

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

FISCAL YEAR 2022/23

JANUARY 2023

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

MONTH- END FINANCIAL RESULTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

JANUARY 2023

Fund	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance	YTD % of Budget
200 Utilities								
Total Operating Income	14,526,393	1,171,059	1,200,119	29,060	9,064,591	9,282,739	218,148	63.9%
Total Operating Expense	14,377,676	1,114,966	888,456	226,510	8,869,035	6,388,189	2,480,846	44.4%
Net Income (Expense)	148,717	56,093	311,663	255,570	195,556	2,894,550	2,698,994	
Total Non Operating Income	41,688	3,474	37,026	33,552	24,318	86,354	62,036	207.1%
Total Non Operating Expense	73,728	34,891	-	34,891	73,728	-	73,728	0.0%
Income (Expense) Before Transfers	116,677	24,676	348,689	324,013	146,146	2,980,904	2,834,758	
Transfers in	1,000,000	-	-	-	-	1,000,000	1,000,000	100.0%
Total Transfers	1,000,000	-	-	-	-	1,000,000	1,000,000	
Change in Net Position	1,116,677	24,676	348,689	324,013	146,146	3,980,904	3,834,758	356.5%
300 Community Services								
Total Operating Income	24,392,800	2,683,083	2,588,017	(95,066)	15,269,137	14,696,541	(572,596)	60.2%
Total Operating Expense	24,646,381	2,322,944	2,140,602	182,342	14,740,293	13,005,863	1,734,430	52.8%
Net Income (Expense)	(253,581)	360,139	447,415	87,275	528,844	1,690,678	1,161,834	
Total Non Operating Income	1,420,603	6,447	25,754	19,307	1,285,790	1,316,966	31,176	92.7%
Total Non Operating Expense	6,157	156	156	-	5,376	5,109	267	83.0%
Income (Expense) Before Transfers	1,160,865	366,430	473,013	106,583	1,809,258	3,002,535	1,193,278	
Change in Net Position	1,160,865	366,430	473,013	106,583	1,809,258	3,002,535	1,193,278	258.6%
390 Beach								
Total Operating Income	3,180,730	(32,550)	(461,097)	(428,547)	1,899,960	2,204,300	304,340	69.3%
Total Operating Expense	2,553,558	112,924	111,960	964	1,558,820	1,388,847	169,972	54.4%
Net Income (Expense)	627,172	(145,474)	(573,057)	(427,583)	341,140	815,453	474,312	
Total Non Operating Income	11,400	950	11,373	10,423	6,650	26,853	20,203	235.6%
Total Non Operating Expense	70	-	-	-	70	71	(1)	101.2%
Income (Expense) Before Transfers	638,502	(144,524)	(561,683)	(417,160)	347,720	842,235	494,514	
Change in Net Position	638,502	(144,524)	(561,683)	(417,160)	347,720	842,235	494,514	131.9%
400 Internal Services								
Total Operating Income	3,467,103	270,067	213,483	(56,584)	2,024,536	1,612,673	(411,862)	46.5%
Total Operating Expense	3,451,725	276,411	213,115	63,296	2,069,240	1,743,385	325,854	50.5%
Net Income (Expense)	15,378	(6,344)	368	6,712	(44,704)	(130,712)	(86,008)	
Total Non Operating Income	(456)	(38)	(62)	(24)	(266)	(154)	112	
Income (Expense) Before Transfers	14,922	(6,382)	306	6,688	(44,970)	(130,866)	(85,896)	
Change in Net Position	14,922	(6,382)	306	6,688	(44,970)	(130,866)	(85,896)	-877.0%

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	14,289,893	1,139,859	1,146,415	6,556	8,959,441	9,167,907	208,466
Interfund Services	236,500	31,200	53,704	22,504	105,150	114,832	9,682
TOTAL OPERATING INCOME	14,526,393	1,171,059	1,200,119	29,060	9,064,591	9,282,739	218,148
OPERATING EXPENSE							
Salaries and Wages	3,762,672	320,812	270,532	50,280	2,274,060	1,708,055	566,005
Employee Fringe	1,891,008	176,436	121,737	54,700	1,107,890	783,984	323,906
Total Personnel Cost	5,653,680	497,248	392,269	104,980	3,381,950	2,492,039	889,911
Professional Services	167,050	2,083	-	2,083	154,552	64,111	90,441
Services and Supplies	4,088,195	247,627	127,155	120,472	2,808,449	1,163,553	1,644,896
Insurance	221,900	18,492	-	18,492	110,950	59,720	51,230
Utilities	958,691	79,670	97,305	(17,635)	478,370	686,986	(208,616)
Cost of Goods Sold	-	-	-	-	-	-	-
Defensible Space	100,000	4,166	-	4,166	75,004	6,958	68,046
Depreciation	3,188,160	265,680	271,727	(6,047)	1,859,760	1,914,821	(55,061)
TOTAL OPERATING EXPENSE	14,377,676	1,114,966	888,456	226,510	8,869,035	6,388,189	2,480,846
NET INCOME (EXPENSE)	148,717	56,093	311,663	255,570	195,556	2,894,550	2,698,994
NON OPERATING INCOME							
Investment Earnings	41,688	3,474	37,026	33,552	24,318	86,354	62,036
TOTAL NON OPERATING INCOME	41,688	3,474	37,026	33,552	24,318	86,354	62,036
NON OPERATING EXPENSE							
Debt Service Interest	73,728	34,891	-	34,891	73,728	-	73,728
TOTAL NON OPERATING EXPENSE	73,728	34,891	-	34,891	73,728	-	73,728
INCOME(EXPENSE) BEFORE TRANSFERS	116,677	24,676	348,689	324,013	146,146	2,980,904	2,834,758
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
CHANGE IN NET POSITION	1,116,677	24,676	348,689	324,013	146,146	3,980,904	3,834,758

