

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF SOURCES AND USES

FISCAL YEAR 2022/23

February 2023

District Wide Summary

District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

February 2023

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance	Remaining Budget	YTD % of Budget
100 General Fund									
Sources	4,117,002	621,254	(6,354)	(627,608)	3,012,476	1,664,974	(1,347,502)	2,452,028	40%
Uses	6,454,005	364,382	325,585	38,798	3,868,972	3,464,107	404,865	2,989,899	54%
Net Sources/Uses	(2,337,003)	256,872	(331,939)	(588,810)	(856,496)	(1,799,133)	(942,637)		
200 Utilities									
Sources	15,568,081	1,005,144	1,016,180	11,036	10,125,253	11,385,273	1,260,020	4,182,808	73%
Uses	32,954,052	751,189	985,722	(234,533)	29,877,037	6,479,566	23,397,471	26,385,586	20%
Net Sources/Uses	(17,385,971)	253,955	30,459	(223,497)	(19,751,784)	4,905,707	24,657,491		
300 Community Services									
Sources	25,813,403	3,553,349	3,989,187	435,838	20,108,276	20,002,694	(105,582)	5,810,709	77%
Uses	28,846,690	1,931,703	2,049,029	(117,326)	22,448,498	16,555,251	5,893,247	12,291,439	57%
Net Sources/Uses	(3,033,287)	1,621,647	1,940,158	318,512	(2,340,222)	3,447,443	5,787,665		
390 Beach									
Sources	3,192,130	555,025	550,191	(4,834)	2,461,635	2,781,344	319,709	410,786	87%
Uses	3,320,662	95,172	98,540	(3,368)	2,627,247	1,428,546	1,198,701	1,892,116	43%
Net Sources/Uses	(128,532)	459,853	451,651	(8,202)	(165,612)	1,352,798	1,518,410		
400 Internal Services									
Sources	3,466,647	267,034	263,039	(3,995)	2,291,304	1,875,558	(415,745)	1,591,089	54%
Uses	3,441,849	254,616	350,610	(95,994)	2,318,095	2,089,506	228,589	1,352,343	61%
Net Sources/Uses	24,798	12,418	(87,571)	(99,989)	(26,791)	(213,947)	(187,156)		
DISTRICT-WIDE SUMMARY									
Sources	52,157,263	6,001,806	5,812,243	(189,563)	37,998,944	37,709,843	(289,100)	14,447,420	72%
Uses	75,017,258	3,397,062	3,809,485	(412,423)	61,139,850	30,016,975	31,122,874	44,911,383	40%
Net Sources/Uses	(22,859,995)	2,604,744	2,002,758	(601,987)	(23,140,906)	7,692,868	30,833,774	-	

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

February 2023

COMMUNITY SERVICES: OPERATIONS BY VENUE

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance	Remaining Budget	YTD % of Budget
320 Golf									
Golf - Championship Course									
Sources	4,296,325	121,067	115,464	(5,603)	3,285,616	3,183,348	(102,268)	1,112,977	74%
Uses	5,726,118	139,153	159,513	(20,360)	4,395,363	3,289,866	1,105,497	2,436,252	57%
Net Sources/Uses	(1,429,793)	(18,086)	(44,049)	(25,964)	(1,109,747)	(106,518)	1,003,229		
Golf - Mountain Course									
Sources	2,185,453	261,200	245,829	(15,371)	1,729,809	1,618,069	(111,740)	567,384	74%
Uses	2,512,604	51,080	43,661	7,418	2,074,006	750,320	1,323,686	1,762,284	30%
Net Sources/Uses	(327,151)	210,120	202,168	(7,953)	(344,197)	867,749	1,211,946		
330 Facilities									
Sources	2,304,536	87,403	86,087	(1,315)	1,746,720	1,276,695	(470,025)	1,027,841	55%
Uses	2,188,987	103,547	26,870	76,677	1,670,359	1,230,956	439,403	958,031	56%
Net Sources/Uses	115,549	(16,144)	59,217	75,361	76,361	45,739	(30,622)		
340 Ski									
Sources	13,055,911	2,726,971	3,233,773	506,802	10,240,218	10,722,285	482,067	2,333,626	82%
Uses	11,180,674	1,308,123	1,528,571	(220,448)	8,589,961	6,514,708	2,075,253	4,665,966	58%
Net Sources/Uses	1,875,237	1,418,848	1,705,202	286,354	1,650,257	4,207,577	2,557,321		
350 Recreation									
Sources	2,907,560	167,851	115,329	(52,522)	2,366,993	1,898,189	(468,804)	1,009,371	65%
Uses	4,920,647	195,703	192,962	2,741	4,050,309	3,589,175	461,135	1,331,472	73%
Net Sources/Uses	(2,013,087)	(27,852)	(77,633)	(49,781)	(1,683,316)	(1,690,986)	(7,669)		
370 Parks									
Sources	378,368	21,952	25,794	3,842	207,973	182,652	(25,321)	195,716	48%
Uses	1,432,001	51,605	61,523	(9,918)	1,047,070	706,203	340,868	725,799	49%
Net Sources/Uses	(1,053,633)	(29,653)	(35,730)	(6,076)	(839,097)	(523,550)	315,547		
380 Tennis									
Sources	177,401	101	2,455	2,354	72,196	162,922	90,726	14,479	92%
Uses	300,074	7,678	2,864	4,814	199,463	245,134	(45,671)	54,939	82%
Net Sources/Uses	(122,673)	(7,577)	(409)	7,168	(127,267)	(82,213)	45,055		
360 Community Services Administration									
Sources	507,849	166,805	164,456	(2,348)	458,751	958,534	499,783	(450,685)	189%
Uses	585,586	74,814	33,064	41,750	421,966	228,889	193,077	356,696	39%
Net Sources/Uses	(77,737)	91,991	131,392	39,401	36,785	729,644	692,860		
COMMUNITY SERVICES SUMMARY									
Sources	25,813,403	3,553,349	3,989,187	435,838	20,108,276	20,002,694	(105,582)	5,810,709	77%
Uses	28,846,690	1,931,703	2,049,029	(117,326)	22,448,498	16,555,251	5,893,248	12,291,439	57%
Net Sources/Uses	(3,033,287)	1,621,647	1,940,158	318,512	(2,340,222)	3,447,443	5,787,666		

