

INCLINE VILLAGE GENERAL IMPORVEMENT DEISTRRICT
OPERATING INCOME STATEMENTS
FOR THE MONTH AND SIX MONTHS ENDING DECEMBER 31, 2014

NOTE REGARDING REPORTING FORMAT FROM NEW FINANCIAL SOFTWARE

The attached Financial Reports for the District are prepared from the new Innoprise financial software. The report titles, column headers, and metric sections will require additional programming to present the financials in the previous District format. In order to provide the Financial Reports of the District at this time we have used the new system format until the additional programming is complete.

Operating Income Statements

For Period Ending 12/31/2014

ALL DISTRICT

General Fund

Utility Fund

Community Services

Championship

Mountain

Facilities

Diamond Peak

Recreation

Parks

Tennis

Other Recreation

Beach

Internal Services

Workers Compensation

Incline Village General Improvement Dist
000 All District Funds CY-PY
For Period Ending 12/31/2014

	Last Yr Mth	Monthly	Monthly	Last YTD	YTD Actual	Yearly
	Actual	Actual	compared	Actual		current
			to Last yr			compared
						to Last yr
OPERATING REVENUE						
Sales & Fees	2,815,978	2,996,022	180,044	12,181,775	12,384,274	202,499
PPH Allowances	-17,279	-18,568	-1,289	-386,314	-411,608	-25,295
Interfund	300,067	304,344	4,277	1,722,687	1,787,249	64,563
Facility Fee	0	0	0	3,821,835	3,840,208	18,373
Ad Valorem	0	0	0	732,679	760,137	27,458
Consolidated Tax	98,625	104,564	5,939	531,192	562,721	31,529
Other Tax	24,599	32,781	8,182	106,217	115,729	9,512
Operating Grants	6,475	1,000	-5,475	41,074	6,000	-35,074
Penalties	-9	1,632	1,642	28,274	38,250	9,976
Intergovernmental	0	0	0	16,080	8,172	-7,907
TOTAL OPERATING REVENUES	3,228,455	3,421,776	193,320	18,795,500	19,091,133	295,633
OPERATING EXPENSES						
Wages	877,908	936,099	58,191	5,061,959	5,070,094	8,135
Benefits	328,879	322,861	-6,019	1,936,965	1,900,644	-36,320
Total Personnel Cost	1,206,787	1,258,960	52,173	6,998,924	6,970,738	-28,186
Professional Services	12,597	11,705	-891	143,251	212,580	69,329
Services and Supplies	706,848	683,957	-22,891	3,932,817	3,912,219	-20,598
Insurance	85,320	91,096	5,776	367,489	353,019	-14,470
Utilities	273,527	252,079	-21,448	1,260,134	1,196,691	-63,444
Cost of Goods Sold	52,330	80,898	28,569	562,957	530,850	-32,107
Depreciation	484,842	436,247	-48,595	2,425,589	2,577,876	152,288
Capital Expenditures	10,788	105,364	94,575	39,049	432,132	393,083
TOTAL OPERATING EXPENSES	2,833,039	2,920,306	87,268	15,730,210	16,186,106	455,896
OPERATING INCOME (LOSS)	395,417	501,470	106,053	3,065,290	2,905,028	-160,262

Incline Village General Improvement Dist
000 All District Funds CY-Bud
For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	3,171,799	2,996,022	175,777	12,475,166	12,384,274	90,892
PPH Allowances	-18,600	-18,568	-32	-485,700	-411,608	-74,092
Interfund	299,114	304,344	-5,230	1,841,307	1,787,249	54,058
Facility Fee	0	0	0	3,718,415	3,840,208	-121,793
Ad Valorem	0	0	0	793,545	760,137	33,408
Consolidated Tax	100,600	104,564	-3,964	548,100	562,721	-14,621
Other Tax	24,200	32,781	-8,581	107,400	115,729	-8,329
Operating Grants	5,166	1,000	4,166	31,000	6,000	25,000
Penalties	3,100	1,632	1,468	23,500	38,250	-14,750
Intergovernmental	0	0	0	10,513	8,172	2,341
TOTAL OPERATING REVENUES	3,585,379	3,421,776	163,603	19,063,246	19,091,133	-27,887
OPERATING EXPENSES						
Wages	890,189	936,099	-45,910	5,322,601	5,070,094	252,507
Benefits	357,745	322,861	34,885	2,097,094	1,900,644	196,450
Total Personnel Cost	1,247,934	1,258,960	-11,026	7,419,695	6,970,738	448,957
Professional Services	32,357	11,705	20,652	369,558	212,580	156,978
Services and Supplies	707,900	683,957	23,943	4,489,699	3,912,219	577,480
Insurance	96,064	91,096	4,968	370,637	353,019	17,618
Utilities	271,989	252,079	19,910	1,318,978	1,196,691	122,287
Cost of Goods Sold	58,968	80,898	-21,930	496,284	530,850	-34,566
Depreciation	514,483	436,247	78,236	2,538,504	2,577,876	-39,372
Capital Expenditures	0	105,364	-105,364	189,120	432,132	-243,012
TOTAL OPERATING EXPENSES	2,929,695	2,920,306	9,389	17,192,475	16,186,106	1,006,369
OPERATING INCOME (LOSS)	655,684	501,470	154,214	1,870,771	2,905,028	-1,034,257