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - WATER

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	5,957,177	396,514	384,984	(11,530)	3,908,547	3,926,263	17,716
Interfund Services	236,500	31,200	53,704	22,504	136,350	114,832	(21,518)
TOTAL OPERATING INCOME	6,193,677	427,714	438,688	10,974	4,044,897	4,041,096	(3,801)
OPERATING EXPENSE							
Salaries and Wages	1,615,656	138,324	138,634	(310)	976,723	741,081	235,642
Employee Fringe	828,765	77,507	61,354	16,153	484,650	338,887	145,763
Total Personnel Cost	2,444,421	215,831	199,988	15,844	1,461,373	1,079,968	381,405
Professional Services	80,350	1,000	-	1,000	75,350	27,434	47,916
Services and Supplies	2,449,236	141,863	63,701	78,162	1,812,309	675,116	1,137,193
Insurance	121,900	10,158	-	10,158	71,108	32,804	38,305
Utilities	474,748	39,323	37,038	2,285	275,873	370,303	(94,430)
Defensible Space	50,000	-	-	-	50,000	3,479	46,521
Depreciation	1,647,384	137,282	142,612	(5,330)	960,974	1,007,305	(46,331)
TOTAL OPERATING EXPENSE	7,268,039	545,458	443,339	102,119	4,706,987	3,196,409	1,510,578
NET INCOME (EXPENSE)	(1,074,362)	(117,744)	(4,651)	113,094	(662,090)	844,686	1,506,777
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	18,513	16,776	12,159	43,177	31,018
TOTAL NON OPERATING INCOME	20,844	1,737	18,513	16,776	12,159	43,177	31,018
NON OPERATING EXPENSE							
Debt Service Interest	50,732	24,517	-	24,517	50,732	-	50,732
TOTAL NON OPERATING EXPENSE	50,732	24,517	-	24,517	50,732	-	50,732
INCOME(EXPENSE) BEFORE TRANSFERS	(1,104,250)	(140,524)	13,862	154,386	(700,663)	887,863	1,588,526
TRANSFERS							
Transfers Out	(614,135)	(25,398)	(92,005)	(66,607)	(550,793)	(377,918)	172,875
CHANGE IN NET POSITION	(490,115)	(115,126)	105,868	220,994	(149,870)	1,265,781	1,415,651

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - SEWER

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	7,816,716	654,345	664,888	10,543	4,623,894	4,768,432	144,538
TOTAL OPERATING INCOME	7,816,716	654,345	664,888	10,543	4,623,894	4,768,432	144,538
OPERATING EXPENSE							
Salaries and Wages	1,907,639	164,104	116,737	47,367	1,155,951	858,909	297,042
Employee Fringe	952,450	89,339	52,818	36,521	559,169	394,212	164,957
Total Personnel Cost	2,860,089	253,443	169,555	83,888	1,715,120	1,253,120	462,000
Professional Services	86,700	1,083	-	1,083	81,285	36,678	44,608
Services and Supplies	1,409,034	86,532	50,253	36,278	881,507	385,200	496,307
Insurance	100,000	8,333	-	8,333	58,333	26,917	31,417
Utilities	481,963	40,226	60,267	(20,041)	281,056	315,732	(34,676)
Defensible Space	50,000	4,166	-	4,166	29,170	3,479	25,691
Depreciation	1,540,776	128,398	129,115	(717)	898,786	907,516	(8,730)
TOTAL OPERATING EXPENSE	6,528,562	522,181	409,190	112,990	3,945,258	2,928,642	1,016,616
NET INCOME (EXPENSE)	1,288,154	132,164	255,697	123,533	678,636	1,839,791	1,161,154
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	18,513	16,776	12,159	43,177	31,018
TOTAL NON OPERATING INCOME	20,844	1,737	18,513	16,776	12,159	43,177	31,018
NON OPERATING EXPENSE							
Debt Service Interest	22,996	10,374	-	10,374	22,996	-	22,996
TOTAL NON OPERATING EXPENSE	22,996	10,374	-	10,374	22,996	-	22,996
INCOME(EXPENSE) BEFORE TRANSFERS	1,286,002	123,527	274,210	150,683	667,799	1,882,967	1,215,168
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
Transfers Out	614,135	25,398	92,005	66,607	550,793	377,918	(172,875)
CHANGE IN NET POSITION	1,671,868	98,129	182,205	84,076	117,006	2,505,049	2,388,043

