

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

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

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**FINANCIAL NOTES – October 2016**

**Note 1 – Format Change – August 1, 2016**

Per direction of the Board of Trustees, the District desires the monthly financials to use the format consistent with the state budget forms. As such the following format changes were made to the Districts monthly financials

**Sources Line Item Changes:**

- a. “Sales and Fees” have been changed to “Charges for Services”
- b. “Concessions” and “Punch Cards Utilized” are combined with “Charges for Services”

**Uses Line Item Changes:**

- c. Added subtotal line for “Services & Supplies”

**Note 2 - Metric Changes -** The July 2015 Wastewater Flow was originally reported at 39.7 million gallons on the prior year financials. The corrected prior year amount reported on the July 2016 Public Works status report is 37 million gallons.

The August 2015 Wastewater Flow was originally reported at 36.8 million gallons on the prior year financials. The corrected prior year amount reported on the August 2016 Public Works status report is 34 million gallons.

As of October 1<sup>st</sup>, the Water and Wastewater Flows have been removed from the metrics page and can be found in the monthly Public Works Status Report.

**Note 3 – Food & Beverage Operations Supplemental Schedule –** We have added a budget comparison for combined F&B operations which includes the following Divisions:

Food & Beverage - Championship Course

Food & Beverage - Mountain Course

Food & Beverage - Diamond Peak

Facilities – Chateau

Facilities – Aspen Grove

**Note 4 – September 2016 Recreation Visits Negative Variance –** The recreation visits for the month of September were less than prior year and budget by 30% due to repair of the boiler and the gym floor.

**Note 5 – September 2016 First Quarter payment from Washoe County –** Washoe County pays the District quarterly for collections from property owners. The first quarter payment from Washoe County was more than budget due to early payments received from property owners for the first installment. As such the Ad Valorem property taxes in the General fund and the Facility Fees in the Community Services Fund and Beach Funds have positive timing variances. The actual collections at the end of the fiscal year (June 30, 2017) are expected to be at budget.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending October 31, 2016

**Current Year to Prior Year Comparison**

METRICS (Units of Measure)*	Monthly				YTD			
	Prior Year	Current	Variance	Var %	Prior Year	Current	Variance	Var %
Championship Course (rounds)	2,223	1,638	(585)	-26.3%	17,257	16,346	(911)	-5.3%
Mountain Course (rounds)	319	520	201	63.0%	11,798	12,316	518	4.4%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)	8,217	6,870	(1,347)	-16.4%	38,500	33,004	(5,496)	-14.3%
Parks (touches)	5,650	5,825	175	3.1%	31,275	33,275	2,000	6.4%
Tennis (individual visits)	1,526	1,700	174	11.4%	10,668	11,012	344	3.2%
Beaches (individual visits)	-	1,510	1,510	-	135,483	148,714	13,231	9.8%

**Current Year to Budget Comparison**

METRICS (Units of Measure)*	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Championship Course (rounds)	2,230	1,638	(592)	-26.5%	17,750	16,346	(1,404)	-7.9%
Mountain Course (rounds)	390	520	130	33.3%	12,230	12,316	86	0.7%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)	8,250	6,870	(1,380)	-16.7%	38,550	33,004	(5,546)	-14.4%
Parks (touches)	5,200	5,825	625	12.0%	32,500	33,275	775	2.4%
Tennis (individual visits)	1,495	1,700	205	13.7%	10,390	11,012	622	6.0%
Beaches (individual visits)	825	1,510	685	83.0%	135,825	148,714	12,889	9.5%

\*As of October 1, 2016, the Water and Wasterwater flows have been removed from the Metric Summary and can be found in the monthly Public Works Status Report.