Incline Village General Improvement Dist
100 General Fund CY-PY
For Period Ending 12/31/2014

	Last Yr Mth	Monthly	Monthly	Last YTD	YTD Actual	Yearly
	Actual	Actual	compared	Actual		compared
			to Last yr			to Last yr
OPERATING REVENUE						
Sales & Fees	0	0	0	1,420	1,290	-130
Interfund	89,083	91,749	2,666	534,498	550,495	15,997
Ad Valorem	0	0	0	732,679	760,137	27,458
Consolidated Tax	98,625	104,564	5,939	531,192	562,721	31,529
Other Tax	24,599	32,781	8,182	106,217	115,729	9,512
TOTAL OPERATING REVENUES	212,307	229,094	16,787	1,906,006	1,990,372	84,366
OPERATING EXPENSES						
Wages	157,120	144,645	-12,475	882,414	771,386	-111,028
Benefits	76,163	66,088	-10,074	396,661	348,799	-47,862
Total Personnel Cost	233,282	210,733	-22,549	1,279,075	1,120,185	-158,890
Professional Services	7,876	0	-7,876	64,402	119,215	54,812
Services and Supplies	38,394	35,261	-3,133	216,119	238,231	22,112
Insurance	6,412	6,294	-117	38,522	37,478	-1,044
Utilities	4,814	4,977	164	25,465	22,748	-2,717
Capital Expenditures	10,788	105,364	94,575	39,049	432,132	393,083
TOTAL OPERATING EXPENSES	301,565	362,630	61,064	1,662,633	1,969,988	307,356
OPERATING INCOME (LOSS)	-89,259	-133,535	-44,277	243,373	20,384	-222,990

Incline Village General Improvement Dist

100 General Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	300	0	300	1,800	1,290	510
Interfund	91,750	91,749	1	550,500	550,495	5
Ad Valorem	0	0	0	793,545	760,137	33,408
Consolidated Tax	100,600	104,564	-3,964	548,100	562,721	-14,621
Other Tax	24,200	32,781	-8,581	107,400	115,729	-8,329
TOTAL OPERATING REVENUES	216,850	229,094	-12,244	2,001,345	1,990,372	10,973
OPERATING EXPENSES						
Wages	130,110	144,645	-14,535	793,995	771,386	22,609
Benefits	61,241	66,088	-4,847	371,385	348,799	22,586
Total Personnel Cost	191,351	210,733	-19,382	1,165,380	1,120,185	45,195
Professional Services	15,817	0	15,817	224,898	119,215	105,683
Services and Supplies	45,988	35,261	10,727	370,345	238,231	132,114
Insurance	6,745	6,294	451	40,430	37,478	2,952
Utilities	4,853	4,977	-124	25,505	22,748	2,757
Capital Expenditures	0	105,364	-105,364	189,120	432,132	-243,012
TOTAL OPERATING EXPENSES	264,754	362,630	-97,876	2,015,678	1,969,988	45,690
OPERATING INCOME (LOSS)	-47,904	-133,535	85,631	-14,333	20,384	-34,717

Incline Village General Improvement Dist
200 Utility Fund CY-PY
For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	758,572	818,628	60,056	5,718,268	6,018,389	300,121
Penalties	-9	1,632	1,642	28,274	38,250	9,976
TOTAL OPERATING REVENUES	758,563	820,260	61,697	5,746,542	6,056,639	310,097
OPERATING EXPENSES						
Wages	183,893	202,271	18,378	1,071,574	1,096,582	25,008
Benefits	88,317	94,959	6,642	515,758	539,729	23,971
Total Personnel Cost	272,210	297,230	25,020	1,587,332	1,636,311	48,979
Professional Services	4,721	9,442	4,721	43,740	43,480	-259
Services and Supplies	131,599	187,492	55,893	946,056	1,000,497	54,441
Insurance	9,012	10,005	993	54,075	60,030	5,955
Utilities	86,528	76,521	-10,007	575,097	537,618	-37,479
Cost of Goods Sold	0	0	0	2,130	5,183	3,053
Depreciation	223,901	237,904	14,003	1,362,575	1,431,691	69,116
TOTAL OPERATING EXPENSES	727,972	818,595	90,623	4,571,003	4,714,810	143,806
OPERATING INCOME (LOSS)	30,591	1,666	-28,925	1,175,539	1,341,829	166,290