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - SOLID WASTE

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	356,000	89,000	96,543	7,543	267,000	310,610	43,610
TOTAL OPERATING INCOME	356,000	89,000	96,543	7,543	267,000	310,610	43,610
OPERATING EXPENSE							
Salaries and Wages	202,164	15,295	10,161	5,134	119,121	71,643	47,478
Employee Fringe	84,670	7,180	5,087	2,093	49,440	33,520	15,920
Total Personnel Cost	286,834	22,475	15,249	7,227	168,561	105,163	63,398
Services and Supplies	160,326	13,449	10,561	2,888	93,182	68,147	25,034
Utilities	1,780	121	-	121	1,011	855	156
TOTAL OPERATING EXPENSE	448,940	36,045	25,810	10,235	262,754	174,165	88,588
NET INCOME (EXPENSE)	(92,940)	52,955	70,733	17,778	4,246	136,445	132,199
INCOME(EXPENSE) BEFORE TRANSFERS	(92,940)	52,955	70,733	17,778	4,246	136,445	132,199
CHANGE IN NET POSITION	(92,940)	52,955	70,733	17,778	4,246	136,445	132,199

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	160,000	-	-	-	160,000	162,601	2,601
TOTAL OPERATING INCOME	160,000	-	-	-	160,000	162,601	2,601
OPERATING EXPENSE							
Salaries and Wages	37,213	3,089	5,000	(1,911)	22,265	36,423	(14,158)
Employee Fringe	25,123	2,410	2,478	(68)	14,631	17,365	(2,734)
Total Personnel Cost	62,336	5,499	7,478	(1,979)	36,896	53,788	(16,892)
Services and Supplies	69,600	5,783	2,639	3,144	40,683	35,089	5,594
Utilities	200	-	-	-	-	96	(96)
TOTAL OPERATING EXPENSE	132,136	11,282	10,117	1,165	77,579	88,973	(11,393)
NET INCOME (EXPENSE)	27,864	(11,282)	(10,117)	1,165	82,421	73,628	(8,792)
INCOME(EXPENSE) BEFORE TRANSFERS	27,864	(11,282)	(10,117)	1,165	82,421	73,628	(8,792)
CHANGE IN NET POSITION	27,864	(11,282)	(10,117)	1,165	82,421	73,628	(8,792)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	20,437,223	2,668,559	2,574,105	(94,454)	12,942,832	12,269,445	(673,387)
Facility Fees	3,692,700	-	-	-	2,172,848	2,236,443	63,595
Intergovernmental - Operating Grants	139,875	9,750	3,674	(6,076)	83,250	112,780	29,530
Interfund Services	123,002	4,774	10,239	5,465	70,207	77,872	7,665
TOTAL OPERATING INCOME	24,392,800	2,683,083	2,588,017	(95,066)	15,269,137	14,696,541	(572,596)
OPERATING EXPENSE							
Salaries and Wages	8,525,014	890,314	886,627	3,687	5,012,913	4,529,748	483,165
Employee Fringe	2,819,953	299,218	235,606	63,612	1,621,764	1,314,099	307,665
Total Personnel Cost	11,344,967	1,189,532	1,122,233	67,300	6,634,677	5,843,848	790,829
Professional Services	41,425	1,000	-	1,000	36,425	19,607	16,818
Services and Supplies	5,734,092	447,178	397,552	49,626	3,422,270	2,793,477	628,793
Insurance	427,200	46,758	-	46,758	238,042	96,458	141,584
Utilities	1,300,830	168,844	148,016	20,829	946,734	1,050,064	(103,331)
Cost of Goods Sold	1,808,069	145,480	134,059	11,421	1,193,089	910,943	282,146
Central Services Cost	1,178,206	98,185	109,981	(11,796)	687,295	659,088	28,207
Defensible Space	100,000	-	-	-	-	6,958	(6,958)
Depreciation	2,711,592	225,966	228,761	(2,795)	1,581,762	1,625,421	(43,659)
TOTAL OPERATING EXPENSE	24,646,381	2,322,944	2,140,602	182,342	14,740,293	13,005,863	1,734,430
NET INCOME (EXPENSE)	(253,581)	360,139	447,415	87,275	528,844	1,690,678	1,161,834
NON OPERATING INCOME							
Non Operating Income/Leases	141,174	3,113	43	(3,070)	123,031	107,538	(15,493)
Investment Earnings	40,008	3,334	25,711	22,377	23,338	58,152	34,814
Capital Grants	1,239,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	11,855	11,855
TOTAL NON OPERATING INCOME	1,420,603	6,447	25,754	19,307	1,285,790	1,316,966	31,176
NON OPERATING EXPENSE							
Debt Service Interest	6,157	156	156	-	5,376	5,109	267
TOTAL NON OPERATING EXPENSE	6,157	156	156	-	5,376	5,109	267
INCOME(EXPENSE) BEFORE TRANSFERS	1,160,865	366,430	473,013	106,583	1,809,258	3,002,535	1,193,278
CHANGE IN NET POSITION	1,160,865	366,430	473,013	106,583	1,809,258	3,002,535	1,193,278

