>OPERATING USES</b>						
Salaries and Wages	140,329	152,573	(12,244)	1,543,726	1,530,019	13,707
Employee Fringe	67,698	65,279	2,418	755,135	699,902	55,233
<b>Total Personnel Cost</b>	<b>208,026</b>	<b>217,852</b>	<b>(9,826)</b>	<b>2,298,861</b>	<b>2,229,921</b>	<b>68,940</b>
Professional Services	20,500	10,680	9,820	314,300	183,656	130,644
Services and Supplies	40,044	36,476	3,568	575,172	661,387	(86,215)
Insurance	6,610	5,541	1,069	72,690	66,354	6,336
Utilities	10,509	8,856	1,653	99,581	68,131	31,450
Capital Expenditures	27,500	0	27,500	70,000	44,208	25,792
<b>TOTAL OPERATING USES</b>	<b>313,189</b>	<b>279,405</b>	<b>33,784</b>	<b>3,430,604</b>	<b>3,253,658</b>	<b>176,946</b>
<b>OPERATING SOURCES(USES)</b>	<b>(106,666)</b>	<b>(62,753)</b>	<b>43,914</b>	<b>255,489</b>	<b>582,780</b>	<b>327,291</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	850,532	831,063	(19,469)	10,299,863	10,223,313	(76,550)
Fines and Penalties	4,800	1,787	(3,013)	42,300	26,502	(15,798)
<b>TOTAL OPERATING SOURCES</b>	<b>855,332</b>	<b>832,849</b>	<b>(22,483)</b>	<b>10,342,163</b>	<b>10,249,815</b>	<b>(92,348)</b>
<b>OPERATING USES</b>						
Salaries and Wages	202,283	194,115	8,169	2,249,329	2,175,220	74,109
Employee Fringe	98,054	88,740	9,314	1,102,874	1,009,503	93,370
<b>Total Personnel Cost</b>	<b>300,337</b>	<b>282,855</b>	<b>17,482</b>	<b>3,352,203</b>	<b>3,184,724</b>	<b>167,479</b>
Professional Services	6,840	4,721	2,119	90,160	67,392	22,768
Services and Supplies	166,507	129,033	37,474	1,750,026	1,554,471	195,555
Insurance	10,500	11,464	(964)	115,500	126,099	(10,599)
Utilities	76,453	53,724	22,729	1,038,867	805,125	233,742
Cost of Goods Sold	0	1,008	(1,008)	0	8,176	(8,176)
Central Services Cost	25,366	25,366	0	279,026	279,026	0
Defensible Space	0	0	0	78,500	27,670	50,830
<b>TOTAL OPERATING USES</b>	<b>586,003</b>	<b>508,170</b>	<b>77,833</b>	<b>6,704,282</b>	<b>6,052,683</b>	<b>651,599</b>
<b>OPERATING SOURCES(USES)</b>	<b>269,329</b>	<b>324,679</b>	<b>55,351</b>	<b>3,637,881</b>	<b>4,197,132</b>	<b>559,251</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	383,052	460,275	77,223	14,436,988	15,017,319	580,331
Concessions	0	1,943	1,943	69,300	66,786	(2,514)
Punch Cards Utilized	(16,881)	(15,870)	1,011	(470,670)	(469,294)	1,376
Facility Fees	0	0	0	2,176,146	2,136,035	(40,111)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	3,522	3,096	(427)	30,294	30,414	120
Interfund Services	23,900	17,277	(6,623)	78,400	63,954	(14,446)
<b>TOTAL OPERATING SOURCES</b>	<b>393,593</b>	<b>466,721</b>	<b>73,128</b>	<b>16,320,458</b>	<b>16,849,213</b>	<b>528,755</b>
<b>OPERATING USES</b>						
Salaries and Wages	386,389	414,711	(28,321)	5,202,678	5,174,754	27,924
Employee Fringe	136,678	130,944	5,734	1,647,316	1,539,414	107,902
<b>Total Personnel Cost</b>	<b>523,067</b>	<b>545,655</b>	<b>(22,588)</b>	<b>6,849,994</b>	<b>6,714,168</b>	<b>135,826</b>
Professional Services	8,583	0	8,583	65,716	84,130	(18,414)
Services and Supplies	332,522	305,046	27,476	3,688,270	3,623,335	64,935
Insurance	14,642	11,135	3,507	280,062	266,684	13,378
Utilities	57,458	56,415	1,043	1,059,379	989,802	69,577
Cost of Goods Sold	42,284	61,569	(19,285)	1,076,753	1,141,930	(65,177)
Central Services Cost	60,675	60,675	0	667,425	667,425	0
Defensible Space	0	0	0	46,500	27,670	18,830
<b>TOTAL OPERATING USES</b>	<b>1,039,232</b>	<b>1,040,495</b>	<b>(1,263)</b>	<b>13,734,099</b>	<b>13,515,145</b>	<b>218,954</b>
<b>OPERATING SOURCES(USES)</b>	<b>(645,639)</b>	<b>(573,774)</b>	<b>71,865</b>	<b>2,586,359</b>	<b>3,334,069</b>	<b>747,709</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	196,337	281,677	85,340	2,525,723	2,798,822	273,099
Facility Fees	0	0	0	204,525	200,755	(3,770)
<b>TOTAL OPERATING SOURCES</b>	<b>196,337</b>	<b>281,677</b>	<b>85,340</b>	<b>2,730,248</b>	<b>2,999,577</b>	<b>269,329</b>
<b>OPERATING USES</b>						
Salaries and Wages	132,313	152,713	(20,400)	906,128	1,015,974	(109,846)
Employee Fringe	38,312	40,467	(2,156)	288,956	284,664	4,292
<b>Total Personnel Cost</b>	<b>170,625</b>	<b>193,181</b>	<b>(22,556)</b>	<b>1,195,084</b>	<b>1,300,638</b>	<b>(105,554)</b>
Professional Services	1,500	0	1,500	7,400	29,001	(21,601)
Services and Supplies	112,082	122,756	(10,674)	828,641	805,063	23,578
Insurance	6,550	4,796	1,754	32,750	23,979	8,771
Utilities	15,248	13,558	1,690	185,483	178,797	6,686
Cost of Goods Sold	31,373	52,611	(21,238)	391,340	507,523	(116,183)
Central Services Cost	14,000	14,000	0	154,000	154,000	0
<b>TOTAL OPERATING USES</b>	<b>351,378</b>	<b>400,902</b>	<b>(49,524)</b>	<b>2,794,698</b>	<b>2,999,002</b>	<b>(204,304)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(155,041)</b>	<b>(119,224)</b>	<b>35,817</b>	<b>(64,450)</b>	<b>575</b>	<b>65,025</b>



