

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Operating Income Statements

**Comparison to Prior Year and Budget
For the Month and Year to Date Ending June 30, 2015**

Table of Contents

	<u>Page</u>
Metric Summary	AA
All District	1-2
General Fund	3-4
Utility Fund	5-6
Community Services Fund	7-8
Championship Golf	9-10
Mountain Golf	11-12
Facilities	13-14
Diamond Peak	15-16
Recreation	17-18
Parks	19-20
Tennis	21-22
Other Recreation	23-24
Beach Fund	25-26
Internal Services Fund	27-28
Workers Compensation Fund	29-30

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending June 30, 2015

Current Year to Prior Year Comparison

METRICS (Units of Measure)	Monthly				YTD			
	Prior Year	Current	Variance	Var %	Prior Year	Current	Variance	Var %
Water Flow (acre feet)	437.7	369.4	(68.3)	-15.61%	3,264.3	3,016.4	(247.9)	-7.6%
Wastewater Flow (million gallons)	29.8	30.5	0.7	2.47%	332.4	338.2	5.8	1.7%
Championship Course (rounds)	4,470	4,366	(104)	-2.33%	23,784	23,142	(642)	-2.7%
Mountain Course (rounds)	2,788	3,076	288	10.33%	14,570	14,983	413	2.8%
Diamond Peak (individual visits)	-	-	-	-	93,935	84,568	(9,367)	-10.0%
Recreation Center (individual visits)	10,506	10,389	(117)	-1.11%	129,954	126,799	(3,155)	-2.4%
Parks (touches)	6,450	7,030	580	8.99%	35,740	37,295	1,555	4.4%
Tennis (individual visits)	2,220	2,575	355	15.99%	13,337	14,129	792	5.9%
Beaches (individual visits)	31,099	30,470	(629)	-2.02%	173,963	172,628	(1,335)	-0.8%

Current Year to Budget Comparison

METRICS (Units of Measure)	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Water Flow (acre feet)	N/A	369.4	N/A	-	N/A	3,016.4	N/A	-
Wastewater Flow (million gallons)	N/A	30.5	N/A	-	N/A	338.2	N/A	-
Championship Course (rounds)	4,025	4,366	341	8.5%	23,005	23,142	137	0.6%
Mountain Course (rounds)	2,671	3,076	405	15.2%	15,615	14,983	(632)	-4.0%
Diamond Peak (individual visits)	-	-	-	-	115,000	84,568	(30,432)	-26.5%
Recreation Center (individual visits)	11,600	10,389	(1,211)	-10.4%	120,000	126,799	6,799	5.7%
Parks (touches)	4,950	7,030	2,080	42.0%	30,300	37,295	6,995	23.1%
Tennis (individual visits)	2,810	2,575	(235)	-8.4%	14,850	14,129	(721)	-4.9%
Beaches (individual visits)	23,100	30,470	7,370	31.9%	150,000	172,628	22,628	15.1%

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

ALL DISTRICT

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	1,889,768	1,964,366	74,598	22,480,969	22,775,050	294,081
PPH Allowances	(142,437)	(77,429)	65,009	(603,242)	(533,380)	69,862
Interfund	270,975	366,429	95,454	3,415,021	3,724,566	309,545
Facility Fee	246,779	225,936	(20,844)	6,805,279	6,796,766	(8,514)
Ad Valorem	41,136	45,341	4,205	1,293,676	1,377,337	83,660
Consolidated Tax	105,951	100,184	(5,767)	1,061,481	1,122,259	60,778
Other Tax	31,027	18,016	(13,012)	215,786	213,408	(2,379)
Operating Grants	6,545	1,000	(5,545)	83,047	12,000	(71,047)
Penalties	3,348	2,609	(739)	51,313	52,158	845
Intergovernmental	1,947	1,269	(678)	22,083	12,932	(9,151)
Contributions	0	0	0	4,000	5,000	1,000
TOTAL OPERATING REVENUES	2,455,039	2,647,721	192,682	34,829,415	35,558,096	728,681
OPERATING EXPENSES						
Wages	931,708	951,171	(19,463)	9,916,991	10,263,237	(346,246)
Benefits	250,054	343,572	(93,518)	3,768,485	3,895,477	(126,993)
Total Personnel Cost	1,181,762	1,294,743	(112,981)	13,685,475	14,158,714	(473,239)
Professional Services	57,211	26,642	30,570	329,828	401,689	(71,861)
Services and Supplies	632,819	948,141	(315,322)	7,518,979	8,021,603	(502,624)
Insurance	79,537	(5,585)	85,122	816,857	743,472	73,384
Utilities	170,016	158,867	11,149	2,292,674	2,276,801	15,873
Cost of Goods Sold	106,990	140,740	(33,750)	951,097	946,105	4,992
Depreciation	433,796	393,713	40,084	5,212,985	5,368,355	(155,370)
Capital Expenditures	44,601	13,905	30,696	84,849	578,170	(493,321)
TOTAL OPERATING EXPENSES	2,706,732	2,971,165	(264,433)	30,892,744	32,494,909	(1,602,165)
OPERATING INCOME (LOSS)	(251,693)	(323,444)	(71,752)	3,936,671	3,063,187	(873,484)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	1,728,803	1,964,366	235,563	23,516,300	22,775,050	(741,250)
PPH Allowances	(57,800)	(77,429)	(19,629)	(638,700)	(533,380)	105,320
Interfund	321,987	366,429	44,442	3,638,200	3,724,566	86,366
Facility Fee	230,999	225,936	(5,063)	6,745,700	6,796,766	51,066
Ad Valorem	27,844	45,341	17,497	1,392,186	1,377,337	(14,849)
Consolidated Tax	92,300	100,184	7,884	1,064,000	1,122,259	58,259
Other Tax	16,820	18,016	1,196	196,000	213,408	17,408
Operating Grants	5,166	1,000	(4,166)	62,000	12,000	(50,000)
Penalties	4,900	2,609	(2,291)	47,200	52,158	4,958
Intergovernmental	4,506	1,269	(3,237)	19,400	12,932	(6,468)
Contributions	0	0	0	0	5,000	5,000
TOTAL OPERATING REVENUES	2,375,525	2,647,721	272,196	36,042,286	35,558,096	(484,190)
OPERATING EXPENSES						
Wages	931,997	951,171	(19,174)	10,492,810	10,263,237	229,573
Benefits	364,619	343,572	21,047	4,330,851	3,895,477	435,374
Total Personnel Cost	1,296,616	1,294,743	1,873	14,823,661	14,158,714	664,947
Professional Services	36,057	26,642	9,415	595,000	401,689	193,311
Services and Supplies	642,869	948,141	(305,272)	8,075,856	8,021,603	54,253
Insurance	58,433	(5,585)	64,018	839,700	743,472	96,228
Utilities	167,538	158,867	8,671	2,356,200	2,276,801	79,399
Cost of Goods Sold	85,837	140,740	(54,903)	827,900	946,105	(118,205)
Depreciation	475,776	393,713	82,063	5,393,100	5,368,355	24,745
Capital Expenditures	0	13,905	(13,905)	189,120	578,170	(389,050)
TOTAL OPERATING EXPENSES	2,763,126	2,971,165	(208,040)	33,100,537	32,494,909	605,628
OPERATING INCOME (LOSS)	(387,600)	(323,444)	64,156	2,941,749	3,063,187	121,438

