

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF OPERATING SOURCES AND USES
COMPARISION TO BUDGET
FOR THE MONTH AND YEAR TO DATE ENDING **March 31, 2017**

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FINANCIAL NOTES – March 31, 2017**

Note 1 – Format Change –

Through the course of the fiscal year the changes below were implemented to align the terminology with prescribed formats. In addition, saved views for each page of the monthly financials have been created in the District's OpenGov Financial Transparency Tool.

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"
- c. "Investment Income" has been added to Total Operating Sources.
- d. "Misc Rev-Other Reportable Items" has been add to Total Operating Sources. The line item includes Sale of Assets and Lease Income.

Uses Line Item Changes:

- a. Added subtotal line for "Services & Supplies"

Note 2 – 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 3 – 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 4 – 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 March 31, 2017

Current Year to Prior Year Comparison

| METRICS (Units of Measure)* | Monthly | | | | YTD | | | |
|--|------------|---------|----------|-------|------------|---------|----------|-------|
| | Prior Year | Current | Variance | Var % | Prior Year | Current | Variance | Var % |
| Championship Course (rounds) | - | - | - | - | 17,257 | 16,346 | (911) | -5.3% |
| Mountain Course (rounds) | - | - | - | - | 11,798 | 12,316 | 518 | 4.4% |
| Diamond Peak (individual visits) | 27,807 | 31,341 | 3,534 | 12.7% | 159,363 | 144,246 | (15,117) | -9.5% |
| Recreation Center (comparable individual visits) | 11,078 | 12,500 | 1,422 | 12.8% | 87,735 | 80,097 | (7,638) | -8.7% |
| Parks (touches) | - | - | - | - | 32,200 | 35,505 | 3,305 | 10.3% |
| Tennis (individual visits) | - | - | - | - | 10,668 | 11,012 | 344 | 3.2% |
| Beaches (individual visits) | - | - | - | - | 135,483 | 148,714 | 13,231 | 9.8% |

Current Year to Budget Comparison

| METRICS (Units of Measure)* | Monthly | | | | YTD | | | |
|--|---------|---------|----------|-------|---------|---------|----------|-------|
| | Budget | Current | Variance | Var % | Budget | Current | Variance | Var % |
| Championship Course (rounds) | - | - | - | - | 17,750 | 16,346 | (1,404) | -7.9% |
| Mountain Course (rounds) | - | - | - | - | 12,230 | 12,316 | 86 | 0.7% |
| Diamond Peak (individual visits) | 19,400 | 31,341 | 11,941 | 61.6% | 102,700 | 144,246 | 41,546 | 40.5% |
| Recreation Center (comparable individual visits) | 10,900 | 12,500 | 1,600 | 14.7% | 87,550 | 80,097 | (7,453) | -8.5% |
| Parks (touches) | - | - | - | - | 33,775 | 35,505 | 1,730 | 5.1% |
| Tennis (individual visits) | - | - | - | - | 10,390 | 11,012 | 622 | 6.0% |
| Beaches (individual visits) | - | - | - | - | 135,825 | 148,714 | 12,889 | 9.5% |

*As of October 1, 2016, the Water and Wasterwater flows have been removed from the Metric Summary and can be found in the monthly Public Works Status Report.

