

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISON TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **MAY 31, 2019**

Table of Contents

All District	1
General Fund	2
Utility Fund (Combined Water, Sewer, Solid Waste)	3
Water	4
Sewer	5
Solid Waste	6
Community Services Fund	7
Championship Golf	8
Mountain Golf	9
Facilities	10
Diamond Peak	11
Recreation	12
Parks	13
Tennis	14
Community Services Administration	15
Beach Fund	16
Internal Services Fund	17
Workers Compensation Fund	18
Appendix A – All Food & Beverage Divisions	19

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	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	5,292	5,292	1,565,819	1,573,697	7,878
Consolidated Taxes	137,840	138,469	629	1,514,680	1,537,955	23,275
Charges for Services	4,321,941	1,375,803	(2,946,138)	28,898,398	29,135,743	237,345
Facility Fees	0	0	0	2,303,187	2,366,719	63,532
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	4,900	4,560	(340)	33,400	29,626	(3,774)
Interfund Services	334,801	312,838	(21,963)	3,454,340	3,393,011	(61,329)
Central Services Revenue	97,450	97,450	0	1,071,950	1,071,950	0
Investment Income	25,488	67,113	41,625	280,363	551,444	271,082
Misc Rev-Other Reportable Items	3,349	20,710	17,361	115,231	158,250	43,019
TOTAL OPERATING SOURCES	4,925,769	2,022,235	(2,903,534)	39,237,367	39,818,394	581,027
OPERATING USES						
Salaries and Wages	1,249,516	1,029,494	220,022	12,502,113	12,419,701	82,412
Employee Fringe	437,673	393,539	44,134	4,882,364	4,450,175	432,189
Total Personnel Cost	1,687,189	1,423,033	264,156	17,384,477	16,869,876	514,602
Professional Services	25,158	66,805	(41,646)	428,042	377,499	50,542
Services and Supplies	854,729	659,743	194,987	7,906,362	7,394,866	511,496
Insurance	79,168	80,347	(1,180)	993,044	991,093	1,951
Utilities	151,053	137,325	13,727	2,170,114	2,076,269	93,846
Cost of Goods Sold	197,815	90,194	107,621	1,381,573	1,508,689	(127,116)
Central Services Cost	97,450	97,450	0	1,071,950	1,071,950	0
Defensible Space	0	0	0	100,000	141,466	(41,466)
Total Services & Supplies	1,405,373	1,131,864	273,509	14,051,085	13,561,832	489,254
Capital Expenditures	32,688	0	32,688	359,563	92,016	267,547
TOTAL OPERATING USES	3,125,250	2,554,897	570,353	31,795,125	30,523,723	1,271,402
OPERATING SOURCES(USES)	1,800,519	(532,663)	(2,333,181)	7,442,242	9,294,671	1,852,429

* Current and Year-to-Date Budget includes Budget Augmentation approved at May 22, 2019 Board Meeting.

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	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	5,292	5,292	1,565,819	1,573,697	7,878
Consolidated Taxes	137,840	138,469	629	1,514,680	1,537,955	23,275
Charges for Services	300	160	(140)	3,300	2,000	(1,300)
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	0	0	0	0	0	0
Central Services Revenue	97,450	97,450	0	1,071,950	1,071,950	0
Investment Income	11,550	36,611	25,061	127,050	239,751	112,701
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	247,140	277,982	30,842	4,282,799	4,425,353	142,554
OPERATING USES						
Salaries and Wages	168,319	162,254	6,065	1,841,108	1,847,551	(6,443)
Employee Fringe	81,457	71,846	9,610	889,903	825,232	64,671
Total Personnel Cost	249,776	234,100	15,676	2,731,011	2,672,783	58,228
Professional Services	15,558	61,450	(45,892)	272,567	260,392	12,175
Services and Supplies	35,465	35,934	(469)	630,115	497,545	132,571
Insurance	5,115	5,233	(118)	56,265	57,558	(1,293)
Utilities	8,677	7,931	746	97,488	92,800	4,688
Total Services & Supplies	64,816	110,548	(45,733)	1,056,435	908,294	148,141
Capital Expenditures	32,688	0	32,688	359,563	92,016	267,547
TOTAL OPERATING USES	347,279	344,649	2,630	4,147,008	3,673,093	473,916
OPERATING SOURCES(USES)	(100,139)	(66,667)	33,472	135,791	752,260	616,469