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

GENERAL FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	360	0	(360)	2,990	2,540	(450)
Interfund	89,083	91,750	2,667	1,068,996	1,101,000	32,004
Ad Valorem	41,136	45,341	4,205	1,293,676	1,377,337	83,660
Consolidated Tax	105,951	100,184	(5,767)	1,061,481	1,122,259	60,778
Other Tax	31,027	18,016	(13,012)	215,786	213,408	(2,379)
TOTAL OPERATING REVENUES	267,558	255,291	(12,267)	3,642,930	3,816,544	173,614
OPERATING EXPENSES						
Wages	117,823	130,724	(12,900)	1,619,677	1,560,841	58,836
Benefits	55,220	60,617	(5,398)	757,045	709,574	47,470
Total Personnel Cost	173,043	191,341	(18,298)	2,376,722	2,270,416	106,306
Professional Services	54,376	10,000	44,376	197,264	242,272	(45,008)
Services and Supplies	22,732	38,888	(16,156)	414,883	499,043	(84,160)
Insurance	3,812	6,294	(2,483)	74,392	75,244	(851)
Utilities	4,470	4,643	(173)	47,957	44,903	3,054
Capital Expenditures	44,601	13,905	30,696	84,849	578,170	(493,321)
TOTAL OPERATING EXPENSES	303,034	265,071	37,962	3,196,068	3,710,048	(513,980)
OPERATING INCOME (LOSS)	(35,476)	(9,781)	25,695	446,862	106,496	(340,366)

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	300	0	(300)	3,600	2,540	(1,060)
Interfund	91,750	91,750	0	1,101,000	1,101,000	0
Ad Valorem	27,844	45,341	17,497	1,392,186	1,377,337	(14,849)
Consolidated Tax	92,300	100,184	7,884	1,064,000	1,122,259	58,259
Other Tax	16,820	18,016	1,196	196,000	213,408	17,408
TOTAL OPERATING REVENUES	229,014	255,291	26,277	3,756,786	3,816,544	59,758
OPERATING EXPENSES						
Wages	125,923	130,724	(4,801)	1,553,684	1,560,841	(7,157)
Benefits	63,683	60,617	3,066	764,398	709,574	54,824
Total Personnel Cost	189,606	191,341	(1,735)	2,318,082	2,270,416	47,666
Professional Services	18,817	10,000	8,817	348,100	242,272	105,828
Services and Supplies	40,648	38,888	1,760	655,786	499,043	156,743
Insurance	6,745	6,294	451	80,900	75,244	5,656
Utilities	4,851	4,643	208	50,400	44,903	5,497
Capital Expenditures	0	13,905	(13,905)	189,120	578,170	(389,050)
TOTAL OPERATING EXPENSES	260,667	265,071	(4,404)	3,642,388	3,710,048	(67,660)
OPERATING INCOME (LOSS)	(31,653)	(9,781)	21,872	114,398	106,496	(7,902)

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

UTILITY FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	855,039	847,699	(7,340)	10,379,912	10,861,537	481,625
Operating Grants	0	0	0	2,893	0	(2,893)
Penalties	3,348	2,609	(739)	51,313	52,158	845
TOTAL OPERATING REVENUES	858,387	850,308	(8,079)	10,434,118	10,913,694	479,577
OPERATING EXPENSES						
Wages	210,573	186,435	24,138	2,121,970	2,218,569	(96,599)
Benefits	70,870	92,752	(21,882)	1,023,762	1,089,551	(65,789)
Total Personnel Cost	281,443	279,187	2,256	3,145,732	3,308,119	(162,387)
Professional Services	13,394	4,721	8,673	95,829	71,918	23,911
Services and Supplies	164,358	284,195	(119,837)	1,860,389	2,021,604	(161,215)
Insurance	9,012	10,604	(1,592)	108,149	120,659	(12,509)
Utilities	91,968	77,620	14,347	1,042,146	984,438	57,708
Cost of Goods Sold	1,167	0	1,167	5,673	6,019	(346)
Depreciation	240,307	240,848	(541)	2,771,756	2,865,958	(94,202)
TOTAL OPERATING EXPENSES	801,650	897,175	(95,526)	9,029,675	9,378,715	(349,040)
OPERATING INCOME (LOSS)	56,738	(46,867)	(103,605)	1,404,443	1,534,979	130,537

