

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **September 30, 2016**

Table of Contents

Financial Notes	i
Metric Summary	ii
All District	1
General Fund	2
Utility Fund	3
Community Services Fund	4
Championship Golf	5
Mountain Golf	6
Facilities	7
Diamond Peak	8
Recreation	9
Parks	10
Tennis	11
Community Services Administration	12
Beach Fund	13
Internal Services Fund	14
Workers Compensation Fund	15
Appendix A – All Food & Beverage Divisions	16

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FINANCIAL NOTES – September 2016

Note 1 – Format Change – August 1, 2016

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

Sources Line Item Changes:

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

Uses Line Item Changes:

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

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

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

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 September 30, 2016

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)	368	393	25	6.8%	1,237	1,368	131	10.6%
Wastewater Flow (million gallons)	30	29	(1)	-3.3%	101	99	(2)	-2.0%
Championship Course (rounds)	4,168	4,122	(46)	-1.1%	15,034	14,708	(326)	-2.2%
Mountain Course (rounds)	2,819	3,123	304	10.8%	11,479	11,796	317	2.8%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)	8,066	5,601	(2,465)	-30.6%	30,283	26,134	(4,149)	-13.7%
Parks (touches)	5,375	6,275	900	16.7%	25,625	27,450	1,825	7.1%
Tennis (individual visits)	2,149	2,184	35	1.6%	9,142	9,312	170	1.9%
Beaches (individual visits)	18,742	20,624	1,882	10.0%	135,483	147,204	11,721	8.7%

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	393	N/A	-	N/A	1,368	N/A	-
Wastewater Flow (million gallons)	N/A	29	N/A	-	N/A	99	N/A	-
Championship Course (rounds)	4,300	4,122	(178)	-4.1%	15,520	14,708	(812)	-5.2%
Mountain Course (rounds)	2,905	3,123	218	7.5%	11,840	11,796	(44)	-0.4%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)	8,000	5,601	(2,399)	-30.0%	30,300	26,134	(4,166)	-13.7%
Parks (touches)	5,700	6,275	575	10.1%	27,300	27,450	150	0.5%
Tennis (individual visits)	2,070	2,184	114	5.5%	8,895	9,312	417	4.7%
Beaches (individual visits)	20,000	20,624	624	3.1%	135,000	147,204	12,204	9.0%

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	510,000	544,358	34,358	510,000	544,358	34,358
Consolidated Taxes	125,440	129,666	4,226	369,240	373,548	4,308
Charges for Services	2,162,798	2,411,336	248,538	7,242,169	7,628,974	386,805
Facility Fees	919,204	988,058	68,854	919,204	988,058	68,854
Intergovernmental - Operating Grants	5,214	4,268	(946)	13,497	10,192	(3,305)
Interfund Services	264,417	257,601	(6,816)	793,197	768,454	(24,743)
Central Services Revenue	98,100	98,100	0	294,300	294,300	0
TOTAL OPERATING SOURCES	4,085,173	4,433,388	348,215	10,141,607	10,607,884	466,277
OPERATING USES						
Salaries and Wages	995,115	1,004,579	(9,464)	3,245,776	3,230,362	15,414
Employee Fringe	388,641	351,965	36,675	1,201,849	1,149,095	52,754
Total Personnel Cost	1,383,756	1,356,544	27,212	4,447,625	4,379,456	68,169
Professional Services	80,890	67,652	13,238	145,590	159,438	(13,848)
Services and Supplies	747,468	651,336	96,132	2,252,946	2,024,300	228,645
Insurance	64,064	65,974	(1,910)	298,191	253,922	44,269
Utilities	216,221	180,075	36,146	664,482	574,102	90,380
Cost of Goods Sold	129,880	206,009	(76,129)	454,166	555,979	(101,813)
Central Services Cost	98,100	98,100	0	294,300	294,300	0
Total Services & Supplies	1,336,623	1,269,147	67,476	4,109,675	3,862,042	247,632
Capital Expenditures	16,146	384	15,762	48,437	870	47,567
TOTAL OPERATING USES	2,736,524	2,626,075	110,449	8,605,737	8,242,369	363,368
OPERATING SOURCES(USES)	1,348,648	1,807,313	458,664	1,535,869	2,365,515	829,645