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	909,149	877,406	(31,743)	11,018,699	11,091,669	72,970
Operating Grants	0	0	0	0	1,440	1,440
Interfund Services	2,800	17,216	14,416	138,800	296,420	157,620
Investment Income	10,000	17,435	7,435	110,000	172,028	62,028
Misc Rev-Other Reportable Items	0	10,624	10,624	0	15,066	15,066
TOTAL OPERATING SOURCES	921,949	922,681	732	11,267,499	11,576,623	309,124
OPERATING USES						
Salaries and Wages	220,507	224,655	(4,148)	2,445,080	2,497,068	(51,988)
Employee Fringe	109,666	99,704	9,963	1,196,784	1,104,194	92,590
Total Personnel Cost	330,174	324,359	5,815	3,641,864	3,601,262	40,602
Professional Services	6,850	5,355	1,495	91,400	73,489	17,911
Services and Supplies	178,197	162,318	15,878	1,753,190	1,590,750	162,441
Insurance	17,270	14,289	2,981	189,970	157,174	32,796
Utilities	71,322	65,168	6,154	844,237	788,976	55,261
Cost of Goods Sold	0	427	(427)	0	3,779	(3,779)
Central Services Cost	25,717	25,717	0	282,883	282,883	0
Defensible Space	0	0	0	50,000	70,733	(20,733)
Total Services & Supplies	299,355	273,273	26,082	3,211,680	2,967,784	243,896
TOTAL OPERATING USES	629,528	597,632	31,897	6,853,544	6,569,046	284,498
OPERATING SOURCES(USES)	292,421	325,050	32,629	4,413,955	5,007,577	593,622

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

UTILITY FUND - WATER

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	348,656	317,597	(31,059)	4,557,872	4,526,616	(31,257)
Interfund Services	2,800	17,216	14,416	138,800	296,420	157,620
Investment Income	0	1,438	1,438	0	11,787	11,787
Misc Rev-Other Reportable Items	0	10,624	10,624	0	12,261	12,261
TOTAL OPERATING SOURCES	351,456	346,876	(4,580)	4,696,672	4,847,083	150,411
OPERATING USES						
Salaries and Wages	97,955	101,090	(3,135)	1,085,642	1,091,523	(5,881)
Employee Fringe	51,454	45,654	5,800	560,372	499,529	60,844
Total Personnel Cost	149,409	146,744	2,665	1,646,015	1,591,052	54,963
Professional Services	3,375	2,690	685	42,675	35,985	6,690
Services and Supplies	107,259	73,884	33,375	986,345	862,971	123,373
Insurance	7,810	6,639	1,171	85,910	73,033	12,877
Utilities	36,225	28,737	7,487	431,980	387,807	44,173
Cost of Goods Sold	0	427	(427)	0	3,779	(3,779)
Central Services Cost	13,133	13,133	0	144,467	144,467	0
Defensible Space	0	0	0	25,000	35,366	(10,366)
Total Services & Supplies	167,801	125,511	42,291	1,716,376	1,543,409	172,967
TOTAL OPERATING USES	317,210	272,254	44,956	3,362,390	3,134,461	227,929
OPERATING SOURCES(USES)	34,246	74,621	40,375	1,334,282	1,712,622	378,340

