

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

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

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**FINANCIAL NOTES – May 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 added 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.

**Note 5 –** On April 25, 2017 the IVGID Board of Trustees adopted Resolution 1859 to augment the Districts 2016/17 budget. The augmentation included additional expenditures of \$720,000 for the Community Services Special Revenue Fund and \$215,000 for the Internal Services Fund. Additional costs were incurred due to the increase in business volume of \$2,700,000 from Diamond Peak and to cover costs relative to care and condition of District assets following an extraordinarily harsh winter including flood and snowfall events.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending May 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)***	1,396	676	(720)	-51.6%	18,653	17,022	(1,631)	-8.7%
Mountain Course (rounds)***	589	-	(589)	-100.0%	12,387	12,316	(71)	-0.6%
Diamond Peak (individual visits)	-	-	-	-	167,064	160,613	(6,451)	-3.9%
Recreation Center (individual visits)**	7,917	19,888	11,971	151.2%	105,219	109,016	3,797	3.6%
Parks (touches)	4,190	3,085	(1,105)	-26.4%	36,390	38,590	2,200	6.0%
Tennis (individual visits)	1,112	1,183	71	6.4%	12,280	12,195	(85)	-0.7%
Beaches (individual visits)	8,197	8,265	68	0.8%	143,680	156,979	13,299	9.3%

**Current Year to Budget Comparison**

METRICS (Units of Measure)*	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Championship Course (rounds)***	1,480	676	(804)	-54.3%	19,230	17,022	(2,208)	-11.5%
Mountain Course (rounds)***	1,090	-	(1,090)	-100.0%	13,320	12,316	(1,004)	-7.5%
Diamond Peak (individual visits)	-	-	-	-	106,800	160,613	53,813	50.4%
Recreation Center (individual visits)**	8,200	19,888	11,688	142.5%	105,550	109,016	3,466	3.3%
Parks (touches)	4,300	3,085	(1,215)	-28.3%	38,075	38,590	515	1.4%
Tennis (individual visits)	1,200	1,183	(17)	-1.4%	11,590	12,195	605	5.2%
Beaches (individual visits)	8,400	8,265	(135)	-1.6%	144,225	156,979	12,754	8.8%

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

\*\*As of February 1, 2017 counters were placed at the Recreation Center entrance to track individual visits.

\*\*\*The Mountain Course did not open in May 2017 as planned and the Championship Course had a delayed opening.