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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	43,209	21,383	(21,826)	541,806	526,979	(14,827)
Facility Fees	0	0	0	278,154	273,027	(5,127)
<b>TOTAL OPERATING SOURCES</b>	<b>43,209</b>	<b>21,383</b>	<b>(21,826)</b>	<b>819,960</b>	<b>800,006</b>	<b>(19,954)</b>
<b>OPERATING USES</b>						
Salaries and Wages	40,599	42,950	(2,351)	294,057	266,682	27,375
Employee Fringe	12,044	10,868	1,176	90,026	75,500	14,526
<b>Total Personnel Cost</b>	<b>52,643</b>	<b>53,818</b>	<b>(1,175)</b>	<b>384,083</b>	<b>342,183</b>	<b>41,900</b>
Professional Services	0	0	0	2,400	3,670	(1,270)
Services and Supplies	46,550	43,010	3,540	287,759	292,664	(4,906)
Insurance	2,200	1,936	264	11,010	9,680	1,330
Utilities	7,472	6,021	1,451	76,079	76,465	(386)
Cost of Goods Sold	4,936	1,538	3,398	47,142	47,511	(369)
Central Services Cost	4,500	4,500	0	49,500	49,500	0
<b>TOTAL OPERATING USES</b>	<b>118,301</b>	<b>110,824</b>	<b>7,478</b>	<b>857,973</b>	<b>821,673</b>	<b>36,300</b>
<b>OPERATING SOURCES(USES)</b>	<b>(75,092)</b>	<b>(89,440)</b>	<b>(14,348)</b>	<b>(38,013)</b>	<b>(21,667)</b>	<b>16,346</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	21,545	26,188	4,643	269,925	231,103	(38,822)
Facility Fees	0	0	0	57,267	56,211	(1,056)
<b>TOTAL OPERATING SOURCES</b>	<b>21,545</b>	<b>26,188</b>	<b>4,643</b>	<b>327,192</b>	<b>287,314</b>	<b>(39,878)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,731	7,658	1,073	94,633	75,144	19,489
Employee Fringe	5,372	3,490	1,882	59,849	37,346	22,502
<b>Total Personnel Cost</b>	<b>14,103</b>	<b>11,148</b>	<b>2,955</b>	<b>154,481</b>	<b>112,490</b>	<b>41,991</b>
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	38,544	19,654	18,890	180,998	210,309	(29,311)
Insurance	1,575	586	989	17,325	6,448	10,877
Utilities	1,681	2,627	(946)	23,867	30,923	(7,056)
Central Services Cost	2,300	2,300	0	25,300	25,300	0
<b>TOTAL OPERATING USES</b>	<b>58,203</b>	<b>36,315</b>	<b>21,888</b>	<b>403,471</b>	<b>387,015</b>	<b>16,456</b>
<b>OPERATING SOURCES(USES)</b>	<b>(36,658)</b>	<b>(10,127)</b>	<b>26,531</b>	<b>(76,279)</b>	<b>(99,701)</b>	<b>(23,422)</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	(1,252)	(1,252)	9,828,700	10,136,239	307,539
Concessions	0	1,943	1,943	69,300	66,786	(2,514)
Facility Fees	0	0	0	(940,815)	(923,474)	17,341
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Interfund Services	11,800	9,393	(2,407)	11,800	9,393	(2,407)
<b>TOTAL OPERATING SOURCES</b>	<b>11,800</b>	<b>10,084</b>	<b>(1,716)</b>	<b>8,968,985</b>	<b>9,290,384</b>	<b>321,399</b>
<b>OPERATING USES</b>						
Salaries and Wages	66,899	60,333	6,566	2,535,779	2,380,287	155,492
Employee Fringe	35,826	32,706	3,120	745,478	728,127	17,351
<b>Total Personnel Cost</b>	<b>102,725</b>	<b>93,039</b>	<b>9,686</b>	<b>3,281,258</b>	<b>3,108,415</b>	<b>172,843</b>
Professional Services	6,250	0	6,250	37,250	17,464	19,786
Services and Supplies	31,144	47,783	(16,640)	1,568,578	1,580,111	(11,533)
Insurance	0	0	0	177,600	177,244	356
Utilities	13,687	15,143	(1,456)	564,667	481,420	83,247
Cost of Goods Sold	0	0	0	578,628	523,307	55,321
Central Services Cost	24,125	24,125	0	265,375	265,375	0
<b>TOTAL OPERATING USES</b>	<b>177,931</b>	<b>180,091</b>	<b>(2,160)</b>	<b>6,473,355</b>	<b>6,153,336</b>	<b>320,019</b>
<b>OPERATING SOURCES(USES)</b>	<b>(166,131)</b>	<b>(170,007)</b>	<b>(3,876)</b>	<b>2,495,630</b>	<b>3,137,048</b>	<b>641,418</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	92,071	96,616	4,545	1,092,289	1,130,913	38,624
Facility Fees	0	0	0	998,082	979,685	(18,397)
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	15,400	15,583	183
<b>TOTAL OPERATING SOURCES</b>	<b>93,471</b>	<b>98,033</b>	<b>4,562</b>	<b>2,105,771</b>	<b>2,130,182</b>	<b>24,411</b>
<b>OPERATING USES</b>						
Salaries and Wages	77,070	86,085	(9,014)	902,343	946,494	(44,151)
Employee Fringe	29,508	25,457	4,051	329,924	280,229	49,695
<b>Total Personnel Cost</b>	<b>106,579</b>	<b>111,542</b>	<b>(4,963)</b>	<b>1,232,267</b>	<b>1,226,723</b>	<b>5,543</b>
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	42,112	35,652	6,460	473,662	463,426	10,236
Insurance	3,150	2,673	478	34,650	36,861	(2,211)
Utilities	13,164	11,494	1,670	139,363	133,935	5,428
Cost of Goods Sold	2,975	3,299	(324)	46,343	49,066	(2,723)
Central Services Cost	9,717	9,717	0	106,887	106,887	0
<b>TOTAL OPERATING USES</b>	<b>177,697</b>	<b>174,376</b>	<b>3,321</b>	<b>2,039,171</b>	<b>2,023,079</b>	<b>16,092</b>
<b>OPERATING SOURCES(USES)</b>	<b>(84,226)</b>	<b>(76,343)</b>	<b>7,882</b>	<b>66,600</b>	<b>107,103</b>	<b>40,503</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	965	3,340	2,375	47,995	54,276	6,281
Facility Fees	0	0	0	621,756	610,296	(11,460)
Intergovernmental - Operating Grants	2,122	1,679	(443)	14,894	13,390	(1,504)
Interfund Services	12,100	7,884	(4,216)	66,600	54,561	(12,039)
<b>TOTAL OPERATING SOURCES</b>	<b>15,187</b>	<b>12,903</b>	<b>(2,285)</b>	<b>751,245</b>	<b>732,523</b>	<b>(18,722)</b>
<b>OPERATING USES</b>						
Salaries and Wages	35,228	37,486	(2,258)	248,923	252,842	(3,919)
Employee Fringe	8,419	10,990	(2,571)	64,732	65,659	(927)
<b>Total Personnel Cost</b>	<b>43,647</b>	<b>48,476</b>	<b>(4,829)</b>	<b>313,655</b>	<b>318,501</b>	<b>(4,846)</b>
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	49,789	29,358	20,431	258,180	201,771	56,409
Insurance	886	875	10	5,314	9,629	(4,315)
Utilities	5,598	5,832	(234)	63,166	67,759	(4,593)
Central Services Cost	4,000	4,000	0	44,000	44,000	0
<b>TOTAL OPERATING USES</b>	<b>103,920</b>	<b>88,541</b>	<b>15,378</b>	<b>686,315</b>	<b>643,720</b>	<b>42,595</b>
<b>OPERATING SOURCES(USES)</b>	<b>(88,733)</b>	<b>(75,639)</b>	<b>13,094</b>	<b>64,930</b>	<b>88,803</b>	<b>23,873</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	28,925	30,270	1,345	130,550	124,350	(6,200)
Facility Fees	0	0	0	98,172	96,362	(1,810)
<b>TOTAL OPERATING SOURCES</b>	<b>28,925</b>	<b>30,270</b>	<b>1,345</b>	<b>228,722</b>	<b>220,713</b>	<b>(8,009)</b>
<b>OPERATING USES</b>						
Salaries and Wages	15,905	14,131	1,773	120,647	106,490	14,157
Employee Fringe	3,223	2,342	880	25,693	21,915	3,777
<b>Total Personnel Cost</b>	<b>19,128</b>	<b>16,474</b>	<b>2,654</b>	<b>146,340</b>	<b>128,406</b>	<b>17,935</b>
Services and Supplies	9,852	6,702	3,150	46,003	47,304	(1,301)
Insurance	281	269	12	1,413	1,343	70
Utilities	608	545	63	6,754	6,411	343
Cost of Goods Sold	3,000	4,121	(1,121)	13,300	14,523	(1,223)
Central Services Cost	1,033	1,033	0	11,363	11,363	0
<b>TOTAL OPERATING USES</b>	<b>33,902</b>	<b>29,143</b>	<b>4,758</b>	<b>225,173</b>	<b>209,349</b>	<b>15,824</b>
<b>OPERATING SOURCES(USES)</b>	<b>(4,977)</b>	<b>1,126</b>	<b>6,103</b>	<b>3,549</b>	<b>11,363</b>	<b>7,815</b>

