

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

FISCAL YEAR 2022/23

April 2023

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

MONTH- END FINANCIAL RESULTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

April 2023

Fund	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance	YTD % of Budget
200 Utilities								
Total Operating Income	14,526,393	1,096,230	1,095,292	(938)	12,195,222	12,455,970	260,748	85.7%
Total Operating Expense	14,377,676	1,038,130	806,426	231,704	11,470,353	9,330,086	2,140,267	64.9%
Net Income (Expense)	148,717	58,100	288,867	230,766	724,869	3,125,884	2,401,015	
Total Non Operating Income	3,956,216	3,918,002	34,501	(3,883,501)	3,949,268	161,387	(3,787,881)	4.1%
Total Non Operating Expense	73,728	-	-	-	73,728	73,728	0	100.0%
Income (Expense) Before Transfers	4,031,205	3,976,102	323,368	(3,652,734)	4,600,409	3,213,544	(1,386,865)	
Transfers in	1,000,000	-	-	-	-	1,000,000	1,000,000	100.0%
Total Transfers	1,000,000	-	-	-	-	1,000,000	1,000,000	
Change in Net Position	5,031,205	3,976,102	323,368	(3,652,734)	4,600,409	4,213,544	(386,865)	83.7%
300 Community Services								
Total Operating Income	24,392,800	1,588,411	1,887,096	298,685	22,446,150	22,351,819	(94,332)	91.6%
Total Operating Expense	24,646,381	1,851,324	2,064,453	(213,129)	21,294,984	19,379,021	1,915,963	78.6%
Net Income (Expense)	(253,581)	(262,913)	(177,357)	85,556	1,151,167	2,972,798	1,821,632	
Total Non Operating Income	1,420,603	7,203	26,337	19,134	1,306,197	1,378,133	71,936	97.0%
Total Non Operating Expense	6,157	156	-	156	5,845	5,577	267	90.6%
Income (Expense) Before Transfers	1,160,865	(255,866)	(151,020)	104,846	2,451,519	4,345,354	1,893,835	
Change in Net Position	1,160,865	(255,866)	(151,020)	104,846	2,451,519	4,345,354	1,893,835	374.3%
390 Beach								
Total Operating Income	3,180,730	397,278	411,671	14,393	2,827,898	3,169,097	341,199	99.6%
Total Operating Expense	2,553,558	144,555	115,221	29,335	1,987,511	1,752,807	234,704	68.6%
Net Income (Expense)	627,172	252,723	296,450	43,727	840,387	1,416,290	575,903	
Total Non Operating Income	11,400	950	11,228	10,278	9,500	50,712	41,212	444.8%
Total Non Operating Expense	70	-	-	-	70	71	(1)	101.2%
Income (Expense) Before Transfers	638,502	253,673	307,679	54,006	849,817	1,466,931	617,115	
Change in Net Position	638,502	253,673	307,679	54,006	849,817	1,466,931	617,115	229.7%
400 Internal Services								
Total Operating Income	3,467,103	279,057	190,109	(88,948)	2,852,487	2,271,283	(581,204)	65.5%
Total Operating Expense	3,451,725	263,686	239,312	24,375	2,878,727	2,518,789	359,938	73.0%
Net Income (Expense)	15,378	15,371	(49,203)	(64,573)	(26,240)	(247,506)	(221,265)	
Total Non Operating Income	(456)	(38)	(250)	(212)	(380)	60	440	
Income (Expense) Before Transfers	14,922	15,333	(49,453)	(64,785)	(26,620)	(247,446)	(220,826)	
Change in Net Position	14,922	15,333	(49,453)	(64,785)	(26,620)	(247,446)	(220,826)	-1658.2%

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	14,289,893	1,077,030	1,096,082	19,052	11,984,872	12,261,367	276,495
Interfund Services	236,500	19,200	(790)	(19,990)	210,350	194,603	(15,747)
TOTAL OPERATING INCOME	14,526,393	1,096,230	1,095,292	(938)	12,195,222	12,455,970	260,748
OPERATING EXPENSE							
Salaries and Wages	3,762,672	309,023	264,732	44,291	3,191,844	2,542,986	648,858
Employee Fringe	1,891,008	156,594	126,042	30,551	1,574,816	1,179,553	395,263
Total Personnel Cost	5,653,680	465,617	390,775	74,842	4,766,660	3,722,539	1,044,121
Professional Services	167,050	2,083	14,532	(12,449)	162,884	138,389	24,495
Services and Supplies	4,088,195	202,572	155,753	46,819	2,808,449	1,832,602	975,847
Insurance	221,900	18,492	139,347	(120,856)	184,917	199,068	(14,151)
Utilities	958,691	79,520	106,020	(26,500)	798,976	990,249	(191,273)
Cost of Goods Sold	-	-	-	-	-	-	-
Defensible Space	100,000	4,166	-	4,166	91,668	6,958	84,710
Depreciation	3,188,160	265,680	-	265,680	2,656,800	2,440,282	216,518
TOTAL OPERATING EXPENSE	14,377,676	1,038,130	806,426	231,704	11,470,353	9,330,086	2,140,267
NET INCOME (EXPENSE)	148,717	58,100	288,867	230,766	724,869	3,125,884	2,401,015
NON OPERATING INCOME							
Investment Earnings	41,688	3,474	34,501	31,027	34,740	161,387	126,647
Capital Grants	204,528	204,528	-	(204,528)	204,528	-	(204,528)
Debt Proceeds	3,710,000	3,710,000	-	(3,710,000)	3,710,000	-	(3,710,000)
TOTAL NON OPERATING INCOME	3,956,216	3,918,002	34,501	(3,883,501)	3,949,268	161,387	(3,787,881)
NON OPERATING EXPENSE							
Debt Service Interest	73,728	-	-	-	73,728	73,728	0
TOTAL NON OPERATING EXPENSE	73,728	-	-	-	73,728	73,728	0
INCOME(EXPENSE) BEFORE TRANSFERS	4,031,205	3,976,102	323,368	(3,652,734)	4,600,409	3,213,544	(1,386,865)
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
CHANGE IN NET POSITION	5,031,205	3,976,102	323,368	(3,652,734)	4,600,409	4,213,544	(386,865)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - WATER

