

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **January 31, 2017**

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FINANCIAL NOTES – January 31, 2017

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 1st, 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 January 31, 2017

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)	-	-	-	-	17,257	16,346	(911)	-5.3%
Mountain Course (rounds)	-	-	-	-	11,798	12,316	518	4.4%
Diamond Peak (individual visits)	43,436	40,065	(3,371)	-7.8%	87,259	74,177	(13,082)	-15.0%
Recreation Center (comparable individual visits)	10,146	9,629	(517)	-5.1%	66,175	60,222	(5,953)	-9.0%
Parks (touches)	-	-	-	-	32,200	35,505	3,305	10.3%
Tennis (individual visits)	-	-	-	-	10,668	11,012	344	3.2%
Beaches (individual visits)	-	-	-	-	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)	-	-	-	-	17,750	16,346	(1,404)	-7.9%
Mountain Course (rounds)	-	-	-	-	12,230	12,316	86	0.7%
Diamond Peak (individual visits)	26,000	40,065	14,065	54.1%	54,200	74,177	19,977	36.9%
Recreation Center (comparable individual visits)	10,000	9,629	(371)	-3.7%	66,150	60,222	(5,928)	-9.0%
Parks (touches)	-	-	-	-	33,775	35,505	1,730	5.1%
Tennis (individual visits)	-	-	-	-	10,390	11,012	622	6.0%
Beaches (individual visits)	-	-	-	-	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 January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	0	0	0	822,000	837,272	15,272
Consolidated Taxes	108,760	119,921	11,161	853,060	892,085	39,025
Charges for Services	2,535,522	3,451,646	916,124	15,664,150	17,404,943	1,740,793
Facility Fees	0	0	0	1,444,462	1,509,656	65,194
Rents	0	0	0	0	0	0
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	2,181	781	23,097	26,587	3,490
Interfund Services	240,362	257,267	16,905	1,827,260	1,794,919	(32,341)
Central Services Revenue	98,100	98,100	0	686,700	686,700	0
TOTAL OPERATING SOURCES	2,984,144	3,933,115	948,971	21,320,729	23,156,160	1,835,431
OPERATING USES						
Salaries and Wages	1,029,139	1,120,750	(91,611)	7,192,147	7,230,428	(38,281)
Employee Fringe	491,839	417,796	74,043	2,887,753	2,672,014	215,739
Total Personnel Cost	1,520,978	1,538,546	(17,568)	10,079,900	9,902,442	177,458
Professional Services	32,090	28,119	3,971	364,150	263,097	101,053
Services and Supplies	608,303	651,469	(43,166)	4,881,290	4,511,748	369,542
Insurance	89,425	94,040	(4,615)	645,581	546,953	98,628
Utilities	276,047	191,633	84,414	1,659,477	1,286,584	372,893
Cost of Goods Sold	80,280	126,941	(46,661)	691,429	877,057	(185,629)
Central Services Cost	98,100	98,100	0	686,700	686,700	0
Defensible Space	0	0	0	112,000	0	112,000
Total Services & Supplies	1,184,245	1,190,303	(6,058)	9,040,626	8,172,138	868,488
Capital Expenditures	16,146	1,233	14,913	113,021	20,434	92,587
TOTAL OPERATING USES	2,721,369	2,730,082	(8,713)	19,233,547	18,095,015	1,138,532
OPERATING SOURCES(USES)	262,775	1,203,033	940,258	2,087,182	5,061,145	2,973,963

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	0	0	0	822,000	837,272	15,272
Consolidated Taxes	108,760	119,921	11,161	853,060	892,085	39,025
Charges for Services	300	0	(300)	2,100	1,440	(660)
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	0	0	0	0	0	0
Central Services Revenue	98,100	98,100	0	686,700	686,700	0
TOTAL OPERATING SOURCES	207,160	218,021	10,861	2,363,860	2,417,496	53,636
OPERATING USES						
Salaries and Wages	151,531	156,251	(4,720)	1,081,938	1,066,543	15,395
Employee Fringe	84,028	75,245	8,783	506,784	472,953	33,831
Total Personnel Cost	235,559	231,497	4,063	1,588,722	1,539,496	49,226
Professional Services	22,500	22,850	(350)	209,175	177,033	32,142
Services and Supplies	44,813	38,651	6,162	408,028	318,479	89,549
Insurance	4,500	2,980	1,520	31,500	20,862	10,638
Utilities	9,115	9,213	(99)	63,228	68,070	(4,842)
Total Services & Supplies	80,927	73,694	7,233	711,930	584,443	127,487
Capital Expenditures	16,146	1,233	14,913	113,021	20,434	92,587
TOTAL OPERATING USES	332,632	306,424	26,208	2,413,673	2,144,373	269,299
OPERATING SOURCES(USES)	(125,472)	(88,403)	37,070	(49,813)	273,123	322,935