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

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	7,343	7,343	1,430,000	1,431,414	1,414
Consolidated Taxes	124,840	138,114	13,274	1,346,080	1,405,928	59,848
Charges for Services	1,416,272	1,562,465	146,193	26,107,551	27,451,219	1,343,668
Facility Fees	0	0	0	2,494,978	2,573,438	78,460
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	5,050	5,267	217	35,797	37,544	1,747
Interfund Services	380,616	294,961	(85,655)	3,159,883	3,100,379	(59,504)
Central Services Revenue	98,100	98,100	0	1,079,100	1,079,100	0
Investment Income	13,950	28,325	14,375	153,450	231,430	77,980
Misc Rev-Other Reportable Items	7,326	(3,304)	(10,631)	79,074	198,454	119,380
<b>TOTAL OPERATING SOURCES</b>	<b>2,046,154</b>	<b>2,131,272</b>	<b>85,118</b>	<b>35,885,913</b>	<b>37,512,906</b>	<b>1,626,994</b>
<b>OPERATING USES</b>						
Salaries and Wages	945,697	958,713	(13,016)	11,227,090	11,290,050	(62,960)
Employee Fringe	409,488	348,194	61,295	4,558,845	4,168,212	390,633
<b>Total Personnel Cost</b>	<b>1,355,185</b>	<b>1,306,907</b>	<b>48,279</b>	<b>15,785,935</b>	<b>15,458,262</b>	<b>327,673</b>
Professional Services	21,590	115,768	(94,178)	477,410	428,939	48,471
Services and Supplies	892,090	691,639	200,451	7,517,289	6,952,332	564,957
Insurance	66,964	65,874	1,090	969,520	886,812	82,708
Utilities	154,430	99,474	54,956	2,303,331	1,825,321	478,010
Cost of Goods Sold	50,636	61,802	(11,166)	1,351,346	1,286,397	64,949
Central Services Cost	98,100	98,100	0	1,079,100	1,079,100	0
Defensible Space	0	0	0	125,000	131,506	(6,506)
<b>Total Services &amp; Supplies</b>	<b>1,283,810</b>	<b>1,132,657</b>	<b>151,152</b>	<b>13,822,996</b>	<b>12,590,407</b>	<b>1,232,588</b>
Capital Expenditures	16,146	0	16,146	230,604	127,360	103,244
<b>TOTAL OPERATING USES</b>	<b>2,655,141</b>	<b>2,439,564</b>	<b>215,577</b>	<b>29,839,535</b>	<b>28,176,029</b>	<b>1,663,505</b>
<b>OPERATING SOURCES(USES)</b>	<b>(608,987)</b>	<b>(308,292)</b>	<b>300,695</b>	<b>6,046,378</b>	<b>9,336,877</b>	<b>3,290,499</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	7,343	7,343	1,430,000	1,431,414	1,414
Consolidated Taxes	124,840	138,114	13,274	1,346,080	1,405,928	59,848
Charges for Services	300	0	(300)	3,300	1,680	(1,620)
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	98,100	98,100	0	1,079,100	1,079,100	0
Investment Income	3,000	6,466	3,466	33,000	51,460	18,460
<b>TOTAL OPERATING SOURCES</b>	<b>226,240</b>	<b>250,023</b>	<b>23,783</b>	<b>3,891,480</b>	<b>3,971,022</b>	<b>79,542</b>
<b>OPERATING USES</b>						
Salaries and Wages	151,531	153,262	(1,731)	1,668,984	1,664,607	4,377