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

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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	4,146	4,146	510,000	548,504	38,504
Consolidated Taxes	115,800	116,355	555	485,040	489,903	4,863
Charges for Services	1,505,490	1,506,595	1,105	8,747,659	9,135,569	387,911
Facility Fees	0	0	0	919,204	988,058	68,854
Intergovernmental - Operating Grants	3,400	4,698	1,298	16,897	14,889	(2,008)
Interfund Services	267,577	248,728	(18,849)	1,060,774	1,017,182	(43,592)
Central Services Revenue	98,100	98,100	0	392,400	392,400	0
<b>TOTAL OPERATING SOURCES</b>	<b>1,990,367</b>	<b>1,978,622</b>	<b>(11,745)</b>	<b>12,131,974</b>	<b>12,586,506</b>	<b>454,532</b>
<b>OPERATING USES</b>						
Salaries and Wages	911,299	902,845	8,454	4,157,075	4,133,207	23,868
Employee Fringe	382,053	353,972	28,082	1,583,902	1,503,066	80,836
<b>Total Personnel Cost</b>	<b>1,293,352</b>	<b>1,256,817</b>	<b>36,536</b>	<b>5,740,977</b>	<b>5,636,273</b>	<b>104,704</b>
Professional Services	33,890	23,631	10,259	179,480	183,069	(3,589)
Services and Supplies	719,013	559,793	159,220	2,971,958	2,584,094	387,865
Insurance	90,114	89,024	1,090	388,305	342,947	45,358
Utilities	177,229	88,554	88,676	841,711	662,656	179,055
Cost of Goods Sold	62,529	104,704	(42,174)	516,696	660,683	(143,987)
Central Services Cost	98,100	98,100	0	392,400	392,400	0
Defensible Space	28,500	0	28,500	28,500	0	28,500
<b>Total Services &amp; Supplies</b>	<b>1,209,375</b>	<b>963,806</b>	<b>245,569</b>	<b>5,319,050</b>	<b>4,825,849</b>	<b>493,201</b>
Capital Expenditures	16,146	0	16,146	64,583	870	63,713
<b>TOTAL OPERATING USES</b>	<b>2,518,874</b>	<b>2,220,623</b>	<b>298,251</b>	<b>11,124,611</b>	<b>10,462,992</b>	<b>661,619</b>
<b>OPERATING SOURCES(USES)</b>	<b>(528,506)</b>	<b>(242,000)</b>	<b>286,506</b>	<b>1,007,363</b>	<b>2,123,514</b>	<b>1,116,151</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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	4,146	4,146	510,000	548,504	38,504
Consolidated Taxes	115,800	116,355	555	485,040	489,903	4,863
Charges for Services	300	120	(180)	1,200	1,220	20
Central Services Revenue	98,100	98,100	0	392,400	392,400	0
<b>TOTAL OPERATING SOURCES</b>	<b>214,200</b>	<b>218,721</b>	<b>4,521</b>	<b>1,388,640</b>	<b>1,432,027</b>	<b>43,387</b>
<b>OPERATING USES</b>						
Salaries and Wages	151,531	146,324	5,207	601,354	596,079	5,275
Employee Fringe	69,479	64,787	4,692	276,588	261,388	15,200
<b>Total Personnel Cost</b>	<b>221,010</b>	<b>211,111</b>	<b>9,899</b>	<b>877,942</b>	<b>857,466</b>	<b>20,475</b>
Professional Services	14,300	16,803	(2,503)	111,200	122,527	(11,327)
Services and Supplies	69,721	30,622	39,098	228,257	191,712	36,545
Insurance	4,500	2,980	1,520	18,000	11,921	6,079
Utilities	8,260	9,283	(1,024)	35,604	38,170	(2,566)
<b>Total Services &amp; Supplies</b>	<b>96,780</b>	<b>59,689</b>	<b>37,091</b>	<b>393,061</b>	<b>364,330</b>	<b>28,731</b>
Capital Expenditures	16,146	0	16,146	64,583	870	63,713
<b>TOTAL OPERATING USES</b>	<b>333,936</b>	<b>270,800</b>	<b>63,136</b>	<b>1,335,586</b>	<b>1,222,666</b>	<b>112,920</b>
<b>OPERATING SOURCES(USES)</b>	<b>(119,736)</b>	<b>(52,079)</b>	<b>67,657</b>	<b>53,054</b>	<b>209,360</b>	<b>156,306</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	1,053,759	1,041,623	(12,136)	4,442,623	4,749,112	306,489
<b>TOTAL OPERATING SOURCES</b>	<b>1,053,759</b>	<b>1,041,623</b>	<b>(12,136)</b>	<b>4,442,623</b>	<b>4,749,112</b>	<b>306,489</b>
<b>OPERATING USES</b>						
Salaries and Wages	209,880	196,493	13,387	832,231	822,654	9,577
Employee Fringe	97,202	86,709	10,493	386,892	362,269	24,623