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

**COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	2,052	2,052	0	14,637	14,637
Punch Cards Utilized	(16,881)	(15,870)	1,011	(470,670)	(469,294)	1,376
Facility Fees	0	0	0	859,005	843,172	(15,833)
<b>TOTAL OPERATING SOURCES</b>	<b>(16,881)</b>	<b>(13,818)</b>	<b>3,063</b>	<b>388,335</b>	<b>388,515</b>	<b>180</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,644	13,355	(3,711)	100,168	130,841	(30,673)
Employee Fringe	3,974	4,623	(649)	42,658	45,972	(3,313)
<b>Total Personnel Cost</b>	<b>13,617</b>	<b>17,978</b>	<b>(4,360)</b>	<b>142,826</b>	<b>176,812</b>	<b>(33,986)</b>
Professional Services	833	0	833	9,166	24,210	(15,044)
Services and Supplies	2,450	130	2,320	44,450	22,686	21,764
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,195	(1,195)	0	14,092	(14,092)
Central Services Cost	1,000	1,000	0	11,000	11,000	0
Defensible Space	0	0	0	46,500	27,670	18,830
<b>TOTAL OPERATING USES</b>	<b>17,900</b>	<b>20,303</b>	<b>(2,402)</b>	<b>253,942</b>	<b>277,971</b>	<b>(24,029)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(34,781)</b>	<b>(34,120)</b>	<b>661</b>	<b>134,393</b>	<b>110,544</b>	<b>(23,849)</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	142,175	160,930	18,755	787,625	815,186	27,561
Concessions	0	482	482	52,240	66,356	14,116
Punch Cards Utilized	(3,200)	(2,159)	1,041	(64,300)	(63,312)	988
Facility Fees	0	0	0	580,725	570,003	(10,722)
<b>TOTAL OPERATING SOURCES</b>	<b>138,975</b>	<b>159,252</b>	<b>20,277</b>	<b>1,356,290</b>	<b>1,388,233</b>	<b>31,943</b>
<b>OPERATING USES</b>						
Salaries and Wages	62,442	70,106	(7,665)	584,838	573,428	11,410
Employee Fringe	19,748	22,116	(2,368)	181,719	157,845	23,874
<b>Total Personnel Cost</b>	<b>82,190</b>	<b>92,223</b>	<b>(10,033)</b>	<b>766,557</b>	<b>731,273</b>	<b>35,284</b>
Professional Services	1,000	0	1,000	14,000	12,578	1,422
Services and Supplies	62,619	57,907	4,712	374,609	342,702	31,907
Insurance	3,315	2,732	583	16,585	13,658	2,927
Utilities	6,204	7,842	(1,638)	80,625	96,551	(15,926)
Central Services Cost	7,542	7,542	0	82,962	82,962	0
<b>TOTAL OPERATING USES</b>	<b>162,870</b>	<b>168,244</b>	<b>(5,374)</b>	<b>1,335,338</b>	<b>1,279,724</b>	<b>55,614</b>
<b>OPERATING SOURCES(USES)</b>	<b>(23,895)</b>	<b>(8,992)</b>	<b>14,903</b>	<b>20,952</b>	<b>108,508</b>	<b>87,556</b>