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	894,834	931,909	37,075	7,137,025	7,354,605	217,580
TOTAL OPERATING SOURCES	894,834	931,909	37,075	7,137,025	7,354,605	217,580
OPERATING USES						
Salaries and Wages	212,941	226,978	(14,037)	1,504,253	1,455,928	48,325
Employee Fringe	118,961	103,017	15,943	710,704	645,922	64,782
Total Personnel Cost	331,902	329,995	1,907	2,214,957	2,101,850	113,107
Professional Services	6,840	4,721	2,119	63,550	51,142	12,408
Services and Supplies	159,070	109,855	49,215	1,145,503	966,742	178,761
Insurance	12,796	12,363	433	89,572	86,540	3,031
Utilities	91,517	64,673	26,844	699,395	504,240	195,155
Cost of Goods Sold	0	0	0	0	6,276	(6,276)
Central Services Cost	27,033	27,033	0	189,233	189,233	0
Defensible Space	0	0	0	78,500	0	78,500
Total Services & Supplies	297,256	218,645	78,611	2,265,753	1,804,174	461,579
TOTAL OPERATING USES	629,158	548,640	80,518	4,480,710	3,906,024	574,686
OPERATING SOURCES(USES)	265,676	383,269	117,593	2,656,315	3,448,581	792,266

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,642,388	2,523,102	880,714	7,865,710	9,326,096	1,460,386
Facility Fees	0	0	0	1,125,022	1,176,827	51,805
Rents	0	0	0	0	0	0
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	2,181	781	23,097	26,587	3,490
Interfund Services	3,890	6,851	2,961	40,386	42,081	1,695
TOTAL OPERATING SOURCES	1,647,678	2,536,133	888,455	9,054,215	10,575,590	1,521,375
OPERATING USES						
Salaries and Wages	530,848	594,575	(63,727)	3,360,325	3,472,105	(111,780)
Employee Fringe	211,326	169,344	41,982	1,153,851	1,043,396	110,455
Total Personnel Cost	742,174	763,919	(21,745)	4,514,176	4,515,501	(1,325)
Professional Services	1,000	0	1,000	73,925	25,779	48,146
Services and Supplies	355,562	439,011	(83,448)	2,645,194	2,624,702	20,492
Insurance	31,798	34,548	(2,750)	149,366	160,182	(10,817)
Utilities	169,516	111,474	58,042	824,565	638,159	186,406
Cost of Goods Sold	80,280	127,051	(46,771)	691,429	870,891	(179,462)
Central Services Cost	63,333	63,333	0	443,333	443,333	0
Defensible Space	0	0	0	33,500	0	33,500
Total Services & Supplies	701,490	775,417	(73,927)	4,861,312	4,763,047	98,265
TOTAL OPERATING USES	1,443,664	1,539,336	(95,672)	9,375,488	9,278,548	96,940
OPERATING SOURCES(USES)	204,014	996,797	792,783	(321,273)	1,297,042	1,618,315

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	500	62	(438)	2,726,984	2,730,996	4,012
Facility Fees	0	0	0	85,501	89,106	3,605
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	500	62	(438)	2,812,485	2,820,102	7,617
OPERATING USES						
Salaries and Wages	28,385	26,221	2,164	832,376	849,703	(17,327)
Employee Fringe	20,988	14,784	6,204	263,131	239,537	23,594
Total Personnel Cost	49,373	41,004	8,369	1,095,507	1,089,240	6,267
Professional Services	0	0	0	6,100	5,282	818
Services and Supplies	34,378	38,288	(3,911)	553,625	588,797	(35,172)
Insurance	0	0	0	24,252	32,212	(7,960)
Utilities	8,773	8,890	(117)	144,051	152,207	(8,156)
Cost of Goods Sold	425	(5,189)	5,614	446,263	554,039	(107,776)
Central Services Cost	14,867	14,867	0	104,067	104,067	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	58,442	56,856	1,586	1,278,357	1,436,604	(158,247)
TOTAL OPERATING USES	107,815	97,860	9,955	2,373,864	2,525,843	(151,979)
OPERATING SOURCES(USES)	(107,315)	(97,798)	9,517	438,621	294,258	(144,362)