Employee Fringe	73,628	61,969	11,659	795,962	737,294	58,668
<b>Total Personnel Cost</b>	<b>225,159</b>	<b>215,232</b>	<b>9,928</b>	<b>2,464,946</b>	<b>2,401,900</b>	<b>63,046</b>
Professional Services	12,000	106,326	(94,326)	284,075	321,190	(37,115)
Services and Supplies	47,602	37,557	10,046	596,441	441,974	154,467
Insurance	4,500	2,980	1,520	49,500	32,783	16,717
Utilities	9,090	5,259	3,831	99,441	102,041	(2,600)
<b>Total Services &amp; Supplies</b>	<b>73,192</b>	<b>152,122</b>	<b>(78,930)</b>	<b>1,029,457</b>	<b>897,988</b>	<b>131,469</b>
Capital Expenditures	16,146	0	16,146	230,604	127,360	103,244
<b>TOTAL OPERATING USES</b>	<b>314,497</b>	<b>367,354</b>	<b>(52,856)</b>	<b>3,725,007</b>	<b>3,427,248</b>	<b>297,758</b>
<b>OPERATING SOURCES(USES)</b>	<b>(88,257)</b>	<b>(117,330)</b>	<b>(29,073)</b>	<b>166,473</b>	<b>543,774</b>	<b>377,301</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	879,414	1,058,703	179,289	10,474,016	10,690,770	216,754
Interfund Services	2,800	25,730	22,930	138,800	251,401	112,601
Investment Income	8,000	9,078	1,078	88,000	102,399	14,399
Misc Rev-Other Reportable Items	0	0	0	0	17,730	17,730
<b>TOTAL OPERATING SOURCES</b>	<b>890,214</b>	<b>1,093,512</b>	<b>203,298</b>	<b>10,700,816</b>	<b>11,062,299</b>	<b>361,483</b>
<b>OPERATING USES</b>						
Salaries and Wages	209,704	202,714	6,990	2,319,020	2,262,483	56,537
Employee Fringe	103,487	87,429	16,058	1,118,375	1,007,596	110,779
<b>Total Personnel Cost</b>	<b>313,191</b>	<b>290,142</b>	<b>23,048</b>	<b>3,437,395</b>	<b>3,270,079</b>	<b>167,316</b>
Professional Services	6,840	9,442	(2,602)	90,910	70,025	20,885
Services and Supplies	166,689	156,658	10,031	1,712,924	1,540,499	172,425
Insurance	12,796	12,363	433	140,755	145,992	(5,237)
Utilities	72,594	58,398	14,196	989,996	740,299	249,697
Cost of Goods Sold	0	1,381	(1,381)	0	10,458	(10,458)
Central Services Cost	27,033	27,033	0	297,367	297,367	0
Defensible Space	0	0	0	78,500	65,753	12,747
<b>Total Services &amp; Supplies</b>	<b>285,952</b>	<b>265,275</b>	<b>20,678</b>	<b>3,310,452</b>	<b>2,870,393</b>	<b>440,059</b>
<b>TOTAL OPERATING USES</b>	<b>599,143</b>	<b>555,417</b>	<b>43,726</b>	<b>6,747,847</b>	<b>6,140,471</b>	<b>607,376</b>
<b>OPERATING SOURCES(USES)</b>	<b>291,071</b>	<b>538,095</b>	<b>247,024</b>	<b>3,952,969</b>	<b>4,921,828</b>	<b>968,859</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	381,838	335,341	(46,498)	14,822,200	15,877,013	1,054,813
Facility Fees	0	0	0	1,943,218	2,004,806	61,588
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	5,050	5,267	217	35,797	36,104	307
Interfund Services	8,774	14,218	5,444	63,443	70,911	7,468
Investment Income	2,000	11,193	9,193	22,000	64,027	42,027