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

February 2023

INTERNAL SERVICES: OPERATIONS BY VENUE

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance	Remaining Budget	YTD % of Budget
410 Fleet									
Sources	1,463,758	120,616	134,690	14,074	992,424	805,130	(187,294)	658,628	55%
Uses	1,463,313	111,884	154,016	(42,133)	1,016,190	827,142	189,048	636,171	57%
Net Sources/Uses	445	8,732	(19,326)	(28,058)	(23,766)	(22,012)	1,754		
420 Engineering									
Sources	1,019,023	84,919	84,539	(380)	679,349	617,667	(61,681)	401,356	61%
Uses	1,009,527	81,303	88,560	(7,258)	684,494	647,325	37,169	362,202	64%
Net Sources/Uses	9,496	3,616	(4,022)	(7,638)	(5,145)	(29,657)	(24,513)		
430 Buildings									
Sources	983,866	61,500	43,811	(17,689)	619,531	452,761	(166,770)	531,105	46%
Uses	969,009	61,430	108,034	(46,604)	617,412	615,039	2,373	353,970	63%
Net Sources/Uses	14,857	70	(64,223)	(64,293)	2,119	(162,278)	(164,397)		
INTERNAL SERVICES SUMMARY									
Sources	3,466,647	267,034	263,039	(3,995)	2,291,304	1,875,558	(415,745)	1,591,089	54%
Uses	3,441,849	254,616	350,610	(95,994)	2,318,095	2,089,506	228,589	1,352,343	61%
Net Sources/Uses	24,798	12,418	(87,571)	(99,989)	(26,791)	(213,947)	(187,156)		

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	2,008,289	464,145	-	(464,145)	1,658,394	1,235,916	(422,478)
Consolidated Taxes	2,092,885	155,790	2,813	(152,977)	1,343,530	350,092	(993,438)
Charges for Services	35,353,526	3,633,511	4,175,867	542,356	25,932,724	26,156,769	224,045
Facility Fees	6,249,540	1,423,075	1,348,792	(74,283)	5,100,413	5,245,985	145,572
Intergovernmental - Operating Grants	139,875	9,750	2,253	(7,497)	93,000	115,131	22,131
Interfund Services	3,826,605	303,593	309,571	5,978	2,534,686	2,114,949	(419,736)
Non Operating Income/Leases	141,174	3,113	-	(3,113)	126,144	107,766	(18,378)
Investment Earnings	105,948	8,829	(27,054)	(35,883)	70,632	231,959	161,327
Capital Grants	1,239,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	11,855	11,855
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
TOTAL SOURCES	52,157,263	6,001,806	5,812,243	(189,563)	37,998,944	37,709,843	(289,100)
USES							
Salaries and Wages	17,719,331	1,529,194	1,483,751	45,443	12,137,357	10,643,563	1,493,794
Employee Fringe	7,218,710	614,322	514,573	99,749	4,816,019	3,740,132	1,075,887
Total Personnel Cost	24,938,041	2,143,516	1,998,324	145,192	16,953,376	14,383,696	2,569,680
Professional Services	702,800	58,750	28,253	30,497	567,801	236,741	331,061
Services and Supplies	12,727,187	756,812	975,899	(219,087)	9,551,252	6,171,990	3,379,262
Insurance	764,900	71,458	-	71,458	509,933	198,463	311,470
Utilities	2,515,493	169,842	80,008	89,834	1,828,551	2,006,577	(178,027)
Cost of Goods Sold	1,808,069	142,360	78,198	64,162	1,335,449	989,069	346,379
Central Services Cost	-	-	-	-	2	-	2
Defensible Space	200,000	54,166	11,100	43,066	133,336	25,016	108,320
Capital Improvements	29,220,407	-	637,546	(637,546)	29,220,407	4,326,045	24,894,362
Debt Service	1,040,362	156	156	-	1,039,737	679,378	360,359
Extraordinary	100,000	-	-	-	-	-	-
Transfers Out	1,000,000	-	-	-	-	1,000,000	(1,000,000)
TOTAL USES	75,017,258	3,397,061	3,809,485	(412,424)	61,139,844	30,016,975	31,122,869
SOURCES(USES)	(22,859,995)	2,604,745	2,002,758	(601,988)	(23,140,900)	7,692,868	30,833,768