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	3,778,822	3,235	3,083	(152)	2,860,027	2,743,864	(116,163)
Facility Fees	520,251	-	-	-	306,125	315,084	8,959
TOTAL OPERATING INCOME	4,299,073	3,235	3,083	(152)	3,166,152	3,058,948	(107,204)
OPERATING EXPENSE							
Salaries and Wages	1,535,541	44,073	64,633	(20,560)	1,009,481	950,525	58,956
Employee Fringe	457,288	24,995	30,388	(5,393)	280,990	254,426	26,564
Total Personnel Cost	1,992,829	69,068	95,021	(25,953)	1,290,471	1,204,952	85,520
Professional Services	6,380	-	-	-	6,380	3,040	3,340
Services and Supplies	1,078,693	50,572	15,947	34,624	608,995	443,057	165,938
Insurance	81,800	-	-	-	54,533	44,040	10,493
Utilities	252,595	9,984	12,795	(2,811)	173,803	177,328	(3,525)
Cost of Goods Sold	615,505	2,180	368	1,812	469,535	354,113	115,422
Central Services Cost	231,348	19,279	7,863	11,416	134,953	136,634	(1,681)
Depreciation	623,292	51,941	48,467	3,474	363,587	341,441	22,146
TOTAL OPERATING EXPENSE	4,882,442	203,024	180,461	22,563	3,102,257	2,704,604	397,654
NET INCOME (EXPENSE)	(583,369)	(199,789)	(177,378)	22,410	63,895	354,344	290,450
NON OPERATING INCOME							
Non Operating Income/Leases	-	-	-	-	-	11,305	11,305
Investment Earnings	(2,748)	(229)	(968)	(739)	(1,603)	(2,369)	(766)
TOTAL NON OPERATING INCOME	(2,748)	(229)	(968)	(739)	(1,603)	8,936	10,539
NON OPERATING EXPENSE							
Debt Service Interest	2,055	-	156	(156)	2,055	2,845	(790)
TOTAL NON OPERATING EXPENSE	2,055	-	156	(156)	2,055	2,845	(790)
INCOME(EXPENSE) BEFORE TRANSFERS	(588,172)	(200,018)	(178,503)	21,515	60,237	360,435	300,199
CHANGE IN NET POSITION	(588,172)	(200,018)	(178,503)	21,515	60,237	360,435	300,199

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,004,338	-	-	-	765,019	662,870	(102,149)
Facility Fees	1,139,874	-	-	-	670,722	690,352	19,630
TOTAL OPERATING INCOME	2,144,212	-	-	-	1,435,741	1,353,222	(82,519)
OPERATING EXPENSE							
Salaries and Wages	500,207	15,364	12,137	3,227	329,062	248,651	80,411
Employee Fringe	162,915	11,146	6,986	4,160	98,734	72,843	25,891
Total Personnel Cost	663,122	26,510	19,123	7,387	427,796	321,493	106,302
Professional Services	2,570	-	-	-	2,570	1,400	1,170
Services and Supplies	399,290	17,476	21,649	(4,174)	232,201	199,946	32,255
Insurance	18,800	-	-	-	12,533	10,133	2,401
Utilities	98,346	4,136	5,896	(1,761)	68,017	69,084	(1,067)
Cost of Goods Sold	113,366	-	-	-	78,189	46,410	31,779
Central Services Cost	77,236	6,436	3,974	2,462	45,052	41,310	3,742
Depreciation	198,528	16,544	15,804	740	115,808	114,229	1,579
TOTAL OPERATING EXPENSE	1,571,258	71,101	66,446	4,655	982,166	804,005	178,160
NET INCOME (EXPENSE)	572,954	(71,101)	(66,446)	4,655	453,575	549,217	95,642
NON OPERATING INCOME							
Non Operating Income/Leases	43,989	1,870	-	(1,870)	34,471	21,386	(13,085)
Investment Earnings	(2,748)	(229)	(968)	(739)	(1,603)	(2,369)	(766)
TOTAL NON OPERATING INCOME	41,241	1,641	(968)	(2,609)	32,868	19,017	(13,851)
NON OPERATING EXPENSE							
Debt Service Interest	1,874	156	-	156	1,093	-	1,093
TOTAL NON OPERATING EXPENSE	1,874	156	-	156	1,093	-	1,093
INCOME(EXPENSE) BEFORE TRANSFERS	612,321	(69,617)	(67,415)	2,202	485,350	568,235	82,884
CHANGE IN NET POSITION	612,321	(69,617)	(67,415)	2,202	485,350	568,235	82,884