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Ad Valorem Property Tax | 0 | 949 | 949 | 1,181,000 | 1,185,336 | 4,336 |
| Consolidated Taxes | 126,000 | 131,174 | 5,174 | 1,106,760 | 1,161,827 | 55,067 |
| Charges for Services | 2,127,312 | 2,650,787 | 523,475 | 20,674,419 | 23,407,718 | 2,733,299 |
| Facility Fees | 0 | 0 | 0 | 1,969,720 | 2,121,330 | 151,610 |
| Contributions | 0 | 0 | 0 | 0 | 4,000 | 4,000 |
| Intergovernmental - Operating Grants | 1,550 | 2,857 | 1,307 | 26,047 | 30,860 | 4,813 |
| Interfund Services | 266,617 | 298,602 | 31,985 | 2,432,662 | 2,535,264 | 102,602 |
| Central Services Revenue | 98,100 | 98,100 | 0 | 882,900 | 882,900 | 0 |
| Investment Income | 13,950 | 22,298 | 8,348 | 125,550 | 178,153 | 52,603 |
| Misc Rev-Other Reportable Items | 7,326 | 2,379 | (4,947) | 64,421 | 130,071 | 65,650 |
| TOTAL OPERATING SOURCES | 2,640,855 | 3,207,145 | 566,290 | 28,463,479 | 31,637,459 | 3,173,980 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 1,000,335 | 1,077,353 | (77,018) | 9,182,657 | 9,341,050 | (158,393) |
| Employee Fringe | 425,660 | 373,220 | 52,440 | 3,730,717 | 3,417,306 | 313,411 |
| Total Personnel Cost | 1,425,995 | 1,450,573 | (24,578) | 12,913,374 | 12,758,356 | 155,017 |
| Professional Services | 22,390 | 16,113 | 6,277 | 424,430 | 297,381 | 127,049 |
| Services and Supplies | 476,576 | 675,569 | (198,993) | 5,882,473 | 5,812,735 | 69,738 |
| Insurance | 89,425 | 108,051 | (18,625) | 824,431 | 742,790 | 81,641 |
| Utilities | 166,801 | 152,238 | 14,562 | 1,993,892 | 1,591,878 | 402,014 |
| Cost of Goods Sold | 65,675 | 111,105 | (45,430) | 848,747 | 1,108,380 | (259,633) |
| Central Services Cost | 98,100 | 98,100 | 0 | 882,900 | 882,900 | 0 |
| Defensible Space | 0 | 0 | 0 | 112,000 | 0 | 112,000 |
| Total Services & Supplies | 918,966 | 1,161,176 | (242,209) | 10,968,873 | 10,436,063 | 532,810 |
| Capital Expenditures | 69,146 | 0 | 69,146 | 198,312 | 20,434 | 177,878 |
| TOTAL OPERATING USES | 2,414,107 | 2,611,749 | (197,642) | 24,080,560 | 23,214,854 | 865,706 |
| OPERATING SOURCES(USES) | 226,748 | 595,396 | 368,648 | 4,382,919 | 8,422,605 | 4,039,685 |

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Ad Valorem Property Tax | 0 | 949 | 949 | 1,181,000 | 1,185,336 | 4,336 |
| Consolidated Taxes | 126,000 | 131,174 | 5,174 | 1,106,760 | 1,161,827 | 55,067 |
| Charges for Services | 300 | 140 | (160) | 2,700 | 1,580 | (1,120) |
| Intergovernmental - Operating Grants | 0 | 1,440 | 1,440 | 0 | 1,440 | 1,440 |
| Central Services Revenue | 98,100 | 98,100 | 0 | 882,900 | 882,900 | 0 |
| Investment Income | 3,000 | 6,081 | 3,081 | 27,000 | 38,228 | 11,228 |
| TOTAL OPERATING SOURCES | 227,400 | 237,883 | 10,483 | 3,200,360 | 3,271,311 | 70,951 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 151,531 | 155,754 | (4,223) | 1,370,692 | 1,360,378 | 10,314 |
| Employee Fringe | 73,628 | 66,385 | 7,244 | 650,035 | 603,976 | 46,059 |
| Total Personnel Cost | 225,159 | 222,138 | 3,021 | 2,020,727 | 1,964,354 | 56,373 |
| Professional Services | 12,800 | 10,000 | 2,800 | 250,275 | 199,073 | 51,202 |
| Services and Supplies | 46,238 | 36,843 | 9,395 | 500,047 | 422,284 | 77,763 |
| Insurance | 4,500 | 2,980 | 1,520 | 40,500 | 26,823 | 13,677 |
| Utilities | 9,620 | 9,999 | (379) | 81,882 | 88,234 | (6,352) |
| Total Services & Supplies | 73,158 | 59,822 | 13,336 | 872,704 | 736,413 | 136,291 |
| Capital Expenditures | 69,146 | 0 | 69,146 | 198,312 | 20,434 | 177,878 |
| TOTAL OPERATING USES | 367,463 | 281,960 | 85,503 | 3,091,743 | 2,721,201 | 370,542 |
| OPERATING SOURCES(USES) | (140,063) | (44,077) | 95,986 | 108,617 | 550,110 | 441,493 |