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	2,008,289	464,145	-	(464,145)	1,658,394	1,235,916	(422,478)
Consolidated Taxes	2,092,885	155,790	2,813	(152,977)	1,343,530	350,092	(993,438)
Charges for Services	2,520	210	-	(210)	1,680	-	(1,680)
Intergovernmental - Operating Grants	-	-	-	-	-	97	97
Non Operating Income/Leases	-	-	-	-	-	228	228
Investment Earnings	13,308	1,109	(9,167)	(10,276)	8,872	78,641	69,769
TOTAL SOURCES	4,117,002	621,254	(6,354)	(627,608)	3,012,476	1,664,974	(1,347,502)
USES							
Salaries and Wages	2,842,293	221,043	209,885	11,158	1,929,186	1,654,768	274,418
Employee Fringe	1,437,169	114,934	93,106	21,827	954,534	710,771	243,763
Total Personnel Cost	4,279,462	335,977	302,991	32,986	2,883,720	2,365,539	518,181
Professional Services	461,475	53,417	-	53,417	347,808	122,270	225,539
Services and Supplies	1,124,356	70,552	36,857	33,695	767,381	501,755	265,626
Insurance	57,900	4,825	-	4,825	38,600	15,567	23,033
Utilities	117,212	9,562	10,902	(1,339)	78,063	72,893	5,170
Central Services Cost	(1,319,400)	(109,950)	(104,386)	(5,564)	(879,600)	(833,681)	(45,919)
Capital Improvements	633,000	-	79,221	(79,221)	633,000	219,765	413,235
Extraordinary	100,000	-	-	-	-	-	-
Transfers Out	1,000,000	-	-	-	-	1,000,000	(1,000,000)
TOTAL USES	6,454,005	364,382	325,585	38,798	3,868,972	3,464,107	404,865
SOURCES(USES)	(2,337,003)	256,872	(331,939)	(588,810)	(856,496)	(1,799,133)	(942,637)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
UTILITY FUND**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	14,289,893	970,370	986,432	16,062	9,929,811	10,154,339	224,528
Interfund Services	236,500	31,300	38,759	7,459	167,650	153,592	(14,058)
Investment Earnings	41,688	3,474	(9,011)	(12,485)	27,792	77,342	49,550
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
TOTAL SOURCES	15,568,081	1,005,144	1,016,180	11,036	10,125,253	11,385,273	1,260,020
USES							
Salaries and Wages	3,762,672	290,012	274,149	15,863	2,564,072	1,982,205	581,867
Employee Fringe	1,891,008	150,774	135,520	15,254	1,258,664	919,504	339,160
Total Personnel Cost	5,653,680	440,786	409,669	31,117	3,822,736	2,901,708	921,028
Professional Services	167,050	2,083	28,253	(26,170)	158,718	92,364	66,354
Services and Supplies	4,088,195	206,142	206,772	(630)	3,262,218	1,370,348	1,891,870
Insurance	221,900	18,492	-	18,492	147,933	59,720	88,213
Utilities	958,691	79,520	10,728	68,792	637,560	708,196	(70,636)
Defensible Space	100,000	4,166	-	4,166	83,336	6,958	76,378
Capital Improvements	21,121,401	-	330,300	(330,300)	21,121,401	1,057,542	20,063,859
Debt Service	643,135	-	-	-	643,135	282,730	360,405
TOTAL USES	32,954,052	751,189	985,722	(234,533)	29,877,037	6,479,566	23,397,471
SOURCES(USES)	(17,385,971)	253,955	30,459	(223,497)	(19,751,784)	4,905,707	24,657,491