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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	<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	500	0	(500)	2,750	50	(2,700)
Interfund Services	209,232	211,563	2,331	2,270,153	2,318,247	48,094
<b>TOTAL OPERATING SOURCES</b>	<b>209,732</b>	<b>211,563</b>	<b>1,831</b>	<b>2,272,903</b>	<b>2,318,297</b>	<b>45,394</b>
<b>OPERATING USES</b>						
Salaries and Wages	104,048	100,747	3,300	1,139,523	1,120,017	19,505
Employee Fringe	51,294	50,103	1,191	561,815	527,592	34,223
<b>Total Personnel Cost</b>	<b>155,341</b>	<b>150,850</b>	<b>4,491</b>	<b>1,701,338</b>	<b>1,647,609</b>	<b>53,728</b>
Professional Services	750	3,011	(2,261)	8,250	6,440	1,810
Services and Supplies	49,071	73,476	(24,406)	552,013	626,343	(74,331)
Insurance	262	278	(17)	2,878	3,061	(183)
Utilities	584	970	(386)	6,400	10,752	(4,352)
Cost of Goods Sold	0	0	0	0	225	(225)
<b>TOTAL OPERATING USES</b>	<b>206,007</b>	<b>228,586</b>	<b>(22,578)</b>	<b>2,270,878</b>	<b>2,294,431</b>	<b>(23,552)</b>
<b>OPERATING SOURCES(USES)</b>	<b>3,725</b>	<b>(17,022)</b>	<b>(20,747)</b>	<b>2,025</b>	<b>23,867</b>	<b>21,842</b>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Interfund Services	27,300	24,039	(3,261)	292,200	336,270	44,070
<b>TOTAL OPERATING SOURCES</b>	<u>27,300</u>	<u>24,039</u>	<u>(3,261)</u>	<u>292,200</u>	<u>336,270</u>	<u>44,070</u>
 <b>OPERATING USES</b>						
Professional Services	0	4,250	(4,250)	0	4,250	(4,250)
Insurance	33,421	33,421	0	315,290	347,290	(32,000)
<b>TOTAL OPERATING USES</b>	<u>33,421</u>	<u>37,671</u>	<u>(4,250)</u>	<u>315,290</u>	<u>351,540</u>	<u>(36,250)</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>(6,121)</u></u>	<u><u>(13,632)</u></u>	<u><u>(7,511)</u></u>	<u><u>(23,090)</u></u>	<u><u>(15,270)</u></u>	<u><u>7,820</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 May 31, 2016

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	1,331,996	1,472,082	140,086
Consolidated Taxes	108,796	119,134	10,338	1,217,467	1,330,643	113,176
Sales and Fees	1,413,325	1,452,448	39,122	20,678,059	26,058,729	5,380,670
Concessions	508	2,425	1,917	128,096	133,142	5,045
Punch Cards Utilized	(12,183)	(18,029)	(5,846)	(451,423)	(532,606)	(81,183)
Facility Fees	0	0	0	2,112,957	2,706,037	593,080
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	2,867	3,096	228	22,663	31,854	9,191
Fines and Penalties	4,013	1,787	(2,226)	49,549	26,502	(23,047)
Interfund Services	204,948	252,879	47,930	2,348,887	2,718,471	369,584
Central Services Revenue	91,750	93,583	1,833	1,009,250	1,029,413	20,163
<b>TOTAL OPERATING SOURCES</b>	<b>1,814,025</b>	<b>1,911,077</b>	<b>97,052</b>	<b>28,452,502</b>	<b>34,978,267</b>	<b>6,525,765</b>
<b>OPERATING USES</b>						
Salaries and Wages	875,598	932,252	(56,654)	9,312,066	10,573,439	(1,261,373)
Employee Fringe	332,687	357,184	(24,497)	3,551,906	3,934,256	(382,350)
<b>Total Personnel Cost</b>	<b>1,208,285</b>	<b>1,289,435</b>	<b>(81,151)</b>	<b>12,863,971</b>	<b>14,507,695</b>	<b>(1,643,723)</b>
Professional Services	24,780	22,662	2,118	375,047	358,447	16,600
Services and Supplies	548,683	601,937	(53,254)	5,958,203	6,808,240	(850,037)
Insurance	64,010	64,570	(560)	749,058	823,145	(74,087)
Utilities	145,634	127,807	17,827	2,117,934	1,970,362	147,572
Cost of Goods Sold	60,412	62,577	(2,165)	805,365	1,150,331	(344,965)
Central Services Cost	91,750	93,583	(1,833)	1,009,250	1,029,413	(20,163)
Defensible Space	0	0	0	106,009	55,340	50,669
Capital Expenditures	13,730	0	13,730	564,265	44,208	520,056
<b>TOTAL OPERATING USES</b>	<b>2,157,283</b>	<b>2,262,571</b>	<b>(105,288)</b>	<b>24,549,102</b>	<b>26,747,181</b>	<b>(2,198,079)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(343,259)</b>	<b>(351,494)</b>	<b>(8,236)</b>	<b>3,903,400</b>	<b>8,231,086</b>	<b>4,327,686</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 May 31, 2016