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	5,957,177	354,422	376,672	22,250	4,949,553	5,005,264	55,711
Interfund Services	236,500	19,200	(790)	(19,990)	210,350	194,603	(15,747)
TOTAL OPERATING INCOME	6,193,677	373,622	375,882	2,260	5,159,903	5,199,867	39,964
OPERATING EXPENSE							
Salaries and Wages	1,615,656	133,338	120,458	12,880	1,373,298	1,122,996	250,302
Employee Fringe	828,765	68,775	57,805	10,970	689,921	520,782	169,138
Total Personnel Cost	2,444,421	202,113	178,264	23,849	2,063,219	1,643,779	419,440
Professional Services	80,350	1,000	7,266	(6,266)	78,350	60,909	17,441
Services and Supplies	2,449,236	96,823	62,935	33,889	1,812,309	993,682	818,627
Insurance	121,900	10,158	76,542	(66,384)	101,583	109,346	(7,762)
Utilities	474,748	39,323	38,741	582	395,822	490,614	(94,792)
Defensible Space	50,000	-	-	-	50,000	3,479	46,521
Depreciation	1,647,384	137,282	-	137,282	1,372,820	1,274,535	98,285
TOTAL OPERATING EXPENSE	7,268,039	486,700	363,747	122,953	5,874,103	4,576,343	1,297,760
NET INCOME (EXPENSE)	(1,074,362)	(113,078)	12,135	125,213	(714,200)	623,524	1,337,724
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	17,251	15,514	17,370	80,694	63,324
Capital Grants	204,528	204,528	-	(204,528)	204,528	-	(204,528)
TOTAL NON OPERATING INCOME	225,372	206,265	17,251	(189,014)	221,898	80,694	(141,204)
NON OPERATING EXPENSE							
Debt Service Interest	50,732	-	-	-	50,732	50,732	0
TOTAL NON OPERATING EXPENSE	50,732	-	-	-	50,732	50,732	0
INCOME(EXPENSE) BEFORE TRANSFERS	(899,722)	93,187	29,386	(63,802)	(543,034)	653,486	1,196,520
TRANSFERS							
Transfers Out	(614,135)	(11,928)	423,519	435,447	(587,970)	(188,394)	399,575
CHANGE IN NET POSITION	(285,587)	105,115	(394,133)	(499,248)	44,936	841,880	796,944

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - SEWER

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	7,816,716	633,608	629,743	(3,865)	6,519,319	6,692,474	173,155
TOTAL OPERATING INCOME	7,816,716	633,608	629,743	(3,865)	6,519,319	6,692,474	173,155
OPERATING EXPENSE							
Salaries and Wages	1,907,639	155,337	128,883	26,454	1,620,544	1,265,206	355,338
Employee Fringe	952,450	78,449	60,073	18,376	794,044	583,928	210,116
Total Personnel Cost	2,860,089	233,786	188,956	44,830	2,414,588	1,849,134	565,453
Professional Services	86,700	1,083	7,266	(6,183)	84,534	77,480	7,054
Services and Supplies	1,409,034	86,582	90,607	(4,025)	881,507	690,108	191,399
Insurance	100,000	8,333	62,805	(54,472)	83,333	89,722	(6,389)
Utilities	481,963	40,076	67,041	(26,965)	401,548	498,040	(96,492)
Defensible Space	50,000	4,166	-	4,166	41,668	3,479	38,189
Depreciation	1,540,776	128,398	-	128,398	1,283,980	1,165,747	118,233
TOTAL OPERATING EXPENSE	6,528,562	502,424	416,676	85,749	5,191,158	4,373,710	817,448
NET INCOME (EXPENSE)	1,288,154	131,184	213,068	81,884	1,328,161	2,318,765	990,603
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	17,251	15,514	17,370	80,694	63,324
Debt Proceeds	3,710,000	3,710,000	-	(3,710,000)	3,710,000	-	(3,710,000)
TOTAL NON OPERATING INCOME	3,730,844	3,711,737	17,251	(3,694,486)	3,727,370	80,694	(3,646,676)
NON OPERATING EXPENSE							
Debt Service Interest	22,996	-	-	-	22,996	22,996	0
TOTAL NON OPERATING EXPENSE	22,996	-	-	-	22,996	22,996	0
INCOME(EXPENSE) BEFORE TRANSFERS	4,996,002	3,842,921	230,318	(3,612,603)	5,032,535	2,376,463	(2,656,073)
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
Transfers Out	614,135	11,928	(423,519)	(435,447)	587,970	188,394	(399,575)
CHANGE IN NET POSITION	5,381,868	3,830,993	653,837	(3,177,156)	4,444,565	3,188,068	(1,256,497)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - SOLID WASTE