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	0	0	0	538,709	523,815	(14,893)
Facility Fees	0	0	0	148,503	154,763	6,260
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	0	0	0	687,212	678,578	(8,633)
OPERATING USES						
Salaries and Wages	10,265	8,461	1,804	219,317	239,220	(19,903)
Employee Fringe	5,182	5,106	76	65,703	67,380	(1,677)
Total Personnel Cost	15,447	13,567	1,880	285,020	306,599	(21,579)
Professional Services	0	0	0	2,450	1,793	658
Services and Supplies	12,286	17,933	(5,647)	209,099	201,645	7,454
Insurance	0	0	0	8,413	8,988	(575)
Utilities	3,512	4,506	(994)	56,127	65,829	(9,702)
Cost of Goods Sold	0	0	0	43,556	55,389	(11,833)
Central Services Cost	4,608	4,608	0	32,258	32,258	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	20,407	27,048	(6,641)	351,903	365,902	(13,998)
TOTAL OPERATING USES	35,854	40,615	(4,761)	636,923	672,501	(35,578)
OPERATING SOURCES(USES)	(35,854)	(40,615)	(4,761)	50,289	6,078	(44,211)

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	13,395	25,045	11,650	196,665	266,121	69,456
Concessions	0	0	0	0	0	0
Facility Fees	0	0	0	90,002	93,796	3,794
Rents	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	13,395	25,045	11,650	286,667	359,917	73,250
OPERATING USES						
Salaries and Wages	6,132	6,923	(791)	43,904	51,927	(8,023)
Employee Fringe	4,336	4,255	80	25,441	26,878	(1,436)
Total Personnel Cost	10,468	11,178	(710)	69,345	78,805	(9,460)
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	23,779	30,684	(6,905)	163,392	159,259	4,133
Insurance	1,129	955	174	7,900	6,684	1,216
Utilities	3,365	2,543	822	18,650	16,088	2,562
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	2,433	2,433	0	17,033	17,033	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	30,706	36,615	(5,909)	208,025	200,115	7,911
TOTAL OPERATING USES	41,174	47,793	(6,619)	277,371	278,919	(1,549)
OPERATING SOURCES(USES)	(27,779)	(22,748)	5,031	9,297	80,997	71,701

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,543,535	2,428,578	885,043	3,922,035	5,353,738	1,431,703
Facility Fees	0	0	0	(675,015)	(703,468)	(28,453)
Intergovernmental - Operating Grants	0	0	0	0	0	0
Rents	0	0	0	0	0	0
Interfund Services	0	0	0	0	1,588	1,588
TOTAL OPERATING SOURCES	1,543,535	2,428,578	885,043	3,247,020	4,651,858	1,404,838
OPERATING USES						
Salaries and Wages	380,919	447,558	(66,639)	1,281,256	1,356,801	(75,545)
Employee Fringe	135,103	107,470	27,632	487,289	413,843	73,446
Total Personnel Cost	516,022	555,029	(39,007)	1,768,545	1,770,644	(2,099)
Professional Services	1,000	0	1,000	57,500	10,500	47,000
Services and Supplies	236,011	286,725	(50,714)	1,173,730	1,186,329	(12,599)
Insurance	26,777	29,761	(2,985)	80,330	83,836	(3,506)
Utilities	134,996	79,257	55,739	455,717	274,978	180,739
Cost of Goods Sold	76,495	129,151	(52,656)	157,895	221,814	(63,919)
Central Services Cost	25,792	25,792	0	180,542	180,542	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	501,071	550,686	(49,615)	2,105,714	1,957,999	147,715
TOTAL OPERATING USES	1,017,092	1,105,714	(88,622)	3,874,259	3,728,643	145,616
OPERATING SOURCES(USES)	526,443	1,322,864	796,421	(627,239)	923,215	1,550,454