Misc Rev-Other Reportable Items	7,326	(3,304)	(10,631)	79,074	180,202	101,128
<b>TOTAL OPERATING SOURCES</b>	<b>404,988</b>	<b>362,715</b>	<b>(42,274)</b>	<b>16,965,732</b>	<b>18,237,062</b>	<b>1,271,330</b>
<b>OPERATING USES</b>						
Salaries and Wages	413,109	429,196	(16,087)	5,413,550	5,553,160	(139,610)
Employee Fringe	153,736	130,872	22,864	1,848,300	1,656,573	191,727
<b>Total Personnel Cost</b>	<b>566,845</b>	<b>560,068</b>	<b>6,778</b>	<b>7,261,850</b>	<b>7,209,733</b>	<b>52,117</b>
Professional Services	1,000	0	1,000	77,925	25,779	52,146
Services and Supplies	447,290	391,671	55,619	4,043,857	3,989,489	54,367
Insurance	13,493	14,246	(754)	258,252	282,738	(24,486)
Utilities	63,877	23,105	40,772	1,110,594	874,449	236,145
Cost of Goods Sold	50,636	61,054	(10,418)	1,351,346	1,275,823	75,523
Central Services Cost	63,333	63,333	0	696,667	696,667	0
Defensible Space	0	0	0	46,500	65,753	(19,253)
<b>Total Services &amp; Supplies</b>	<b>639,629</b>	<b>553,410</b>	<b>86,219</b>	<b>7,585,141</b>	<b>7,210,698</b>	<b>374,442</b>
<b>TOTAL OPERATING USES</b>	<b>1,206,474</b>	<b>1,113,477</b>	<b>92,997</b>	<b>14,846,990</b>	<b>14,420,431</b>	<b>426,559</b>
<b>OPERATING SOURCES(USES)</b>	<b>(801,486)</b>	<b>(750,763)</b>	<b>50,723</b>	<b>2,118,741</b>	<b>3,816,631</b>	<b>1,697,889</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	217,981	166,445	(51,535)	2,988,625	2,909,333	(79,292)
Facility Fees	0	0	0	147,683	152,032	4,349
Misc Rev-Other Reportable Items	0	(14,979)	(14,979)	0	36,000	36,000
<b>TOTAL OPERATING SOURCES</b>	<b>217,981</b>	<b>151,467</b>	<b>(66,514)</b>	<b>3,136,308</b>	<b>3,097,365</b>	<b>(38,942)</b>
<b>OPERATING USES</b>						
Salaries and Wages	144,362	146,452	(2,090)	1,122,278	1,136,924	(14,646)
Employee Fringe	51,394	39,389	12,006	374,900	337,495	37,406
<b>Total Personnel Cost</b>	<b>195,756</b>	<b>185,841</b>	<b>9,915</b>	<b>1,497,178</b>	<b>1,474,419</b>	<b>22,759</b>
Professional Services	0	0	0	6,100	5,282	818
Services and Supplies	178,330	105,689	72,641	904,721	835,239	69,482
Insurance	6,063	6,803	(740)	30,315	44,015	(13,700)
Utilities	17,210	7,994	9,216	189,090	186,324	2,765
Cost of Goods Sold	40,684	52,964	(12,280)	693,648	640,201	53,447
Central Services Cost	14,867	14,867	0	163,533	163,533	0
<b>Total Services &amp; Supplies</b>	<b>257,154</b>	<b>188,316</b>	<b>68,838</b>	<b>1,987,407</b>	<b>1,874,594</b>	<b>112,812</b>
<b>TOTAL OPERATING USES</b>	<b>452,910</b>	<b>374,157</b>	<b>78,753</b>	<b>3,484,585</b>	<b>3,349,013</b>	<b>135,572</b>
<b>OPERATING SOURCES(USES)</b>	<b>(234,930)</b>	<b>(222,691)</b>	<b>12,239</b>	<b>(348,277)</b>	<b>(251,648)</b>	<b>96,629</b>