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	356,000	89,000	89,667	667	356,000	401,027	45,027
TOTAL OPERATING INCOME	356,000	89,000	89,667	667	356,000	401,027	45,027
OPERATING EXPENSE							
Salaries and Wages	202,164	17,358	10,276	7,082	166,868	102,947	63,921
Employee Fringe	84,670	7,271	5,654	1,617	69,955	49,924	20,030
Total Personnel Cost	286,834	24,629	15,930	8,698	236,823	152,871	83,951
Services and Supplies	160,326	13,384	1,018	12,365	133,473	98,387	35,087
Utilities	1,780	121	237	(116)	1,456	1,450	5
TOTAL OPERATING EXPENSE	448,940	38,133	17,185	20,948	371,752	252,709	119,043
NET INCOME (EXPENSE)	(92,940)	50,867	72,482	21,615	(15,752)	148,319	164,071
INCOME(EXPENSE) BEFORE TRANSFERS	(92,940)	50,867	72,482	21,615	(15,752)	148,319	164,071
CHANGE IN NET POSITION	(92,940)	50,867	72,482	21,615	(15,752)	148,319	164,071

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	160,000	-	-	-	160,000	162,601	2,601
TOTAL OPERATING INCOME	160,000	-	-	-	160,000	162,601	2,601
OPERATING EXPENSE							
Salaries and Wages	37,213	2,990	5,114	(2,124)	31,134	51,836	(20,702)
Employee Fringe	25,123	2,099	2,511	(412)	20,897	24,919	(4,022)
Total Personnel Cost	62,336	5,089	7,625	(2,535)	52,031	76,755	(24,724)
Services and Supplies	69,600	5,783	1,193	4,591	58,033	50,425	7,608
Utilities	200	-	-	-	-	144	(144)
TOTAL OPERATING EXPENSE	132,136	10,873	8,818	2,055	110,064	127,324	(17,260)
NET INCOME (EXPENSE)	27,864	(10,873)	(8,818)	2,055	49,936	35,277	(14,659)
INCOME(EXPENSE) BEFORE TRANSFERS	27,864	(10,873)	(8,818)	2,055	49,936	35,277	(14,659)
CHANGE IN NET POSITION	27,864	(10,873)	(8,818)	2,055	49,936	35,277	(14,659)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	20,437,223	965,386	1,292,100	326,714	18,626,845	18,513,360	(113,485)
Facility Fees	3,692,700	605,988	588,631	(17,357)	3,619,696	3,620,740	1,044
Intergovernmental - Operating Grants	139,875	10,150	-	(10,150)	112,900	115,034	2,134
Interfund Services	123,002	6,887	6,365	(522)	86,709	102,685	15,976
TOTAL OPERATING INCOME	24,392,800	1,588,411	1,887,096	298,685	22,446,150	22,351,819	(94,332)
OPERATING EXPENSE							
Salaries and Wages	8,504,014	709,166	765,776	(56,610)	7,416,811	6,974,849	441,962
Employee Fringe	2,819,953	243,225	223,931	19,294	2,402,591	1,987,050	415,541
Total Personnel Cost	11,323,967	952,391	989,707	(37,316)	9,819,402	8,961,899	857,503
Professional Services	41,425	1,000	-	1,000	39,425	27,257	12,168
Services and Supplies	5,755,092	385,970	389,423	(3,454)	5,043,990	4,252,423	791,567
Insurance	427,200	46,758	346,450	(299,691)	378,317	442,907	(64,591)
Utilities	1,300,830	63,394	105,892	(42,498)	1,152,922	1,400,451	(247,530)
Cost of Goods Sold	1,808,069	77,660	133,658	(55,998)	1,569,419	1,232,423	336,995
Central Services Cost	1,178,206	98,185	98,326	(141)	981,850	961,200	20,650
Defensible Space	100,000	-	998	(998)	50,000	19,056	30,944
Depreciation	2,711,592	225,966	-	225,966	2,259,660	2,081,404	178,256
TOTAL OPERATING EXPENSE	24,646,381	1,851,324	2,064,453	(213,129)	21,294,984	19,379,021	1,915,963
NET INCOME (EXPENSE)	(253,581)	(262,913)	(177,357)	85,556	1,151,167	2,972,798	1,821,632
NON OPERATING INCOME							
Non Operating Income/Leases	141,174	3,869	-	(3,869)	133,436	107,625	(25,811)
Investment Earnings	40,008	3,334	26,337	23,003	33,340	119,233	85,893
Capital Grants	1,239,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	11,855	11,855
TOTAL NON OPERATING INCOME	1,420,603	7,203	26,337	19,134	1,306,197	1,378,133	71,936
NON OPERATING EXPENSE							
Debt Service Interest	6,157	156	-	156	5,845	5,577	267
TOTAL NON OPERATING EXPENSE	6,157	156	-	156	5,845	5,577	267
INCOME(EXPENSE) BEFORE TRANSFERS	1,160,865	(255,866)	(151,020)	104,846	2,451,519	4,345,354	1,893,835
CHANGE IN NET POSITION	1,160,865	(255,866)	(151,020)	104,846	2,451,519	4,345,354	1,893,835