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
UTILITY FUND - WATER**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	5,957,177	340,847	347,579	6,732	4,249,394	4,273,842	24,448
Interfund Services	236,500	31,300	38,759	7,459	167,650	153,592	(14,058)
Investment Earnings	20,844	1,737	(4,506)	(6,243)	13,896	38,671	24,775
TOTAL SOURCES	6,214,521	373,884	381,833	7,949	4,430,940	4,466,105	35,165
USES							
Salaries and Wages	1,615,656	125,063	127,014	(1,951)	1,101,786	868,095	233,691
Employee Fringe	828,765	66,242	63,220	3,022	550,892	402,107	148,785
Total Personnel Cost	2,444,421	191,305	190,234	1,071	1,652,678	1,270,202	382,476
Professional Services	80,350	1,000	13,648	(12,648)	76,350	41,082	35,268
Services and Supplies	2,449,236	99,778	71,066	28,712	2,053,951	746,206	1,307,745
Insurance	121,900	10,158	-	10,158	81,267	32,804	48,463
Utilities	474,748	39,323	3,638	35,685	315,196	377,046	(61,850)
Defensible Space	50,000	-	-	-	50,000	3,479	46,521
Capital Improvements	2,433,359	-	52,285	(52,285)	2,433,359	104,938	2,328,421
Debt Service	307,020	-	-	-	307,020	127,295	179,725
Transfers Out	(614,135)	(13,306)	(104,352)	91,046	(564,099)	(482,270)	(81,829)
TOTAL USES	7,746,899	328,259	226,519	101,740	6,405,722	2,220,782	4,184,940
SOURCES(USES)	(1,532,378)	45,625	155,314	109,689	(1,974,782)	2,245,323	4,220,104

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
UTILITY FUND - SEWER**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	7,816,716	629,523	640,352	10,829	5,253,417	5,408,785	155,368
Investment Earnings	20,844	1,737	(4,506)	(6,243)	13,896	38,671	24,775
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
TOTAL SOURCES	8,837,560	631,260	635,847	4,587	5,267,313	6,447,456	1,180,143
USES							
Salaries and Wages	1,907,639	148,344	131,299	17,045	1,304,295	990,208	314,087
Employee Fringe	952,450	76,284	64,540	11,744	635,453	458,752	176,701
Total Personnel Cost	2,860,089	224,628	195,839	28,789	1,939,748	1,448,959	490,788
Professional Services	86,700	1,083	14,605	(13,522)	82,368	51,282	31,086
Services and Supplies	1,409,034	87,242	123,253	(36,011)	1,055,280	508,453	546,828
Insurance	100,000	8,333	-	8,333	66,667	26,917	39,750
Utilities	481,963	40,076	6,962	33,115	321,133	329,932	(8,800)
Defensible Space	50,000	4,166	-	4,166	33,336	3,479	29,857
Capital Improvements	18,688,042	-	278,016	(278,016)	18,688,042	952,604	17,735,438
Debt Service	336,115	-	-	-	336,115	155,435	180,680
Transfers Out	614,135	13,306	104,352	(91,046)	564,099	482,270	81,829
TOTAL USES	24,626,077	378,834	723,026	(344,192)	23,086,787	3,959,331	19,127,456
SOURCES(USES)	(15,788,517)	252,426	(87,179)	(339,605)	(17,819,474)	2,488,125	20,307,599

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
UTILITY FUND - SOLID WASTE**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	356,000	-	(1,499)	(1,499)	267,000	309,111	42,111
TOTAL SOURCES	356,000	-	(1,499)	(1,499)	267,000	309,111	42,111
USES							
Salaries and Wages	202,164	13,815	10,649	3,166	132,936	82,292	50,644
Employee Fringe	84,670	6,209	5,227	981	55,649	38,747	16,902
Total Personnel Cost	286,834	20,024	15,876	4,148	188,585	121,039	67,546
Services and Supplies	160,326	13,339	11,992	1,346	106,521	80,140	26,381
Utilities	1,780	121	128	(8)	1,132	1,122	10
TOTAL USES	448,940	33,483	27,997	5,487	296,237	202,300	93,937
SOURCES(USES)	(92,940)	(33,483)	(29,496)	3,988	(29,237)	106,811	136,048