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	867,513	847,699	(19,814)	10,753,200	10,861,537	108,337
Penalties	4,900	2,609	(2,291)	47,200	52,158	4,958
TOTAL OPERATING REVENUES	872,413	850,308	(22,105)	10,800,400	10,913,694	113,294
OPERATING EXPENSES						
Wages	183,903	186,435	(2,532)	2,276,634	2,218,569	58,065
Benefits	97,777	92,752	5,025	1,178,632	1,089,551	89,081
Total Personnel Cost	281,680	279,187	2,493	3,455,266	3,308,119	147,147
Professional Services	6,840	4,721	2,119	97,000	71,918	25,082
Services and Supplies	139,055	284,195	(145,140)	1,949,300	2,021,604	(72,304)
Insurance	9,457	10,604	(1,147)	113,500	120,659	(7,159)
Utilities	85,763	77,620	8,143	1,124,300	984,438	139,862
Cost of Goods Sold	(1)	0	(1)	0	6,019	(6,019)
Depreciation	244,126	240,848	3,278	2,927,700	2,865,958	61,742
TOTAL OPERATING EXPENSES	766,920	897,175	(130,255)	9,667,066	9,378,715	288,351
OPERATING INCOME (LOSS)	105,493	(46,867)	(152,360)	1,133,334	1,534,979	401,645

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

COMMUNITY SERVICES FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	816,679	944,431	127,752	10,992,847	10,857,794	(135,052)
PPH Allowances	(125,357)	(68,140)	57,217	(531,616)	(470,402)	61,214
Interfund	10,642	8,031	(2,611)	66,704	65,272	(1,432)
Facility Fee	219,103	203,764	(15,338)	6,024,564	6,018,616	(5,947)
Operating Grants	6,545	1,000	(5,545)	80,154	12,000	(68,154)
Intergovernmental	1,947	1,269	(678)	22,083	12,932	(9,151)
Contributions	0	0	0	4,000	5,000	1,000
TOTAL OPERATING REVENUES	929,559	1,090,355	160,797	16,658,735	16,501,212	(157,523)
OPERATING EXPENSES						
Wages	436,137	438,438	(2,302)	4,725,112	4,863,113	(138,000)
Benefits	76,749	126,762	(50,013)	1,396,109	1,491,390	(95,281)
Total Personnel Cost	512,886	565,201	(52,315)	6,121,222	6,354,503	(233,281)
Professional Services	1,660	10,559	(8,899)	41,138	79,688	(38,550)
Services and Supplies	356,281	456,932	(100,651)	4,250,402	4,241,754	8,648
Insurance	6,414	858	5,557	274,792	233,228	41,564
Utilities	62,791	62,500	290	1,109,464	1,136,400	(26,937)
Cost of Goods Sold	105,420	140,740	(35,320)	945,307	939,887	5,420
Depreciation	168,033	151,874	16,159	2,293,786	2,342,332	(48,546)
TOTAL OPERATING EXPENSES	1,213,485	1,388,664	(175,179)	15,036,110	15,327,793	(291,683)
OPERATING INCOME (LOSS)	(283,926)	(298,308)	(14,382)	1,622,625	1,173,420	(449,205)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	747,520	944,431	196,911	11,925,600	10,857,794	(1,067,806)
PPH Allowances	(51,600)	(68,140)	(16,540)	(570,200)	(470,402)	99,798
Interfund	21,386	8,031	(13,355)	98,100	65,272	(32,828)
Facility Fee	204,484	203,764	(720)	5,971,400	6,018,616	47,216
Operating Grants	5,166	1,000	(4,166)	62,000	12,000	(50,000)
Intergovernmental	4,506	1,269	(3,237)	19,400	12,932	(6,468)
Contributions	0	0	0	0	5,000	5,000
TOTAL OPERATING REVENUES	931,462	1,090,355	158,893	17,506,300	16,501,212	(1,005,088)
OPERATING EXPENSES						
Wages	431,242	438,438	(7,196)	5,015,109	4,863,113	151,996
Benefits	136,407	126,762	9,645	1,682,800	1,491,390	191,410
Total Personnel Cost	567,649	565,201	2,448	6,697,909	6,354,503	343,406
Professional Services	8,650	10,559	(1,909)	125,900	79,688	46,212
Services and Supplies	388,497	456,932	(68,435)	4,511,750	4,241,754	269,996
Insurance	14,233	858	13,375	280,000	233,228	46,772
Utilities	68,177	62,500	5,677	1,090,300	1,136,400	(46,100)
Cost of Goods Sold	85,838	140,740	(54,902)	827,900	939,887	(111,987)
Depreciation	221,541	151,874	69,666	2,306,400	2,342,332	(35,932)
TOTAL OPERATING EXPENSES	1,354,585	1,388,664	(34,079)	15,840,159	15,327,793	512,366
OPERATING INCOME (LOSS)	(423,123)	(298,308)	124,814	1,666,141	1,173,420	(492,721)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