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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Charges for Services	40,237	120	(40,117)	578,946	523,935	(55,011)
Facility Fees	0	0	0	256,505	264,056	7,551
Misc Rev-Other Reportable Items	3,040	1,613	(1,428)	31,960	44,945	12,985
<b>TOTAL OPERATING SOURCES</b>	<b>43,278</b>	<b>1,733</b>	<b>(41,545)</b>	<b>867,411</b>	<b>832,937</b>	<b>(34,474)</b>
<b>OPERATING USES</b>						
Salaries and Wages	39,767	34,583	5,184	301,056	309,840	(8,784)
Employee Fringe	12,679	10,778	1,901	95,793	90,937	4,857
<b>Total Personnel Cost</b>	<b>52,446</b>	<b>45,361</b>	<b>7,085</b>	<b>396,849</b>	<b>400,776</b>	<b>(3,927)</b>
Professional Services	0	0	0	2,450	1,793	658
Services and Supplies	58,065	51,585	6,480	316,808	313,157	3,652
Insurance	2,103	2,247	(144)	10,516	11,235	(718)
Utilities	7,254	4,850	2,404	74,321	82,111	(7,790)
Cost of Goods Sold	4,827	0	4,827	78,383	59,460	18,923
Central Services Cost	4,608	4,608	0	50,692	50,692	0
<b>Total Services &amp; Supplies</b>	<b>76,857</b>	<b>63,291</b>	<b>13,567</b>	<b>533,170</b>	<b>518,447</b>	<b>14,724</b>
<b>TOTAL OPERATING USES</b>	<b>129,303</b>	<b>108,652</b>	<b>20,652</b>	<b>930,019</b>	<b>919,223</b>	<b>10,796</b>
<b>OPERATING SOURCES(USES)</b>	<b>(86,026)</b>	<b>(106,919)</b>	<b>(20,893)</b>	<b>(62,608)</b>	<b>(86,286)</b>	<b>(23,678)</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	17,545	17,904	359	252,045	337,461	85,416
Facility Fees	0	0	0	155,458	160,034	4,576
Misc Rev-Other Reportable Items	0	0	0	0	4,560	4,560
<b>TOTAL OPERATING SOURCES</b>	<b>17,545</b>	<b>17,904</b>	<b>359</b>	<b>407,503</b>	<b>502,055</b>	<b>94,552</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,632	7,367	(735)	68,543	78,706	(10,163)
Employee Fringe	3,839	3,992	(153)	40,440	42,340	(1,900)
<b>Total Personnel Cost</b>	<b>10,471</b>	<b>11,358</b>	<b>(887)</b>	<b>108,983</b>	<b>121,046</b>	<b>(12,064)</b>
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	43,145	24,184	18,961	258,967	251,937	7,030
Insurance	1,129	955	174	12,414	10,504	1,911
Utilities	1,980	2,139	(159)	28,838	25,882	2,955
Central Services Cost	2,433	2,433	0	26,767	26,767	0
<b>Total Services &amp; Supplies</b>	<b>48,687</b>	<b>29,710</b>	<b>18,977</b>	<b>328,036</b>	<b>316,140</b>	<b>11,896</b>
<b>TOTAL OPERATING USES</b>	<b>59,158</b>	<b>41,069</b>	<b>18,089</b>	<b>437,018</b>	<b>437,186</b>	<b>(168)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(41,613)</b>	<b>(23,165)</b>	<b>18,448</b>	<b>(29,515)</b>	<b>64,869</b>	<b>94,384</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	500	40,217	39,717	10,182,100	11,328,266	1,146,166
Facility Fees	0	0	0	(1,165,935)	(1,200,256)	(34,321)
Interfund Services	0	6,423	6,423	0	8,011	8,011
Investment Income	0	5,351	5,351	0	6,666	6,666
Misc Rev-Other Reportable Items	4,286	9,711	5,425	47,114	87,511	40,397
<b>TOTAL OPERATING SOURCES</b>	<b>4,786</b>	<b>61,703</b>	<b>56,917</b>	<b>9,063,279</b>	<b>10,230,198</b>	<b>1,166,919</b>
<b>OPERATING USES</b>						
Salaries and Wages	72,699	84,700	(12,001)	2,445,381	2,563,284	(117,903)
Employee Fringe	37,144	35,735	1,409	847,620	743,160	104,460
<b>Total Personnel Cost</b>	<b>109,843</b>	<b>120,435</b>	<b>(10,592)</b>	<b>3,293,001</b>	<b>3,306,444</b>	<b>(13,443)</b>
Professional Services	1,000	0	1,000	61,500	10,500	51,000
Services and Supplies	43,865	92,306	(48,441)	1,683,185	1,811,778	(128,594)
Insurance	0	0	0	160,660	172,785	(12,125)
Utilities	16,246	(11,577)	27,824	590,430	382,566	207,864
Cost of Goods Sold	0	4,499	(4,499)	518,600	523,670	(5,070)
Central Services Cost	25,792	25,792	0	283,708	283,708	0
<b>Total Services &amp; Supplies</b>	<b>86,902</b>	<b>111,019</b>	<b>(24,116)</b>	<b>3,298,083</b>	<b>3,185,007</b>	<b>113,075</b>
<b>TOTAL OPERATING USES</b>	<b>196,745</b>	<b>231,453</b>	<b>(34,708)</b>	<b>6,591,084</b>	<b>6,491,451</b>	<b>99,632</b>