<b>Total Personnel Cost</b>	<b>307,082</b>	<b>283,202</b>	<b>23,880</b>	<b>1,219,123</b>	<b>1,184,923</b>	<b>34,200</b>
Professional Services	6,840	4,721	2,119	27,280	33,709	(6,429)
Services and Supplies	192,820	136,206	56,614	724,116	628,721	95,395
Insurance	12,796	12,363	433	51,184	49,452	1,732
Utilities	88,577	55,308	33,269	443,632	311,625	132,007
Cost of Goods Sold	0	1,874	(1,874)	0	5,453	(5,453)
Central Services Cost	27,033	27,033	0	108,133	108,133	0
<b>Total Services &amp; Supplies</b>	<b>328,066</b>	<b>237,505</b>	<b>90,561</b>	<b>1,354,345</b>	<b>1,137,093</b>	<b>217,252</b>
<b>TOTAL OPERATING USES</b>	<b>635,149</b>	<b>520,708</b>	<b>114,441</b>	<b>2,573,468</b>	<b>2,322,016</b>	<b>251,452</b>
<b>OPERATING SOURCES(USES)</b>	<b>418,610</b>	<b>520,915</b>	<b>102,305</b>	<b>1,869,155</b>	<b>2,427,097</b>	<b>557,941</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 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>						
Charges for Services	453,431	466,343	12,912	3,640,821	3,650,316	9,496
Facility Fees	0	0	0	715,924	770,980	55,056
Intergovernmental - Operating Grants	3,400	4,698	1,298	16,897	14,889	(2,008)
Interfund Services	6,505	5,389	(1,116)	28,307	29,285	978
<b>TOTAL OPERATING SOURCES</b>	<b>463,336</b>	<b>476,429</b>	<b>13,093</b>	<b>4,401,949</b>	<b>4,465,471</b>	<b>63,522</b>
<b>OPERATING USES</b>						
Salaries and Wages	395,806	399,907	(4,101)	1,899,118	1,910,517	(11,399)
Employee Fringe	145,570	134,293	11,277	612,291	570,025	42,266
<b>Total Personnel Cost</b>	<b>541,376</b>	<b>534,200</b>	<b>7,176</b>	<b>2,511,409</b>	<b>2,480,542</b>	<b>30,867</b>
Professional Services	11,000	2,108	8,893	34,000	20,874	13,126
Services and Supplies	331,933	315,087	16,847	1,519,990	1,381,127	138,863
Insurance	13,493	14,247	(754)	53,972	59,986	(6,014)
Utilities	72,214	15,189	57,025	308,760	256,029	52,732
Cost of Goods Sold	62,529	102,830	(40,301)	516,696	655,173	(138,477)
Central Services Cost	63,333	63,333	0	253,333	253,333	0
Defensible Space	28,500	0	28,500	28,500	0	28,500
<b>Total Services &amp; Supplies</b>	<b>583,003</b>	<b>512,793</b>	<b>70,210</b>	<b>2,715,252</b>	<b>2,626,522</b>	<b>88,729</b>
<b>TOTAL OPERATING USES</b>	<b>1,124,379</b>	<b>1,046,993</b>	<b>77,386</b>	<b>5,226,661</b>	<b>5,107,064</b>	<b>119,597</b>
<b>OPERATING SOURCES(USES)</b>	<b>(661,043)</b>	<b>(570,564)</b>	<b>90,479</b>	<b>(824,712)</b>	<b>(641,594)</b>	<b>183,119</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	316,258	297,390	(18,868)	2,710,184	2,718,970	8,786
Facility Fees	0	0	0	54,410	58,262	3,852
<b>TOTAL OPERATING SOURCES</b>	<b>316,258</b>	<b>297,390</b>	<b>(18,868)</b>	<b>2,764,594</b>	<b>2,777,231</b>	<b>12,638</b>
<b>OPERATING USES</b>						
Salaries and Wages	131,123	134,482	(3,359)	733,491	752,267	(18,776)
Employee Fringe	44,208	36,925	7,282	207,382	192,411	14,971
<b>Total Personnel Cost</b>	<b>175,331</b>	<b>171,407</b>	<b>3,924</b>	<b>940,873</b>	<b>944,678</b>	<b>(3,805)</b>
Professional Services	0	1,035	(1,035)	0	4,410	(4,410)
Services and Supplies	86,236	93,885	(7,649)	415,460	460,932	(45,472)
Insurance	6,063	6,803	(740)	24,252	27,212	(2,960)
Utilities	25,789	25,020	770	112,448	122,172	(9,724)
Cost of Goods Sold	56,588	96,798	(40,209)	440,130	569,208	(129,078)
Central Services Cost	14,867	14,867	0	59,467	59,467	0
<b>Total Services &amp; Supplies</b>	<b>189,544</b>	<b>238,407</b>	<b>(48,863)</b>	<b>1,051,756</b>	<b>1,243,400</b>	<b>(191,644)</b>
<b>TOTAL OPERATING USES</b>	<b>364,875</b>	<b>409,814</b>	<b>(44,939)</b>	<b>1,992,629</b>	<b>2,188,078</b>	<b>(195,449)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(48,617)</b>	<b>(112,424)</b>	<b>(63,807)</b>	<b>771,965</b>	<b>589,154</b>	<b>(182,812)</b>