CHAMPIONSHIP GOLF

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	460,182	620,320	160,138	2,674,464	3,086,464	412,000
Facility Fee	495,848	25,680	(470,168)	495,848	756,292	260,444
TOTAL OPERATING REVENUES	956,030	646,000	(310,030)	3,170,312	3,842,756	672,444
OPERATING EXPENSES						
Wages	176,654	172,758	3,896	1,004,541	1,112,809	(108,268)
Benefits	33,668	41,167	(7,500)	262,769	299,980	(37,211)
Total Personnel Cost	210,322	213,926	(3,604)	1,267,310	1,412,789	(145,479)
Professional Services	0	5,000	(5,000)	4,469	18,766	(14,297)
Services and Supplies	97,938	133,569	(35,632)	804,201	914,344	(110,143)
Insurance	6,112	3,927	2,185	37,056	23,562	13,495
Utilities	19,997	17,947	2,049	194,987	212,726	(17,740)
Cost of Goods Sold	72,486	115,573	(43,087)	447,223	563,959	(116,736)
Depreciation	82,429	0	82,429	501,048	438,620	62,429
TOTAL OPERATING EXPENSES	489,283	489,942	(659)	3,256,295	3,584,765	(328,470)
OPERATING INCOME (LOSS)	466,746	156,058	(310,689)	(85,983)	257,991	343,974

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	462,060	620,320	158,260	2,845,000	3,086,464	241,464
Facility Fee	25,771	25,680	(91)	752,560	756,292	3,732
TOTAL OPERATING REVENUES	487,831	646,000	158,169	3,597,560	3,842,756	245,196
OPERATING EXPENSES						
Wages	154,316	172,758	(18,442)	1,025,619	1,112,809	(87,190)
Benefits	39,702	41,167	(1,465)	300,038	299,980	58
Total Personnel Cost	194,018	213,926	(19,908)	1,325,657	1,412,789	(87,132)
Professional Services	1,000	5,000	(4,000)	14,900	18,766	(3,866)
Services and Supplies	109,466	133,569	(24,103)	901,796	914,344	(12,548)
Insurance	6,417	3,927	2,490	38,500	23,562	14,938
Utilities	20,032	17,947	2,085	202,300	212,726	(10,426)
Cost of Goods Sold	65,926	115,573	(49,647)	449,200	563,959	(114,759)
Depreciation	25,317	0	25,317	460,600	438,620	21,980
TOTAL OPERATING EXPENSES	422,176	489,942	(67,766)	3,392,953	3,584,765	(191,812)
OPERATING INCOME (LOSS)	65,655	156,058	90,403	204,607	257,991	53,384

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

MOUNTAIN GOLF

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	93,606	103,014	9,408	601,422	598,461	(2,961)
Facility Fee	316,783	8,653	(308,130)	316,783	254,837	(61,946)
TOTAL OPERATING REVENUES	410,389	111,667	(298,722)	918,205	853,298	(64,907)
OPERATING EXPENSES						
Wages	51,287	45,548	5,739	308,752	294,635	14,117
Benefits	10,758	10,141	617	78,099	78,086	14
Total Personnel Cost	62,045	55,689	6,356	386,851	372,720	14,131
Professional Services	0	0	0	1,233	916	318
Services and Supplies	28,494	44,264	(15,770)	252,517	289,986	(37,469)
Insurance	2,037	1,309	728	17,223	7,854	9,369
Utilities	9,359	7,989	1,370	85,699	84,056	1,643
Cost of Goods Sold	8,343	10,948	(2,605)	49,620	52,121	(2,501)
Depreciation	25,798	0	25,798	142,645	149,436	(6,791)
TOTAL OPERATING EXPENSES	136,077	120,198	15,878	935,789	957,088	(21,299)
OPERATING INCOME (LOSS)	274,313	(8,532)	(282,844)	(17,585)	(103,790)	(86,206)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	109,282	103,014	(6,268)	662,200	598,461	(63,739)
Facility Fee	8,684	8,653	(31)	253,580	254,837	1,257
TOTAL OPERATING REVENUES	117,966	111,667	(6,299)	915,780	853,298	(62,482)
OPERATING EXPENSES						
Wages	51,619	45,548	6,071	330,968	294,635	36,333
Benefits	11,785	10,141	1,644	88,226	78,086	10,140
Total Personnel Cost	63,404	55,689	7,715	419,194	372,720	46,474
Professional Services	400	0	400	4,800	916	3,884
Services and Supplies	43,607	44,264	(657)	301,550	289,986	11,564
Insurance	2,134	1,309	825	12,800	7,854	4,946
Utilities	9,151	7,989	1,162	87,600	84,056	3,544
Cost of Goods Sold	9,912	10,948	(1,036)	58,200	52,121	6,079
Depreciation	8,241	0	8,241	148,300	149,436	(1,136)
TOTAL OPERATING EXPENSES	136,849	120,198	16,650	1,032,444	957,088	75,356
OPERATING INCOME (LOSS)	(18,883)	(8,532)	10,351	(116,664)	(103,790)	12,874