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	2,117,586	51,457	9,240	(42,217)	1,549,313	1,077,643	(471,670)
Facility Fees	187,130	-	-	-	110,110	113,333	3,223
TOTAL OPERATING INCOME	2,304,716	51,457	9,240	(42,217)	1,659,423	1,190,976	(468,446)
OPERATING EXPENSE							
Salaries and Wages	525,118	37,027	24,951	12,076	331,801	287,687	44,114
Employee Fringe	247,888	20,195	12,605	7,590	148,719	133,175	15,544
Total Personnel Cost	773,006	57,222	37,556	19,666	480,520	420,862	59,659
Professional Services	1,170	-	-	-	1,170	500	670
Services and Supplies	577,245	40,968	25,072	15,895	377,432	254,510	122,922
Insurance	12,800	1,067	-	1,067	7,467	3,453	4,014
Utilities	56,129	4,179	5,340	(1,160)	34,519	42,783	(8,264)
Cost of Goods Sold	464,700	11,000	4,664	6,336	365,300	246,860	118,440
Central Services Cost	106,807	8,901	4,283	4,618	62,307	56,603	5,704
Depreciation	122,064	10,172	10,216	(44)	71,204	72,319	(1,115)
TOTAL OPERATING EXPENSE	2,113,921	133,508	87,130	46,378	1,399,919	1,097,889	302,029
NET INCOME (EXPENSE)	190,795	(82,051)	(77,891)	4,161	259,504	93,087	(166,417)
NON OPERATING INCOME							
Investment Earnings	(180)	(15)	(182)	(167)	(105)	(368)	(263)
TOTAL NON OPERATING INCOME	(180)	(15)	(182)	(167)	(105)	(368)	(263)
NON OPERATING EXPENSE							
Debt Service Interest	1,962	-	-	-	1,962	1,971	(9)
TOTAL NON OPERATING EXPENSE	1,962	-	-	-	1,962	1,971	(9)
INCOME(EXPENSE) BEFORE TRANSFERS	188,653	(82,066)	(78,073)	3,993	257,437	90,748	(166,689)
CHANGE IN NET POSITION	188,653	(82,066)	(78,073)	3,993	257,437	90,748	(166,689)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
SKI

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,090,998	2,506,408	2,550,834	44,426	6,925,638	6,858,631	(67,007)
Facility Fees	842,769	-	-	-	495,900	510,414	14,514
TOTAL OPERATING INCOME	12,949,502	2,506,408	2,550,834	44,426	7,421,538	7,369,045	(52,493)
OPERATING EXPENSE							
Salaries and Wages	3,903,964	644,573	649,615	(5,042)	2,090,807	1,800,732	290,075
Employee Fringe	1,331,768	189,494	147,216	42,278	728,005	554,923	173,082
Total Personnel Cost	5,235,732	834,067	796,831	37,236	2,818,812	2,355,655	463,158
Professional Services	23,700	1,000	-	1,000	18,700	11,417	7,283
Services and Supplies	2,386,206	274,704	271,507	3,198	1,410,840	1,396,960	13,881
Insurance	234,500	39,083	-	39,083	117,250	12,660	104,590
Utilities	641,435	135,673	97,833	37,841	515,893	590,144	(74,251)
Cost of Goods Sold	558,200	128,000	128,314	(314)	243,100	227,440	15,660
Central Services Cost	524,073	43,673	78,433	(34,760)	305,711	293,370	12,341
Depreciation	1,137,696	94,808	104,706	(9,898)	663,656	743,485	(79,829)
TOTAL OPERATING EXPENSE	10,741,542	1,551,009	1,477,623	73,386	6,093,963	5,631,131	462,832
NET INCOME (EXPENSE)	2,207,960	955,399	1,073,211	117,812	1,327,575	1,737,914	410,339
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	43	(1,120)	79,270	74,847	(4,423)
Investment Earnings	21,324	1,777	18,656	16,879	12,439	42,361	29,922
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
Funded Capital Resources	-	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	106,409	2,940	18,699	15,759	91,709	119,468	27,759
NON OPERATING EXPENSE							
Debt Service Interest	219	-	-	-	219	220	(1)
TOTAL NON OPERATING EXPENSE	219	-	-	-	219	220	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	2,314,150	958,339	1,091,910	133,571	1,419,065	1,857,162	438,096
CHANGE IN NET POSITION	2,314,150	958,339	1,091,910	133,571	1,419,065	1,857,162	438,096