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

UTILITY FUND - SEWER

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	559,993	559,309	(684)	6,155,327	6,278,187	122,860
Interfund Services	0	0	0	0	0	0
Investment Income	10,000	15,997	5,997	110,000	160,241	50,241
Misc Rev-Other Reportable Items	0	0	0	0	2,805	2,805
TOTAL OPERATING SOURCES	569,993	575,306	5,313	6,265,327	6,441,233	175,907
OPERATING USES						
Salaries and Wages	107,786	110,220	(2,434)	1,197,324	1,240,900	(43,576)
Employee Fringe	52,104	48,922	3,182	569,889	539,327	30,562
Total Personnel Cost	159,889	159,141	748	1,767,214	1,780,227	(13,014)
Professional Services	3,475	2,665	810	48,725	37,503	11,222
Services and Supplies	57,552	84,872	(27,320)	615,198	667,962	(52,764)
Insurance	9,460	7,649	1,811	104,060	84,141	19,919
Utilities	34,982	36,372	(1,390)	410,992	399,745	11,247
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	12,583	12,583	0	138,417	138,417	0
Defensible Space	0	0	0	25,000	35,366	(10,366)
Total Services & Supplies	118,052	144,141	(26,089)	1,342,392	1,363,134	(20,743)
TOTAL OPERATING USES	277,942	303,283	(25,341)	3,109,605	3,143,362	(33,757)
OPERATING SOURCES(USES)	292,052	272,023	(20,028)	3,155,721	3,297,871	142,150

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

UTILITY FUND - SOLID WASTE

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	500	500	0	305,500	286,867	(18,633)
Operating Grants	0	0	0	0	1,440	1,440
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	500	500	0	305,500	288,307	(17,193)
OPERATING USES						
Salaries and Wages	14,767	13,345	1,422	162,113	164,644	(2,531)
Employee Fringe	6,109	5,128	981	66,523	65,338	1,185
Total Personnel Cost	20,876	18,474	2,402	228,636	229,982	(1,346)
Professional Services	0	0	0	0	0	0
Services and Supplies	13,386	3,562	9,824	151,648	59,816	91,831
Insurance	0	0	0	0	0	0
Utilities	115	59	56	1,265	1,424	(159)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	13,501	3,621	9,880	152,913	61,241	91,672
TOTAL OPERATING USES	34,377	22,095	12,282	381,549	291,223	90,326
OPERATING SOURCES(USES)	(33,877)	(21,595)	12,282	(76,049)	(2,916)	73,132

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget *	Current Month Actual	Month Budget Variance	Current YTD Budget *	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	3,225,672	333,729	(2,891,943)	16,741,299	16,813,040	71,741
Facility Fees	0	0	0	1,676,891	1,723,262	46,371
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	4,900	4,560	(340)	33,400	28,186	(5,214)
Interfund Services	16,880	13,437	(3,443)	77,210	68,263	(8,947)
Investment Income	2,500	11,135	8,635	27,500	120,178	92,678
Misc Rev-Other Reportable Items	3,349	10,086	6,737	115,231	143,184	27,953
TOTAL OPERATING SOURCES	3,253,301	372,946	(2,880,355)	18,671,531	18,896,114	224,583
OPERATING USES						
Salaries and Wages	654,427	464,418	190,009	6,111,772	6,199,192	(87,420)
Employee Fringe	161,830	152,111	9,719	1,915,472	1,779,187	136,285
Total Personnel Cost	816,257	616,529	199,728	8,027,244	7,978,379	48,865
Professional Services	1,000	0	1,000	39,275	38,069	1,207
Services and Supplies	477,195	314,847	162,348	4,349,951	4,085,930	264,021
Insurance	15,433	17,243	(1,810)	313,412	330,821	(17,409)
Utilities	60,922	53,201	7,721	1,118,473	1,070,120	48,353
Cost of Goods Sold	194,415	89,723	104,692	1,295,773	1,424,281	(128,508)
Central Services Cost	64,017	64,017	0	704,183	704,183	0
Defensible Space	0	0	0	50,000	70,733	(20,733)
Total Services & Supplies	812,981	539,031	273,950	7,871,067	7,724,137	146,930
TOTAL OPERATING USES	1,629,238	1,155,560	473,678	15,898,311	15,702,516	195,796
OPERATING SOURCES(USES)	1,624,063	(782,615)	(2,406,677)	2,773,220	3,193,598	420,378

* Current and Year-to-Date Budget includes Budget Augmentation approved at May 22, 2019 Board Meeting.