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

FACILITIES

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	94,876	40,094	(54,782)	838,826	321,202	(517,623)
PPH Allowances	0	0	0	(1,721)	0	1,721
Interfund	0	0	0	0	1,793	1,793
Facility Fee	468,060	12,840	(455,220)	468,060	378,146	(89,914)
TOTAL OPERATING REVENUES	562,936	52,934	(510,002)	1,305,165	701,142	(604,024)
OPERATING EXPENSES						
Wages	4,965	7,583	(2,618)	206,042	73,104	132,938
Benefits	(3,618)	3,337	(6,955)	81,238	38,453	42,785
Total Personnel Cost	1,347	10,919	(9,572)	287,280	111,557	175,723
Professional Services	0	0	0	3,467	1,373	2,094
Services and Supplies	33,372	22,115	11,258	325,241	215,852	109,388
Insurance	6,362	1,558	4,804	21,346	18,693	2,653
Utilities	3,970	2,496	1,474	50,049	29,894	20,156
Cost of Goods Sold	15,796	0	15,796	155,870	0	155,870
Depreciation	11,784	10,945	840	120,188	120,332	(144)
TOTAL OPERATING EXPENSES	72,632	48,033	24,599	963,441	497,702	465,739
OPERATING INCOME (LOSS)	490,304	4,901	(485,403)	341,724	203,440	(138,284)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	12,170	40,094	27,924	297,500	321,202	23,702
Interfund	0	0	0	0	1,793	1,793
Facility Fee	12,885	12,840	(45)	376,280	378,146	1,866
TOTAL OPERATING REVENUES	25,055	52,934	27,879	673,780	701,142	27,362
OPERATING EXPENSES						
Wages	8,412	7,583	829	93,830	73,104	20,726
Benefits	5,341	3,337	2,004	61,791	38,453	23,338
Total Personnel Cost	13,753	10,919	2,834	155,621	111,557	44,064
Professional Services	0	0	0	2,100	1,373	727
Services and Supplies	10,417	22,115	(11,698)	164,300	215,852	(51,552)
Insurance	1,425	1,558	(133)	17,100	18,693	(1,593)
Utilities	2,023	2,496	(473)	30,600	29,894	706
Depreciation	9,028	10,945	(1,917)	112,200	120,332	(8,132)
TOTAL OPERATING EXPENSES	36,646	48,033	(11,387)	481,921	497,702	(15,781)
OPERATING INCOME (LOSS)	(11,591)	4,901	16,492	191,859	203,440	11,581

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

DIAMOND PEAK

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	(15)	(302)	(287)	5,476,095	5,382,545	(93,551)
Interfund	0	0	0	260	0	(260)
Facility Fee	1,300,425	34,054	(1,266,371)	1,300,425	1,002,908	(297,517)
TOTAL OPERATING REVENUES	1,300,410	33,752	(1,266,658)	6,776,780	6,385,453	(391,328)
OPERATING EXPENSES						
Wages	38,035	51,911	(13,876)	1,799,716	1,864,274	(64,558)
Benefits	26,182	28,258	(2,076)	585,046	626,345	(41,299)
Total Personnel Cost	64,218	80,169	(15,951)	2,384,762	2,490,619	(105,857)
Professional Services	828	5,559	(4,730)	18,211	46,336	(28,125)
Services and Supplies	38,999	46,871	(7,873)	1,298,456	1,206,702	91,754
Insurance	(12,153)	(10,038)	(2,115)	156,287	139,685	16,602
Utilities	9,035	10,434	(1,399)	548,744	565,742	(16,998)
Cost of Goods Sold	(3,507)	1,248	(4,755)	213,549	249,854	(36,304)
Depreciation	256	92,396	(92,140)	1,059,742	1,087,895	(28,152)
TOTAL OPERATING EXPENSES	97,675	226,639	(128,964)	5,679,751	5,786,831	(107,080)
OPERATING INCOME (LOSS)	1,202,735	(192,887)	(1,395,622)	1,097,029	598,621	(498,408)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	0	(302)	(302)	6,691,600	5,382,545	(1,309,055)
Interfund	11,850	0	(11,850)	23,700	0	(23,700)
Facility Fee	34,174	34,054	(120)	997,960	1,002,908	4,948
TOTAL OPERATING REVENUES	46,024	33,752	(12,272)	7,713,260	6,385,453	(1,327,807)
OPERATING EXPENSES						
Wages	63,759	51,911	11,848	1,990,484	1,864,274	126,210
Benefits	32,032	28,258	3,774	702,877	626,345	76,532
Total Personnel Cost	95,791	80,169	15,622	2,693,361	2,490,619	202,742
Professional Services	6,416	5,559	857	85,500	46,336	39,164
Services and Supplies	29,032	46,871	(17,839)	1,423,704	1,206,702	217,002
Insurance	0	(10,038)	10,038	166,600	139,685	26,915
Utilities	18,392	10,434	7,958	558,000	565,742	(7,742)
Cost of Goods Sold	0	1,248	(1,248)	235,400	249,854	(14,454)
Depreciation	142,495	92,396	50,099	1,068,700	1,087,895	(19,195)
TOTAL OPERATING EXPENSES	292,126	226,639	65,487	6,231,265	5,786,831	444,434
OPERATING INCOME (LOSS)	(246,102)	(192,887)	53,215	1,481,995	598,621	(883,374)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