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	#REF!	5,365	12,722	7,357	2,871,052	2,762,689	(108,363)
Facility Fees	520,251	85,375	82,930	(2,445)	509,966	510,113	147
TOTAL OPERATING INCOME	#REF!	90,740	95,652	4,912	3,381,018	3,272,801	(108,217)
OPERATING EXPENSE							
Salaries and Wages	1,535,541	69,140	65,876	3,264	1,174,603	1,138,821	35,782
Employee Fringe	457,288	26,040	30,989	(4,949)	353,914	345,343	8,571
Total Personnel Cost	1,992,829	95,180	96,865	(1,685)	1,528,517	1,484,164	44,353
Professional Services	6,380	-	-	-	6,380	4,400	1,980
Services and Supplies	1,078,693	107,927	74,737	33,190	856,602	608,000	248,602
Insurance	81,800	-	14,680	(14,680)	54,533	58,720	(4,187)
Utilities	252,595	10,699	11,900	(1,201)	203,554	219,848	(16,293)
Cost of Goods Sold	615,505	4,360	34,541	(30,181)	477,715	390,719	86,996
Central Services Cost	231,348	19,279	12,906	6,373	192,790	165,599	27,191
Depreciation	623,292	51,941	-	51,941	519,410	438,376	81,034
TOTAL OPERATING EXPENSE	4,882,442	289,386	245,630	43,756	3,839,502	3,369,827	469,675
NET INCOME (EXPENSE)	#REF!	(198,646)	(149,978)	48,668	(458,484)	(97,025)	361,459
NON OPERATING INCOME							
Non Operating Income/Leases	-	-	-	-	-	11,305	11,305
Investment Earnings	(2,748)	(229)	(1,166)	(937)	(2,290)	(3,942)	(1,652)
TOTAL NON OPERATING INCOME	(2,748)	(229)	(1,166)	(937)	(2,290)	7,363	9,653
NON OPERATING EXPENSE							
Debt Service Interest	2,055	-	-	-	2,055	3,314	(1,259)
TOTAL NON OPERATING EXPENSE	2,055	-	-	-	2,055	3,314	(1,259)
INCOME(EXPENSE) BEFORE TRANSFERS	#REF!	(198,875)	(151,144)	47,731	(462,829)	(92,976)	369,853
CHANGE IN NET POSITION	#REF!	(198,875)	(151,144)	47,731	(462,829)	(92,976)	369,853

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	#REF!	-	-	-	765,019	662,534	(102,485)
Facility Fees	1,139,874	187,058	181,700	(5,358)	1,117,339	1,117,661	322
TOTAL OPERATING INCOME	#REF!	187,058	181,700	(5,358)	1,882,358	1,780,195	(102,163)
OPERATING EXPENSE							
Salaries and Wages	500,207	24,671	14,934	9,737	386,469	287,450	99,019
Employee Fringe	162,915	10,991	7,329	3,662	129,668	93,992	35,677
Total Personnel Cost	663,122	35,662	22,263	13,399	516,137	381,442	134,695
Professional Services	2,570	-	-	-	2,570	1,740	830
Services and Supplies	399,290	31,876	36,700	(4,824)	314,163	270,054	44,109
Insurance	18,800	-	3,378	(3,378)	12,533	13,510	(977)
Utilities	98,346	4,721	5,551	(830)	80,759	86,976	(6,217)
Cost of Goods Sold	113,366	-	14,438	(14,438)	78,189	60,848	17,341
Central Services Cost	77,236	6,436	4,816	1,620	64,360	51,093	13,267
Depreciation	198,528	16,544	-	16,544	165,440	145,230	20,210
TOTAL OPERATING EXPENSE	1,571,258	95,239	87,146	8,093	1,234,151	1,010,893	223,258
NET INCOME (EXPENSE)	#REF!	91,819	94,554	2,735	648,207	769,303	121,096
NON OPERATING INCOME							
Non Operating Income/Leases	43,989	1,926	-	(1,926)	40,137	21,386	(18,751)
Investment Earnings	(2,748)	(229)	(1,166)	(937)	(2,290)	(3,942)	(1,652)
TOTAL NON OPERATING INCOME	41,241	1,697	(1,166)	(2,863)	37,847	17,445	(20,402)
NON OPERATING EXPENSE							
Debt Service Interest	1,874	156	-	156	1,562	-	1,562
TOTAL NON OPERATING EXPENSE	1,874	156	-	156	1,562	-	1,562
INCOME(EXPENSE) BEFORE TRANSFERS	#REF!	93,360	93,388	28	684,492	786,747	102,255
CHANGE IN NET POSITION	#REF!	93,360	93,388	28	684,492	786,747	102,255