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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	19,412	17,992	(1,421)	538,709	523,815	(14,893)
Facility Fees	0	0	0	94,502	101,191	6,689
<b>TOTAL OPERATING SOURCES</b>	<b>19,412</b>	<b>17,992</b>	<b>(1,421)</b>	<b>633,211</b>	<b>625,007</b>	<b>(8,204)</b>
<b>OPERATING USES</b>						
Salaries and Wages	29,405	31,182	(1,777)	185,370	206,343	(20,973)
Employee Fringe	10,767	9,307	1,460	50,936	49,391	1,544
<b>Total Personnel Cost</b>	<b>40,172</b>	<b>40,489</b>	<b>(317)</b>	<b>236,306</b>	<b>255,735</b>	<b>(19,429)</b>
Professional Services	0	743	(743)	0	1,575	(1,575)
Services and Supplies	33,046	34,231	(1,186)	161,537	155,707	5,830
Insurance	2,103	2,247	(144)	8,413	8,988	(575)
Utilities	8,346	10,544	(2,198)	44,312	53,024	(8,712)
Cost of Goods Sold	1,521	1,678	(157)	43,556	55,389	(11,833)
Central Services Cost	4,608	4,608	0	18,433	18,433	0
<b>Total Services &amp; Supplies</b>	<b>49,624</b>	<b>54,050</b>	<b>(4,426)</b>	<b>276,251</b>	<b>293,115</b>	<b>(16,864)</b>
<b>TOTAL OPERATING USES</b>	<b>89,796</b>	<b>94,539</b>	<b>(4,743)</b>	<b>512,556</b>	<b>548,850</b>	<b>(36,293)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(70,384)</b>	<b>(76,548)</b>	<b>(6,164)</b>	<b>120,654</b>	<b>76,157</b>	<b>(44,498)</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	36,295	56,774	20,479	161,380	202,604	41,224
Facility Fees	0	0	0	57,274	61,328	4,054
<b>TOTAL OPERATING SOURCES</b>	<b>36,295</b>	<b>56,774</b>	<b>20,479</b>	<b>218,654</b>	<b>263,932</b>	<b>45,278</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,133	10,041	(3,908)	25,631	30,741	(5,110)
Employee Fringe	3,510	4,440	(930)	14,122	15,163	(1,041)
<b>Total Personnel Cost</b>	<b>9,643</b>	<b>14,480</b>	<b>(4,837)</b>	<b>39,753</b>	<b>45,904</b>	<b>(6,151)</b>
Professional Services	0	0	0	0	832	(832)
Services and Supplies	28,073	22,476	5,597	100,585	91,954	8,631
Insurance	1,129	955	174	4,514	3,820	695
Utilities	2,465	2,425	40	9,613	8,549	1,063
Central Services Cost	2,433	2,433	0	9,733	9,733	0
<b>Total Services &amp; Supplies</b>	<b>34,100</b>	<b>28,289</b>	<b>5,811</b>	<b>124,445</b>	<b>114,888</b>	<b>9,557</b>
<b>TOTAL OPERATING USES</b>	<b>43,743</b>	<b>42,770</b>	<b>973</b>	<b>164,198</b>	<b>160,793</b>	<b>3,406</b>
<b>OPERATING SOURCES(USES)</b>	<b>(7,448)</b>	<b>14,004</b>	<b>21,452</b>	<b>54,456</b>	<b>103,139</b>	<b>48,684</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	0	(9,215)	(9,215)	2,540	(7,464)	(10,004)