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	99,559	91,160	(8,399)	751,703	767,057	15,354
Facility Fees	0	0	0	567,012	590,913	23,901
Rents	0	0	0	0	0	0
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	9,800	9,917	117
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	100,959	96,577	(4,382)	1,328,515	1,371,887	43,372
OPERATING USES						
Salaries and Wages	80,010	76,524	3,486	620,793	624,640	(3,847)
Employee Fringe	32,906	28,381	4,525	202,647	192,983	9,664
Total Personnel Cost	112,916	104,904	8,012	823,440	817,623	5,817
Professional Services	0	0	0	5,250	5,250	0
Services and Supplies	37,156	48,041	(10,885)	329,356	312,077	17,279
Insurance	2,929	2,867	62	20,504	20,070	433
Utilities	13,589	10,482	3,107	88,269	69,631	18,638
Cost of Goods Sold	3,360	3,089	271	32,715	26,922	5,793
Central Services Cost	9,467	9,467	0	66,267	66,267	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	66,501	73,946	(7,445)	542,360	500,217	42,142
TOTAL OPERATING USES	179,416	178,850	567	1,365,800	1,317,840	47,960
OPERATING SOURCES(USES)	(78,457)	(82,273)	(3,815)	(37,285)	54,047	91,331

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	465	1,415	950	44,705	35,200	(9,505)
Facility Fees	0	0	0	387,008	403,322	16,314
Rents	0	0	0	0	0	0
Intergovernmental - Operating Grants	0	764	764	13,297	16,670	3,373
Interfund Services	3,890	6,851	2,961	40,386	40,493	107
TOTAL OPERATING SOURCES	4,355	9,029	4,674	485,396	495,684	10,288
OPERATING USES						
Salaries and Wages	13,309	15,107	(1,798)	186,457	173,079	13,378
Employee Fringe	7,882	5,126	2,757	67,028	59,807	7,221
Total Personnel Cost	21,191	20,232	959	253,485	232,886	20,599
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	8,770	13,595	(4,825)	148,262	128,466	19,796
Insurance	964	965	(1)	6,745	6,753	(8)
Utilities	4,121	4,166	(45)	50,909	47,336	3,573
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	4,117	4,117	0	28,817	28,817	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	17,972	22,843	(4,871)	235,783	212,422	23,361
TOTAL OPERATING USES	39,163	43,075	(3,912)	489,268	445,308	43,960
OPERATING SOURCES(USES)	(34,808)	(34,046)	762	(3,872)	50,377	54,249

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	0	0	0	93,500	91,544	(1,956)
Facility Fees	0	0	0	58,501	60,967	2,466
TOTAL OPERATING SOURCES	0	0	0	152,001	152,511	510
OPERATING USES						
Salaries and Wages	1,014	971	43	99,159	90,665	8,494
Employee Fringe	823	453	370	16,921	15,603	1,318
Total Personnel Cost	1,837	1,424	413	116,080	106,268	9,813
Professional Services	0	0	0	525	525	0
Services and Supplies	1,316	1,257	59	35,536	27,114	8,422
Insurance	0	0	0	1,221	1,639	(417)
Utilities	408	463	(55)	4,438	4,301	137
Cost of Goods Sold	0	0	0	11,000	12,726	(1,726)
Central Services Cost	1,025	1,025	0	7,175	7,175	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	2,749	2,745	4	59,896	53,480	6,416
TOTAL OPERATING USES	4,586	4,169	418	175,976	159,748	16,228
OPERATING SOURCES(USES)	(4,586)	(4,169)	418	(23,975)	(7,237)	16,739

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(15,066)	(23,158)	(8,092)	(408,591)	(442,375)	(33,784)
Facility Fees	0	0	0	463,510	487,428	23,918
TOTAL OPERATING SOURCES	(15,066)	(23,158)	(8,092)	54,919	45,053	(9,866)
OPERATING USES						
Salaries and Wages	10,814	12,811	(1,997)	77,063	86,070	(9,007)
Employee Fringe	4,106	3,770	336	25,691	27,366	(1,676)
Total Personnel Cost	14,920	16,581	(1,661)	102,754	113,437	(10,683)
Professional Services	0	0	0	0	330	(330)
Services and Supplies	1,867	2,488	(621)	32,195	21,016	11,179
Insurance	0	0	0	0	0	0
Utilities	751	1,166	(415)	6,404	7,788	(1,385)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,025	1,025	0	7,175	7,175	0
Defensible Space	0	0	0	33,500	0	33,500
Total Services & Supplies	3,643	4,679	(1,036)	79,274	36,309	42,965
TOTAL OPERATING USES	18,564	21,260	(2,697)	182,027	149,746	32,281
OPERATING SOURCES(USES)	(33,630)	(44,418)	(10,789)	(127,108)	(104,693)	22,415