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	1,331,996	1,472,082	140,086
Consolidated Taxes	108,796	119,134	10,338	1,217,467	1,330,643	113,176
Sales and Fees	240	180	(60)	2,540	2,860	320
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	91,750	93,583	1,833	1,009,250	1,029,413	20,163
<b>TOTAL OPERATING SOURCES</b>	<b>200,786</b>	<b>216,652</b>	<b>15,867</b>	<b>3,561,253</b>	<b>3,836,438</b>	<b>275,185</b>
<b>OPERATING USES</b>						
Salaries and Wages	138,626	152,573	(13,947)	1,430,118	1,530,019	(99,901)
Employee Fringe	62,173	65,279	(3,106)	648,957	699,902	(50,945)
<b>Total Personnel Cost</b>	<b>200,799</b>	<b>217,852</b>	<b>(17,054)</b>	<b>2,079,075</b>	<b>2,229,921</b>	<b>(150,846)</b>
Professional Services	10,000	10,680	(680)	232,272	183,656	48,616
Services and Supplies	41,556	36,476	5,080	460,155	661,387	(201,233)
Insurance	6,294	5,541	753	68,949	66,354	2,596
Utilities	3,145	8,856	(5,711)	40,261	68,131	(27,870)
Capital Expenditures	13,730	0	13,730	564,265	44,208	520,056
<b>TOTAL OPERATING USES</b>	<b>275,524</b>	<b>279,405</b>	<b>(3,881)</b>	<b>3,444,976</b>	<b>3,253,658</b>	<b>191,319</b>
<b>OPERATING SOURCES(USES)</b>	<b>(74,738)</b>	<b>(62,753)</b>	<b>11,986</b>	<b>116,276</b>	<b>582,780</b>	<b>466,504</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 May 31, 2016

	<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	852,431	831,063	(21,369)	10,013,837	10,223,313	209,476
Fines and Penalties	4,013	1,787	(2,226)	49,549	26,502	(23,047)
<b>TOTAL OPERATING SOURCES</b>	<b>856,444</b>	<b>832,849</b>	<b>(23,595)</b>	<b>10,063,386</b>	<b>10,249,815</b>	<b>186,429</b>
<b>OPERATING USES</b>						
Salaries and Wages	201,214	194,115	7,099	2,032,133	2,175,220	(143,087)
Employee Fringe	92,338	88,740	3,598	996,799	1,009,503	(12,704)
<b>Total Personnel Cost</b>	<b>293,552</b>	<b>282,855</b>	<b>10,697</b>	<b>3,028,932</b>	<b>3,184,724</b>	<b>(155,791)</b>
Professional Services	4,721	4,721	0	67,197	67,392	(195)
Services and Supplies	116,517	129,033	(12,516)	1,424,988	1,554,471	(129,483)
Insurance	10,005	11,464	(1,459)	110,055	126,099	(16,044)
Utilities	72,945	53,724	19,221	906,818	805,125	101,692
Cost of Goods Sold	0	1,008	(1,008)	6,019	8,176	(2,157)
Central Services Cost	23,584	25,366	(1,782)	259,416	279,026	(19,610)
Defensible Space	0	0	0	53,005	27,670	25,334
<b>TOTAL OPERATING USES</b>	<b>521,324</b>	<b>508,170</b>	<b>13,154</b>	<b>5,856,429</b>	<b>6,052,683</b>	<b>(196,254)</b>
<b>OPERATING SOURCES(USES)</b>	<b>335,120</b>	<b>324,679</b>	<b>(10,441)</b>	<b>4,206,957</b>	<b>4,197,132</b>	<b>(9,825)</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 May 31, 2016

	<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	421,492	460,275	38,783	9,840,698	15,017,319	5,176,621
Concessions	186	1,943	1,757	68,137	66,786	(1,351)
Punch Cards Utilized	(10,917)	(15,870)	(4,953)	(397,734)	(469,294)	(71,560)
Facility Fees	0	0	0	1,618,759	2,136,035	517,276
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	2,867	3,096	228	22,663	30,414	7,751
Interfund Services	5,954	17,277	11,323	57,240	63,954	6,713
<b>TOTAL OPERATING SOURCES</b>	<b>419,582</b>	<b>466,721</b>	<b>47,139</b>	<b>11,214,764</b>	<b>16,849,213</b>	<b>5,634,450</b>
<b>OPERATING USES</b>						
Salaries and Wages	378,416	414,711	(36,295)	4,424,675	5,174,754	(750,080)
Employee Fringe	119,315	130,944	(11,630)	1,364,628	1,539,414	(174,786)
<b>Total Personnel Cost</b>	<b>497,731</b>	<b>545,655</b>	<b>(47,924)</b>	<b>5,789,303</b>	<b>6,714,168</b>	<b>(924,866)</b>
Professional Services	10,059	0	10,059	69,129	84,130	(15,001)
Services and Supplies	270,113	305,046	(34,933)	3,048,900	3,623,335	(574,436)
Insurance	10,896	11,135	(239)	232,371	266,684	(34,313)
Utilities	59,426	56,415	3,011	1,073,900	989,802	84,098
Cost of Goods Sold	60,412	61,569	(1,157)	799,147	1,141,930	(342,783)
Central Services Cost	62,083	60,675	1,408	682,917	667,425	15,492
Defensible Space	0	0	0	53,005	27,670	25,334
<b>TOTAL OPERATING USES</b>	<b>970,719</b>	<b>1,040,495</b>	<b>(69,776)</b>	<b>11,748,671</b>	<b>13,515,145</b>	<b>(1,766,474)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(551,137)</b>	<b>(573,774)</b>	<b>(22,637)</b>	<b>(533,908)</b>	<b>3,334,069</b>	<b>3,867,976</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 May 31, 2016