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	2,117,586	72,857	54,637	(18,219)	1,752,883	1,221,373	(531,510)
Facility Fees	187,130	30,709	29,829	(880)	183,430	183,483	53
TOTAL OPERATING INCOME	2,304,716	103,566	84,466	(19,099)	1,936,313	1,404,856	(531,456)
OPERATING EXPENSE							
Salaries and Wages	525,118	36,825	27,363	9,462	440,755	376,512	64,243
Employee Fringe	247,888	18,478	16,737	1,741	202,767	175,949	26,818
Total Personnel Cost	773,006	55,303	44,100	11,203	643,522	552,461	91,061
Professional Services	1,170	-	-	-	1,170	840	330
Services and Supplies	577,245	26,458	37,062	(10,605)	507,163	326,719	180,444
Insurance	12,800	1,067	8,057	(6,990)	10,667	11,510	(843)
Utilities	56,129	4,159	6,029	(1,870)	46,836	62,936	(16,100)
Cost of Goods Sold	464,700	15,500	14,581	919	408,900	251,814	157,086
Central Services Cost	106,807	8,901	6,543	2,358	89,010	73,420	15,590
Depreciation	122,064	10,172	-	10,172	101,720	92,750	8,970
TOTAL OPERATING EXPENSE	2,113,921	121,560	116,372	5,188	1,808,987	1,372,449	436,538
NET INCOME (EXPENSE)	190,795	(17,994)	(31,906)	(13,911)	127,326	32,407	(94,919)
NON OPERATING INCOME							
Investment Earnings	(180)	(15)	(175)	(160)	(150)	(537)	(387)
TOTAL NON OPERATING INCOME	(180)	(15)	(175)	(160)	(150)	(537)	(387)
NON OPERATING EXPENSE							
Debt Service Interest	1,962	-	-	-	1,962	1,971	(9)
TOTAL NON OPERATING EXPENSE	1,962	-	-	-	1,962	1,971	(9)
INCOME(EXPENSE) BEFORE TRANSFERS	188,653	(18,009)	(32,081)	(14,072)	125,214	29,899	(95,315)
CHANGE IN NET POSITION	188,653	(18,009)	(32,081)	(14,072)	125,214	29,899	(95,315)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	792,315	1,219,008	426,693	12,089,948	12,739,052	649,104
Facility Fees	842,769	138,302	134,341	(3,961)	826,108	826,346	238
TOTAL OPERATING INCOME	12,949,502	930,617	1,353,348	422,731	12,916,056	13,565,398	649,342
OPERATING EXPENSE							
Salaries and Wages	3,903,964	424,761	520,297	(95,536)	3,721,329	3,527,833	193,496
Employee Fringe	1,331,768	138,701	129,081	9,620	1,206,174	956,874	249,300
Total Personnel Cost	5,235,732	563,462	649,378	(85,916)	4,927,503	4,484,707	442,796
Professional Services	23,700	1,000	-	1,000	21,700	14,817	6,883
Services and Supplies	2,386,206	120,244	172,340	(52,095)	2,261,847	2,293,838	(31,991)
Insurance	234,500	39,083	270,540	(231,457)	234,500	283,200	(48,700)
Utilities	641,435	25,573	55,718	(30,144)	612,298	771,066	(158,768)
Cost of Goods Sold	558,200	54,700	68,884	(14,184)	558,200	482,755	75,445
Central Services Cost	524,073	43,673	58,386	(14,713)	436,730	494,201	(57,471)
Depreciation	1,137,696	94,808	-	94,808	948,080	952,897	(4,817)
TOTAL OPERATING EXPENSE	10,741,542	942,544	1,275,246	(332,702)	10,000,858	9,777,481	223,377
NET INCOME (EXPENSE)	2,207,960	(11,927)	78,103	90,030	2,915,198	3,787,918	872,720
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	-	(1,163)	82,759	74,933	(7,826)
Investment Earnings	21,324	1,777	20,173	18,396	17,770	85,114	67,344
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	20,173	17,233	100,529	162,307	61,778
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	(8,987)	98,275	107,262	3,015,508	3,950,004	934,497
CHANGE IN NET POSITION	2,314,150	(8,987)	98,275	107,262	3,015,508	3,950,004	934,497

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
RECREATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,476,890	102,110	100,763	(1,347)	1,222,135	1,126,199	(95,936)
Facility Fees	173,229	28,428	27,613	(815)	169,805	169,853	48
Intergovernmental - Operating Grants	117,000	9,750	-	(9,750)	97,500	100,000	2,500
Interfund Services	-	-	-	-	-	-	-
TOTAL OPERATING INCOME	1,767,119	140,288	128,376	(11,912)	1,489,440	1,396,053	(93,387)
OPERATING EXPENSE							
Salaries and Wages	1,283,390	100,031	91,543	8,488	1,082,473	1,004,282	78,191
Employee Fringe	392,286	31,421	25,784	5,637	324,202	256,883	67,320
Total Personnel Cost	1,675,676	131,452	117,327	14,125	1,406,675	1,261,165	145,510
Professional Services	5,850	-	-	-	5,850	4,200	1,650
Services and Supplies	638,361	44,084	40,078	4,005	538,209	434,904	103,305
Insurance	60,900	5,075	38,238	(33,163)	50,750	59,457	(8,707)
Utilities	122,923	9,690	16,641	(6,951)	103,337	140,868	(37,531)
Cost of Goods Sold	45,720	3,100	2,108	992	38,820	26,713	12,107
Central Services Cost	141,787	11,816	9,883	1,933	118,160	106,368	11,792
Depreciation	267,948	22,329	-	22,329	223,290	176,799	46,491
TOTAL OPERATING EXPENSE	2,959,165	227,545	224,274	3,271	2,485,091	2,210,474	274,617
NET INCOME (EXPENSE)	(1,192,046)	(87,257)	(95,898)	(8,641)	(995,651)	(814,421)	181,230
NON OPERATING INCOME							
Investment Earnings	1,020	85	(1,899)	(1,984)	850	(5,809)	(6,659)
Capital Grants	1,139,421	-	401,621	401,621	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,595	9,595
TOTAL NON OPERATING INCOME	1,140,441	85	399,722	399,637	1,140,271	1,143,207	2,936
NON OPERATING EXPENSE							
Debt Service Interest	-	-	-	-	-	25	(25)
TOTAL NON OPERATING EXPENSE	-	-	-	-	-	25	(25)
INCOME(EXPENSE) BEFORE TRANSFERS	(51,605)	(87,172)	303,824	390,997	144,620	328,761	184,141
CHANGE IN NET POSITION	(51,605)	(87,172)	303,824	390,997	144,620	328,761	184,141