Incline Village General Improvement Dist

200 Utility Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	783,933	818,628	-34,695	5,884,203	6,018,389	-134,186
Penalties	3,100	1,632	1,468	23,500	38,250	-14,750
TOTAL OPERATING REVENUES	787,033	820,260	-33,227	5,907,703	6,056,639	-148,936
OPERATING EXPENSES						
Wages	189,356	202,271	-12,915	1,179,053	1,096,582	82,471
Benefits	94,981	94,959	22	575,700	539,729	35,971
Total Personnel Cost	284,337	297,230	-12,893	1,754,753	1,636,311	118,442
Professional Services	6,840	9,442	-2,602	55,960	43,480	12,480
Services and Supplies	153,535	187,492	-33,957	1,086,500	1,000,497	86,003
Insurance	9,457	10,005	-548	56,750	60,030	-3,280
Utilities	88,716	76,521	12,195	639,516	537,618	101,898
Cost of Goods Sold	-1	0	-1	-1	5,183	-5,184
Depreciation	244,909	237,904	7,005	1,462,944	1,431,691	31,253
TOTAL OPERATING EXPENSES	787,793	818,595	-30,802	5,056,422	4,714,810	341,612
OPERATING INCOME (LOSS)	-760	1,666	-2,426	851,281	1,341,829	-490,548

Incline Village General Improvement Dist
300 Community Serv Fund CY-PY
For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	2,057,261	2,177,284	120,023	5,733,166	5,623,815	-109,351
PPH Allowances	-15,223	-16,363	-1,140	-340,527	-362,448	-21,921
Interfund	2,719	1,656	-1,063	31,238	36,755	5,517
Facility Fee	0	0	0	3,383,310	3,398,348	15,038
Operating Grants	6,475	1,000	-5,475	41,074	6,000	-35,074
Intergovernmental	0	0	0	16,080	8,172	-7,907
TOTAL OPERATING REVENUES	2,051,232	2,163,577	112,345	8,864,340	8,710,641	-153,699
OPERATING EXPENSES						
Wages	441,821	471,668	29,847	2,326,804	2,387,289	60,485
Benefits	120,558	149,233	28,675	721,984	732,413	10,429
Total Personnel Cost	562,379	620,901	58,522	3,048,788	3,119,702	70,913
Professional Services	0	2,264	2,264	30,554	45,435	14,882
Services and Supplies	475,816	398,642	-77,174	2,261,703	2,162,855	-98,848
Insurance	43,982	41,139	-2,843	107,858	89,277	-18,581
Utilities	178,379	164,927	-13,452	604,950	578,552	-26,398
Cost of Goods Sold	52,330	80,898	28,569	561,114	525,468	-35,646
Depreciation	260,095	184,836	-75,259	969,401	1,029,714	60,313
TOTAL OPERATING EXPENSES	1,572,981	1,493,607	-79,374	7,584,367	7,551,003	-33,365
OPERATING INCOME (LOSS)	478,252	669,971	191,719	1,279,973	1,159,639	-120,334

Incline Village General Improvement Dist
300 Community Serv Fund CY-Bud
For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	2,387,566	2,177,284	210,282	6,004,413	5,623,815	380,598
PPH Allowances	-16,600	-16,363	-237	-433,600	-362,448	-71,152
Interfund	2,348	1,656	692	36,457	36,755	-298
Facility Fee	0	0	0	3,291,599	3,398,348	-106,749
Operating Grants	5,166	1,000	4,166	31,000	6,000	25,000
Intergovernmental	0	0	0	10,513	8,172	2,341
TOTAL OPERATING REVENUES	2,378,480	2,163,577	214,903	8,940,382	8,710,641	229,741
OPERATING EXPENSES						
Wages	466,443	471,668	-5,225	2,452,416	2,387,289	65,127
Benefits	150,071	149,233	838	799,158	732,413	66,745
Total Personnel Cost	616,514	620,901	-4,387	3,251,574	3,119,702	131,872
Professional Services	7,950	2,264	5,687	75,200	45,435	29,765
Services and Supplies	448,201	398,642	49,559	2,486,533	2,162,855	323,678
Insurance	46,176	41,139	5,037	107,615	89,277	18,338
Utilities	174,438	164,927	9,511	598,624	578,552	20,072
Cost of Goods Sold	58,969	80,898	-21,929	496,285	525,468	-29,183
Depreciation	268,683	184,836	83,847	977,210	1,029,714	-52,504
TOTAL OPERATING EXPENSES	1,620,931	1,493,607	127,324	7,993,041	7,551,003	442,038
OPERATING INCOME (LOSS)	757,549	669,971	87,578	947,341	1,159,639	-212,298