RECREATION

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	113,021	130,146	17,125	1,161,174	1,235,441	74,268
PPH Allowances	0	1,787	1,787	0	0	0
Interfund	0	0	0	0	1,616	1,616
Facility Fee	1,050,655	35,449	(1,015,206)	1,050,655	1,044,011	(6,644)
Operating Grants	6,545	1,000	(5,545)	80,154	12,000	(68,154)
Contributions	0	0	0	4,000	5,000	1,000
TOTAL OPERATING REVENUES	1,170,221	168,382	(1,001,839)	2,295,983	2,298,069	2,086
OPERATING EXPENSES						
Wages	83,008	92,633	(9,625)	925,540	1,030,547	(105,008)
Benefits	25,210	27,513	(2,303)	308,482	323,315	(14,833)
Total Personnel Cost	108,218	120,146	(11,928)	1,234,022	1,353,862	(119,840)
Professional Services	396	0	396	6,869	6,370	499
Services and Supplies	49,949	57,393	(7,444)	460,349	464,915	(4,566)
Insurance	2,952	2,998	(46)	35,419	35,972	(553)
Utilities	13,399	13,858	(460)	156,962	156,903	59
Cost of Goods Sold	4,416	7,878	(3,462)	60,748	55,045	5,703
Depreciation	19,838	25,544	(5,706)	230,711	276,826	(46,114)
TOTAL OPERATING EXPENSES	199,168	227,816	(28,649)	2,185,081	2,349,894	(164,813)
OPERATING INCOME (LOSS)	971,053	(59,434)	(1,030,487)	110,902	(51,825)	(162,727)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	116,759	130,146	13,387	1,200,800	1,235,441	34,641
PPH Allowances	0	1,787	1,787	0	0	0
Interfund	0	0	0	0	1,616	1,616
Facility Fee	35,575	35,449	(126)	1,038,860	1,044,011	5,151
Operating Grants	5,166	1,000	(4,166)	62,000	12,000	(50,000)
Contributions	0	0	0	0	5,000	5,000
TOTAL OPERATING REVENUES	157,500	168,382	10,882	2,301,660	2,298,069	(3,591)
OPERATING EXPENSES						
Wages	81,825	92,633	(10,808)	984,515	1,030,547	(46,032)
Benefits	29,306	27,513	1,793	349,678	323,315	26,363
Total Personnel Cost	111,131	120,146	(9,015)	1,334,193	1,353,862	(19,669)
Professional Services	0	0	0	6,600	6,370	230
Services and Supplies	43,126	57,393	(14,267)	500,300	464,915	35,385
Insurance	3,101	2,998	103	37,200	35,972	1,228
Utilities	12,574	13,858	(1,284)	143,800	156,903	(13,103)
Cost of Goods Sold	5,000	7,878	(2,878)	66,800	55,045	11,755
Depreciation	20,259	25,544	(5,285)	242,000	276,826	(34,826)
TOTAL OPERATING EXPENSES	195,191	227,816	(32,625)	2,330,893	2,349,894	(19,001)
OPERATING INCOME (LOSS)	(37,691)	(59,434)	(21,743)	(29,233)	(51,825)	(22,592)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

PARKS

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	7,810	6,885	(925)	59,960	54,404	(5,557)
Interfund	10,642	8,031	(2,611)	66,444	61,862	(4,581)
Facility Fee	794,514	30,146	(764,368)	794,514	887,820	93,306
Intergovernmental	1,947	1,269	(678)	22,083	12,932	(9,151)
TOTAL OPERATING REVENUES	814,913	46,331	(768,581)	943,001	1,017,018	74,018
OPERATING EXPENSES						
Wages	44,308	28,413	15,895	284,378	265,715	18,663
Benefits	8,787	6,837	1,950	72,537	68,333	4,204
Total Personnel Cost	53,095	35,250	17,845	356,915	334,048	22,867
Professional Services	0	0	0	1,980	1,831	149
Services and Supplies	30,036	36,956	(6,920)	212,315	240,913	(28,597)
Insurance	831	837	(6)	5,818	5,858	(40)
Utilities	6,429	7,661	(1,231)	64,765	71,992	(7,228)
Depreciation	22,897	19,412	3,484	201,598	224,511	(22,913)
TOTAL OPERATING EXPENSES	113,287	100,115	13,172	843,390	879,153	(35,763)
OPERATING INCOME (LOSS)	701,625	(53,784)	(755,409)	99,610	137,865	38,255

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	6,299	6,885	586	50,900	54,404	3,504
Interfund	9,536	8,031	(1,505)	74,400	61,862	(12,538)
Facility Fee	30,252	30,146	(106)	883,440	887,820	4,380
Intergovernmental	4,506	1,269	(3,237)	19,400	12,932	(6,468)
TOTAL OPERATING REVENUES	50,593	46,331	(4,262)	1,028,140	1,017,018	(11,122)
OPERATING EXPENSES						
Wages	30,362	28,413	1,949	257,877	265,715	(7,838)
Benefits	7,395	6,837	558	70,690	68,333	2,357
Total Personnel Cost	37,757	35,250	2,507	328,567	334,048	(5,481)
Professional Services	0	0	0	2,000	1,831	169
Services and Supplies	24,731	36,956	(12,225)	252,700	240,913	11,787
Insurance	872	837	35	6,100	5,858	242
Utilities	5,059	7,661	(2,602)	60,400	71,992	(11,592)
Depreciation	12,558	19,412	(6,854)	220,400	224,511	(4,111)
TOTAL OPERATING EXPENSES	80,977	100,115	(19,138)	870,167	879,153	(8,986)
OPERATING INCOME (LOSS)	(30,384)	(53,784)	(23,400)	157,973	137,865	(20,108)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