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
PARKS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	63,115	-	-	-	48,563	21,690	(26,873)
Facility Fees	73,191	12,011	11,667	(344)	71,743	71,765	22
Intergovernmental - Operating Grants	22,875	400	-	(400)	15,400	15,034	(366)
Interfund Services	107,267	6,887	6,365	(522)	86,709	102,685	15,976
TOTAL OPERATING INCOME	266,448	19,298	18,032	(1,266)	222,415	211,174	(11,241)
OPERATING EXPENSE							
Salaries and Wages	416,383	32,321	26,522	5,799	332,285	350,927	(18,642)
Employee Fringe	115,788	9,165	8,182	983	93,560	87,727	5,833
Total Personnel Cost	532,171	41,486	34,704	6,782	425,845	438,654	(12,809)
Professional Services	1,170	-	-	-	1,170	840	330
Services and Supplies	410,892	45,927	20,355	25,572	327,556	169,872	157,684
Insurance	14,500	1,208	9,114	(7,905)	12,083	13,020	(936)
Utilities	112,091	7,370	8,097	(727)	92,101	102,063	(9,962)
Central Services Cost	60,810	5,068	3,765	1,303	50,680	41,835	8,845
Depreciation	267,048	22,254	-	22,254	222,540	202,415	20,125
TOTAL OPERATING EXPENSE	1,398,682	123,313	76,035	47,278	1,131,975	968,700	163,276
NET INCOME (EXPENSE)	(1,132,234)	(104,015)	(58,003)	46,012	(909,560)	(757,526)	152,034
NON OPERATING INCOME							
Non Operating Income/Leases	12,100	780	-	(780)	10,540	-	(10,540)
Investment Earnings	(180)	(15)	(10)	5	(150)	179	329
Capital Grants	100,000	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	111,920	765	(10)	(775)	10,390	179	(10,211)
NON OPERATING EXPENSE							
Debt Service Interest	33	-	-	-	33	33	(0)
TOTAL NON OPERATING EXPENSE	33	-	-	-	33	33	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,020,347)	(103,250)	(58,013)	45,237	(899,203)	(757,380)	141,823
CHANGE IN NET POSITION	(1,020,347)	(103,250)	(58,013)	45,237	(899,203)	(757,380)	141,823

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
TENNIS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	178,449	-	-	-	72,700	161,405	88,705
Facility Fees	1,304	214	208	(6)	1,278	1,279	1
TOTAL OPERATING INCOME	179,753	214	208	(6)	73,978	162,684	88,706
OPERATING EXPENSE							
Salaries and Wages	131,667	4,472	4,009	463	104,511	130,818	(26,307)
Employee Fringe	31,804	1,783	722	1,060	25,707	18,659	7,047
Total Personnel Cost	163,471	6,255	4,732	1,523	130,218	149,478	(19,260)
Professional Services	585	-	-	-	585	420	165
Services and Supplies	92,960	5,315	5,978	(664)	71,785	67,210	4,574
Insurance	3,900	325	2,444	(2,119)	3,250	3,491	(241)
Utilities	11,780	722	1,705	(983)	9,428	11,659	(2,231)
Cost of Goods Sold	10,578	-	(895)	895	7,595	19,573	(11,979)
Central Services Cost	15,496	1,291	695	596	12,910	13,410	(500)
Depreciation	70,608	5,884	-	5,884	58,840	53,523	5,317
TOTAL OPERATING EXPENSE	369,378	19,791	14,659	5,132	294,610	318,764	(24,154)
NET INCOME (EXPENSE)	(189,625)	(19,577)	(14,451)	5,126	(220,632)	(156,080)	64,552
NON OPERATING INCOME							
Investment Earnings	(2,352)	(196)	(988)	(792)	(1,960)	(4,448)	(2,488)
TOTAL NON OPERATING INCOME	(2,352)	(196)	(988)	(792)	(1,960)	(4,448)	(2,488)
NON OPERATING EXPENSE							
Debt Service Interest	14	-	-	-	14	15	(1)
TOTAL NON OPERATING EXPENSE	14	-	-	-	14	15	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	(191,991)	(19,773)	(15,439)	4,334	(222,606)	(160,542)	62,063
CHANGE IN NET POSITION	(191,991)	(19,773)	(15,439)	4,334	(222,606)	(160,542)	62,063