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 833,934 | 782,872 | (51,062) | 8,750,018 | 8,776,988 | 26,970 |
| Interfund Services | 19,600 | 24,413 | 4,813 | 121,275 | 221,877 | 100,602 |
| Investment Income | 8,000 | 9,604 | 1,604 | 72,000 | 83,411 | 11,411 |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 4,430 | 4,430 |
| TOTAL OPERATING SOURCES | 861,534 | 816,889 | (44,645) | 8,943,293 | 9,086,706 | 143,413 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 209,704 | 205,763 | 3,941 | 1,906,373 | 1,863,358 | 43,015 |
| Employee Fringe | 103,487 | 87,509 | 15,978 | 913,175 | 822,200 | 90,975 |
| Total Personnel Cost | 313,191 | 293,272 | 19,918 | 2,819,548 | 2,685,559 | 133,990 |
| Professional Services | 6,840 | 4,721 | 2,119 | 77,230 | 60,584 | 16,646 |
| Services and Supplies | 147,382 | 151,940 | (4,558) | 1,401,956 | 1,234,806 | 167,150 |
| Insurance | 12,796 | 22,363 | (9,567) | 115,163 | 121,266 | (6,103) |
| Utilities | 73,349 | 59,924 | 13,425 | 846,623 | 624,148 | 222,476 |
| Cost of Goods Sold | 0 | 0 | 0 | 0 | 6,516 | (6,516) |
| Central Services Cost | 27,033 | 27,033 | 0 | 243,300 | 243,300 | 0 |
| Defensible Space | 0 | 0 | 0 | 78,500 | 0 | 78,500 |
| Total Services & Supplies | 267,400 | 265,981 | 1,419 | 2,762,773 | 2,290,619 | 472,154 |
| TOTAL OPERATING USES | 580,591 | 559,254 | 21,337 | 5,582,321 | 4,976,178 | 606,143 |
| OPERATING SOURCES(USES) | 280,943 | 257,635 | (23,308) | 3,360,972 | 4,110,528 | 749,556 |

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 1,295,078 | 1,871,590 | 576,512 | 11,266,386 | 13,913,494 | 2,647,109 |
| Facility Fees | 0 | 0 | 0 | 1,534,120 | 1,653,115 | 118,995 |
| Contributions | 0 | 0 | 0 | 0 | 4,000 | 4,000 |
| Intergovernmental - Operating Grants | 1,550 | 1,417 | (133) | 26,047 | 29,420 | 3,373 |
| Interfund Services | 4,651 | 5,593 | 942 | 47,166 | 48,493 | 1,327 |
| Investment Income | 2,000 | 5,190 | 3,190 | 18,000 | 46,437 | 28,437 |
| Misc Rev-Other Reportable Items | 7,326 | 2,379 | (4,947) | 64,421 | 125,119 | 60,697 |
| TOTAL OPERATING SOURCES | 1,310,605 | 1,886,169 | 575,564 | 12,956,140 | 15,820,078 | 2,863,938 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 503,020 | 574,095 | (71,075) | 4,402,741 | 4,614,439 | (211,698) |
| Employee Fringe | 181,142 | 158,052 | 23,090 | 1,519,914 | 1,360,134 | 159,780 |
| Total Personnel Cost | 684,162 | 732,147 | (47,985) | 5,922,655 | 5,974,573 | (51,918) |
| Professional Services | 1,000 | 0 | 1,000 | 75,925 | 25,779 | 50,146 |
| Services and Supplies | 228,996 | 407,810 | (178,814) | 3,193,331 | 3,401,007 | (207,676) |
| Insurance | 31,798 | 42,392 | (10,594) | 212,961 | 234,703 | (21,741) |
| Utilities | 76,223 | 75,565 | 658 | 978,641 | 790,265 | 188,376 |
| Cost of Goods Sold | 65,675 | 111,105 | (45,430) | 848,747 | 1,101,747 | (253,001) |
| Central Services Cost | 63,333 | 63,333 | 0 | 570,000 | 570,000 | 0 |
| Defensible Space | 0 | 0 | 0 | 33,500 | 0 | 33,500 |
| Total Services & Supplies | 467,026 | 700,206 | (233,180) | 5,913,105 | 6,123,501 | (210,395) |
| TOTAL OPERATING USES | 1,151,188 | 1,432,352 | (281,165) | 11,835,761 | 12,098,074 | (262,313) |
| OPERATING SOURCES(USES) | 159,418 | 453,817 | 294,399 | 1,120,379 | 3,722,004 | 2,601,625 |