<b>OPERATING SOURCES(USES)</b>	<b>(191,959)</b>	<b>(169,751)</b>	<b>22,208</b>	<b>2,472,195</b>	<b>3,738,747</b>	<b>1,266,552</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	94,591	98,092	3,501	1,122,289	1,155,031	32,742
Facility Fees	0	0	0	979,384	1,008,215	28,831
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	15,400	15,583	183
Misc Rev-Other Reportable Items	0	350	350	0	1,675	1,675
<b>TOTAL OPERATING SOURCES</b>	<b>95,991</b>	<b>99,858</b>	<b>3,867</b>	<b>2,117,073</b>	<b>2,184,504</b>	<b>67,431</b>
<b>OPERATING USES</b>						
Salaries and Wages	90,266	85,827	4,439	955,368	951,844	3,524
Employee Fringe	29,938	26,346	3,592	325,424	298,094	27,330
<b>Total Personnel Cost</b>	<b>120,204</b>	<b>112,173</b>	<b>8,031</b>	<b>1,280,792</b>	<b>1,249,938</b>	<b>30,855</b>
Professional Services	0	0	0	5,250	5,250	0
Services and Supplies	50,553	48,083	2,470	485,134	477,318	7,815
Insurance	2,929	2,867	62	32,220	31,539	681
Utilities	13,225	11,041	2,184	140,467	111,909	28,558
Cost of Goods Sold	3,275	1,993	1,282	47,865	38,166	9,699
Central Services Cost	9,467	9,467	0	104,133	104,133	0
<b>Total Services &amp; Supplies</b>	<b>79,449</b>	<b>73,451</b>	<b>5,998</b>	<b>815,069</b>	<b>768,316</b>	<b>46,753</b>
<b>TOTAL OPERATING USES</b>	<b>199,652</b>	<b>185,624</b>	<b>14,028</b>	<b>2,095,861</b>	<b>2,018,254</b>	<b>77,608</b>
<b>OPERATING SOURCES(USES)</b>	<b>(103,661)</b>	<b>(85,766)</b>	<b>17,896</b>	<b>21,212</b>	<b>166,250</b>	<b>145,038</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	965	1,420	455	47,065	40,870	(6,195)
Facility Fees	0	0	0	668,468	688,147	19,679
Intergovernmental - Operating Grants	3,650	3,851	201	20,397	20,521	124
Interfund Services	8,774	7,795	(979)	63,443	62,900	(543)
Misc Rev-Other Reportable Items	0	0	0	0	5,510	5,510
<b>TOTAL OPERATING SOURCES</b>	<b>13,389</b>	<b>13,066</b>	<b>(323)</b>	<b>799,373</b>	<b>817,947</b>	<b>18,574</b>
<b>OPERATING USES</b>						
Salaries and Wages	35,683	41,794	(6,111)	280,965	266,144	14,821
Employee Fringe	12,426	7,077	5,349	101,472	81,171	20,301
<b>Total Personnel Cost</b>	<b>48,109</b>	<b>48,870</b>	<b>(762)</b>	<b>382,437</b>	<b>347,315</b>	<b>35,123</b>
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	61,394	57,121	4,273	298,220	230,071	68,149
Insurance	964	965	(1)	10,600	10,612	(12)
Utilities	6,206	7,471	(1,265)	70,794	66,795	3,999
Central Services Cost	4,117	4,117	0	45,283	45,283	0
<b>Total Services &amp; Supplies</b>	<b>72,681</b>	<b>69,673</b>	<b>3,007</b>	<b>425,947</b>	<b>353,812</b>	<b>72,135</b>
<b>TOTAL OPERATING USES</b>	<b>120,789</b>	<b>118,544</b>	<b>2,245</b>	<b>808,384</b>	<b>701,126</b>	<b>107,258</b>
<b>OPERATING SOURCES(USES)</b>	<b>(107,400)</b>	<b>(105,478)</b>	<b>1,922</b>	<b>(9,011)</b>	<b>116,821</b>	<b>125,832</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Charges for Services	26,900	29,740	2,840	121,800	121,365	(435)
Facility Fees	0	0	0	101,047	104,022	2,975
<b>TOTAL OPERATING SOURCES</b>	<b>26,900</b>	<b>29,740</b>	<b>2,840</b>	<b>222,847</b>	<b>225,387</b>	<b>2,540</b>
<b>OPERATING USES</b>						
Salaries and Wages	12,471	15,956	(3,485)	119,142	114,611	4,531
Employee Fringe	2,543	3,561	(1,018)	22,166	21,020	1,145
<b>Total Personnel Cost</b>	<b>15,014</b>	<b>19,517</b>	<b>(4,503)</b>	<b>141,308</b>	<b>135,631</b>	<b>5,676</b>
Professional Services	0	0	0	525	525	0
Services and Supplies	10,072	11,289	(1,217)	53,009	44,468	8,541
Insurance	305	410	(104)	1,527	2,048	(522)
Utilities	568	560	9	6,232	6,560	(328)
Cost of Goods Sold	1,850	1,599	251	12,850	14,325	(1,475)
Central Services Cost	1,025	1,025	0	11,275	11,275	0
<b>Total Services &amp; Supplies</b>	<b>13,821</b>	<b>14,882</b>	<b>(1,062)</b>	<b>85,417</b>	<b>79,201</b>	<b>6,216</b>
<b>TOTAL OPERATING USES</b>	<b>28,835</b>	<b>34,399</b>	<b>(5,564)</b>	<b>226,725</b>	<b>214,832</b>	<b>11,893</b>
<b>OPERATING SOURCES(USES)</b>	<b>(1,935)</b>	<b>(4,659)</b>	<b>(2,724)</b>	<b>(3,878)</b>	<b>10,555</b>	<b>14,433</b>