Incline Village General Improvement Dist

320-31 Champ Golf CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	-12,469	10,165	22,633	2,005,927	2,151,433	145,506
Facility Fee	0	0	0	0	426,066	426,066
TOTAL OPERATING REVENUES	-12,469	10,165	22,633	2,005,927	2,577,499	571,572
OPERATING EXPENSES						
Wages	15,873	16,840	967	569,241	662,127	92,886
Benefits	17,330	16,578	-752	161,673	176,411	14,739
Total Personnel Cost	33,203	33,418	215	730,914	838,538	107,624
Professional Services	0	0	0	3,959	3,707	-252
Services and Supplies	30,338	23,470	-6,868	403,926	488,368	84,442
Insurance	0	0	0	24,833	15,708	-9,125
Utilities	10,358	12,934	2,576	129,891	138,849	8,958
Cost of Goods Sold	-288	7,442	7,730	319,322	371,689	52,367
Depreciation	0	35,780	35,780	336,338	331,433	-4,904
TOTAL OPERATING EXPENSES	73,611	113,044	39,433	1,949,183	2,188,292	239,109
OPERATING INCOME (LOSS)	-86,080	-102,880	-16,799	56,744	389,207	332,463

Incline Village General Improvement Dist

320-31 Champ Golf CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	2,040	10,165	-8,125	2,184,568	2,151,433	33,135
Facility Fee	0	0	0	414,831	426,066	-11,235
TOTAL OPERATING REVENUES	2,040	10,165	-8,125	2,599,399	2,577,499	21,900
OPERATING EXPENSES						
Wages	12,894	16,840	-3,946	626,344	662,127	-35,783
Benefits	8,612	16,578	-7,966	169,889	176,411	-6,522
Total Personnel Cost	21,506	33,418	-11,912	796,233	838,538	-42,305
Professional Services	600	0	600	9,500	3,707	5,793
Services and Supplies	36,352	23,470	12,882	496,584	488,368	8,216
Insurance	0	0	0	25,666	15,708	9,958
Utilities	8,519	12,934	-4,415	133,841	138,849	-5,008
Cost of Goods Sold	2,063	7,442	-5,379	351,144	371,689	-20,545
Depreciation	0	35,780	-35,780	308,712	331,433	-22,721
TOTAL OPERATING EXPENSES	69,040	113,044	-44,004	2,121,680	2,188,292	-66,612
OPERATING INCOME (LOSS)	-67,000	-102,880	35,880	477,719	389,207	88,512

Incline Village General Improvement Dist

320-32 Mountain Golf CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	12,534	0	-12,534	474,027	451,886	-22,142
Facility Fee	0	0	0	0	143,566	143,566
TOTAL OPERATING REVENUES	12,534	0	-12,534	474,027	595,451	121,424
OPERATING EXPENSES						
Wages	3,350	5,453	2,103	166,017	168,968	2,950
Benefits	2,402	3,949	1,547	41,778	43,991	2,213
Total Personnel Cost	5,752	9,402	3,650	207,795	212,958	5,163
Professional Services	0	0	0	990	916	-74
Services and Supplies	8,568	5,603	-2,964	135,820	150,089	14,269
Insurance	0	0	0	8,149	5,236	-2,913
Utilities	3,419	3,992	573	54,903	52,441	-2,462
Cost of Goods Sold	0	0	0	38,442	34,826	-3,616
Depreciation	0	12,307	12,307	89,681	112,516	22,835
TOTAL OPERATING EXPENSES	17,739	31,303	13,565	535,779	568,981	33,202
OPERATING INCOME (LOSS)	-5,205	-31,303	-26,098	-61,752	26,470	88,222

Incline Village General Improvement Dist

320-32 Mountain Golf CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	0	0	0	508,270	451,886	56,384
Facility Fee	0	0	0	139,780	143,566	-3,786
TOTAL OPERATING REVENUES	0	0	0	648,050	595,451	52,599
OPERATING EXPENSES						
Wages	2,475	5,453	-2,978	198,680	168,968	29,712
Benefits	1,792	3,949	-2,157	49,854	43,991	5,863
Total Personnel Cost	4,267	9,402	-5,135	248,534	212,958	35,576
Professional Services	0	0	0	3,000	916	2,084
Services and Supplies	10,856	5,603	5,253	162,946	150,089	12,857
Insurance	0	0	0	8,533	5,236	3,297
Utilities	3,655	3,992	-337	56,865	52,441	4,424
Cost of Goods Sold	0	0	0	43,345	34,826	8,519
Depreciation	0	12,307	-12,307	98,867	112,516	-13,649
TOTAL OPERATING EXPENSES	18,778	31,303	-12,525	622,090	568,981	53,109
OPERATING INCOME (LOSS)	-18,778	-31,303	12,525	25,960	26,470	-510

Incline Village General Improvement Dist
330 Facilities Fund CY-PY
For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	46,670	19,211	-27,458	625,651	191,565	-434,086
PPH Allowances	0	0	0	-1,641	0	1,641
Interfund	0	0	0	0	1,793	1,793
Facility Fee	0	0	0	0	213,033	213,033
TOTAL OPERATING REVENUES	46,670	19,211	-27,458	624,010	406,391	-217,619
OPERATING EXPENSES						
Wages	6,572	6,048	-524	154,419	31,189	-123,230
Benefits	3,400	3,270	-130	68,975	18,837	-50,138
Total Personnel Cost	9,973	9,318	-654	223,394	50,026	-173,368
Professional Services	0	0	0	3,468	1,373	-2,095
Services and Supplies	41,605	14,520	-27,085	172,658	102,555	-70,103
Insurance	1,362	1,558	196	8,173	9,347	1,174
Utilities	2,832	3,253	421	23,264	13,515	-9,749
Cost of Goods Sold	0	0	0	112,584	0	-112,584
Depreciation	8,927	9,420	492	56,772	61,039	4,266
TOTAL OPERATING EXPENSES	64,699	38,069	-26,630	600,314	237,855	-362,459
OPERATING INCOME (LOSS)	-18,030	-18,858	-828	23,697	168,536	144,839