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	258,432	169,552	(88,880)	3,250,098	3,301,897	51,798
Facility Fees	0	0	0	171,589	176,336	4,747
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	17,032	17,032
TOTAL OPERATING SOURCES	258,432	169,552	(88,880)	3,421,687	3,495,264	73,577
OPERATING USES						
Salaries and Wages	166,060	174,058	(7,998)	1,276,781	1,277,771	(990)
Employee Fringe	51,121	51,637	(516)	393,291	348,303	44,988
Total Personnel Cost	217,181	225,695	(8,514)	1,670,072	1,626,074	43,998
Professional Services	0	0	0	6,340	6,632	(292)
Services and Supplies	113,180	113,662	(482)	896,001	836,815	59,186
Insurance	6,930	7,586	(656)	34,650	37,930	(3,280)
Utilities	12,977	12,950	26	193,408	201,630	(8,222)
Cost of Goods Sold	51,580	83,853	(32,273)	628,460	777,059	(148,599)
Central Services Cost	15,742	15,742	0	173,158	173,158	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	200,408	233,793	(33,385)	1,932,018	2,033,224	(101,206)
TOTAL OPERATING USES	417,590	459,488	(41,898)	3,602,090	3,659,298	(57,208)
OPERATING SOURCES(USES)	(159,158)	(289,936)	(130,778)	(180,403)	(164,034)	16,369

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	27,581	(30,815)	(58,396)	556,208	544,179	(12,029)
Facility Fees	0	0	0	311,980	320,612	8,632
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	1,600	2,644	1,044	33,363	41,028	7,666
TOTAL OPERATING SOURCES	29,181	(28,171)	(57,352)	901,551	905,819	4,268
OPERATING USES						
Salaries and Wages	41,335	26,295	15,040	325,001	294,136	30,865
Employee Fringe	12,038	7,765	4,274	101,759	83,679	18,080
Total Personnel Cost	53,373	34,060	19,314	426,760	377,815	48,945
Professional Services	0	0	0	2,510	1,437	1,073
Services and Supplies	37,031	43,090	(6,058)	271,116	270,241	875
Insurance	2,420	2,630	(210)	12,100	13,152	(1,052)
Utilities	7,200	4,517	2,683	79,575	82,069	(2,494)
Cost of Goods Sold	2,570	(722)	3,292	43,478	36,644	6,834
Central Services Cost	3,983	3,983	0	43,817	43,817	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	53,205	53,499	(294)	452,596	447,360	5,236
TOTAL OPERATING USES	106,578	87,558	19,019	879,356	825,175	54,180
OPERATING SOURCES(USES)	(77,397)	(115,729)	(38,333)	22,195	80,644	58,448

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	30,219	39,356	9,137	337,323	342,611	5,288
Concessions	0	0	0	0	0	0
Facility Fees	0	0	0	140,391	144,275	3,884
Rents	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	30,219	39,356	9,137	477,714	486,886	9,172
OPERATING USES						
Salaries and Wages	7,337	3,318	4,019	78,851	74,233	4,618
Employee Fringe	3,671	4,693	(1,022)	39,547	40,284	(737)
Total Personnel Cost	11,008	8,012	2,996	118,398	114,517	3,881
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	30,523	21,651	8,872	327,947	269,761	58,186
Insurance	1,293	1,214	78	14,218	13,359	859
Utilities	2,240	2,538	(298)	26,560	31,090	(4,530)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,917	1,917	0	21,083	21,083	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	35,973	27,320	8,652	390,918	336,403	54,514
TOTAL OPERATING USES	46,980	35,332	11,648	509,316	450,920	58,396
OPERATING SOURCES(USES)	(16,761)	4,024	20,785	(31,602)	35,966	67,568