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(2,000)	(3,365)	(1,365)	659,315	722,602	63,287
Facility Fees	0	0	0	319,440	332,829	13,389
Rents	0	0	0	0	0	0
TOTAL OPERATING SOURCES	(2,000)	(3,365)	(1,365)	978,755	1,055,431	76,676
OPERATING USES						
Salaries and Wages	26,387	31,740	(5,353)	472,519	473,716	(1,197)
Employee Fringe	15,730	12,319	3,410	145,468	137,396	8,072
Total Personnel Cost	42,117	44,059	(1,942)	617,987	611,112	6,875
Professional Services	1,000	0	1,000	12,250	5,250	7,000
Services and Supplies	18,268	23,696	(5,428)	267,922	224,119	43,803
Insurance	0	0	0	12,574	13,076	(502)
Utilities	5,133	5,524	(391)	66,114	67,794	(1,680)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	7,733	7,733	0	54,133	54,133	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	32,134	36,953	(4,819)	412,993	364,371	48,622
TOTAL OPERATING USES	74,251	81,012	(6,761)	1,030,980	975,484	55,497
OPERATING SOURCES(USES)	(76,251)	(84,377)	(8,126)	(52,225)	79,948	132,173

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	0	0	0	0	200	200
Interfund Services	193,872	211,702	17,830	1,562,514	1,534,235	(28,279)
TOTAL OPERATING SOURCES	193,872	211,702	17,830	1,562,514	1,534,435	(28,079)
OPERATING USES						
Salaries and Wages	107,432	111,207	(3,775)	773,112	762,136	10,976
Employee Fringe	61,794	57,870	3,924	370,946	372,347	(1,401)
Total Personnel Cost	169,226	169,077	149	1,144,058	1,134,483	9,575
Professional Services	750	548	202	5,250	3,893	1,357
Services and Supplies	30,590	40,257	(9,667)	414,643	377,706	36,937
Insurance	331	315	16	2,320	2,208	112
Utilities	766	748	17	6,175	8,321	(2,146)
Cost of Goods Sold	0	(110)	110	0	(110)	110
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	32,437	41,759	(9,322)	428,388	392,019	36,369
TOTAL OPERATING USES	201,663	210,836	(9,173)	1,572,446	1,526,502	45,944
OPERATING SOURCES(USES)	(7,791)	866	8,657	(9,932)	7,933	17,865

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending January 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	42,600	38,715	(3,885)	224,360	218,603	(5,757)
TOTAL OPERATING SOURCES	42,600	38,715	(3,885)	224,360	218,603	(5,757)
OPERATING USES						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
Total Personnel Cost	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	40,000	43,834	(3,834)	360,250	264,084	96,166
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	40,000	43,834	(3,834)	360,250	264,084	96,166
TOTAL OPERATING USES	40,000	43,834	(3,834)	360,250	264,084	96,166
OPERATING SOURCES(USES)	2,600	(5,119)	(7,719)	(135,890)	(45,480)	90,410

**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 01/31/2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	268,305	455,555	187,250	1,470,219	2,002,792	532,573
Facility Fee	0	0	0	90,002	93,796	3,794
TOTAL OPERATING SOURCES	268,305	455,555	187,250	1,560,221	2,096,588	536,367
OPERATING USES						
Salaries and Wages	72,674	77,840	(5,166)	470,469	478,831	(8,362)
Employee Fringe	26,092	20,024	6,068	143,256	129,906	13,350
Total Personnel Cost	98,766	97,863	903	613,725	608,736	4,988
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	51,995	59,949	(7,954)	350,549	360,103	(9,554)
Insurance	1,129	955	174	7,900	11,684	(3,784)
Utilities	8,791	11,069	(2,278)	50,952	53,171	(2,219)
Cost of Goods Sold	76,495	125,107	(48,612)	366,109	495,418	(129,309)
Central Services Cost	2,433	2,433	0	17,033	17,033	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	140,843	199,513	(58,670)	793,593	938,460	(144,867)
TOTAL OPERATING USES	239,609	297,376	(57,768)	1,407,318	1,547,196	(139,878)
OPERATING SOURCES(USES)	28,696	158,179	129,483	152,903	549,392	396,489