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 2,000 | 3,656 | 1,656 | 2,729,984 | 2,737,694 | 7,710 |
| Facility Fees | 0 | 0 | 0 | 116,592 | 125,304 | 8,712 |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 6,935 | 6,935 |
| TOTAL OPERATING SOURCES | 2,000 | 3,656 | 1,656 | 2,846,576 | 2,869,933 | 23,357 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 38,388 | 40,027 | (1,639) | 899,043 | 928,675 | (29,632) |
| Employee Fringe | 19,399 | 16,743 | 2,656 | 299,557 | 275,145 | 24,413 |
| Total Personnel Cost | 57,787 | 56,769 | 1,017 | 1,198,600 | 1,203,820 | (5,220) |
| Professional Services | 0 | 0 | 0 | 6,100 | 5,282 | 818 |
| Services and Supplies | 49,787 | 58,266 | (8,480) | 644,140 | 682,318 | (38,179) |
| Insurance | 0 | 5,000 | (5,000) | 24,252 | 37,212 | (12,960) |
| Utilities | 8,525 | 9,381 | (856) | 161,234 | 169,811 | (8,577) |
| Cost of Goods Sold | 1,700 | 1,338 | 362 | 448,813 | 550,756 | (101,943) |
| Central Services Cost | 14,867 | 14,867 | 0 | 133,800 | 133,800 | 0 |
| Total Services & Supplies | 74,878 | 88,852 | (13,974) | 1,418,339 | 1,579,180 | (160,841) |
| TOTAL OPERATING USES | 132,665 | 145,621 | (12,956) | 2,616,939 | 2,783,000 | (166,061) |
| OPERATING SOURCES(USES) | (130,665) | (141,965) | (11,300) | 229,637 | 86,933 | (142,704) |

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|---------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 0 | 0 | 0 | 538,709 | 523,815 | (14,893) |
| Facility Fees | 0 | 0 | 0 | 202,504 | 217,633 | 15,129 |
| Misc Rev-Other Reportable Items | 3,040 | 1,566 | (1,475) | 25,879 | 35,877 | 9,998 |
| TOTAL OPERATING SOURCES | 3,040 | 1,566 | (1,475) | 767,092 | 777,326 | 10,234 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 11,015 | 13,791 | (2,776) | 240,229 | 253,564 | (13,335) |
| Employee Fringe | 4,797 | 4,554 | 243 | 74,990 | 71,628 | 3,362 |
| Total Personnel Cost | 15,812 | 18,345 | (2,534) | 315,219 | 325,192 | (9,973) |
| Professional Services | 0 | 0 | 0 | 2,450 | 1,793 | 658 |
| Services and Supplies | 14,327 | 25,364 | (11,037) | 236,675 | 243,425 | (6,750) |
| Insurance | 0 | 0 | 0 | 8,413 | 8,988 | (575) |
| Utilities | 3,944 | 3,992 | (48) | 63,504 | 73,832 | (10,328) |
| Cost of Goods Sold | 0 | 0 | 0 | 43,556 | 55,389 | (11,833) |
| Central Services Cost | 4,608 | 4,608 | 0 | 41,475 | 41,475 | 0 |
| Total Services & Supplies | 22,879 | 33,965 | (11,085) | 396,072 | 424,902 | (28,829) |
| TOTAL OPERATING USES | 38,691 | 52,310 | (13,619) | 711,291 | 750,093 | (38,802) |
| OPERATING SOURCES(USES) | (35,651) | (50,744) | (15,093) | 55,801 | 27,232 | (28,569) |