Facility Fees	0	0	0	(429,555)	(459,960)	(30,405)
Interfund Services	0	0	0	0	1,588	1,588
<b>TOTAL OPERATING SOURCES</b>	<b>0</b>	<b>(9,215)</b>	<b>(9,215)</b>	<b>(427,015)</b>	<b>(465,836)</b>	<b>(38,821)</b>
<b>OPERATING USES</b>						
Salaries and Wages	90,386	95,062	(4,676)	319,750	289,029	30,721
Employee Fringe	42,659	43,174	(515)	152,648	133,357	19,291
<b>Total Personnel Cost</b>	<b>133,045</b>	<b>138,236</b>	<b>(5,191)</b>	<b>472,398</b>	<b>422,386</b>	<b>50,012</b>
Professional Services	11,000	0	11,000	34,000	8,320	25,680
Services and Supplies	118,359	115,792	2,567	454,501	364,961	89,540
Insurance	0	0	0	0	3,000	(3,000)
Utilities	16,464	(38,755)	55,220	50,120	(8,919)	59,039
Central Services Cost	25,792	25,792	0	103,167	103,167	0
<b>Total Services &amp; Supplies</b>	<b>171,615</b>	<b>102,828</b>	<b>68,787</b>	<b>641,787</b>	<b>470,528</b>	<b>171,259</b>
<b>TOTAL OPERATING USES</b>	<b>304,660</b>	<b>241,065</b>	<b>63,596</b>	<b>1,114,185</b>	<b>892,914</b>	<b>221,271</b>
<b>OPERATING SOURCES(USES)</b>	<b>(304,660)</b>	<b>(250,280)</b>	<b>54,381</b>	<b>(1,541,200)</b>	<b>(1,358,750)</b>	<b>182,450</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	92,902	96,792	3,890	456,691	480,613	23,922
Facility Fees	0	0	0	360,826	386,366	25,540
Intergovernmental - Operating Grants	1,400	2,833	1,433	5,600	4,250	(1,350)
<b>TOTAL OPERATING SOURCES</b>	<b>94,302</b>	<b>99,625</b>	<b>5,323</b>	<b>823,117</b>	<b>871,229</b>	<b>48,112</b>
<b>OPERATING USES</b>						
Salaries and Wages	86,918	82,253	4,665	359,268	369,423	(10,155)
Employee Fringe	27,831	25,887	1,945	112,483	109,155	3,327
<b>Total Personnel Cost</b>	<b>114,749</b>	<b>108,139</b>	<b>6,610</b>	<b>471,751</b>	<b>478,578</b>	<b>(6,828)</b>
Professional Services	0	0	0	0	4,160	(4,160)
Services and Supplies	38,557	30,882	7,674	216,213	184,913	31,300
Insurance	2,929	2,867	62	11,716	11,469	248
Utilities	11,263	8,000	3,263	48,315	39,506	8,809
Cost of Goods Sold	3,770	2,323	1,447	22,310	17,992	4,318
Central Services Cost	9,467	9,467	0	37,867	37,867	0
<b>Total Services &amp; Supplies</b>	<b>65,986</b>	<b>53,539</b>	<b>12,446</b>	<b>336,422</b>	<b>295,907</b>	<b>40,515</b>
<b>TOTAL OPERATING USES</b>	<b>180,735</b>	<b>161,679</b>	<b>19,056</b>	<b>808,172</b>	<b>774,485</b>	<b>33,687</b>