TENNIS

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	45,948	41,509	(4,439)	166,386	164,111	(2,275)
PPH Allowances	0	2,742	2,742	0	0	0
Facility Fee	156,972	3,070	(153,902)	156,972	90,426	(66,546)
TOTAL OPERATING REVENUES	202,920	47,321	(155,599)	323,358	254,537	(68,821)
OPERATING EXPENSES						
Wages	31,930	30,113	1,817	127,566	137,275	(9,710)
Benefits	4,536	6,095	(1,559)	23,027	24,965	(1,938)
Total Personnel Cost	36,465	36,208	257	150,592	162,241	(11,648)
Professional Services	0	0	0	475	0	475
Services and Supplies	1,392	5,951	(4,559)	41,471	44,598	(3,128)
Insurance	274	267	6	1,641	1,604	37
Utilities	602	631	(29)	8,258	6,977	1,281
Cost of Goods Sold	7,885	5,094	2,791	18,297	18,909	(612)
Depreciation	5,031	3,162	1,869	37,852	41,801	(3,949)
TOTAL OPERATING EXPENSES	51,649	51,314	336	258,587	276,130	(17,544)
OPERATING INCOME (LOSS)	151,271	(3,993)	(155,264)	64,772	(21,593)	(86,365)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	40,950	41,509	559	177,600	164,111	(13,489)
PPH Allowances	0	2,742	2,742	0	0	0
Facility Fee	3,081	3,070	(11)	89,980	90,426	446
TOTAL OPERATING REVENUES	44,031	47,321	3,290	267,580	254,537	(13,043)
OPERATING EXPENSES						
Wages	23,464	30,113	(6,649)	123,964	137,275	(13,311)
Benefits	3,286	6,095	(2,809)	19,854	24,965	(5,111)
Total Personnel Cost	26,750	36,208	(9,458)	143,818	162,241	(18,423)
Services and Supplies	8,826	5,951	2,875	52,400	44,598	7,802
Insurance	284	267	17	1,700	1,604	96
Utilities	946	631	315	7,600	6,977	623
Cost of Goods Sold	5,000	5,094	(94)	18,300	18,909	(609)
Depreciation	2,309	3,162	(853)	38,200	41,801	(3,601)
TOTAL OPERATING EXPENSES	44,115	51,314	(7,199)	262,018	276,130	(14,112)
OPERATING INCOME (LOSS)	(84)	(3,993)	(3,909)	5,562	(21,593)	(27,155)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

OTHER RECREATION

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	1,251	2,766	1,515	14,520	15,167	647
PPH Allowances	(125,357)	(72,669)	52,688	(529,896)	(470,402)	59,494
Facility Fee	(4,364,154)	53,872	4,418,026	1,441,307	1,604,176	162,869
TOTAL OPERATING REVENUES	(4,488,260)	(16,031)	4,472,228	925,931	1,148,940	223,010
OPERATING EXPENSES						
Wages	5,950	9,479	(3,529)	68,578	84,754	(16,176)
Benefits	(28,773)	3,415	(32,188)	(15,088)	31,914	(47,002)
Total Personnel Cost	(22,823)	12,894	(35,718)	53,490	116,668	(63,178)
Professional Services	436	0	436	4,433	4,097	336
Services and Supplies	76,102	109,813	(33,711)	855,853	864,444	(8,592)
Utilities	0	1,484	(1,484)	0	8,110	(8,110)
Depreciation	0	416	(416)	0	2,911	(2,911)
TOTAL OPERATING EXPENSES	53,714	124,607	(70,893)	913,775	996,230	(82,454)
OPERATING INCOME (LOSS)	(4,541,974)	(140,638)	4,401,336	12,155	152,711	140,555

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

OTHER RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	0	2,766	2,766	0	15,167	15,167
PPH Allowances	(51,600)	(72,669)	(21,069)	(570,200)	(470,402)	99,798
Facility Fee	54,062	53,872	(190)	1,578,740	1,604,176	25,436
TOTAL OPERATING REVENUES	2,462	(16,031)	(18,493)	1,008,540	1,148,940	140,400
OPERATING EXPENSES						
Wages	17,485	9,479	8,006	207,852	84,754	123,098
Benefits	7,560	3,415	4,145	89,646	31,914	57,732
Total Personnel Cost	25,045	12,894	12,151	297,498	116,668	180,830
Professional Services	834	0	834	10,000	4,097	5,904
Services and Supplies	119,292	109,813	9,479	915,000	864,444	50,556
Utilities	0	1,484	(1,484)	0	8,110	(8,110)
Depreciation	1,334	416	918	16,000	2,911	13,089
TOTAL OPERATING EXPENSES	146,505	124,607	21,898	1,238,498	996,230	242,268
OPERATING INCOME (LOSS)	(144,043)	(140,638)	3,405	(229,958)	152,711	382,669

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

BEACH FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	217,540	172,236	(45,304)	1,104,246	1,052,579	(51,667)
PPH Allowances	(17,080)	(9,288)	7,792	(71,625)	(62,978)	8,648
Facility Fee	27,676	22,171	(5,505)	780,716	778,149	(2,566)
TOTAL OPERATING REVENUES	228,136	185,119	(43,017)	1,813,336	1,767,751	(45,586)
OPERATING EXPENSES						
Wages	89,104	106,813	(17,709)	545,995	655,304	(109,310)
Benefits	14,862	20,111	(5,249)	144,600	116,335	28,264
Total Personnel Cost	103,966	126,924	(22,958)	690,594	771,640	(81,045)
Professional Services	99	0	99	3,247	2,746	500
Services and Supplies	47,041	79,963	(32,922)	429,460	547,567	(118,107)
Insurance	2,870	3,157	(287)	17,222	18,944	(1,722)
Utilities	10,206	13,290	(3,084)	85,763	102,062	(16,299)
Depreciation	24,643	0	24,643	137,493	149,427	(11,934)
TOTAL OPERATING EXPENSES	188,825	223,335	(34,510)	1,363,779	1,592,386	(228,607)
OPERATING INCOME (LOSS)	39,311	(38,216)	(77,527)	449,558	175,365	(274,192)