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget *	Current Month Actual	Month Budget Variance	Current YTD Budget *	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	2,800,500	4,630	(2,795,870)	11,698,300	11,784,563	86,263
Facility Fees	0	0	0	(1,559,900)	(1,603,058)	(43,158)
Intergovernmental - Operating Grants	0	0	0	0	0	0
Rents	0	0	0	0	0	0
Interfund Services	8,100	7,633	(467)	8,100	7,633	(467)
Investment Income	0	3,132	3,132	0	32,622	32,622
Misc Rev-Other Reportable Items	969	36	(933)	70,548	74,468	3,920
TOTAL OPERATING SOURCES	2,809,569	15,431	(2,794,138)	10,217,048	10,296,228	79,180
OPERATING USES						
Salaries and Wages	263,682	112,501	151,181	2,958,045	2,971,780	(13,735)
Employee Fringe	45,100	47,835	(2,734)	934,871	872,078	62,792
Total Personnel Cost	308,782	160,335	148,447	3,892,916	3,843,858	49,058
Professional Services	1,000	0	1,000	22,100	21,675	425
Services and Supplies	176,136	72,576	103,560	1,925,194	1,996,654	(71,460)
Insurance	0	0	0	201,960	200,180	1,780
Utilities	18,955	14,543	4,412	601,826	544,768	57,058
Cost of Goods Sold	135,000	3,954	131,046	564,950	564,528	422
Central Services Cost	27,958	27,958	0	307,542	307,542	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	359,049	119,031	240,018	3,623,572	3,635,347	(11,775)
TOTAL OPERATING USES	667,831	279,366	388,465	7,516,488	7,479,205	37,283
OPERATING SOURCES(USES)	2,141,738	(263,936)	(2,405,674)	2,700,560	2,817,023	116,463

* Current and Year-to-Date Budget includes Budget Augmentation approved at May 22, 2019 Board meeting.

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	95,206	164,107	68,901	1,187,575	1,267,654	80,079
Facility Fees	0	0	0	990,535	1,017,942	27,407
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	1,400	1,417	17	15,400	15,583	183
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	3,000	3,000
TOTAL OPERATING SOURCES	96,606	165,524	68,918	2,193,510	2,304,179	110,669
OPERATING USES						
Salaries and Wages	110,681	93,556	17,125	967,212	1,048,360	(81,148)
Employee Fringe	34,634	27,317	7,317	311,728	304,164	7,564
Total Personnel Cost	145,315	120,873	24,442	1,278,940	1,352,524	(73,584)
Professional Services	0	0	0	5,550	5,550	0
Services and Supplies	51,524	33,555	17,969	523,316	424,677	98,639
Insurance	3,328	4,213	(886)	36,603	46,346	(9,743)
Utilities	11,218	10,652	566	123,022	121,150	1,872
Cost of Goods Sold	2,965	(677)	3,642	46,585	33,594	12,991
Central Services Cost	8,808	8,808	0	96,892	96,892	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	77,843	56,552	21,291	831,967	728,208	103,759
TOTAL OPERATING USES	223,158	177,425	45,733	2,110,906	2,080,731	30,175
OPERATING SOURCES(USES)	(126,552)	(11,902)	114,651	82,604	223,448	140,844