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	510,000	544,358	34,358	510,000	544,358	34,358
Consolidated Taxes	125,440	129,666	4,226	369,240	373,548	4,308
Charges for Services	300	500	200	900	1,100	200
Central Services Revenue	98,100	98,100	0	294,300	294,300	0
TOTAL OPERATING SOURCES	733,840	772,624	38,784	1,174,440	1,213,306	38,866
OPERATING USES						
Salaries and Wages	146,761	147,811	(1,050)	449,823	449,755	68
Employee Fringe	68,149	61,649	6,500	207,108	196,600	10,508
Total Personnel Cost	214,910	209,460	5,451	656,931	646,355	10,576
Professional Services	61,300	25,777	35,523	96,900	105,724	(8,824)
Services and Supplies	46,485	64,868	(18,383)	158,537	161,089	(2,553)
Insurance	4,500	2,980	1,520	13,500	8,941	4,559
Utilities	9,840	10,610	(770)	27,345	28,887	(1,542)
Total Services & Supplies	122,124	104,235	17,889	296,281	304,641	(8,360)
Capital Expenditures	16,146	384	15,762	48,437	870	47,567
TOTAL OPERATING USES	353,180	314,079	39,102	1,001,650	951,866	49,783
OPERATING SOURCES(USES)	380,660	458,545	77,886	172,790	261,440	88,649

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,120,013	1,325,883	205,870	3,388,864	3,707,489	318,625
TOTAL OPERATING SOURCES	1,120,013	1,325,883	205,870	3,388,864	3,707,489	318,625
OPERATING USES						
Salaries and Wages	202,943	220,431	(17,488)	622,351	626,160	(3,809)
Employee Fringe	95,381	90,695	4,686	289,690	275,560	14,129
Total Personnel Cost	298,324	311,126	(12,801)	912,041	901,721	10,320
Professional Services	6,840	17,896	(11,056)	20,440	28,989	(8,549)
Services and Supplies	205,944	183,821	22,123	531,296	492,515	38,781
Insurance	12,796	12,363	433	38,388	37,089	1,299
Utilities	117,643	78,007	39,636	355,054	256,316	98,738
Cost of Goods Sold	0	2,373	(2,373)	0	3,579	(3,579)
Central Services Cost	27,033	27,033	0	81,100	81,100	0
Total Services & Supplies	370,256	321,494	48,763	1,026,278	899,588	126,691
TOTAL OPERATING USES	668,581	632,620	35,961	1,938,319	1,801,308	137,011
OPERATING SOURCES(USES)	451,432	693,263	241,831	1,450,545	1,906,181	455,636

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,000,840	1,018,481	17,641	3,187,390	3,183,974	(3,416)
Facility Fees	715,924	770,980	55,056	715,924	770,980	55,056
Intergovernmental - Operating Grants	5,214	4,268	(946)	13,497	10,192	(3,305)
Interfund Services	6,928	6,203	(725)	21,802	23,896	2,094
TOTAL OPERATING SOURCES	1,728,906	1,799,931	71,025	3,938,613	3,989,042	50,429
OPERATING USES						
Salaries and Wages	453,127	449,105	4,022	1,503,312	1,510,610	(7,298)
Employee Fringe	150,716	127,237	23,479	466,721	435,732	30,989
Total Personnel Cost	603,843	576,342	27,501	1,970,033	1,946,342	23,691
Professional Services	11,000	18,720	(7,720)	23,000	18,767	4,233
Services and Supplies	383,811	326,925	56,886	1,188,057	1,066,041	122,016
Insurance	13,493	17,247	(3,754)	40,479	45,740	(5,261)
Utilities	75,256	78,161	(2,906)	236,546	240,840	(4,293)
Cost of Goods Sold	129,880	203,608	(73,728)	454,166	552,342	(98,176)
Central Services Cost	63,333	63,333	0	190,000	190,000	0
Total Services & Supplies	676,773	707,994	(31,221)	2,132,249	2,113,729	18,519
TOTAL OPERATING USES	1,280,616	1,284,336	(3,720)	4,102,282	4,060,071	42,211
OPERATING SOURCES(USES)	448,290	515,595	67,305	(163,669)	(71,029)	92,640