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
RECREATION

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,476,890	119,970	132,334	12,364	888,945	835,063	(53,882)
Facility Fees	173,229	-	-	-	101,931	104,914	2,983
Intergovernmental - Operating Grants	117,000	9,750	-	(9,750)	68,250	100,000	31,750
Interfund Services	-	-	-	-	-	-	-
TOTAL OPERATING INCOME	1,767,119	129,720	132,334	2,614	1,059,126	1,039,977	(19,149)
OPERATING EXPENSE							
Salaries and Wages	1,304,390	108,469	93,319	15,150	776,449	730,589	45,860
Employee Fringe	392,286	35,694	24,938	10,756	229,149	182,097	47,052
Total Personnel Cost	1,696,676	144,163	118,257	25,906	1,005,598	912,686	92,912
Professional Services	5,850	-	-	-	5,850	2,500	3,350
Services and Supplies	617,361	46,399	47,693	(1,295)	346,543	294,143	52,400
Insurance	60,900	5,075	-	5,075	35,525	21,219	14,306
Utilities	122,923	10,445	20,303	(9,858)	73,213	88,971	(15,758)
Cost of Goods Sold	45,720	4,300	714	3,586	29,370	15,652	13,718
Central Services Cost	141,787	11,816	10,964	852	82,712	75,880	6,832
Depreciation	267,948	22,329	19,548	2,781	156,303	137,862	18,441
TOTAL OPERATING EXPENSE	2,959,165	244,526	217,479	27,047	1,735,114	1,548,911	186,202
NET INCOME (EXPENSE)	(1,192,046)	(114,806)	(85,145)	29,661	(675,988)	(508,934)	167,053
NON OPERATING INCOME							
Investment Earnings	1,020	85	(1,982)	(2,067)	595	(4,511)	(5,106)
Capital Grants	1,139,421	-	-	-	1,139,421	737,799	(401,622)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,595	9,595
TOTAL NON OPERATING INCOME	1,140,441	85	(1,982)	(2,067)	1,140,016	742,883	(397,133)
NON OPERATING EXPENSE							
Debt Service Interest	-	-	-	-	-	25	(25)
TOTAL NON OPERATING EXPENSE	-	-	-	-	-	25	(25)
INCOME(EXPENSE) BEFORE TRANSFERS	(51,605)	(114,721)	(87,127)	27,594	464,028	233,923	(230,105)
CHANGE IN NET POSITION	(51,605)	(114,721)	(87,127)	27,594	464,028	233,923	(230,105)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
PARKS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	63,115	-	-	-	48,563	21,690	(26,873)
Facility Fees	73,191	-	-	-	43,066	44,327	1,261
Intergovernmental - Operating Grants	22,875	-	3,674	3,674	15,000	12,780	(2,220)
Interfund Services	107,267	4,774	10,239	5,465	70,207	77,872	7,665
TOTAL OPERATING INCOME	266,448	4,774	13,912	9,138	176,836	156,670	(20,166)
OPERATING EXPENSE							
Salaries and Wages	416,383	20,636	26,164	(5,528)	257,538	274,114	(16,576)
Employee Fringe	115,788	8,456	8,183	273	68,692	62,756	5,936
Total Personnel Cost	532,171	29,092	34,347	(5,255)	326,230	336,871	(10,641)
Professional Services	1,170	-	-	-	1,170	500	670
Services and Supplies	410,892	14,226	11,746	2,480	238,452	125,136	113,316
Insurance	14,500	1,208	-	1,208	8,458	3,906	4,552
Utilities	112,091	3,230	5,023	(1,793)	71,086	71,976	(890)
Central Services Cost	60,810	5,068	3,016	2,052	35,476	32,026	3,450
Depreciation	267,048	22,254	22,517	(263)	155,778	158,078	(2,300)
TOTAL OPERATING EXPENSE	1,398,682	75,078	76,649	(1,571)	836,650	728,492	108,158
NET INCOME (EXPENSE)	(1,132,234)	(70,304)	(62,737)	7,567	(659,814)	(571,821)	87,992
NON OPERATING INCOME							
Non Operating Income/Leases	12,100	80	-	(80)	9,290	-	(9,290)
Investment Earnings	(180)	(15)	42	57	(105)	188	293
Capital Grants	100,000	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	111,920	65	42	(23)	9,185	188	(8,997)
NON OPERATING EXPENSE							
Debt Service Interest	33	-	-	-	33	33	(0)
TOTAL NON OPERATING EXPENSE	33	-	-	-	33	33	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,020,347)	(70,239)	(62,695)	7,544	(650,662)	(571,666)	78,995
CHANGE IN NET POSITION	(1,020,347)	(70,239)	(62,695)	7,544	(650,662)	(571,666)	78,995

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
TENNIS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	178,449	-	-	-	72,700	162,043	89,343
Facility Fees	1,304	-	-	-	767	790	23
TOTAL OPERATING INCOME	179,753	-	-	-	73,467	162,832	89,365
OPERATING EXPENSE							
Salaries and Wages	131,667	2,948	813	2,135	93,827	124,703	(30,876)
Employee Fringe	31,804	1,822	324	1,498	20,674	17,207	3,467
Total Personnel Cost	163,471	4,770	1,137	3,633	114,501	141,910	(27,410)
Professional Services	585	-	-	-	585	250	335
Services and Supplies	92,960	1,669	3,816	(2,147)	47,843	57,669	(9,826)
Insurance	3,900	325	-	325	2,275	1,047	1,228
Utilities	11,780	737	826	(90)	6,978	7,192	(215)
Cost of Goods Sold	10,578	-	-	-	7,595	20,468	(12,874)
Central Services Cost	15,496	1,291	324	967	9,037	12,216	(3,179)
Depreciation	70,608	5,884	5,956	(72)	41,188	41,689	(501)
TOTAL OPERATING EXPENSE	369,378	14,675	12,059	2,617	230,001	282,442	(52,441)
NET INCOME (EXPENSE)	(189,625)	(14,675)	(12,059)	2,617	(156,534)	(119,610)	36,924
NON OPERATING INCOME							
Investment Earnings	(2,352)	(196)	(1,029)	(833)	(1,372)	(2,366)	(994)
TOTAL NON OPERATING INCOME	(2,352)	(196)	(1,029)	(833)	(1,372)	(2,366)	(994)
NON OPERATING EXPENSE							
Debt Service Interest	14	-	-	-	14	15	(1)
TOTAL NON OPERATING EXPENSE	14	-	-	-	14	15	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	(191,991)	(14,871)	(13,088)	1,783	(157,920)	(121,990)	35,930
CHANGE IN NET POSITION	(191,991)	(14,871)	(13,088)	1,783	(157,920)	(121,990)	35,930