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	965	1,515	550	46,265	39,795	(6,470)
Facility Fees	0	0	0	670,756	689,315	18,559
Rents	0	0	0	0	0	0
Intergovernmental - Operating Grants	3,500	3,143	(357)	18,000	12,603	(5,397)
Interfund Services	8,780	5,804	(2,976)	69,110	60,630	(8,480)
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	780	0	(780)	11,320	250	(11,070)
TOTAL OPERATING SOURCES	14,025	10,462	(3,563)	815,451	802,592	(12,859)
OPERATING USES						
Salaries and Wages	40,055	32,487	7,568	287,098	294,193	(7,095)
Employee Fringe	8,719	7,215	1,504	71,657	68,570	3,088
Total Personnel Cost	48,774	39,702	9,071	358,755	362,762	(4,007)
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	56,585	22,406	34,180	277,369	207,848	69,521
Insurance	1,095	1,143	(49)	12,040	17,575	(5,535)
Utilities	6,475	6,625	(150)	74,200	74,785	(585)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	3,292	3,292	0	36,208	36,208	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	67,447	33,465	33,981	400,927	337,526	63,401
TOTAL OPERATING USES	116,220	73,168	43,052	759,682	700,288	59,394
OPERATING SOURCES(USES)	(102,195)	(62,706)	39,489	55,769	102,304	46,536

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	28,350	36,390	8,040	113,700	120,884	7,184
Facility Fees	0	0	0	109,194	112,214	3,020
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	28,350	36,390	8,040	222,894	233,098	10,204
OPERATING USES						
Salaries and Wages	14,941	9,007	5,934	106,428	107,315	(887)
Employee Fringe	2,888	1,854	1,034	22,941	22,440	502
Total Personnel Cost	17,829	10,861	6,968	129,369	129,754	(385)
Professional Services	0	0	0	555	555	0
Services and Supplies	9,681	6,457	3,224	53,755	43,241	10,514
Insurance	369	456	(87)	1,843	2,280	(437)
Utilities	640	634	6	6,495	7,069	(574)
Cost of Goods Sold	2,300	3,315	(1,015)	12,300	12,456	(156)
Central Services Cost	900	900	0	9,900	9,900	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	13,890	11,762	2,127	84,848	75,501	9,346
TOTAL OPERATING USES	31,719	22,623	9,096	214,217	205,256	8,961
OPERATING SOURCES(USES)	(3,369)	13,767	17,136	8,677	27,843	19,166

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(15,581)	(51,006)	(35,425)	(448,170)	(588,542)	(140,372)
Facility Fees	0	0	0	842,346	865,626	23,280
Investment Income	2,500	8,003	5,503	27,500	87,556	60,056
Misc Rev-Other Reportable Items	0	7,406	7,406	0	7,406	7,406
TOTAL OPERATING SOURCES	(13,081)	(35,597)	(22,516)	421,676	372,047	(49,629)
OPERATING USES						
Salaries and Wages	10,336	13,195	(2,859)	112,356	131,405	(19,049)
Employee Fringe	3,659	3,795	(137)	39,677	39,669	9
Total Personnel Cost	13,995	16,991	(2,996)	152,033	171,074	(19,041)
Professional Services	0	0	0	0	0	0
Services and Supplies	2,534	1,450	1,084	75,253	36,693	38,560
Insurance	0	0	0	0	0	0
Utilities	1,217	742	475	13,387	7,559	5,828
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,417	1,417	0	15,583	15,583	0
Defensible Space	0	0	0	50,000	70,733	(20,733)
Total Services & Supplies	5,168	3,609	1,559	154,223	130,569	23,655
TOTAL OPERATING USES	19,162	20,600	(1,437)	306,257	301,643	4,614
OPERATING SOURCES(USES)	(32,243)	(56,197)	(23,954)	115,419	70,404	(45,015)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	186,820	164,509	(22,311)	1,135,100	1,229,033	93,933
Facility Fees	0	0	0	626,296	643,457	17,161
Rents	0	0	0	0	0	0
Investment Income	1,125	1,932	807	12,375	19,127	6,752
Misc Rev-Other Reportable Income	0	0	0	0	0	0
TOTAL OPERATING SOURCES	187,945	166,441	(21,504)	1,773,771	1,891,617	117,846
OPERATING USES						
Salaries and Wages	79,078	77,716	1,362	710,694	714,850	(4,156)
Employee Fringe	20,585	18,221	2,364	183,802	166,819	16,983
Total Personnel Cost	99,663	95,936	3,727	894,496	881,669	12,827
Professional Services	1,000	0	1,000	16,550	5,550	11,000
Services and Supplies	77,295	65,836	11,459	480,914	440,645	40,269
Insurance	3,575	5,646	(2,071)	17,875	28,230	(10,355)
Utilities	9,357	10,803	(1,446)	100,222	115,075	(14,853)
Cost of Goods Sold	3,400	44	3,357	85,800	80,628	5,172
Central Services Cost	7,717	7,717	0	84,883	84,883	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	102,343	90,045	12,298	786,244	755,012	31,232
TOTAL OPERATING USES	202,006	185,982	16,025	1,680,740	1,636,681	44,059
OPERATING SOURCES(USES)	(14,061)	(19,541)	(5,480)	93,031	254,936	161,906