<b>OPERATING SOURCES(USES)</b>	<b>(86,433)</b>	<b>(62,054)</b>	<b>24,379</b>	<b>14,945</b>	<b>96,744</b>	<b>81,799</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	690	2,623	1,933	41,810	29,855	(11,955)
Facility Fees	0	0	0	246,278	263,710	17,432
Intergovernmental - Operating Grants	2,000	1,864	(136)	11,297	10,639	(658)
Interfund Services	6,505	5,389	(1,116)	28,307	27,697	(610)
<b>TOTAL OPERATING SOURCES</b>	<b>9,195</b>	<b>9,876</b>	<b>681</b>	<b>327,692</b>	<b>331,902</b>	<b>4,210</b>
<b>OPERATING USES</b>						
Salaries and Wages	28,627	23,968	4,659	135,234	127,329	7,905
Employee Fringe	10,609	8,665	1,944	45,247	40,764	4,483
<b>Total Personnel Cost</b>	<b>39,236</b>	<b>32,633</b>	<b>6,603</b>	<b>180,481</b>	<b>168,093</b>	<b>12,388</b>
Professional Services	0	0	0	0	832	(832)
Services and Supplies	19,373	14,874	4,499	117,085	88,589	28,496
Insurance	964	965	(1)	3,855	3,859	(5)
Utilities	6,446	6,240	207	36,545	34,403	2,142
Central Services Cost	4,117	4,117	0	16,467	16,467	0
<b>Total Services &amp; Supplies</b>	<b>30,900</b>	<b>26,195</b>	<b>4,705</b>	<b>173,951</b>	<b>144,150</b>	<b>29,801</b>
<b>TOTAL OPERATING USES</b>	<b>70,136</b>	<b>58,828</b>	<b>11,307</b>	<b>354,432</b>	<b>312,243</b>	<b>42,189</b>
<b>OPERATING SOURCES(USES)</b>	<b>(60,941)</b>	<b>(48,953)</b>	<b>11,988</b>	<b>(26,740)</b>	<b>19,659</b>	<b>46,399</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	2,940	5,244	2,304	92,900	91,543	(1,357)
Facility Fees	0	0	0	37,228	39,863	2,635
<b>TOTAL OPERATING SOURCES</b>	<b>2,940</b>	<b>5,244</b>	<b>2,304</b>	<b>130,128</b>	<b>131,406</b>	<b>1,278</b>
<b>OPERATING USES</b>						
Salaries and Wages	11,839	11,749	90	95,749	85,759	9,990
Employee Fringe	2,354	2,330	24	15,089	13,516	1,573
<b>Total Personnel Cost</b>	<b>14,193</b>	<b>14,079</b>	<b>114</b>	<b>110,838</b>	<b>99,275</b>	<b>11,563</b>
Professional Services	0	0	0	0	416	(416)
Services and Supplies	6,423	2,756	3,667	32,166	21,856	10,310
Insurance	305	410	(104)	1,221	1,639	(417)
Utilities	588	634	(46)	3,183	2,842	342
Cost of Goods Sold	650	2,032	(1,382)	10,700	12,583	(1,883)
Central Services Cost	1,025	1,025	0	4,100	4,100	0
<b>Total Services &amp; Supplies</b>	<b>8,992</b>	<b>6,857</b>	<b>2,135</b>	<b>51,371</b>	<b>43,435</b>	<b>7,935</b>
<b>TOTAL OPERATING USES</b>	<b>23,185</b>	<b>20,935</b>	<b>2,249</b>	<b>162,208</b>	<b>142,710</b>	<b>19,498</b>
<b>OPERATING SOURCES(USES)</b>	<b>(20,245)</b>	<b>(15,691)</b>	<b>4,553</b>	<b>(32,080)</b>	<b>(11,304)</b>	<b>20,776</b>