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	160,000	-	-	-	160,000	162,601	2,601
TOTAL SOURCES	160,000	-	-	-	160,000	162,601	2,601
USES							
Salaries and Wages	37,213	2,790	5,188	(2,398)	25,055	41,610	(16,555)
Employee Fringe	25,123	2,039	2,532	(493)	16,670	19,898	(3,227)
Total Personnel Cost	62,336	4,829	7,720	(2,891)	41,725	61,508	(19,782)
Services and Supplies	69,600	5,783	460	5,323	46,467	35,549	10,917
Utilities	200	-	-	-	100	96	4
TOTAL USES	132,136	10,613	8,181	2,432	88,292	97,153	(8,861)
SOURCES(USES)	27,864	(10,613)	(8,181)	2,432	71,708	65,448	(6,260)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
COMMUNITY SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	20,437,223	2,691,071	3,189,435	498,364	15,633,903	15,458,879	(175,024)
Facility Fees	3,692,700	840,860	795,666	(45,194)	3,013,708	3,032,109	18,401
Intergovernmental - Operating Grants	139,875	9,750	2,253	(7,497)	93,000	115,034	22,034
Interfund Services	123,002	5,221	7,808	2,587	75,428	85,680	10,252
Non Operating Income/Leases	141,174	3,113	-	(3,113)	126,144	107,538	(18,606)
Investment Earnings	40,008	3,334	(5,975)	(9,309)	26,672	52,177	25,505
Capital Grants	1,239,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	11,855	11,855
TOTAL SOURCES	25,813,403	3,553,349	3,989,187	435,838	20,108,276	20,002,694	(105,582)
USES							
Salaries and Wages	8,525,014	858,358	852,063	6,295	5,871,271	5,381,812	489,459
Employee Fringe	2,819,953	268,652	223,212	45,440	1,890,416	1,537,311	353,105
Total Personnel Cost	11,344,967	1,127,010	1,075,275	51,735	7,761,687	6,919,123	842,564
Professional Services	41,425	1,000	-	1,000	37,425	19,607	17,818
Services and Supplies	5,734,092	395,654	508,964	(113,311)	4,265,101	3,311,641	953,460
Insurance	427,200	46,758	-	46,758	284,800	96,458	188,342
Utilities	1,300,863	70,579	48,712	21,867	1,017,313	1,113,468	(96,155)
Cost of Goods Sold	1,808,069	142,360	78,198	64,162	1,335,449	989,238	346,211
Central Services Cost	1,178,206	98,185	99,142	(957)	785,480	758,229	27,251
Defensible Space	100,000	50,000	11,100	38,900	50,000	18,058	31,942
Capital Improvements	6,521,006	-	227,481	(227,481)	6,521,006	2,939,147	3,581,859
Debt Service	390,862	156	156	-	390,237	390,282	(45)
TOTAL USES	28,846,690	1,931,703	2,049,029	(117,326)	22,448,498	16,555,251	5,893,247
SOURCES(USES)	(3,033,287)	1,621,647	1,940,158	318,512	(2,340,222)	3,447,443	5,787,665

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
CHAMPIONSHIP GOLF**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	3,778,822	2,830	3,145	315	2,862,857	2,747,009	(115,848)
Facility Fees	520,251	118,466	112,098	(6,368)	424,591	427,183	2,592
Non Operating Income/Leases	-	-	-	-	-	11,305	11,305
Investment Earnings	(2,748)	(229)	220	449	(1,832)	(2,149)	(317)
TOTAL SOURCES	4,296,325	121,067	115,464	(5,603)	3,285,616	3,183,348	(102,268)
USES							
Salaries and Wages	1,535,541	42,577	61,121	(18,544)	1,052,058	1,011,646	40,412
Employee Fringe	457,288	22,396	29,755	(7,359)	303,386	284,182	19,204
Total Personnel Cost	1,992,829	64,973	90,877	(25,904)	1,355,444	1,295,828	59,616
Professional Services	6,380	-	-	-	6,380	3,040	3,340
Services and Supplies	1,078,693	43,627	50,906	(7,279)	703,194	493,898	209,296
Insurance	81,800	-	-	-	54,533	44,040	10,493
Utilities	252,595	9,364	10,069	(705)	183,167	190,279	(7,112)
Cost of Goods Sold	615,505	1,910	195	1,715	471,445	354,405	117,040
Central Services Cost	231,348	19,279	7,310	11,969	154,232	143,943	10,289
Capital Improvements	1,281,417	-	-	-	1,281,417	577,622	703,795
Debt Service	185,551	-	156	(156)	185,551	186,810	(1,259)
TOTAL USES	5,726,118	139,153	159,513	(20,360)	4,395,363	3,289,866	1,105,497
SOURCES(USES)	(1,429,793)	(18,086)	(44,049)	(25,964)	(1,109,747)	(106,518)	1,003,229