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	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	0	0
Interfund Services	282,700	244,997	(37,704)	2,765,383	2,557,913	(207,470)
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	282,700	244,997	(37,704)	2,765,383	2,557,913	(207,470)
OPERATING USES						
Salaries and Wages	127,184	100,451	26,733	1,393,459	1,161,040	232,418
Employee Fringe	64,136	51,658	12,478	696,404	574,744	121,660
Total Personnel Cost	191,320	152,109	39,211	2,089,862	1,735,784	354,078
Professional Services	750	0	750	8,250	0	8,250
Services and Supplies	86,578	80,807	5,771	692,192	779,997	(87,805)
Insurance	382	544	(163)	4,199	5,987	(1,788)
Utilities	775	222	553	9,695	9,297	398
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	88,485	81,573	6,912	714,336	795,281	(80,945)
TOTAL OPERATING USES	279,805	233,682	46,123	2,804,198	2,531,065	273,133
OPERATING SOURCES(USES)	2,895	11,315	8,420	(38,815)	26,848	65,663

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending May 31, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	32,421	37,188	4,767	472,947	470,415	(2,532)
Investment Income	313	0	(313)	3,438	360	(3,078)
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	32,734	37,188	4,455	476,385	470,775	(5,609)
OPERATING USES						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
Total Personnel Cost	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	37,393	37,393	0	411,323	411,323	0
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	37,393	37,393	0	411,323	411,323	0
TOTAL OPERATING USES	37,393	37,393	0	411,323	411,323	0
OPERATING SOURCES(USES)	(4,660)	(205)	4,455	65,062	59,452	(5,609)

**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, 2019

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
Charges for Services	415,419	207,830	(207,589)	3,491,823	3,896,700	404,877
Facility Fee	0	0	0	140,391	144,275	3,884
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	415,419	207,830	(207,589)	3,632,214	4,040,975	408,761
OPERATING USES						
Salaries and Wages	151,274	82,519	68,755	1,058,604	1,091,258	(32,654)
Employee Fringe	24,543	34,070	(9,527)	310,528	324,545	(14,017)
Total Personnel Cost	175,817	116,589	59,228	1,369,132	1,415,803	(46,671)
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	58,609	71,607	(12,999)	772,864	736,591	36,273
Insurance	1,293	1,214	78	14,218	13,359	859
Utilities	9,485	7,451	2,034	97,615	103,256	(5,641)
Cost of Goods Sold	167,310	63,424	103,887	992,380	1,088,402	(96,022)
Central Services Cost	1,917	1,917	0	21,083	21,083	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	238,613	145,612	93,000	1,899,270	1,963,801	(64,531)
TOTAL OPERATING USES	414,430	262,201	152,229	3,268,402	3,379,604	(111,202)
OPERATING SOURCES(USES)	989	(54,372)	(55,361)	363,812	661,371	297,559