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	735,134	750,829	15,695	2,393,926	2,421,580	27,654
Facility Fees	54,410	58,262	3,852	54,410	58,262	3,852
TOTAL OPERATING SOURCES	789,544	809,091	19,547	2,448,336	2,479,842	31,506
OPERATING USES						
Salaries and Wages	186,210	187,774	(1,564)	602,368	617,786	(15,418)
Employee Fringe	51,338	44,515	6,824	163,174	155,486	7,688
Total Personnel Cost	237,548	232,288	5,260	765,542	773,271	(7,729)
Professional Services	0	3,328	(3,328)	0	3,375	(3,375)
Services and Supplies	92,460	98,158	(5,698)	329,224	367,047	(37,823)
Insurance	6,063	6,803	(740)	18,189	20,409	(2,220)
Utilities	29,689	31,643	(1,953)	86,658	97,152	(10,494)
Cost of Goods Sold	113,011	175,976	(62,965)	383,541	472,410	(88,869)
Central Services Cost	14,867	14,867	0	44,600	44,600	0
Total Services & Supplies	256,090	330,774	(74,684)	862,212	1,004,993	(142,781)
TOTAL OPERATING USES	493,638	563,063	(69,424)	1,627,754	1,778,264	(150,510)
OPERATING SOURCES(USES)	295,906	246,028	(49,877)	820,582	701,578	(119,004)

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	126,740	123,605	(3,135)	519,296	505,824	(13,472)
Facility Fees	94,502	101,191	6,689	94,502	101,191	6,689
TOTAL OPERATING SOURCES	221,242	224,796	3,554	613,798	607,015	(6,783)
OPERATING USES						
Salaries and Wages	45,537	52,729	(7,192)	155,965	175,161	(19,196)
Employee Fringe	12,579	11,448	1,132	40,169	40,084	84
Total Personnel Cost	58,116	64,177	(6,060)	196,134	215,246	(19,112)
Professional Services	0	832	(832)	0	832	(832)
Services and Supplies	30,666	29,519	1,147	128,491	121,475	7,016
Insurance	2,103	2,247	(144)	6,310	6,741	(431)
Utilities	11,282	13,135	(1,853)	35,966	42,480	(6,515)
Cost of Goods Sold	10,493	19,993	(9,500)	42,035	53,712	(11,677)
Central Services Cost	4,608	4,608	0	13,825	13,825	0
Total Services & Supplies	59,152	70,334	(11,182)	226,626	239,065	(12,439)
TOTAL OPERATING USES	117,269	134,511	(17,242)	422,760	454,311	(31,550)
OPERATING SOURCES(USES)	103,973	90,285	(13,688)	191,038	152,704	(38,334)

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	47,805	55,562	7,757	125,085	145,830	20,745
Facility Fees	57,274	61,328	4,054	57,274	61,328	4,054
TOTAL OPERATING SOURCES	105,079	116,890	11,811	182,359	207,158	24,799
OPERATING USES						
Salaries and Wages	6,335	7,037	(702)	19,498	20,700	(1,202)
Employee Fringe	3,498	3,609	(111)	10,612	10,724	(111)
Total Personnel Cost	9,833	10,646	(813)	30,110	31,424	(1,314)
Professional Services	0	832	(832)	0	832	(832)
Services and Supplies	21,841	19,287	2,554	72,512	69,479	3,033
Insurance	1,129	955	174	3,386	2,865	521
Utilities	2,538	2,679	(141)	7,148	6,124	1,024
Central Services Cost	2,433	2,433	0	7,300	7,300	0
Total Services & Supplies	27,940	26,186	1,754	90,345	86,599	3,746
TOTAL OPERATING USES	37,774	36,832	941	120,455	118,023	2,432
OPERATING SOURCES(USES)	67,305	80,058	12,752	61,904	89,135	27,231

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	500	(12)	(512)	2,540	1,751	(789)
Facility Fees	(429,555)	(459,960)	(30,405)	(429,555)	(459,960)	(30,405)
Interfund Services	0	0	0	0	1,588	1,588
TOTAL OPERATING SOURCES	(429,055)	(459,972)	(30,917)	(427,015)	(456,621)	(29,606)
OPERATING USES						
Salaries and Wages	79,119	69,993	9,126	229,364	193,967	35,397
Employee Fringe	39,372	28,338	11,034	109,989	90,183	19,806
Total Personnel Cost	118,491	98,331	20,160	339,353	284,149	55,203
Professional Services	11,000	8,320	2,680	23,000	8,320	14,680
Services and Supplies	117,969	91,782	26,187	336,142	249,169	86,973
Insurance	0	3,000	(3,000)	0	3,000	(3,000)
Utilities	10,205	11,504	(1,299)	33,656	29,836	3,819
Central Services Cost	25,792	25,792	0	77,375	77,375	0
Total Services & Supplies	164,966	140,398	24,568	470,173	367,700	102,472
TOTAL OPERATING USES	283,457	238,729	44,728	809,525	651,849	157,676
OPERATING SOURCES(USES)	(712,512)	(698,701)	13,811	(1,236,540)	(1,108,470)	128,070