	<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	240,966	281,677	40,712	2,466,144	2,798,822	332,678
Facility Fees	0	0	0	35,214	200,755	165,541
<b>TOTAL OPERATING SOURCES</b>	<b>240,966</b>	<b>281,677</b>	<b>40,712</b>	<b>2,501,358</b>	<b>2,999,577</b>	<b>498,219</b>
<b>OPERATING USES</b>						
Salaries and Wages	139,217	152,713	(13,496)	940,050	1,015,974	(75,924)
Employee Fringe	33,868	40,467	(6,600)	258,813	284,664	(25,852)
<b>Total Personnel Cost</b>	<b>173,085</b>	<b>193,181</b>	<b>(20,096)</b>	<b>1,198,863</b>	<b>1,300,638</b>	<b>(101,775)</b>
Professional Services	10,059	0	10,059	13,766	29,001	(15,235)
Services and Supplies	102,476	122,756	(20,280)	780,775	805,063	(24,289)
Insurance	3,927	4,796	(869)	19,635	23,979	(4,344)
Utilities	17,123	13,558	3,565	194,779	178,797	15,982
Cost of Goods Sold	53,678	52,611	1,067	448,386	507,523	(59,137)
Central Services Cost	0	14,000	(14,000)	0	154,000	(154,000)
<b>TOTAL OPERATING USES</b>	<b>360,347</b>	<b>400,902</b>	<b>(40,554)</b>	<b>2,656,203</b>	<b>2,999,002</b>	<b>(342,799)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(119,382)</b>	<b>(119,224)</b>	<b>158</b>	<b>(154,844)</b>	<b>575</b>	<b>155,419</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 May 31, 2016

	<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	42,023	21,383	(20,640)	495,447	526,979	31,532
Facility Fees	0	0	0	246,184	273,027	26,843
<b>TOTAL OPERATING SOURCES</b>	<b>42,023</b>	<b>21,383</b>	<b>(20,640)</b>	<b>741,631</b>	<b>800,006</b>	<b>58,375</b>
<b>OPERATING USES</b>						
Salaries and Wages	37,934	42,950	(5,016)	249,087	266,682	(17,595)
Employee Fringe	9,460	10,868	(1,408)	67,945	75,500	(7,556)
<b>Total Personnel Cost</b>	<b>47,394</b>	<b>53,818</b>	<b>(6,424)</b>	<b>317,032</b>	<b>342,183</b>	<b>(25,151)</b>
Professional Services	0	0	0	916	3,670	(2,754)
Services and Supplies	36,306	43,010	(6,704)	245,721	292,664	(46,943)
Insurance	1,309	1,936	(627)	6,545	9,680	(3,135)
Utilities	7,718	6,021	1,697	76,067	76,465	(398)
Cost of Goods Sold	4,892	1,538	3,354	41,173	47,511	(6,338)
Central Services Cost	0	4,500	(4,500)	0	49,500	(49,500)
<b>TOTAL OPERATING USES</b>	<b>97,619</b>	<b>110,824</b>	<b>(13,205)</b>	<b>687,454</b>	<b>821,673</b>	<b>(134,219)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(55,596)</b>	<b>(89,440)</b>	<b>(33,844)</b>	<b>54,178</b>	<b>(21,667)</b>	<b>(75,845)</b>



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

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

For Period Ending May 31, 2016

	<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	21,428	26,188	4,760	265,976	231,103	(34,873)
Concessions	0	0	0	15,132	0	(15,132)
Facility Fees	0	0	0	88,727	56,211	(32,516)
Interfund Services	0	0	0	1,793	0	(1,793)
<b>TOTAL OPERATING SOURCES</b>	<b>21,428</b>	<b>26,188</b>	<b>4,760</b>	<b>371,629</b>	<b>287,314</b>	<b>(84,314)</b>
<b>OPERATING USES</b>						
Salaries and Wages	7,428	7,658	(230)	65,521	75,144	(9,623)
Employee Fringe	2,590	3,490	(900)	35,116	37,346	(2,230)
<b>Total Personnel Cost</b>	<b>10,018</b>	<b>11,148</b>	<b>(1,130)</b>	<b>100,637</b>	<b>112,490</b>	<b>(11,853)</b>
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	19,901	19,654	247	193,738	210,309	(16,572)
Insurance	1,558	586	972	17,135	6,448	10,688
Utilities	1,902	2,627	(725)	27,398	30,923	(3,525)
Central Services Cost	0	2,300	(2,300)	0	25,300	(25,300)
<b>TOTAL OPERATING USES</b>	<b>33,379</b>	<b>36,315</b>	<b>(2,936)</b>	<b>340,281</b>	<b>387,015</b>	<b>(46,734)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(11,951)</b>	<b>(10,127)</b>	<b>1,824</b>	<b>31,348</b>	<b>(99,701)</b>	<b>(131,048)</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 May 31, 2016