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
COMMUNITY SERVICES ADMINISTRATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	(272,975)	(7,260)	(95,029)	(87,769)	(195,454)	(181,583)	13,871
Facility Fees	754,952	123,891	120,342	(3,549)	740,027	740,240	213
TOTAL OPERATING INCOME	481,977	116,631	25,313	(91,317)	544,573	558,657	14,084
OPERATING EXPENSE							
Salaries and Wages	207,744	16,945	15,232	1,713	174,386	158,206	16,180
Employee Fringe	80,217	6,646	5,106	1,540	66,599	51,623	14,976
Total Personnel Cost	287,961	23,591	20,338	3,253	240,985	209,829	31,156
Services and Supplies	171,445	4,140	2,173	1,967	166,665	81,825	84,840
Utilities	5,531	461	252	209	4,609	5,037	(427)
Central Services Cost	20,649	1,721	1,331	390	17,210	15,274	1,936
Defensible Space	100,000	-	998	(998)	50,000	19,056	30,944
Depreciation	24,408	2,034	-	2,034	20,340	19,414	926
TOTAL OPERATING EXPENSE	609,994	31,947	25,092	6,855	499,809	350,434	149,375
NET INCOME (EXPENSE)	(128,017)	84,684	222	(84,462)	44,763	208,223	163,460
NON OPERATING INCOME							
Investment Earnings	25,872	2,156	11,568	9,412	21,560	52,618	31,058
Capital Grants	-	-	(401,621)	(401,621)	-	-	-
TOTAL NON OPERATING INCOME	25,872	2,156	(390,053)	(392,209)	21,560	52,618	31,058
INCOME(EXPENSE) BEFORE TRANSFERS	(102,145)	86,840	(389,832)	(476,672)	66,323	260,841	194,518
CHANGE IN NET POSITION	(102,145)	86,840	(389,832)	(476,672)	66,323	260,841	194,518

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	623,890	(22,310)	1,821	24,131	321,605	545,372	223,767
Facility Fees	2,556,840	419,588	409,849	(9,739)	2,506,293	2,623,725	117,432
TOTAL OPERATING INCOME	3,180,730	397,278	411,671	14,393	2,827,898	3,169,097	341,199
OPERATING EXPENSE							
Salaries and Wages	968,860	49,127	43,019	6,108	761,919	754,026	7,893
Employee Fringe	250,645	16,448	13,438	3,010	200,020	167,601	32,418
Total Personnel Cost	1,219,505	65,575	56,457	9,118	961,939	921,628	40,311
Professional Services	17,850	1,000	-	1,000	15,850	4,200	11,650
Services and Supplies	820,632	42,095	36,921	5,174	757,332	361,376	395,956
Insurance	41,300	-	7,416	(7,416)	27,533	29,662	(2,129)
Utilities	128,817	8,765	8,146	618	107,128	122,079	(14,951)
Central Services Cost	141,194	11,766	6,281	5,485	117,660	86,587	31,073
Depreciation	184,260	15,355	-	15,355	70	227,276	(227,206)
TOTAL OPERATING EXPENSE	2,553,558	144,555	115,221	29,335	1,987,511	1,752,807	234,704
NET INCOME (EXPENSE)	627,172	252,723	296,450	43,727	840,387	1,416,290	575,903
NON OPERATING INCOME							
Investment Earnings	11,400	950	11,228	10,278	9,500	50,712	41,212
TOTAL NON OPERATING INCOME	11,400	950	11,228	10,278	9,500	50,712	41,212
NON OPERATING EXPENSE							
Debt Service Interest	70	-	-	-	70	71	(1)
TOTAL NON OPERATING EXPENSE	70	-	-	-	70	71	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	638,502	253,673	307,679	54,006	849,817	1,466,931	617,115
CHANGE IN NET POSITION	638,502	253,673	307,679	54,006	849,817	1,466,931	617,115

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	3,467,103	279,057	190,109	(88,948)	2,852,487	2,271,283	(581,204)
TOTAL OPERATING INCOME	3,467,103	279,057	190,109	(88,948)	2,852,487	2,271,283	(581,204)
OPERATING EXPENSE							
Salaries and Wages	1,620,492	133,982	114,711	19,271	1,372,714	1,179,542	193,172
Employee Fringe	819,935	68,207	53,746	14,461	682,170	538,620	143,550
Total Personnel Cost	2,440,427	202,189	168,457	33,732	2,054,884	1,718,162	336,722
Professional Services	15,000	1,250	-	1,250	12,500	-	12,500
Services and Supplies	959,912	57,265	59,067	(1,801)	781,072	767,190	13,882
Insurance	16,600	1,383	10,435	(9,051)	13,833	14,907	(1,073)
Utilities	9,910	776	1,353	(578)	8,208	10,867	(2,658)
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	9,876	823	-	823	8,230	7,832	398
TOTAL OPERATING EXPENSE	3,451,725	263,686	239,312	24,375	2,878,727	2,518,789	359,938
NET INCOME (EXPENSE)	15,378	15,371	(49,203)	(64,573)	(26,240)	(247,506)	(221,265)
NON OPERATING INCOME							
Investment Earnings	(456)	(38)	(250)	(212)	(380)	60	440
TOTAL NON OPERATING INCOME	(456)	(38)	(250)	(212)	(380)	60	440
INCOME(EXPENSE) BEFORE TRANSFERS	14,922	15,333	(49,453)	(64,785)	(26,620)	(247,446)	(220,826)
CHANGE IN NET POSITION	14,922	15,333	(49,453)	(64,785)	(26,620)	(247,446)	(220,826)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
FLEET