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
COMMUNITY SERVICES ADMINISTRATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	(272,975)	(12,510)	(121,386)	(108,876)	(167,373)	(92,359)	75,014
Facility Fees	754,952	-	-	-	444,227	457,228	13,001
TOTAL OPERATING INCOME	481,977	(12,510)	(121,386)	(108,876)	276,854	364,869	88,015
OPERATING EXPENSE							
Salaries and Wages	207,744	17,224	14,996	2,228	123,948	112,748	11,200
Employee Fringe	80,217	7,417	4,966	2,450	46,801	36,672	10,129
Total Personnel Cost	287,961	24,641	19,962	4,679	170,749	149,420	21,329
Services and Supplies	171,445	1,165	120	1,045	159,965	22,057	137,908
Utilities	5,531	461	-	461	3,226	2,587	639
Central Services Cost	20,649	1,721	1,125	596	12,047	11,049	998
Defensible Space	100,000	-	-	-	-	6,958	(6,958)
Depreciation	24,408	2,034	1,548	486	14,238	16,318	(2,080)
TOTAL OPERATING EXPENSE	609,994	30,022	22,754	7,267	360,225	208,389	151,836
NET INCOME (EXPENSE)	(128,017)	(42,532)	(144,140)	(101,608)	(83,371)	156,481	239,852
NON OPERATING INCOME							
Investment Earnings	25,872	2,156	12,144	9,988	15,092	27,587	12,495
Capital Grants	-	-	-	-	-	401,621	401,621
TOTAL NON OPERATING INCOME	25,872	2,156	12,144	9,988	15,092	429,208	414,116
INCOME(EXPENSE) BEFORE TRANSFERS	(102,145)	(40,376)	(131,997)	(91,620)	(68,279)	585,689	653,968
CHANGE IN NET POSITION	(102,145)	(40,376)	(131,997)	(91,620)	(68,279)	585,689	653,968

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	623,890	(32,550)	(461,097)	(428,547)	395,470	543,550	148,080
Facility Fees	2,556,840	-	-	-	1,504,490	1,660,750	156,260
TOTAL OPERATING INCOME	3,180,730	(32,550)	(461,097)	(428,547)	1,899,960	2,204,300	304,340
OPERATING EXPENSE							
Salaries and Wages	968,860	37,703	33,876	3,827	637,812	635,480	2,332
Employee Fringe	250,645	16,719	11,703	5,017	153,549	129,733	23,816
Total Personnel Cost	1,219,505	54,422	45,579	8,844	791,361	765,212	26,149
Professional Services	17,850	1,000	-	1,000	12,850	2,500	10,350
Services and Supplies	820,632	21,960	30,368	(8,407)	564,940	260,139	304,801
Insurance	41,300	-	-	-	27,533	22,247	5,287
Utilities	128,817	8,420	5,838	2,582	79,703	91,713	(12,010)
Central Services Cost	141,194	11,766	4,953	6,813	82,362	70,207	12,155
Depreciation	184,260	15,355	25,223	(9,868)	70	176,829	(176,759)
TOTAL OPERATING EXPENSE	2,553,558	112,924	111,960	964	1,558,820	1,388,847	169,972
NET INCOME (EXPENSE)	627,172	(145,474)	(573,057)	(427,583)	341,140	815,453	474,312
NON OPERATING INCOME							
Investment Earnings	11,400	950	11,373	10,423	6,650	26,853	20,203
TOTAL NON OPERATING INCOME	11,400	950	11,373	10,423	6,650	26,853	20,203
NON OPERATING EXPENSE							
Debt Service Interest	70	-	-	-	70	71	(1)
TOTAL NON OPERATING EXPENSE	70	-	-	-	70	71	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	638,502	(144,524)	(561,683)	(417,160)	347,720	842,235	494,514
CHANGE IN NET POSITION	638,502	(144,524)	(561,683)	(417,160)	347,720	842,235	494,514

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	3,467,103	270,067	213,483	(56,584)	2,024,536	1,612,673	(411,862)
TOTAL OPERATING INCOME	3,467,103	270,067	213,483	(56,584)	2,024,536	1,612,673	(411,862)
OPERATING EXPENSE							
Salaries and Wages	1,620,492	138,447	108,609	29,838	975,235	841,646	133,589
Employee Fringe	819,935	76,762	50,201	26,561	478,893	380,078	98,815
Total Personnel Cost	2,440,427	215,209	158,810	56,399	1,454,128	1,221,724	232,404
Professional Services	15,000	1,250	-	1,250	8,750	-	8,750
Services and Supplies	959,912	56,970	53,516	3,454	585,186	505,488	79,698
Insurance	16,600	1,383	-	1,383	9,683	4,472	5,211
Utilities	9,910	776	-	776	5,731	5,616	115
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	9,876	823	790	33	5,761	6,253	(492)
TOTAL OPERATING EXPENSE	3,451,725	276,411	213,115	63,296	2,069,240	1,743,385	325,854
NET INCOME (EXPENSE)	15,378	(6,344)	368	6,712	(44,704)	(130,712)	(86,008)
NON OPERATING INCOME							
Investment Earnings	(456)	(38)	(62)	(24)	(266)	(154)	112
TOTAL NON OPERATING INCOME	(456)	(38)	(62)	(24)	(266)	(154)	112
INCOME(EXPENSE) BEFORE TRANSFERS	14,922	(6,382)	306	6,688	(44,970)	(130,866)	(85,896)
CHANGE IN NET POSITION	14,922	(6,382)	306	6,688	(44,970)	(130,866)	(85,896)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
FLEET