	<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	(1,252)	(1,252)	5,329,842	10,136,239	4,806,397
Concessions	186	1,943	1,757	53,004	66,786	13,781
Facility Fees	0	0	0	(1,544,061)	(923,474)	620,587
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Interfund Services	0	9,393	9,393	0	9,393	9,393
<b>TOTAL OPERATING SOURCES</b>	<b>186</b>	<b>10,084</b>	<b>9,898</b>	<b>3,838,786</b>	<b>9,290,384</b>	<b>5,451,598</b>
<b>OPERATING USES</b>						
Salaries and Wages	58,235	60,333	(2,098)	1,812,363	2,380,287	(567,925)
Employee Fringe	33,745	32,706	1,039	598,087	728,127	(130,040)
<b>Total Personnel Cost</b>	<b>91,980</b>	<b>93,039</b>	<b>(1,059)</b>	<b>2,410,450</b>	<b>3,108,415</b>	<b>(697,965)</b>
Professional Services	0	0	0	40,777	17,464	23,313
Services and Supplies	28,346	47,783	(19,437)	1,159,830	1,580,111	(420,281)
Insurance	0	0	0	149,723	177,244	(27,521)
Utilities	12,561	15,143	(2,582)	555,308	481,420	73,888
Cost of Goods Sold	(144)	0	(144)	248,606	523,307	(274,701)
Central Services Cost	0	24,125	(24,125)	0	265,375	(265,375)
<b>TOTAL OPERATING USES</b>	<b>132,744</b>	<b>180,091</b>	<b>(47,347)</b>	<b>4,564,693</b>	<b>6,153,336</b>	<b>(1,588,642)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(132,558)</b>	<b>(170,007)</b>	<b>(37,448)</b>	<b>(725,908)</b>	<b>3,137,048</b>	<b>3,862,956</b>

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

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

For Period Ending May 31, 2016

	<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	92,299	96,616	4,317	1,103,508	1,130,913	27,405
Facility Fees	0	0	0	803,103	979,685	176,582
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	11,000	15,583	4,583
Interfund Services	1,616	0	(1,616)	1,616	0	(1,616)
<b>TOTAL OPERATING SOURCES</b>	<b>94,915</b>	<b>98,033</b>	<b>3,117</b>	<b>1,924,228</b>	<b>2,130,182</b>	<b>205,954</b>
<b>OPERATING USES</b>						
Salaries and Wages	87,200	86,085	1,116	937,914	946,494	(8,580)
Employee Fringe	27,196	25,457	1,738	295,802	280,229	15,573
<b>Total Personnel Cost</b>	<b>114,396</b>	<b>111,542</b>	<b>2,854</b>	<b>1,233,716</b>	<b>1,226,723</b>	<b>6,993</b>
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	33,221	35,652	(2,431)	407,522	463,426	(55,904)
Insurance	2,998	2,673	325	32,975	36,861	(3,887)
Utilities	13,104	11,494	1,610	143,045	133,935	9,110
Cost of Goods Sold	1,644	3,299	(1,655)	47,168	49,066	(1,898)
Central Services Cost	0	9,717	(9,717)	0	106,887	(106,887)
<b>TOTAL OPERATING USES</b>	<b>165,363</b>	<b>174,376</b>	<b>(9,013)</b>	<b>1,870,795</b>	<b>2,023,079</b>	<b>(152,284)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(70,447)</b>	<b>(76,343)</b>	<b>(5,896)</b>	<b>53,433</b>	<b>107,103</b>	<b>53,670</b>

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

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

For Period Ending May 31, 2016

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	1,685	3,340	1,655	47,519	54,276	6,758
Facility Fees	0	0	0	494,171	610,296	116,125
Intergovernmental - Operating Grants	1,867	1,679	(189)	11,663	13,390	1,727
Interfund Services	4,338	7,884	3,546	53,831	54,561	730
<b>TOTAL OPERATING SOURCES</b>	<b>7,890</b>	<b>12,903</b>	<b>5,013</b>	<b>607,184</b>	<b>732,523</b>	<b>125,339</b>
<b>OPERATING USES</b>						
Salaries and Wages	26,942	37,486	(10,544)	237,302	252,842	(15,540)
Employee Fringe	6,722	10,990	(4,268)	61,496	65,659	(4,163)
<b>Total Personnel Cost</b>	<b>33,664</b>	<b>48,476</b>	<b>(14,811)</b>	<b>298,798</b>	<b>318,501</b>	<b>(19,703)</b>
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	41,437	29,358	12,079	203,957	201,771	2,186
Insurance	837	875	(39)	5,021	9,629	(4,608)
Utilities	4,971	5,832	(861)	64,332	67,759	(3,427)
Central Services Cost	0	4,000	(4,000)	0	44,000	(44,000)
<b>TOTAL OPERATING USES</b>	<b>80,909</b>	<b>88,541</b>	<b>(7,632)</b>	<b>573,939</b>	<b>643,720</b>	<b>(69,781)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(73,019)</b>	<b>(75,639)</b>	<b>(2,620)</b>	<b>33,244</b>	<b>88,803</b>	<b>55,559</b>

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

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

For Period Ending May 31, 2016

	<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	21,522	30,270	8,748	119,861	124,350	4,489
Facility Fees	0	0	0	39,942	96,362	56,420
<b>TOTAL OPERATING SOURCES</b>	<b>21,522</b>	<b>30,270</b>	<b>8,748</b>	<b>159,803</b>	<b>220,713</b>	<b>60,909</b>
<b>OPERATING USES</b>						
Salaries and Wages	13,693	14,131	(438)	107,162	106,490	672
Employee Fringe	2,970	2,342	627	18,870	21,915	(3,045)
<b>Total Personnel Cost</b>	<b>16,663</b>	<b>16,474</b>	<b>189</b>	<b>126,033</b>	<b>128,406</b>	<b>(2,373)</b>
Services and Supplies	6,379	6,702	(323)	38,647	47,304	(8,657)
Insurance	267	269	(1)	1,337	1,343	(6)
Utilities	781	545	236	6,346	6,411	(65)
Cost of Goods Sold	342	4,121	(3,779)	13,815	14,523	(708)
Central Services Cost	0	1,033	(1,033)	0	11,363	(11,363)
<b>TOTAL OPERATING USES</b>	<b>24,432</b>	<b>29,143</b>	<b>(4,711)</b>	<b>186,178</b>	<b>209,349</b>	<b>(23,172)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(2,911)</b>	<b>1,126</b>	<b>4,037</b>	<b>(26,374)</b>	<b>11,363</b>	<b>37,738</b>