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,463,650	116,607	62,908	(53,699)	1,225,565	998,880	(226,685)
TOTAL OPERATING INCOME	1,463,650	116,607	62,908	(53,699)	1,225,565	998,880	(226,685)
OPERATING EXPENSE							
Salaries and Wages	645,375	52,917	43,893	9,024	547,757	450,458	97,299
Employee Fringe	342,669	28,395	23,860	4,535	285,338	232,662	52,676
Total Personnel Cost	988,044	81,312	67,753	13,559	833,095	683,120	149,975
Services and Supplies	467,560	30,185	7,760	22,425	405,400	340,199	65,201
Insurance	5,900	492	3,698	(3,207)	4,917	5,283	(367)
Utilities	1,809	101	151	(50)	1,458	1,328	129
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	6,528	544	-	544	5,440	5,157	283
TOTAL OPERATING EXPENSE	1,469,841	112,634	79,362	33,271	1,250,309	1,034,920	215,389
NET INCOME (EXPENSE)	(6,191)	3,973	(16,454)	(20,427)	(24,744)	(36,040)	(11,296)
NON OPERATING INCOME							
Investment Earnings	108	9	67	58	90	479	389
TOTAL NON OPERATING INCOME	108	9	67	58	90	479	389
INCOME(EXPENSE) BEFORE TRANSFERS	(6,083)	3,982	(16,387)	(20,369)	(24,654)	(35,561)	(10,907)
CHANGE IN NET POSITION	(6,083)	3,982	(16,387)	(20,369)	(24,654)	(35,561)	(10,907)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
ENGINEERING

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,018,807	84,901	78,905	(5,996)	849,006	794,926	(54,080)
TOTAL OPERATING INCOME	1,018,807	84,901	78,905	(5,996)	849,006	794,926	(54,080)
OPERATING EXPENSE							
Salaries and Wages	633,525	52,760	51,867	893	535,589	519,607	15,982
Employee Fringe	291,205	24,273	22,375	1,898	242,132	198,179	43,953
Total Personnel Cost	924,730	77,033	74,242	2,791	777,721	717,786	59,934
Professional Services	15,000	1,250	-	1,250	12,500	-	12,500
Services and Supplies	62,461	2,787	5,982	(3,195)	57,647	86,872	(29,225)
Insurance	4,400	367	2,774	(2,407)	3,667	3,963	(296)
Utilities	2,936	245	688	(443)	2,447	5,172	(2,725)
TOTAL OPERATING EXPENSE	1,009,527	81,682	83,686	(2,004)	853,981	813,792	40,188
NET INCOME (EXPENSE)	9,280	3,219	(4,781)	(8,000)	(4,975)	(18,867)	(13,892)
NON OPERATING INCOME							
Investment Earnings	216	18	(124)	(142)	180	(217)	(397)
TOTAL NON OPERATING INCOME	216	18	(124)	(142)	180	(217)	(397)
INCOME(EXPENSE) BEFORE TRANSFERS	9,496	3,237	(4,905)	(8,142)	(4,795)	(19,084)	(14,289)
CHANGE IN NET POSITION	9,496	3,237	(4,905)	(8,142)	(4,795)	(19,084)	(14,289)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BUILDINGS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through April

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	984,646	77,550	48,296	(29,254)	777,916	477,478	(300,438)
TOTAL OPERATING INCOME	984,646	77,550	48,296	(29,254)	777,916	477,478	(300,438)
OPERATING EXPENSE							
Salaries and Wages	341,592	28,305	18,951	9,354	289,368	209,477	79,891
Employee Fringe	186,061	15,539	7,511	8,027	154,700	107,779	46,921
Total Personnel Cost	527,653	43,844	26,462	17,381	444,068	317,256	126,812
Services and Supplies	429,891	24,293	45,324	(21,031)	318,025	340,118	(22,093)
Insurance	6,300	525	3,962	(3,437)	5,250	5,661	(411)
Utilities	5,165	430	515	(85)	4,304	4,366	(62)
Depreciation	3,348	-	-	-	2,790	2,675	115
TOTAL OPERATING EXPENSE	972,357	69,092	76,264	(7,172)	774,438	670,077	104,361
NET INCOME (EXPENSE)	12,289	8,458	(27,968)	(36,426)	3,478	(192,599)	(196,078)
NON OPERATING INCOME							
Investment Earnings	(780)	(65)	(193)	(128)	(650)	(203)	447
TOTAL NON OPERATING INCOME	(780)	(65)	(193)	(128)	(650)	(203)	447
INCOME(EXPENSE) BEFORE TRANSFERS	11,509	8,393	(28,160)	(36,553)	2,828	(192,802)	(195,630)
CHANGE IN NET POSITION	11,509	8,393	(28,160)	(36,553)	2,828	(192,802)	(195,630)