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,463,650	120,607	94,315	(26,292)	871,746	670,144	(201,602)
TOTAL OPERATING INCOME	1,463,650	120,607	94,315	(26,292)	871,746	670,144	(201,602)
OPERATING EXPENSE							
Salaries and Wages	645,375	54,681	43,211	11,470	390,769	314,086	76,683
Employee Fringe	342,669	32,188	23,666	8,522	200,685	159,708	40,977
Total Personnel Cost	988,044	86,869	66,877	19,992	591,454	473,794	117,660
Services and Supplies	467,560	35,075	44,852	(9,777)	308,405	197,110	111,295
Insurance	5,900	492	-	492	3,442	1,585	1,857
Utilities	1,809	101	-	101	1,005	787	219
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	6,528	544	492	52	3,808	4,173	(365)
TOTAL OPERATING EXPENSE	1,469,841	123,080	112,221	10,859	908,114	677,280	230,834
NET INCOME (EXPENSE)	(6,191)	(2,474)	(17,906)	(15,433)	(36,369)	(7,136)	29,232
NON OPERATING INCOME							
Investment Earnings	108	9	136	127	63	297	234
TOTAL NON OPERATING INCOME	108	9	136	127	63	297	234
INCOME(EXPENSE) BEFORE TRANSFERS	(6,083)	(2,465)	(17,771)	(15,306)	(36,306)	(6,840)	29,466
CHANGE IN NET POSITION	(6,083)	(2,465)	(17,771)	(15,306)	(36,306)	(6,840)	29,466

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
ENGINEERING**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,018,807	84,901	88,232	3,331	594,304	533,285	(61,019)
TOTAL OPERATING INCOME	1,018,807	84,901	88,232	3,331	594,304	533,285	(61,019)
OPERATING EXPENSE							
Salaries and Wages	633,525	54,517	52,021	2,496	379,071	363,281	15,790
Employee Fringe	291,205	27,001	20,321	6,680	169,840	132,464	37,376
Total Personnel Cost	924,730	81,518	72,342	9,176	548,911	495,745	53,166
Professional Services	15,000	1,250	-	1,250	8,750	-	8,750
Services and Supplies	62,461	1,947	1,230	717	41,250	58,372	(17,121)
Insurance	4,400	367	-	367	2,567	1,189	1,378
Utilities	2,936	245	-	245	1,713	2,434	(722)
TOTAL OPERATING EXPENSE	1,009,527	85,327	73,572	11,755	603,191	557,740	45,451
NET INCOME (EXPENSE)	9,280	(426)	14,660	15,086	(8,887)	(24,455)	(15,568)
NON OPERATING INCOME							
Investment Earnings	216	18	(62)	(80)	126	(157)	(283)
TOTAL NON OPERATING INCOME	216	18	(62)	(80)	126	(157)	(283)
INCOME(EXPENSE) BEFORE TRANSFERS	9,496	(408)	14,597	15,005	(8,761)	(24,611)	(15,850)
CHANGE IN NET POSITION	9,496	(408)	14,597	15,005	(8,761)	(24,611)	(15,850)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BUILDINGS

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through January

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	984,646	64,560	30,937	(33,623)	558,486	409,244	(149,242)
TOTAL OPERATING INCOME	984,646	64,560	30,937	(33,623)	558,486	409,244	(149,242)
OPERATING EXPENSE							
Salaries and Wages	341,592	29,249	13,377	15,872	205,395	164,280	41,115
Employee Fringe	186,061	17,573	6,214	11,359	108,368	87,906	20,462
Total Personnel Cost	527,653	46,822	19,590	27,231	313,763	252,185	61,577
Services and Supplies	429,891	19,948	7,435	12,514	235,531	250,006	(14,475)
Insurance	6,300	525	-	525	3,675	1,698	1,977
Utilities	5,165	430	-	430	3,013	2,395	618
Depreciation	3,348	-	297	(297)	1,953	2,081	(128)
TOTAL OPERATING EXPENSE	972,357	67,725	27,322	40,403	557,935	508,365	49,569
NET INCOME (EXPENSE)	12,289	(3,165)	3,615	6,780	551	(99,121)	(99,673)
NON OPERATING INCOME							
Investment Earnings	(780)	(65)	(135)	(70)	(455)	(294)	161
TOTAL NON OPERATING INCOME	(780)	(65)	(135)	(70)	(455)	(294)	161
INCOME(EXPENSE) BEFORE TRANSFERS	11,509	(3,230)	3,479	6,709	96	(99,415)	(99,511)
CHANGE IN NET POSITION	11,509	(3,230)	3,479	6,709	96	(99,415)	(99,511)