**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 May 31, 2016

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	1,569	2,052	483	12,401	14,637	2,236
Punch Cards Utilized	(10,917)	(15,870)	(4,953)	(397,734)	(469,294)	(71,560)
Facility Fees	0	0	0	1,455,477	843,172	(612,305)
<b>TOTAL OPERATING SOURCES</b>	<b>(9,348)</b>	<b>(13,818)</b>	<b>(4,470)</b>	<b>1,070,144</b>	<b>388,515</b>	<b>(681,630)</b>
<b>OPERATING USES</b>						
Salaries and Wages	7,766	13,355	(5,589)	75,275	130,841	(55,566)
Employee Fringe	2,764	4,623	(1,859)	28,499	45,972	(17,473)
<b>Total Personnel Cost</b>	<b>10,530</b>	<b>17,978</b>	<b>(7,448)</b>	<b>103,773</b>	<b>176,812</b>	<b>(73,039)</b>
Professional Services	0	0	0	4,097	24,210	(20,113)
Services and Supplies	2,046	130	1,916	18,710	22,686	(3,976)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	1,265	1,195	70	6,626	14,092	(7,466)
Central Services Cost	62,083	1,000	61,083	682,917	11,000	671,917
Defensible Space	0	0	0	53,005	27,670	25,334
<b>TOTAL OPERATING USES</b>	<b>75,925</b>	<b>20,303</b>	<b>55,622</b>	<b>869,128</b>	<b>277,971</b>	<b>591,157</b>
<b>OPERATING SOURCES(USES)</b>	<b>(85,272)</b>	<b>(34,120)</b>	<b>51,152</b>	<b>201,016</b>	<b>110,544</b>	<b>(90,473)</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 May 31, 2016

	<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	139,162	160,930	21,767	820,383	815,186	(5,197)
Concessions	322	482	160	59,960	66,356	6,397
Punch Cards Utilized	(1,266)	(2,159)	(894)	(53,689)	(63,312)	(9,623)
Facility Fees	0	0	0	494,199	570,003	75,804
<b>TOTAL OPERATING SOURCES</b>	<b>138,219</b>	<b>159,252</b>	<b>21,034</b>	<b>1,320,852</b>	<b>1,388,233</b>	<b>67,380</b>
<b>OPERATING USES</b>						
Salaries and Wages	69,419	70,106	(688)	548,491	573,428	(24,936)
Employee Fringe	15,810	22,116	(6,306)	96,224	157,845	(61,621)
<b>Total Personnel Cost</b>	<b>85,229</b>	<b>92,223</b>	<b>(6,994)</b>	<b>644,716</b>	<b>731,273</b>	<b>(86,557)</b>
Professional Services	0	0	0	2,746	12,578	(9,832)
Services and Supplies	63,928	57,907	6,021	400,687	342,702	57,984
Insurance	3,157	2,732	426	15,787	13,658	2,129
Utilities	9,392	7,842	1,550	88,772	96,551	(7,780)
Central Services Cost	6,083	7,542	(1,459)	66,917	82,962	(16,045)
<b>TOTAL OPERATING USES</b>	<b>167,788</b>	<b>168,244</b>	<b>(456)</b>	<b>1,219,624</b>	<b>1,279,724</b>	<b>(60,100)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(29,570)</b>	<b>(8,992)</b>	<b>20,578</b>	<b>101,228</b>	<b>108,508</b>	<b>7,280</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 May 31, 2016

	<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	600	50	(550)
Interfund Services	177,259	211,563	34,304	1,981,809	2,318,247	336,438
<b>TOTAL OPERATING SOURCES</b>	<u>177,259</u>	<u>211,563</u>	<u>34,304</u>	<u>1,982,409</u>	<u>2,318,297</u>	<u>335,888</u>
<b>OPERATING USES</b>						
Salaries and Wages	87,924	100,747	(12,823)	876,648	1,120,017	(243,369)
Employee Fringe	43,051	50,103	(7,052)	445,298	527,592	(82,294)
<b>Total Personnel Cost</b>	<u>130,975</u>	<u>150,850</u>	<u>(19,876)</u>	<u>1,321,946</u>	<u>1,647,609</u>	<u>(325,664)</u>
Professional Services	0	3,011	(3,011)	3,702	6,440	(2,738)
Services and Supplies	56,570	73,476	(16,906)	623,474	626,343	(2,869)
Insurance	237	278	(41)	2,609	3,061	(452)
Utilities	725	970	(244)	8,184	10,752	(2,568)
Cost of Goods Sold	0	0	0	199	225	(26)
<b>TOTAL OPERATING USES</b>	<u>188,507</u>	<u>228,586</u>	<u>(40,078)</u>	<u>1,960,114</u>	<u>2,294,431</u>	<u>(334,317)</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>(11,248)</u></u>	<u><u>(17,022)</u></u>	<u><u>(5,774)</u></u>	<u><u>22,295</u></u>	<u><u>23,867</u></u>	<u><u>1,571</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 May 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Interfund Services	21,735	24,039	2,303	309,838	336,270	26,432
<b>TOTAL OPERATING SOURCES</b>	<u>21,735</u>	<u>24,039</u>	<u>2,303</u>	<u>309,838</u>	<u>336,270</u>	<u>26,432</u>
 <b>OPERATING USES</b>						
Professional Services	0	4,250	(4,250)	0	4,250	(4,250)
Insurance	33,421	33,421	0	319,287	347,290	(28,003)
<b>TOTAL OPERATING USES</b>	<u>33,421</u>	<u>37,671</u>	<u>(4,250)</u>	<u>319,287</u>	<u>351,540</u>	<u>(32,253)</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>(11,686)</u></u>	<u><u>(13,632)</u></u>	<u><u>(1,947)</u></u>	<u><u>(9,450)</u></u>	<u><u>(15,270)</u></u>	<u><u>(5,821)</u></u>