Incline Village General Improvement Dist

330 Facilities Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	5,620	19,211	-13,591	239,360	191,565	47,795
Interfund	0	0	0	0	1,793	-1,793
Facility Fee	0	0	0	207,416	213,033	-5,617
TOTAL OPERATING REVENUES	5,620	19,211	-13,591	446,776	406,391	40,385
OPERATING EXPENSES						
Wages	7,596	6,048	1,548	47,956	31,189	16,767
Benefits	4,829	3,270	1,559	29,215	18,837	10,378
Total Personnel Cost	12,425	9,318	3,107	77,171	50,026	27,145
Professional Services	0	0	0	2,100	1,373	727
Services and Supplies	12,358	14,520	-2,162	77,077	102,555	-25,478
Insurance	1,425	1,558	-133	8,550	9,347	-797
Utilities	3,063	3,253	-190	14,880	13,515	1,365
Depreciation	9,028	9,420	-392	58,040	61,039	-2,999
TOTAL OPERATING EXPENSES	38,299	38,069	230	237,818	237,855	-37
OPERATING INCOME (LOSS)	-32,679	-18,858	-13,821	208,958	168,536	40,422

Incline Village General Improvement Dist

340 Ski Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	1,900,483	2,031,689	131,206	1,902,994	2,040,147	137,153
Facility Fee	0	0	0	0	565,000	565,000
TOTAL OPERATING REVENUES	1,900,483	2,031,689	131,206	1,902,994	2,605,147	702,153
OPERATING EXPENSES						
Wages	326,677	332,747	6,069	720,415	733,427	13,012
Benefits	66,995	89,251	22,256	233,455	267,104	33,649
Total Personnel Cost	393,673	421,998	28,325	953,869	1,000,531	46,661
Professional Services	0	2,264	2,264	11,882	30,195	18,313
Services and Supplies	296,740	252,385	-44,355	713,613	663,359	-50,254
Insurance	39,668	36,583	-3,085	44,574	36,583	-7,991
Utilities	144,854	125,014	-19,840	276,246	250,577	-25,669
Cost of Goods Sold	47,564	69,084	21,520	47,654	73,207	25,554
Depreciation	209,740	85,668	-124,072	211,018	257,321	46,303
TOTAL OPERATING EXPENSES	1,132,239	992,996	-139,243	2,258,856	2,311,773	52,917
OPERATING INCOME (LOSS)	768,245	1,038,694	270,449	-355,862	293,374	649,236

Incline Village General Improvement Dist

340 Ski Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	2,275,660	2,031,689	243,971	2,306,840	2,040,147	266,693
Facility Fee	0	0	0	550,103	565,000	-14,897
TOTAL OPERATING REVENUES	2,275,660	2,031,689	243,971	2,856,943	2,605,147	251,796
OPERATING EXPENSES						
Wages	337,073	332,747	4,326	754,995	733,427	21,568
Benefits	95,726	89,251	6,475	288,831	267,104	21,727
Total Personnel Cost	432,799	421,998	10,801	1,043,826	1,000,531	43,295
Professional Services	6,416	2,264	4,153	47,000	30,195	16,806
Services and Supplies	266,397	252,385	14,012	864,255	663,359	200,896
Insurance	41,650	36,583	5,067	41,650	36,583	5,067
Utilities	143,206	125,014	18,192	280,086	250,577	29,509
Cost of Goods Sold	52,061	69,084	-17,023	52,061	73,207	-21,146
Depreciation	213,740	85,668	128,072	213,740	257,321	-43,581
TOTAL OPERATING EXPENSES	1,156,269	992,996	163,273	2,542,618	2,311,773	230,845
OPERATING INCOME (LOSS)	1,119,391	1,038,694	80,697	314,325	293,374	20,951

Incline Village General Improvement Dist

350 Recreation Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	107,527	111,750	4,223	584,161	643,237	59,076
Facility Fee	0	0	0	0	588,156	588,156
Operating Grants	6,475	1,000	-5,475	41,074	6,000	-35,074
TOTAL OPERATING REVENUES	114,002	112,750	-1,252	625,235	1,237,393	612,158
OPERATING EXPENSES						
Wages	73,563	92,895	19,332	465,628	519,594	53,966
Benefits	24,172	29,016	4,843	153,631	162,821	9,190
Total Personnel Cost	97,735	121,910	24,175	619,259	682,415	63,156
Professional Services	0	0	0	6,473	6,370	-103
Services and Supplies	27,832	31,881	4,049	236,153	232,787	-3,366
Insurance	2,952	2,998	46	17,710	17,986	276
Utilities	13,515	14,655	1,140	78,084	75,457	-2,627
Cost of Goods Sold	4,948	4,294	-654	34,991	32,667	-2,324
Depreciation	19,445	21,901	2,456	114,119	124,881	10,762
TOTAL OPERATING EXPENSES	166,427	197,638	31,211	1,106,789	1,172,563	65,774
OPERATING INCOME (LOSS)	-52,425	-84,888	-32,463	-481,554	64,830	546,384