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
MOUNTAIN GOLF**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,004,338	-	-	-	765,019	662,870	(102,149)
Facility Fees	1,139,874	259,559	245,609	(13,950)	930,281	935,961	5,680
Non Operating Income/Leases	43,989	1,870	-	(1,870)	36,341	21,386	(14,955)
Investment Earnings	(2,748)	(229)	220	449	(1,832)	(2,149)	(317)
TOTAL SOURCES	2,185,453	261,200	245,829	(15,371)	1,729,809	1,618,069	(111,740)
USES							
Salaries and Wages	500,207	14,364	11,911	2,453	343,426	260,562	82,864
Employee Fringe	162,915	9,587	6,894	2,694	108,321	79,736	28,585
Total Personnel Cost	663,122	23,951	18,805	5,146	451,747	340,298	111,449
Professional Services	2,570	-	-	-	2,570	1,400	1,170
Services and Supplies	399,290	16,506	11,266	5,240	266,182	211,212	54,970
Insurance	18,800	-	-	-	12,533	10,133	2,401
Utilities	98,346	4,031	3,514	517	72,047	73,984	(1,936)
Cost of Goods Sold	113,366	-	-	-	78,189	46,410	31,779
Central Services Cost	77,236	6,436	2,044	4,392	51,488	43,354	8,134
Capital Improvements	1,138,000	-	8,033	(8,033)	1,138,000	23,529	1,114,471
Debt Service	1,874	156	-	156	1,249	-	1,249
TOTAL USES	2,512,604	51,080	43,661	7,418	2,074,006	750,320	1,323,686
SOURCES(USES)	(327,151)	210,120	202,168	(7,953)	(344,197)	867,749	1,211,946

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	2,117,586	44,807	45,724	917	1,594,119	1,123,367	(470,752)
Facility Fees	187,130	42,611	40,321	(2,290)	152,721	153,654	933
Investment Earnings	(180)	(15)	42	57	(120)	(326)	(206)
TOTAL SOURCES	2,304,536	87,403	86,087	(1,315)	1,746,720	1,276,695	(470,025)
USES							
Salaries and Wages	525,118	33,733	31,660	2,073	365,534	319,347	46,187
Employee Fringe	247,888	16,994	12,881	4,114	165,714	146,056	19,658
Total Personnel Cost	773,006	50,727	44,541	6,187	531,248	465,403	65,845
Professional Services	1,170	-	-	-	1,170	500	670
Services and Supplies	577,245	30,188	(4,838)	35,026	448,587	250,796	197,791
Insurance	12,800	1,067	-	1,067	8,533	3,453	5,080
Utilities	56,129	3,964	3,652	313	38,483	46,686	(8,204)
Cost of Goods Sold	464,700	8,700	(20,700)	29,400	374,000	226,159	147,841
Central Services Cost	106,807	8,901	4,217	4,684	71,208	60,820	10,388
Capital Improvements	20,000	-	-	-	20,000	-	20,000
Debt Service	177,130	-	-	-	177,130	177,139	(9)
TOTAL USES	2,188,987	103,547	26,870	76,677	1,670,359	1,230,956	439,403
SOURCES(USES)	115,549	(16,144)	59,217	75,361	76,361	45,739	(30,622)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,090,998	2,532,125	3,056,411	524,286	9,457,763	9,915,042	457,279
Facility Fees	842,769	191,906	181,591	(10,315)	687,806	692,005	4,199
Interfund Services	15,735	-	-	-	-	-	-
Non Operating Income/Leases	85,085	1,163	-	(1,163)	80,433	74,847	(5,586)
Investment Earnings	21,324	1,777	(4,229)	(6,006)	14,216	38,132	23,916
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL SOURCES	13,055,911	2,726,971	3,233,773	506,802	10,240,218	10,722,285	482,067
USES							
Salaries and Wages	3,903,964	633,756	614,074	19,682	2,724,563	2,414,805	309,758
Employee Fringe	1,331,768	173,918	135,620	38,298	901,923	690,543	211,381
Total Personnel Cost	5,235,732	807,674	749,693	57,981	3,626,486	3,105,348	521,138
Professional Services	23,700	1,000	-	1,000	19,700	11,417	8,283
Services and Supplies	2,386,206	253,134	388,355	(135,220)	1,938,678	1,793,344	145,335
Insurance	234,500	39,083	-	39,083	156,333	12,660	143,673
Utilities	641,435	35,158	15,556	19,602	551,052	611,269	(60,217)
Cost of Goods Sold	558,200	128,400	90,995	37,405	371,500	318,436	53,064
Central Services Cost	524,073	43,673	71,198	(27,525)	349,384	364,568	(15,184)
Capital Improvements	1,557,059	-	212,773	(212,773)	1,557,059	277,897	1,279,162
Debt Service	19,769	-	-	-	19,769	19,770	(1)
TOTAL USES	11,180,674	1,308,123	1,528,571	(220,448)	8,589,961	6,514,708	2,075,253
SOURCES(USES)	1,875,237	1,418,848	1,705,202	286,354	1,650,257	4,207,577	2,557,321