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 13,595 | 20,019 | 6,424 | 220,805 | 305,800 | 84,995 |
| Facility Fees | 0 | 0 | 0 | 122,730 | 131,899 | 9,169 |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 4,560 | 4,560 |
| TOTAL OPERATING SOURCES | 13,595 | 20,019 | 6,424 | 343,535 | 442,259 | 98,724 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 6,132 | 7,059 | (927) | 55,576 | 65,578 | (10,002) |
| Employee Fringe | 3,778 | 3,712 | 66 | 32,830 | 34,264 | (1,435) |
| Total Personnel Cost | 9,910 | 10,770 | (861) | 88,406 | 99,843 | (11,437) |
| Professional Services | 0 | 0 | 0 | 1,050 | 1,050 | 0 |
| Services and Supplies | 19,589 | 19,460 | 129 | 198,854 | 206,653 | (7,799) |
| Insurance | 1,129 | 955 | 174 | 10,157 | 8,594 | 1,563 |
| Utilities | 2,938 | 2,933 | 4 | 24,393 | 21,501 | 2,892 |
| Central Services Cost | 2,433 | 2,433 | 0 | 21,900 | 21,900 | 0 |
| Total Services & Supplies | 26,088 | 25,781 | 307 | 256,354 | 259,698 | (3,344) |
| TOTAL OPERATING USES | 35,998 | 36,552 | (554) | 344,759 | 359,541 | (14,781) |
| OPERATING SOURCES(USES) | (22,403) | (16,533) | 5,871 | (1,224) | 82,718 | 83,942 |

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 1,201,135 | 1,776,548 | 575,413 | 7,136,565 | 9,755,378 | 2,618,813 |
| Facility Fees | 0 | 0 | 0 | (920,475) | (989,241) | (68,766) |
| Interfund Services | 0 | 0 | 0 | 0 | 1,588 | 1,588 |
| Misc Rev-Other Reportable Items | 4,286 | 814 | (3,472) | 38,542 | 76,986 | 38,444 |
| TOTAL OPERATING SOURCES | 1,205,421 | 1,777,361 | 571,940 | 6,254,632 | 8,844,711 | 2,590,079 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 334,029 | 400,759 | (66,730) | 2,010,990 | 2,182,162 | (171,172) |
| Employee Fringe | 112,636 | 98,785 | 13,851 | 721,667 | 616,405 | 105,262 |
| Total Personnel Cost | 446,665 | 499,544 | (52,879) | 2,732,657 | 2,798,566 | (65,909) |
| Professional Services | 1,000 | 0 | 1,000 | 59,500 | 10,500 | 49,000 |
| Services and Supplies | 90,212 | 246,906 | (156,694) | 1,469,007 | 1,669,216 | (200,209) |
| Insurance | 26,777 | 32,605 | (5,829) | 133,883 | 143,782 | (9,899) |
| Utilities | 41,048 | 43,392 | (2,344) | 541,392 | 363,830 | 177,562 |
| Cost of Goods Sold | 59,360 | 106,410 | (47,050) | 304,368 | 449,948 | (145,580) |
| Central Services Cost | 25,792 | 25,792 | 0 | 232,125 | 232,125 | 0 |
| Total Services & Supplies | 244,188 | 455,105 | (210,917) | 2,740,275 | 2,869,401 | (129,126) |
| TOTAL OPERATING USES | 690,853 | 954,649 | (263,796) | 5,472,932 | 5,667,967 | (195,036) |
| OPERATING SOURCES(USES) | 514,568 | 822,712 | 308,144 | 781,700 | 3,176,744 | 2,395,044 |