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

**COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	(16,881)	(18,598)	(1,717)	(470,670)	(539,248)	(68,578)
Facility Fees	0	0	0	800,608	828,556	27,948
Investment Income	2,000	5,842	3,842	22,000	57,361	35,361
<b>TOTAL OPERATING SOURCES</b>	<b>(14,881)</b>	<b>(12,756)</b>	<b>2,125</b>	<b>351,938</b>	<b>346,668</b>	<b>(5,270)</b>
<b>OPERATING USES</b>						
Salaries and Wages	11,229	12,516	(1,287)	120,817	131,808	(10,991)
Employee Fringe	3,774	3,995	(222)	40,485	42,356	(1,872)
<b>Total Personnel Cost</b>	<b>15,003</b>	<b>16,512</b>	<b>(1,509)</b>	<b>161,302</b>	<b>174,164</b>	<b>(12,862)</b>
Professional Services	0	0	0	0	330	(330)
Services and Supplies	1,867	1,416	451	43,813	25,522	18,291
Utilities	1,186	627	559	10,424	12,301	(1,877)
Central Services Cost	1,025	1,025	0	11,275	11,275	0
Defensible Space	0	0	0	46,500	65,753	(19,253)
<b>Total Services &amp; Supplies</b>	<b>4,078</b>	<b>3,068</b>	<b>1,011</b>	<b>112,012</b>	<b>115,181</b>	<b>(3,169)</b>
<b>TOTAL OPERATING USES</b>	<b>19,081</b>	<b>19,579</b>	<b>(498)</b>	<b>273,313</b>	<b>289,345</b>	<b>(16,032)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(33,962)</b>	<b>(32,335)</b>	<b>1,627</b>	<b>78,625</b>	<b>57,323</b>	<b>(21,301)</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	154,720	168,422	13,702	808,035	881,506	73,471
Facility Fees	0	0	0	551,760	568,632	16,872
Investment Income	750	690	(60)	8,250	6,429	(1,821)
<b>TOTAL OPERATING SOURCES</b>	<b>155,470</b>	<b>169,112</b>	<b>13,642</b>	<b>1,368,045</b>	<b>1,456,568</b>	<b>88,523</b>
<b>OPERATING USES</b>						
Salaries and Wages	63,921	68,739	(4,818)	636,557	631,794	4,763
Employee Fringe	24,493	17,981	6,512	212,391	189,284	23,107
<b>Total Personnel Cost</b>	<b>88,414</b>	<b>86,720</b>	<b>1,694</b>	<b>848,948</b>	<b>821,078</b>	<b>27,870</b>
Professional Services	1,000	0	1,000	16,250	5,250	11,000
Services and Supplies	67,851	51,374	16,477	411,867	358,285	53,582
Insurance	3,143	3,269	(126)	15,717	16,345	(628)
Utilities	8,102	12,569	(4,467)	93,668	97,359	(3,691)
Central Services Cost	7,733	7,733	0	85,067	85,067	0
<b>Total Services &amp; Supplies</b>	<b>87,830</b>	<b>74,945</b>	<b>12,885</b>	<b>622,569</b>	<b>562,305</b>	<b>60,263</b>
<b>TOTAL OPERATING USES</b>	<b>176,244</b>	<b>161,664</b>	<b>14,579</b>	<b>1,471,516</b>	<b>1,383,383</b>	<b>88,133</b>
<b>OPERATING SOURCES(USES)</b>	<b>(20,774)</b>	<b>7,447</b>	<b>28,221</b>	<b>(103,471)</b>	<b>73,185</b>	<b>176,656</b>