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	89,992	115,692	25,700	363,789	383,821	20,032
Facility Fees	360,826	386,366	25,540	360,826	386,366	25,540
Intergovernmental - Operating Grants	1,400	0	(1,400)	4,200	1,417	(2,783)
TOTAL OPERATING SOURCES	452,218	502,058	49,840	728,815	771,604	42,789
OPERATING USES						
Salaries and Wages	75,819	75,148	671	272,350	287,170	(14,820)
Employee Fringe	26,325	23,871	2,454	84,652	83,269	1,383
Total Personnel Cost	102,144	99,019	3,125	357,002	370,439	(13,437)
Professional Services	0	4,160	(4,160)	0	4,160	(4,160)
Services and Supplies	66,167	56,985	9,182	177,657	154,031	23,626
Insurance	2,929	2,867	62	8,787	8,602	186
Utilities	12,736	10,116	2,620	37,052	31,506	5,546
Cost of Goods Sold	4,426	3,427	999	18,540	15,669	2,871
Central Services Cost	9,467	9,467	0	28,400	28,400	0
Total Services & Supplies	95,724	87,021	8,703	270,436	242,367	28,069
TOTAL OPERATING USES	197,868	186,040	11,828	627,438	612,806	14,631
OPERATING SOURCES(USES)	254,350	316,019	61,668	101,377	158,797	57,420

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	9,065	4,565	(4,500)	41,120	27,233	(13,888)
Facility Fees	246,278	263,710	17,432	246,278	263,710	17,432
Intergovernmental - Operating Grants	3,814	4,268	454	9,297	8,775	(522)
Interfund Services	6,928	6,203	(725)	21,802	22,308	506
TOTAL OPERATING SOURCES	266,085	278,746	12,661	318,497	322,026	3,529
OPERATING USES						
Salaries and Wages	32,689	30,847	1,842	106,607	103,361	3,246
Employee Fringe	11,175	9,380	1,795	34,638	32,099	2,539
Total Personnel Cost	43,864	40,227	3,637	141,245	135,460	5,785
Professional Services	0	832	(832)	0	832	(832)
Services and Supplies	45,227	27,007	18,220	97,712	73,716	23,996
Insurance	964	965	(1)	2,891	2,894	(3)
Utilities	6,951	7,465	(514)	30,099	28,163	1,936
Central Services Cost	4,117	4,117	0	12,350	12,350	0
Total Services & Supplies	57,259	40,386	16,873	143,052	117,955	25,097
TOTAL OPERATING USES	101,122	80,613	20,509	284,296	253,415	30,882
OPERATING SOURCES(USES)	164,963	198,133	33,170	34,201	68,612	34,411

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	10,300	13,976	3,676	89,960	86,299	(3,661)
Facility Fees	37,228	39,863	2,635	37,228	39,863	2,635
TOTAL OPERATING SOURCES	47,528	53,839	6,311	127,188	126,162	(1,026)
OPERATING USES						
Salaries and Wages	17,093	14,053	3,040	83,910	74,010	9,900
Employee Fringe	2,960	2,533	427	12,735	11,186	1,549
Total Personnel Cost	20,053	16,586	3,467	96,645	85,196	11,449
Professional Services	0	416	(416)	0	416	(416)
Services and Supplies	3,465	4,077	(612)	25,743	19,100	6,643
Insurance	305	410	(104)	916	1,229	(313)
Utilities	888	653	235	2,595	2,208	387
Cost of Goods Sold	1,950	4,213	(2,263)	10,050	10,551	(501)
Central Services Cost	1,025	1,025	0	3,075	3,075	0
Total Services & Supplies	7,634	10,794	(3,160)	42,379	36,579	5,800
TOTAL OPERATING USES	27,687	27,379	308	139,024	121,775	17,249
OPERATING SOURCES(USES)	19,841	26,460	6,619	(11,836)	4,387	16,223