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 92,949 | 98,973 | 6,024 | 939,911 | 964,494 | 24,583 |
| Facility Fees | 0 | 0 | 0 | 773,198 | 830,963 | 57,765 |
| Contributions | 0 | 0 | 0 | 0 | 4,000 | 4,000 |
| Intergovernmental - Operating Grants | 1,400 | 1,417 | 17 | 12,600 | 12,750 | 150 |
| TOTAL OPERATING SOURCES | 94,349 | 100,389 | 6,040 | 1,725,709 | 1,812,207 | 86,498 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 83,437 | 83,009 | 428 | 781,062 | 780,245 | 817 |
| Employee Fringe | 29,126 | 25,871 | 3,255 | 259,492 | 243,585 | 15,906 |
| Total Personnel Cost | 112,563 | 108,880 | 3,683 | 1,040,554 | 1,023,830 | 16,723 |
| Professional Services | 0 | 0 | 0 | 5,250 | 5,250 | 0 |
| Services and Supplies | 34,216 | 40,298 | (6,082) | 396,742 | 392,822 | 3,920 |
| Insurance | 2,929 | 2,867 | 62 | 26,362 | 25,805 | 557 |
| Utilities | 13,563 | 10,241 | 3,321 | 115,017 | 90,507 | 24,510 |
| Cost of Goods Sold | 4,615 | 3,356 | 1,259 | 41,010 | 32,927 | 8,083 |
| Central Services Cost | 9,467 | 9,467 | 0 | 85,200 | 85,200 | 0 |
| Total Services & Supplies | 64,789 | 66,229 | (1,440) | 669,580 | 632,511 | 37,069 |
| TOTAL OPERATING USES | 177,352 | 175,109 | 2,243 | 1,710,134 | 1,656,341 | 53,792 |
| OPERATING SOURCES(USES) | (83,003) | (74,720) | 8,283 | 15,575 | 155,865 | 140,290 |

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 465 | 1,415 | 950 | 45,635 | 38,030 | (7,605) |
| Facility Fees | 0 | 0 | 0 | 527,738 | 567,165 | 39,427 |
| Intergovernmental - Operating Grants | 150 | 0 | (150) | 13,447 | 16,670 | 3,223 |
| Interfund Services | 4,651 | 5,593 | 942 | 47,166 | 46,905 | (261) |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 760 | 760 |
| TOTAL OPERATING SOURCES | 5,266 | 7,008 | 1,742 | 633,986 | 669,529 | 35,543 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 18,423 | 15,136 | 3,287 | 217,171 | 200,953 | 16,218 |
| Employee Fringe | 7,217 | 4,365 | 2,852 | 80,602 | 68,213 | 12,389 |
| Total Personnel Cost | 25,640 | 19,501 | 6,139 | 297,773 | 269,165 | 28,608 |
| Professional Services | 0 | 0 | 0 | 1,050 | 1,050 | 0 |
| Services and Supplies | 12,890 | 15,639 | (2,749) | 169,404 | 154,196 | 15,208 |
| Insurance | 964 | 965 | (1) | 8,673 | 8,683 | (10) |
| Utilities | 4,871 | 3,662 | 1,210 | 59,711 | 54,750 | 4,961 |
| Central Services Cost | 4,117 | 4,117 | 0 | 37,050 | 37,050 | 0 |
| Total Services & Supplies | 22,842 | 24,382 | (1,541) | 275,888 | 255,729 | 20,159 |
| TOTAL OPERATING USES | 48,481 | 43,883 | 4,598 | 573,661 | 524,894 | 48,767 |
| OPERATING SOURCES(USES) | (43,215) | (36,875) | 6,340 | 60,325 | 144,635 | 84,310 |

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 0 | 0 | 0 | 93,500 | 91,544 | (1,956) |
| Facility Fees | 0 | 0 | 0 | 79,774 | 85,734 | 5,960 |
| TOTAL OPERATING SOURCES | 0 | 0 | 0 | 173,274 | 177,278 | 4,004 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 1,014 | 1,726 | (712) | 101,085 | 93,370 | 7,715 |
| Employee Fringe | 506 | 426 | 79 | 17,896 | 16,437 | 1,459 |
| Total Personnel Cost | 1,520 | 2,152 | (632) | 118,981 | 109,807 | 9,174 |
| Professional Services | 0 | 0 | 0 | 525 | 525 | 0 |
| Services and Supplies | 1,959 | 664 | 1,295 | 38,431 | 28,417 | 10,014 |
| Insurance | 0 | 0 | 0 | 1,221 | 1,639 | (417) |
| Utilities | 408 | 611 | (202) | 5,255 | 5,500 | (245) |
| Cost of Goods Sold | 0 | 0 | 0 | 11,000 | 12,726 | (1,726) |
| Central Services Cost | 1,025 | 1,025 | 0 | 9,225 | 9,225 | 0 |
| Total Services & Supplies | 3,392 | 2,299 | 1,093 | 65,657 | 58,032 | 7,626 |
| TOTAL OPERATING USES | 4,912 | 4,451 | 461 | 184,638 | 167,838 | 16,800 |
| OPERATING SOURCES(USES) | (4,912) | (4,451) | 461 | (11,364) | 9,440 | 20,804 |