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	113,220	172,236	59,016	830,900	1,052,579	221,679
PPH Allowances	(6,200)	(9,288)	(3,088)	(68,500)	(62,978)	5,523
Facility Fee	26,515	22,171	(4,344)	774,300	778,149	3,849
TOTAL OPERATING REVENUES	133,535	185,119	51,584	1,536,700	1,767,751	231,051
OPERATING EXPENSES						
Wages	106,936	106,813	123	631,509	655,304	(23,795)
Benefits	21,934	20,111	1,823	171,035	116,335	54,700
Total Personnel Cost	128,870	126,924	1,946	802,544	771,640	30,904
Professional Services	1,000	0	1,000	15,000	2,746	12,254
Services and Supplies	46,789	79,963	(33,174)	451,520	547,567	(96,047)
Insurance	3,020	3,157	(137)	18,100	18,944	(844)
Utilities	8,170	13,290	(5,120)	84,300	102,062	(17,762)
Depreciation	9,217	0	9,217	148,300	149,427	(1,127)
TOTAL OPERATING EXPENSES	197,066	223,335	(26,269)	1,519,764	1,592,386	(72,622)
OPERATING INCOME (LOSS)	(63,531)	(38,216)	25,315	16,936	175,365	158,429

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

INTERNAL SERVICES FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Sales & Fees	150	0	(150)	975	600	(375)
Interfund	147,355	234,067	86,711	1,952,766	2,215,876	263,110
TOTAL OPERATING REVENUES	<u>147,505</u>	<u>234,067</u>	<u>86,561</u>	<u>1,953,741</u>	<u>2,216,476</u>	<u>262,735</u>
OPERATING EXPENSES						
Wages	78,071	88,761	(10,690)	904,236	965,409	(61,173)
Benefits	32,354	43,329	(10,976)	446,969	488,627	(41,658)
Total Personnel Cost	<u>110,425</u>	<u>132,090</u>	<u>(21,666)</u>	<u>1,351,205</u>	<u>1,454,036</u>	<u>(102,831)</u>
Professional Services	0	1,363	(1,363)	4,668	5,064	(397)
Services and Supplies	42,406	88,162	(45,756)	563,844	711,636	(147,792)
Insurance	247	237	10	2,965	2,846	119
Utilities	581	813	(232)	7,344	8,997	(1,653)
Cost of Goods Sold	403	0	403	117	199	(82)
Depreciation	813	991	(177)	9,950	10,638	(687)
TOTAL OPERATING EXPENSES	<u>154,875</u>	<u>223,655</u>	<u>(68,780)</u>	<u>1,940,094</u>	<u>2,193,416</u>	<u>(253,322)</u>
OPERATING INCOME (LOSS)	<u>(7,370)</u>	<u>10,411</u>	<u>17,781</u>	<u>13,647</u>	<u>23,059</u>	<u>9,413</u>

pre audit

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Sales & Fees	250	0	(250)	3,000	600	(2,400)
Interfund	181,551	234,067	52,516	2,109,700	2,215,876	106,176
TOTAL OPERATING REVENUES	181,801	234,067	52,266	2,112,700	2,216,476	103,776
OPERATING EXPENSES						
Wages	83,993	88,761	(4,768)	1,015,874	965,409	50,465
Benefits	44,818	43,329	1,489	533,986	488,627	45,359
Total Personnel Cost	128,811	132,090	(3,279)	1,549,860	1,454,036	95,824
Professional Services	750	1,363	(613)	9,000	5,064	3,936
Services and Supplies	27,880	88,162	(60,282)	507,500	711,636	(204,136)
Insurance	265	237	28	3,200	2,846	354
Utilities	577	813	(236)	6,900	8,997	(2,097)
Cost of Goods Sold	0	0	0	0	199	(199)
Depreciation	892	991	(99)	10,700	10,638	62
TOTAL OPERATING EXPENSES	159,175	223,655	(64,480)	2,087,160	2,193,416	(106,256)
OPERATING INCOME (LOSS)	22,626	10,411	(12,215)	25,540	23,059	(2,481)

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

WORKERS COMPENSATION FUND

CURRENT YEAR TO PRIOR YEAR COMPARISON

For Period Ending June 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING REVENUE						
Interfund	23,894	32,581	8,687	326,555	342,419	15,863
TOTAL OPERATING REVENUES	<u>23,894</u>	<u>32,581</u>	<u>8,687</u>	<u>326,555</u>	<u>342,419</u>	<u>15,863</u>
 OPERATING EXPENSES						
Professional Services	(12,318)	0	(12,318)	(12,318)	0	(12,318)
Insurance	57,181	(26,736)	83,917	339,336	292,552	46,784
TOTAL OPERATING EXPENSES	<u>44,864</u>	<u>(26,736)</u>	<u>71,599</u>	<u>327,019</u>	<u>292,552</u>	<u>34,467</u>
 OPERATING INCOME (LOSS)						
	<u>(20,969)</u>	<u>59,317</u>	<u>80,286</u>	<u>(463)</u>	<u>49,867</u>	<u>50,330</u>

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
OPERATING INCOME STATEMENT**

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING REVENUE						
Interfund	27,300	32,581	5,281	329,400	342,419	13,019
TOTAL OPERATING REVENUES	<u>27,300</u>	<u>32,581</u>	<u>5,281</u>	<u>329,400</u>	<u>342,419</u>	<u>13,019</u>
 OPERATING EXPENSES						
Insurance	24,713	(26,736)	51,449	344,000	292,552	51,448
TOTAL OPERATING EXPENSES	<u>24,713</u>	<u>(26,736)</u>	<u>51,449</u>	<u>344,000</u>	<u>292,552</u>	<u>51,448</u>
 OPERATING INCOME (LOSS)						
	<u><u>2,587</u></u>	<u><u>59,317</u></u>	<u><u>56,730</u></u>	<u><u>(14,600)</u></u>	<u><u>49,867</u></u>	<u><u>64,467</u></u>

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