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

**COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	(15,066)	(1,256)	13,810	(363,393)	(389,619)	(26,226)
Facility Fees	0	0	0	294,961	320,219	25,258
<b>TOTAL OPERATING SOURCES</b>	<b>(15,066)</b>	<b>(1,256)</b>	<b>13,810</b>	<b>(68,432)</b>	<b>(69,400)</b>	<b>(968)</b>
<b>OPERATING USES</b>						
Salaries and Wages	11,375	11,172	203	44,625	49,627	(5,002)
Employee Fringe	3,633	3,565	68	14,386	16,267	(1,881)
<b>Total Personnel Cost</b>	<b>15,008</b>	<b>14,737</b>	<b>271</b>	<b>59,011</b>	<b>65,894</b>	<b>(6,883)</b>
Professional Services	0	330	(330)	0	330	(330)
Services and Supplies	1,867	190	1,677	22,444	12,216	10,228
Utilities	851	1,082	(230)	4,225	4,452	(227)
Central Services Cost	1,025	1,025	0	4,100	4,100	0
Defensible Space	28,500	0	28,500	28,500	0	28,500
<b>Total Services &amp; Supplies</b>	<b>32,243</b>	<b>2,627</b>	<b>29,616</b>	<b>59,269</b>	<b>21,098</b>	<b>38,171</b>
<b>TOTAL OPERATING USES</b>	<b>47,251</b>	<b>17,364</b>	<b>29,887</b>	<b>118,280</b>	<b>86,992</b>	<b>31,288</b>
<b>OPERATING SOURCES(USES)</b>	<b>(62,317)</b>	<b>(18,620)</b>	<b>43,697</b>	<b>(186,712)</b>	<b>(156,392)</b>	<b>30,320</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 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>						
Charges for Services	(2,000)	(1,490)	510	663,015	734,720	71,705
Facility Fees	0	0	0	203,280	217,078	13,798
<b>TOTAL OPERATING SOURCES</b>	<b>(2,000)</b>	<b>(1,490)</b>	<b>510</b>	<b>866,295</b>	<b>951,799</b>	<b>85,504</b>
<b>OPERATING USES</b>						
Salaries and Wages	46,650	49,311	(2,661)	389,183	378,540	10,643
Employee Fringe	18,961	17,568	1,393	104,644	99,095	5,549
<b>Total Personnel Cost</b>	<b>65,611</b>	<b>66,879</b>	<b>(1,268)</b>	<b>493,827</b>	<b>477,635</b>	<b>16,192</b>
Professional Services	1,000	0	1,000	4,000	4,160	(160)
Services and Supplies	41,377	28,347	13,030	211,174	159,104	52,070
Insurance	3,143	3,269	(126)	12,574	13,076	(502)
Utilities	7,288	8,094	(806)	50,032	51,767	(1,735)
Central Services Cost	7,733	7,733	0	30,933	30,933	0
<b>Total Services &amp; Supplies</b>	<b>60,542</b>	<b>47,442</b>	<b>13,099</b>	<b>308,713</b>	<b>259,040</b>	<b>49,673</b>
<b>TOTAL OPERATING USES</b>	<b>126,153</b>	<b>114,321</b>	<b>11,832</b>	<b>802,540</b>	<b>736,675</b>	<b>65,864</b>
<b>OPERATING SOURCES(USES)</b>	<b>(128,153)</b>	<b>(115,812)</b>	<b>12,341</b>	<b>63,755</b>	<b>215,124</b>	<b>151,368</b>