Incline Village General Improvement Dist

350 Recreation Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	102,635	111,750	-9,115	626,676	643,237	-16,561
Facility Fee	0	0	0	572,648	588,156	-15,508
Operating Grants	5,166	1,000	4,166	31,000	6,000	25,000
TOTAL OPERATING REVENUES	107,801	112,750	-4,949	1,230,324	1,237,393	-7,069
OPERATING EXPENSES						
Wages	80,134	92,895	-12,761	502,520	519,594	-17,074
Benefits	27,709	29,016	-1,307	169,751	162,821	6,930
Total Personnel Cost	107,843	121,910	-14,067	672,271	682,415	-10,144
Professional Services	100	0	100	6,600	6,370	230
Services and Supplies	46,098	31,881	14,217	269,666	232,787	36,879
Insurance	3,101	2,998	103	18,600	17,986	614
Utilities	12,489	14,655	-2,166	72,105	75,457	-3,352
Cost of Goods Sold	4,725	4,294	431	39,435	32,667	6,768
Depreciation	20,258	21,901	-1,643	120,448	124,881	-4,433
TOTAL OPERATING EXPENSES	194,614	197,638	-3,024	1,199,125	1,172,563	26,562
OPERATING INCOME (LOSS)	-86,813	-84,888	-1,925	31,199	64,830	-33,631

Incline Village General Improvement Dist

370 Parks Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	1,415	3,415	2,000	43,081	39,194	-3,888
Interfund	2,719	1,656	-1,063	31,238	34,961	3,724
Facility Fee	0	0	0	0	500,164	500,164
Intergovernmental	0	0	0	16,080	8,172	-7,907
TOTAL OPERATING REVENUES	4,134	5,071	937	90,398	582,491	492,093
OPERATING EXPENSES						
Wages	9,060	9,953	892	148,684	147,728	-956
Benefits	3,494	4,110	616	38,170	36,276	-1,894
Total Personnel Cost	12,554	14,063	1,508	186,854	184,004	-2,850
Professional Services	0	0	0	1,980	1,831	-149
Services and Supplies	9,822	7,057	-2,765	118,100	109,439	-8,661
Insurance	0	0	0	3,325	3,347	23
Utilities	2,990	3,939	948	37,475	42,420	4,945
Depreciation	21,983	17,041	-4,942	133,928	119,896	-14,032
TOTAL OPERATING EXPENSES	47,349	42,099	-5,250	481,660	460,937	-20,723
OPERATING INCOME (LOSS)	-43,216	-37,029	6,187	-391,262	121,554	512,816

Incline Village General Improvement Dist

370 Parks Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	1,411	3,415	-2,004	37,189	39,194	-2,005
Interfund	2,348	1,656	692	36,457	34,961	1,496
Facility Fee	0	0	0	486,977	500,164	-13,187
Intergovernmental	0	0	0	10,513	8,172	2,341
TOTAL OPERATING REVENUES	3,759	5,071	-1,312	571,136	582,491	-11,355
OPERATING EXPENSES						
Wages	7,997	9,953	-1,956	136,448	147,728	-11,280
Benefits	3,704	4,110	-406	36,008	36,276	-268
Total Personnel Cost	11,701	14,063	-2,362	172,456	184,004	-11,548
Professional Services	0	0	0	2,000	1,831	169
Services and Supplies	8,761	7,057	1,704	134,317	109,439	24,878
Insurance	0	0	0	3,484	3,347	137
Utilities	3,069	3,939	-870	36,450	42,420	-5,970
Depreciation	24,323	17,041	7,282	145,053	119,896	25,157
TOTAL OPERATING EXPENSES	47,854	42,099	5,755	493,760	460,937	32,823
OPERATING INCOME (LOSS)	-44,095	-37,029	-7,067	77,376	121,554	-44,178

Incline Village General Improvement Dist

380 Tennis Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	212	160	-52	87,756	97,023	9,267
Facility Fee	0	0	0	0	50,943	50,943
TOTAL OPERATING REVENUES	212	160	-52	87,756	147,966	60,210
OPERATING EXPENSES						
Wages	1,171	1,009	-162	68,581	84,859	16,278
Benefits	691	517	-174	12,187	12,708	521
Total Personnel Cost	1,863	1,526	-336	80,768	97,567	16,799
Services and Supplies	861	925	64	20,555	25,570	5,015
Insurance	0	0	0	1,094	1,069	-25
Utilities	411	437	26	5,086	3,640	-1,447
Cost of Goods Sold	106	78	-28	8,122	13,079	4,957
Depreciation	0	2,720	2,720	27,545	22,629	-4,917
TOTAL OPERATING EXPENSES	3,240	5,687	2,446	143,171	163,554	20,384
OPERATING INCOME (LOSS)	-3,028	-5,527	-2,498	-55,415	-15,588	39,827