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(18,696)	(45,737)	(27,041)	(348,327)	(388,363)	(40,036)
Facility Fees	294,961	320,219	25,258	294,961	320,219	25,258
TOTAL OPERATING SOURCES	276,265	274,483	(1,782)	(53,366)	(68,144)	(14,778)
OPERATING USES						
Salaries and Wages	10,325	11,525	(1,200)	33,250	38,455	(5,205)
Employee Fringe	3,468	3,543	(75)	10,753	12,702	(1,949)
Total Personnel Cost	13,793	15,068	(1,275)	44,003	51,157	(7,154)
Services and Supplies	6,017	109	5,908	20,577	12,025	8,552
Utilities	966	967	0	3,374	3,371	3
Central Services Cost	1,025	1,025	0	3,075	3,075	0
Total Services & Supplies	8,008	2,101	5,907	27,026	18,471	8,555
TOTAL OPERATING USES	21,801	17,169	4,632	71,029	69,628	1,401
OPERATING SOURCES(USES)	254,464	257,313	2,850	(124,395)	(137,772)	(13,377)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	41,645	66,473	24,828	665,015	736,211	71,196
Facility Fees	203,280	217,078	13,798	203,280	217,078	13,798
TOTAL OPERATING SOURCES	244,925	283,551	38,626	868,295	953,289	84,994
OPERATING USES						
Salaries and Wages	85,341	81,256	4,085	342,533	329,230	13,303
Employee Fringe	24,128	21,271	2,856	85,683	81,527	4,156
Total Personnel Cost	109,469	102,527	6,942	428,216	410,756	17,459
Professional Services	1,000	4,160	(3,160)	3,000	4,160	(1,160)
Services and Supplies	46,945	20,272	26,673	169,797	130,757	39,040
Insurance	3,143	3,269	(126)	9,430	9,807	(377)
Utilities	12,557	11,858	699	42,744	43,673	(929)
Central Services Cost	7,733	7,733	0	23,200	23,200	0
Total Services & Supplies	71,379	47,292	24,087	248,171	211,598	36,574
TOTAL OPERATING USES	180,847	149,819	31,028	676,387	622,354	54,033
OPERATING SOURCES(USES)	64,078	133,732	69,654	191,908	330,935	139,027

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	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	231,539	221,102	(10,437)	688,685	660,351	(28,334)
TOTAL OPERATING SOURCES	231,539	221,102	(10,437)	688,685	660,551	(28,134)
OPERATING USES						
Salaries and Wages	106,943	105,977	966	327,757	314,607	13,150
Employee Fringe	50,267	51,113	(846)	152,647	159,675	(7,028)
Total Personnel Cost	157,210	157,090	120	480,404	474,282	6,122
Professional Services	750	1,099	(349)	2,250	1,799	451
Services and Supplies	64,283	55,450	8,833	205,259	173,898	31,361
Insurance	331	315	16	994	946	48
Utilities	926	1,438	(512)	2,792	4,386	(1,593)
Cost of Goods Sold	0	28	(28)	0	58	(58)
Total Services & Supplies	66,290	58,331	7,959	211,296	181,087	30,208
TOTAL OPERATING USES	223,500	215,421	8,079	691,700	655,370	36,330
OPERATING SOURCES(USES)	8,039	5,681	(2,358)	(3,015)	5,181	8,196

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	25,950	30,296	4,346	82,710	84,207	1,497
TOTAL OPERATING SOURCES	25,950	30,296	4,346	82,710	84,207	1,497
OPERATING USES						
Insurance	29,800	29,800	0	195,400	151,400	44,000
Total Services & Supplies	29,800	29,800	0	195,400	151,400	44,000
TOTAL OPERATING USES	29,800	29,800	0	195,400	151,400	44,000
OPERATING SOURCES(USES)	(3,850)	496	4,346	(112,690)	(67,193)	45,497

**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 09/30/2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	261,029	327,037	66,009	779,428	962,331	182,904
Facility Fee	57,274	61,328	4,054	57,274	61,328	4,054
TOTAL OPERATING SOURCES	318,303	388,365	70,063	836,702	1,023,659	186,958
OPERATING USES						
Salaries and Wages	81,757	74,347	7,410	251,671	235,386	16,285
Employee Fringe	20,974	20,682	292	63,944	62,936	1,008
Total Personnel Cost	102,731	95,030	7,702	315,615	298,322	17,293
Professional Services	0	832	(832)	0	832	(832)
Services and Supplies	40,231	43,720	(3,489)	148,317	153,161	(4,843)
Insurance	1,129	955	174	3,386	2,865	521
Utilities	7,339	7,200	139	22,352	20,052	2,300
Cost of Goods Sold	59,429	77,173	(17,744)	182,411	236,761	(54,350)
Central Services Cost	2,433	2,433	0	7,300	7,300	0
Total Services & Supplies	110,561	132,313	(21,752)	363,766	420,970	(57,203)
TOTAL OPERATING USES	213,292	227,343	(14,050)	679,381	719,292	(39,910)
OPERATING SOURCES(USES)	105,010	161,023	56,012	157,320	304,367	147,047