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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 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>						
Charges for Services	0	0	0	0	200	200
Interfund Services	235,872	218,203	(17,669)	924,557	878,554	(46,003)
<b>TOTAL OPERATING SOURCES</b>	<b>235,872</b>	<b>218,203</b>	<b>(17,669)</b>	<b>924,557</b>	<b>878,754</b>	<b>(45,803)</b>
<b>OPERATING USES</b>						
Salaries and Wages	107,432	110,810	(3,378)	435,189	425,417	9,772
Employee Fringe	50,840	50,614	226	203,487	210,289	(6,802)
<b>Total Personnel Cost</b>	<b>158,272</b>	<b>161,424</b>	<b>(3,152)</b>	<b>638,676</b>	<b>635,706</b>	<b>2,970</b>
Professional Services	750	0	750	3,000	1,799	1,201
Services and Supplies	83,162	49,531	33,631	288,421	223,430	64,991
Insurance	331	315	16	1,326	1,262	64
Utilities	891	680	211	3,683	5,065	(1,382)
Cost of Goods Sold	0	0	0	0	58	(58)
<b>Total Services &amp; Supplies</b>	<b>85,134</b>	<b>50,526</b>	<b>34,608</b>	<b>296,430</b>	<b>231,614</b>	<b>64,816</b>
<b>TOTAL OPERATING USES</b>	<b>243,406</b>	<b>211,950</b>	<b>31,456</b>	<b>935,106</b>	<b>867,320</b>	<b>67,786</b>
<b>OPERATING SOURCES(USES)</b>	<b>(7,534)</b>	<b>6,253</b>	<b>13,787</b>	<b>(10,549)</b>	<b>11,434</b>	<b>21,983</b>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending October 31, 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>						
Interfund Services	25,200	25,137	(63)	107,910	109,344	1,434
<b>TOTAL OPERATING SOURCES</b>	<b>25,200</b>	<b>25,137</b>	<b>(63)</b>	<b>107,910</b>	<b>109,344</b>	<b>1,434</b>
<b>OPERATING USES</b>						
Insurance	55,850	55,850	0	251,250	207,250	44,000
Total Services & Supplies	55,850	55,850	0	251,250	207,250	44,000
<b>TOTAL OPERATING USES</b>	<b>55,850</b>	<b>55,850</b>	<b>0</b>	<b>251,250</b>	<b>207,250</b>	<b>44,000</b>
<b>OPERATING SOURCES(USES)</b>	<b>(30,650)</b>	<b>(30,713)</b>	<b>(63)</b>	<b>(143,340)</b>	<b>(97,906)</b>	<b>45,434</b>

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

**APPENDIX A - ALL FOOD AND BEVERAGE AND FACILITIES OPERATIONS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending 10/31/2016

	<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>						
Charges for Services	128,776	189,899	61,123	908,204	1,152,231	244,027
Facility Fee	0	0	0	57,274	61,328	4,054
<b>TOTAL OPERATING SOURCES</b>	<b>128,776</b>	<b>189,899</b>	<b>61,123</b>	<b>965,478</b>	<b>1,213,559</b>	<b>248,081</b>
<b>OPERATING USES</b>						
Salaries and Wages	46,633	60,265	(13,632)	298,304	295,651	2,653
Employee Fringe	16,324	17,935	(1,611)	80,268	80,870	(602)
<b>Total Personnel Cost</b>	<b>62,957</b>	<b>78,199</b>	<b>(15,242)</b>	<b>378,572</b>	<b>376,521</b>	<b>2,051</b>
Professional Services	0	0	0	0	832	(832)
Services and Supplies	48,525	44,157	4,368	196,842	197,318	(475)
Insurance	1,129	955	174	4,514	3,820	695
Utilities	6,946	6,676	269	29,298	26,728	2,570
Cost of Goods Sold	25,802	42,986	(17,183)	208,214	279,747	(71,533)
Central Services Cost	2,433	2,433	0	9,733	9,733	0
<b>Total Services &amp; Supplies</b>	<b>84,835</b>	<b>97,207</b>	<b>(12,372)</b>	<b>448,602</b>	<b>518,177</b>	<b>(69,576)</b>
<b>TOTAL OPERATING USES</b>	<b>147,792</b>	<b>175,407</b>	<b>(27,615)</b>	<b>827,173</b>	<b>894,698</b>	<b>(67,525)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,016)</b>	<b>14,493</b>	<b>33,509</b>	<b>138,304</b>	<b>318,860</b>	<b>180,556</b>