Incline Village General Improvement Dist

380 Tennis Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	200	160	40	101,510	97,023	4,487
Facility Fee	0	0	0	49,600	50,943	-1,343
TOTAL OPERATING REVENUES	200	160	40	151,110	147,966	3,144
OPERATING EXPENSES						
Wages	818	1,009	-191	80,074	84,859	-4,785
Benefits	453	517	-64	12,055	12,708	-653
Total Personnel Cost	1,271	1,526	-255	92,129	97,567	-5,438
Services and Supplies	1,587	925	662	27,936	25,570	2,366
Insurance	0	0	0	1,132	1,069	63
Utilities	437	437	0	4,397	3,640	757
Cost of Goods Sold	120	78	42	10,300	13,079	-2,779
Depreciation	0	2,720	-2,720	24,350	22,629	1,721
TOTAL OPERATING EXPENSES	3,415	5,687	-2,272	160,244	163,554	-3,310
OPERATING INCOME (LOSS)	-3,215	-5,527	2,312	-9,134	-15,588	6,454

Incline Village General Improvement Dist

360 Other Rec Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	890	894	4	9,569	9,330	-238
PPH Allowances	-15,223	-16,363	-1,140	-338,887	-362,448	-23,562
Facility Fee	0	0	0	3,383,310	911,420	-2,471,890
TOTAL OPERATING REVENUES	-14,332	-15,469	-1,136	3,053,992	558,302	-2,495,690
OPERATING EXPENSES						
Wages	5,553	6,723	1,170	33,820	39,398	5,579
Benefits	2,073	2,542	469	12,116	14,264	2,149
Total Personnel Cost	7,626	9,265	1,639	45,935	53,663	7,727
Professional Services	0	0	0	1,802	1,044	-758
Services and Supplies	60,050	62,800	2,750	460,878	390,688	-70,190
Utilities	0	705	705	0	1,652	1,652
TOTAL OPERATING EXPENSES	67,676	72,770	5,094	508,615	447,046	-61,569
OPERATING INCOME (LOSS)	-82,009	-88,239	-6,230	2,545,377	111,256	-2,434,121

Incline Village General Improvement Dist

360 Other Rec Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	0	894	-894	0	9,330	-9,330
PPH Allowances	-16,600	-16,363	-237	-433,600	-362,448	-71,152
Facility Fee	0	0	0	870,244	911,420	-41,176
TOTAL OPERATING REVENUES	-16,600	-15,469	-1,131	436,644	558,302	-121,658
OPERATING EXPENSES						
Wages	17,456	6,723	10,733	105,399	39,398	66,001
Benefits	7,246	2,542	4,704	43,555	14,264	29,291
Total Personnel Cost	24,702	9,265	15,437	148,954	53,663	95,291
Professional Services	834	0	834	5,000	1,044	3,956
Services and Supplies	65,792	62,800	2,992	453,752	390,688	63,064
Utilities	0	705	-705	0	1,652	-1,652
Depreciation	1,334	0	1,334	8,000	0	8,000
TOTAL OPERATING EXPENSES	92,662	72,770	19,892	615,706	447,046	168,660
OPERATING INCOME (LOSS)	-109,262	-88,239	-21,023	-179,062	111,256	-290,318

Incline Village General Improvement Dist

390 Beach Fund CY-PY

For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	145	110	-35	728,846	740,331	11,484
PPH Allowances	-2,056	-2,205	-149	-45,786	-49,160	-3,373
Facility Fee	0	0	0	438,525	441,860	3,335
TOTAL OPERATING REVENUES	-1,912	-2,095	-184	1,121,585	1,133,031	11,446
OPERATING EXPENSES						
Wages	16,623	25,770	9,148	324,704	343,890	19,186
Benefits	7,706	-32,262	-39,967	81,110	38,266	-42,844
Total Personnel Cost	24,328	-6,491	-30,820	405,814	382,156	-23,658
Professional Services	0	0	0	2,969	2,746	-223
Services and Supplies	18,618	19,219	600	219,361	211,436	-7,926
Insurance	0	0	0	11,481	12,629	1,148
Utilities	3,252	5,006	1,754	51,245	53,469	2,224
Depreciation	0	12,695	12,695	88,542	111,598	23,056
TOTAL OPERATING EXPENSES	46,199	30,429	-15,770	779,413	774,035	-5,378
OPERATING INCOME (LOSS)	-48,110	-32,524	15,586	342,172	358,996	16,824