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | (15,066) | (29,020) | (13,954) | (438,723) | (503,261) | (64,538) |
| Facility Fees | 0 | 0 | 0 | 632,059 | 683,659 | 51,600 |
| Investment Income | 2,000 | 5,190 | 3,190 | 18,000 | 46,437 | 28,437 |
| TOTAL OPERATING SOURCES | (13,066) | (23,830) | (10,764) | 211,336 | 226,835 | 15,499 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 10,582 | 12,588 | (2,006) | 97,585 | 109,893 | (12,308) |
| Employee Fringe | 3,685 | 3,597 | 88 | 32,881 | 34,457 | (1,576) |
| Total Personnel Cost | 14,267 | 16,185 | (1,918) | 130,466 | 144,351 | (13,884) |
| Professional Services | 0 | 0 | 0 | 0 | 330 | (330) |
| Services and Supplies | 6,017 | 1,213 | 4,804 | 40,079 | 23,959 | 16,120 |
| Utilities | 926 | 1,354 | (427) | 8,136 | 10,534 | (2,398) |
| Central Services Cost | 1,025 | 1,025 | 0 | 9,225 | 9,225 | 0 |
| Defensible Space | 0 | 0 | 0 | 33,500 | 0 | 33,500 |
| Total Services & Supplies | 7,968 | 3,592 | 4,376 | 90,940 | 44,049 | 46,892 |
| TOTAL OPERATING USES | 22,236 | 19,777 | 2,458 | 221,407 | 188,399 | 33,008 |
| OPERATING SOURCES(USES) | (35,302) | (43,608) | (8,306) | (10,071) | 38,436 | 48,506 |

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | (2,000) | (3,865) | (1,865) | 655,315 | 715,406 | 60,091 |
| Facility Fees | 0 | 0 | 0 | 435,600 | 468,215 | 32,615 |
| Investment Income | 750 | 541 | (209) | 6,750 | 4,726 | (2,024) |
| TOTAL OPERATING SOURCES | (1,250) | (3,324) | (2,074) | 1,097,665 | 1,188,347 | 90,682 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 28,648 | 33,219 | (4,571) | 525,272 | 532,562 | (7,290) |
| Employee Fringe | 13,259 | 10,445 | 2,814 | 171,140 | 157,731 | 13,409 |
| Total Personnel Cost | 41,907 | 43,664 | (1,757) | 696,412 | 690,293 | 6,119 |
| Professional Services | 1,000 | 0 | 1,000 | 14,250 | 5,250 | 9,000 |
| Services and Supplies | 20,655 | 25,338 | (4,683) | 305,354 | 266,716 | 38,638 |
| Insurance | 0 | 0 | 0 | 12,574 | 13,076 | (502) |
| Utilities | 6,727 | 5,568 | 1,159 | 78,888 | 78,870 | 18 |
| Central Services Cost | 7,733 | 7,733 | 0 | 69,600 | 69,600 | 0 |
| Total Services & Supplies | 36,115 | 38,639 | (2,524) | 480,666 | 433,512 | 47,153 |
| TOTAL OPERATING USES | 78,022 | 82,303 | (4,280) | 1,177,078 | 1,123,805 | 53,272 |
| OPERATING SOURCES(USES) | (79,272) | (85,626) | (6,354) | (79,413) | 64,542 | 143,954 |