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,476,890	118,570	77,520	(41,050)	1,007,515	912,583	(94,932)
Facility Fees	173,229	39,446	37,326	(2,120)	141,377	142,240	863
Intergovernmental - Operating Grants	117,000	9,750	-	(9,750)	78,000	100,000	22,000
Investment Earnings	1,020	85	483	398	680	(4,028)	(4,708)
Capital Grants	1,139,421	-	-	-	1,139,421	737,799	(401,622)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,595	9,595
TOTAL SOURCES	2,907,560	167,851	115,329	(52,522)	2,366,993	1,898,189	(468,804)
USES							
Salaries and Wages	1,304,390	96,402	93,445	2,957	872,851	824,034	48,817
Employee Fringe	392,286	30,397	24,836	5,561	259,546	206,933	52,613
Total Personnel Cost	1,696,676	126,799	118,281	8,518	1,132,397	1,030,967	101,430
Professional Services	5,850	-	-	-	5,850	2,500	3,350
Services and Supplies	617,361	38,899	52,014	(13,115)	431,840	346,268	85,572
Insurance	60,900	5,075	-	5,075	40,600	21,219	19,381
Utilities	122,956	9,765	5,018	4,747	82,977	95,027	(12,050)
Cost of Goods Sold	45,720	3,350	7,707	(4,357)	32,720	23,359	9,361
Central Services Cost	141,787	11,816	9,942	1,874	94,528	85,822	8,706
Capital Improvements	2,227,168	-	-	-	2,227,168	1,981,760	245,408
Debt Service	2,229	-	-	-	2,229	2,254	(25)
TOTAL USES	4,920,647	195,703	192,962	2,741	4,050,309	3,589,175	461,135
SOURCES(USES)	(2,013,087)	(27,852)	(77,633)	(49,781)	(1,683,316)	(1,690,986)	(7,669)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	63,115	-	-	-	48,563	21,690	(26,873)
Facility Fees	73,191	16,666	15,770	(896)	59,732	60,098	366
Intergovernmental - Operating Grants	22,875	-	2,253	2,253	15,000	15,034	34
Interfund Services	107,267	5,221	7,808	2,587	75,428	85,680	10,252
Non Operating Income/Leases	12,100	80	-	(80)	9,370	-	(9,370)
Investment Earnings	(180)	(15)	(38)	(23)	(120)	151	271
Capital Grants	100,000	-	-	-	-	-	-
TOTAL SOURCES	378,368	21,952	25,794	3,842	207,973	182,652	(25,321)
USES							
Salaries and Wages	416,383	19,293	24,244	(4,951)	276,831	298,358	(21,527)
Employee Fringe	115,788	7,488	8,034	(546)	76,180	70,790	5,390
Total Personnel Cost	532,171	26,781	32,277	(5,497)	353,011	369,148	(16,137)
Professional Services	1,170	-	-	-	1,170	500	670
Services and Supplies	410,892	11,593	10,293	1,299	264,271	135,429	128,842
Insurance	14,500	1,208	-	1,208	9,667	3,906	5,761
Utilities	112,091	6,955	9,712	(2,757)	78,041	84,002	(5,961)
Central Services Cost	60,810	5,068	2,565	2,503	40,544	34,591	5,953
Capital Improvements	297,362	-	6,675	(6,675)	297,362	75,621	221,741
Debt Service	3,005	-	-	-	3,005	3,005	(0)
TOTAL USES	1,432,001	51,605	61,523	(9,918)	1,047,070	706,203	340,868
SOURCES(USES)	(1,053,633)	(29,653)	(35,730)	(6,076)	(839,097)	(523,550)	315,547

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	178,449	-	1,920	1,920	72,700	163,963	91,263
Facility Fees	1,304	297	281	(16)	1,064	1,071	7
Investment Earnings	(2,352)	(196)	254	450	(1,568)	(2,112)	(544)
TOTAL SOURCES	177,401	101	2,455	2,354	72,196	162,922	90,726
USES							
Salaries and Wages	131,667	2,663	845	1,818	96,490	125,549	(29,059)
Employee Fringe	31,804	1,545	337	1,208	22,218	17,544	4,675
Total Personnel Cost	163,471	4,208	1,182	3,026	118,708	143,092	(24,384)
Professional Services	585	-	-	-	585	250	335
Services and Supplies	92,960	973	969	4	50,484	58,637	(8,153)
Insurance	3,900	325	-	325	2,600	1,047	1,553
Utilities	11,780	882	567	315	7,859	7,972	(113)
Cost of Goods Sold	10,578	-	-	-	7,595	20,468	(12,874)
Central Services Cost	15,496	1,291	146	1,145	10,328	12,362	(2,034)
Capital Improvements	-	-	-	-	-	-	-
Debt Service	1,304	-	-	-	1,304	1,305	(1)
TOTAL USES	300,074	7,678	2,864	4,814	199,463	245,134	(45,671)
SOURCES(USES)	(122,673)	(7,577)	(409)	7,168	(127,267)	(82,213)	45,055