Incline Village General Improvement Dist

390 Beach Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	0	110	-110	584,750	740,331	-155,581
PPH Allowances	-2,000	-2,205	205	-52,100	-49,160	-2,940
Facility Fee	0	0	0	426,816	441,860	-15,044
TOTAL OPERATING REVENUES	-2,000	-2,095	95	959,466	1,133,031	-173,565
OPERATING EXPENSES						
Wages	19,201	25,770	-6,569	374,527	343,890	30,637
Benefits	8,833	-32,262	41,095	91,776	38,266	53,510
Total Personnel Cost	28,034	-6,491	34,525	466,303	382,156	84,147
Professional Services	1,000	0	1,000	9,000	2,746	6,254
Services and Supplies	20,096	19,219	877	243,356	211,436	31,920
Insurance	0	0	0	12,060	12,629	-569
Utilities	3,405	5,006	-1,601	51,895	53,469	-1,574
Depreciation	0	12,695	-12,695	93,000	111,598	-18,598
TOTAL OPERATING EXPENSES	52,535	30,429	22,106	875,614	774,035	101,579
OPERATING INCOME (LOSS)	-54,535	-32,524	-22,011	83,852	358,996	-275,144

Incline Village General Improvement Dist
400 Internal Serv Fund CY-PY
For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Sales & Fees	0	0	0	75	450	375
Interfund	166,026	171,300	5,274	996,286	1,036,796	40,510
TOTAL OPERATING REVENUES	166,026	171,300	5,274	996,361	1,037,246	40,885
OPERATING EXPENSES						
Wages	78,452	91,745	13,294	456,462	470,946	14,484
Benefits	36,136	44,841	8,706	221,452	241,438	19,986
Total Personnel Cost	114,588	136,587	21,999	677,914	712,384	34,470
Professional Services	0	0	0	1,586	1,704	118
Services and Supplies	42,421	43,344	923	289,578	299,201	9,622
Insurance	247	237	-10	1,483	1,423	-60
Utilities	554	646	92	3,377	4,304	926
Cost of Goods Sold	0	0	0	-286	199	486
Depreciation	845	811	-34	5,071	4,873	-198
TOTAL OPERATING EXPENSES	158,655	181,625	22,970	978,723	1,024,087	45,364
OPERATING INCOME (LOSS)	7,371	-10,326	-17,697	17,637	13,158	-4,479

Incline Village General Improvement Dist

400 Internal Serv Fund CY-Bud

For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Sales & Fees	0	0	0	0	450	-450
Interfund	173,116	171,300	1,816	1,099,050	1,036,796	62,254
TOTAL OPERATING REVENUES	173,116	171,300	1,816	1,099,050	1,037,246	61,804
OPERATING EXPENSES						
Wages	85,079	91,745	-6,666	522,610	470,946	51,664
Benefits	42,619	44,841	-2,222	259,075	241,438	17,637
Total Personnel Cost	127,698	136,587	-8,889	781,685	712,384	69,301
Professional Services	750	0	750	4,500	1,704	2,796
Services and Supplies	40,080	43,344	-3,264	302,965	299,201	3,764
Insurance	265	237	28	1,600	1,423	177
Utilities	577	646	-69	3,438	4,304	-866
Cost of Goods Sold	0	0	0	0	199	-199
Depreciation	891	811	80	5,350	4,873	477
TOTAL OPERATING EXPENSES	170,261	181,625	-11,364	1,099,538	1,024,087	75,451
OPERATING INCOME (LOSS)	2,855	-10,326	13,181	-488	13,158	-13,646

Incline Village General Improvement Dist
450 Workers Comp Fund CY-PY
 For Period Ending 12/31/2014

	Last Yr Mth Actual	Monthly Actual	Monthly current compared to Last yr	Last YTD Actual	YTD Actual	Yearly current compared to Last yr
OPERATING REVENUE						
Interfund	42,239	39,639	-2,599	160,666	163,204	2,538
TOTAL OPERATING REVENUES	42,239	39,639	-2,599	160,666	163,204	2,538
OPERATING EXPENSES						
Insurance	25,667	33,421	7,754	154,070	152,182	-1,888
TOTAL OPERATING EXPENSES	25,667	33,421	7,754	154,070	152,182	-1,888
OPERATING INCOME (LOSS)	16,572	6,218	-10,353	6,596	11,022	4,426

Incline Village General Improvement Dist
450 Workers Comp Fund CY-Bud
 For Period Ending 12/31/2014

	Current Monthly Budget	Monthly Actual	Monthly Budget Variance	Current YTD Budget	YTD Actual	YTD Variance Budget
OPERATING REVENUE						
Interfund	31,900	39,639	-7,739	155,300	163,204	-7,904
TOTAL OPERATING REVENUES	31,900	39,639	-7,739	155,300	163,204	-7,904
OPERATING EXPENSES						
Insurance	33,421	33,421	0	152,182	152,182	0
TOTAL OPERATING EXPENSES	33,421	33,421	0	152,182	152,182	0
OPERATING INCOME (LOSS)	-1,521	6,218	-7,739	3,118	11,022	-7,904