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 0 | 50 | 50 | 0 | 250 | 250 |
| Interfund Services | 202,866 | 223,278 | 20,412 | 1,958,161 | 1,960,386 | 2,225 |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 523 | 523 |
| TOTAL OPERATING SOURCES | 202,866 | 223,328 | 20,462 | 1,958,161 | 1,961,158 | 2,997 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 107,432 | 108,522 | (1,090) | 977,579 | 970,313 | 7,266 |
| Employee Fringe | 54,144 | 50,830 | 3,314 | 476,453 | 473,265 | 3,188 |
| Total Personnel Cost | 161,576 | 159,352 | 2,224 | 1,454,032 | 1,443,578 | 10,454 |
| Professional Services | 750 | 1,392 | (642) | 6,750 | 6,695 | 55 |
| Services and Supplies | 33,304 | 53,637 | (20,333) | 481,785 | 487,922 | (6,137) |
| Insurance | 331 | 315 | 16 | 2,983 | 2,839 | 143 |
| Utilities | 882 | 1,183 | (301) | 7,858 | 10,362 | (2,504) |
| Cost of Goods Sold | 0 | 0 | 0 | 0 | 116 | (116) |
| Total Services & Supplies | 35,267 | 56,528 | (21,261) | 499,376 | 507,935 | (8,559) |
| TOTAL OPERATING USES | 196,843 | 215,880 | (19,037) | 1,953,407 | 1,951,512 | 1,895 |
| OPERATING SOURCES(USES) | 6,023 | 7,448 | 1,425 | 4,754 | 9,646 | 4,892 |

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------|-----------------------------|-----------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| OPERATING SOURCES | | | | | | |
| Interfund Services | 39,500 | 45,318 | 5,818 | 306,060 | 304,509 | (1,551) |
| Investment Income | 200 | 882 | 682 | 1,800 | 5,350 | 3,550 |
| TOTAL OPERATING SOURCES | 39,700 | 46,200 | 6,500 | 307,860 | 309,859 | 1,999 |
| OPERATING USES | | | | | | |
| Insurance | 40,000 | 40,000 | 0 | 440,250 | 344,084 | 96,166 |
| Total Services & Supplies | 40,000 | 40,000 | 0 | 440,250 | 344,084 | 96,166 |
| TOTAL OPERATING USES | 40,000 | 40,000 | 0 | 440,250 | 344,084 | 96,166 |
| OPERATING SOURCES(USES) | (300) | 6,200 | 6,500 | (132,390) | (34,225) | 98,165 |

**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 March 31, 2017

| | Current Month Budget | Current Month Actual | Month Budget Variance | Current YTD Budget | Current YTD Actual | YTD Budget Variance |
|--------------------------------------|----------------------|----------------------|-----------------------|--------------------|--------------------|---------------------|
| OPERATING SOURCES | | | | | | |
| Charges for Services | 211,335 | 374,230 | 162,895 | 1,982,489 | 2,818,470 | 835,981 |
| Facility Fee | 0 | 0 | 0 | 122,730 | 131,899 | 9,169 |
| Misc Rev-Other Reportable Items | 0 | 0 | 0 | 0 | 4,560 | 4,560 |
| TOTAL OPERATING SOURCES | 211,335 | 374,230 | 162,895 | 2,105,219 | 2,954,929 | 849,710 |
| OPERATING USES | | | | | | |
| Salaries and Wages | 62,349 | 72,068 | (9,719) | 609,373 | 622,847 | (13,474) |
| Employee Fringe | 21,709 | 18,993 | 2,716 | 188,527 | 167,919 | 20,608 |
| Total Personnel Cost | 84,058 | 91,060 | (7,002) | 797,900 | 790,766 | 7,134 |
| Professional Services | 0 | 0 | 0 | 1,050 | 1,050 | 0 |
| Services and Supplies | 44,586 | 67,116 | (22,530) | 439,021 | 496,721 | (57,700) |
| Insurance | 1,129 | 955 | 174 | 10,157 | 13,594 | (3,437) |
| Utilities | 9,910 | 9,199 | 711 | 69,938 | 73,842 | (3,904) |
| Cost of Goods Sold | 59,360 | 106,410 | (47,050) | 512,582 | 723,484 | (210,902) |
| Central Services Cost | 2,433 | 2,433 | 0 | 21,900 | 21,900 | 0 |
| Total Services & Supplies | 117,418 | 186,113 | (68,695) | 1,054,648 | 1,330,591 | (275,943) |
| TOTAL OPERATING USES | 201,476 | 277,174 | (75,697) | 1,852,548 | 2,121,357 | (268,809) |
| OPERATING SOURCES(USES) | 9,859 | 97,056 | 87,197 | 252,670 | 833,571 | 580,901 |