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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	0	0	0	0	250	250
Interfund Services	295,942	229,228	(66,714)	2,547,980	2,413,732	(134,248)
Misc Rev-Other Reportable Items	0	0	0	0	523	523
<b>TOTAL OPERATING SOURCES</b>	<b>295,942</b>	<b>229,228</b>	<b>(66,714)</b>	<b>2,547,980</b>	<b>2,414,505</b>	<b>(133,475)</b>
<b>OPERATING USES</b>						
Salaries and Wages	107,432	104,802	2,630	1,188,979	1,178,006	10,973
Employee Fringe	54,144	49,943	4,201	583,818	577,466	6,352
<b>Total Personnel Cost</b>	<b>161,576</b>	<b>154,745</b>	<b>6,831</b>	<b>1,772,797</b>	<b>1,755,472</b>	<b>17,325</b>
Professional Services	750	0	750	8,250	6,695	1,555
Services and Supplies	162,658	54,380	108,278	752,200	622,085	130,115
Insurance	331	315	16	3,646	3,470	175
Utilities	768	144	624	9,632	11,173	(1,541)
Cost of Goods Sold	0	(633)	633	0	116	(116)
<b>Total Services &amp; Supplies</b>	<b>164,507</b>	<b>54,206</b>	<b>110,301</b>	<b>773,728</b>	<b>643,540</b>	<b>130,188</b>
<b>TOTAL OPERATING USES</b>	<b>326,083</b>	<b>208,952</b>	<b>117,132</b>	<b>2,546,524</b>	<b>2,399,012</b>	<b>147,513</b>
<b>OPERATING SOURCES(USES)</b>	<b>(30,141)</b>	<b>20,277</b>	<b>50,418</b>	<b>1,456</b>	<b>15,493</b>	<b>14,037</b>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Interfund Services	73,100	25,784	(47,316)	409,660	364,335	(45,325)
Investment Income	200	899	699	2,200	7,115	4,915
<b>TOTAL OPERATING SOURCES</b>	<b>73,300</b>	<b>26,683</b>	<b>(46,617)</b>	<b>411,860</b>	<b>371,450</b>	<b>(40,410)</b>
<b>OPERATING USES</b>						
Insurance	32,700	32,700	0	501,650	405,484	96,166
Total Services & Supplies	32,700	32,700	0	501,650	405,484	96,166
<b>TOTAL OPERATING USES</b>	<b>32,700</b>	<b>32,700</b>	<b>0</b>	<b>501,650</b>	<b>405,484</b>	<b>96,166</b>
<b>OPERATING SOURCES(USES)</b>	<b>40,600</b>	<b>(6,017)</b>	<b>(46,617)</b>	<b>(89,790)</b>	<b>(34,033)</b>	<b>55,757</b>

**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 May 31, 2017

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	94,586	90,393	(4,193)	2,480,070	3,156,539	676,469
Facility Fee	0	0	0	155,458	160,034	4,576
Misc Rev-Other Reportable Items	0	0	0	0	4,560	4,560
<b>TOTAL OPERATING SOURCES</b>	<b>94,586</b>	<b>90,393</b>	<b>(4,193)</b>	<b>2,635,528</b>	<b>3,321,133</b>	<b>685,605</b>
<b>OPERATING USES</b>						
Salaries and Wages	48,114	62,277	(14,163)	803,296	744,505	58,791
Employee Fringe	18,261	17,680	581	225,633	204,304	21,329
<b>Total Personnel Cost</b>	<b>66,375</b>	<b>79,957</b>	<b>(13,582)</b>	<b>1,028,929</b>	<b>948,809</b>	<b>80,120</b>
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	60,345	49,898	10,447	534,026	571,070	(37,044)
Insurance	1,129	955	174	12,414	15,504	(3,089)
Utilities	7,797	5,675	2,122	86,516	91,554	(5,038)
Cost of Goods Sold	21,468	30,489	(9,021)	978,033	822,821	155,212
Central Services Cost	2,433	2,433	0	26,767	26,767	0
<b>Total Services &amp; Supplies</b>	<b>93,171</b>	<b>89,450</b>	<b>3,721</b>	<b>1,638,806</b>	<b>1,528,766</b>	<b>110,041</b>
<b>TOTAL OPERATING USES</b>	<b>159,547</b>	<b>169,407</b>	<b>(9,860)</b>	<b>2,667,735</b>	<b>2,477,575</b>	<b>190,161</b>
<b>OPERATING SOURCES(USES)</b>	<b>(64,960)</b>	<b>(79,014)</b>	<b>(14,054)</b>	<b>(32,207)</b>	<b>843,558</b>	<b>875,766</b>