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
COMMUNITY SERVICES ADMINISTRATION**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	(272,975)	(7,260)	4,715	11,975	(174,633)	(87,644)	86,989
Facility Fees	754,952	171,909	162,669	(9,240)	616,136	619,898	3,762
Investment Earnings	25,872	2,156	(2,928)	(5,084)	17,248	24,658	7,410
Capital Grants	-	-	-	-	-	401,621	401,621
TOTAL SOURCES	507,849	166,805	164,456	(2,348)	458,751	958,534	499,783
USES							
Salaries and Wages	207,744	15,570	14,763	807	139,518	127,511	12,007
Employee Fringe	80,217	6,327	4,856	1,471	53,128	41,528	11,600
Total Personnel Cost	287,961	21,897	19,619	2,278	192,646	169,039	23,607
Services and Supplies	171,445	735	-	735	161,865	22,057	139,808
Utilities	5,531	461	625	(164)	3,687	4,249	(562)
Central Services Cost	20,649	1,721	1,720	1	13,768	12,769	999
Defensible Space	100,000	50,000	11,100	38,900	50,000	18,058	31,942
Capital Improvements	-	-	-	-	-	2,717	(2,717)
TOTAL USES	585,586	74,814	33,064	41,750	421,966	228,889	193,077
SOURCES(USES)	(77,737)	91,991	131,392	39,401	36,785	729,644	692,860

**INCLINE VILLAGE GENERAL IMPROVEM.
STATEMENT OF SOURCES AND USES
BEACH FUND**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	623,890	(28,140)	-	28,140	367,330	543,550	176,220
Facility Fees	2,556,840	582,215	553,126	(29,089)	2,086,705	2,213,876	127,171
Investment Earnings	11,400	950	(2,935)	(3,885)	7,600	23,918	16,318
TOTAL SOURCES	3,192,130	555,025	550,191	(4,834)	2,461,635	2,781,344	319,709
USES							
Salaries and Wages	968,860	34,731	39,826	(5,095)	672,543	675,306	(2,763)
Employee Fringe	250,645	14,451	12,490	1,960	167,999	142,223	25,777
Total Personnel Cost	1,219,505	49,182	52,316	(3,135)	840,542	817,529	23,014
Professional Services	17,850	1,000	-	1,000	13,850	2,500	11,350
Services and Supplies	820,632	23,820	31,854	(8,034)	610,720	291,407	319,313
Insurance	41,300	-	-	-	27,533	22,247	5,287
Utilities	128,817	9,405	8,582	823	89,108	103,455	(14,347)
Central Services Cost	141,194	11,766	5,244	6,522	94,128	75,451	18,677
Defensible Space	-	-	-	-	-	-	-
Capital Improvements	945,000	-	544	(544)	945,000	109,592	835,408
Debt Service	6,365	-	-	-	6,365	6,366	(1)
TOTAL USES	3,320,662	95,172	98,540	(3,368)	2,627,247	1,428,546	1,198,701
SOURCES(USES)	(128,532)	459,853	451,651	(8,202)	(165,612)	1,352,798	1,518,410

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
INTERNAL SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	3,467,103	267,072	263,004	(4,068)	2,291,608	1,875,678	(415,930)
Investment Earnings	(456)	(38)	35	73	(304)	(119)	185
TOTAL SOURCES	3,466,647	267,034	263,039	(3,995)	2,291,304	1,875,558	(415,745)
USES							
Salaries and Wages	1,620,492	125,050	107,827	17,223	1,100,285	949,473	150,812
Employee Fringe	819,935	65,512	50,246	15,266	544,405	430,324	114,081
Total Personnel Cost	2,440,427	190,562	158,073	32,489	1,644,690	1,379,797	264,893
Professional Services	15,000	1,250	-	1,250	10,000	-	10,000
Services and Supplies	959,912	60,645	191,453	(130,808)	645,831	696,839	(51,008)
Insurance	16,600	1,383	-	1,383	11,067	4,472	6,595
Utilities	9,910	776	1,085	(309)	6,507	8,566	(2,059)
Cost of Goods Sold	-	-	-	-	-	(169)	169
TOTAL USES	3,441,849	254,616	350,610	(95,994)	2,318,095	2,089,506	228,589
SOURCES(USES)	24,798	12,418	(87,571)	(99,989)	(26,791)	(213,947)	(187,156)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	1,463,650	120,607	134,710	14,103	992,352	804,854	(187,498)
Investment Earnings	108	9	(20)	(29)	72	276	204
TOTAL SOURCES	1,463,758	120,616	134,690	14,074	992,424	805,130	(187,294)
USES							
Salaries and Wages	645,375	49,390	44,162	5,228	440,159	358,248	81,911
Employee Fringe	342,669	27,321	23,929	3,392	228,006	183,637	44,369
Total Personnel Cost	988,044	76,711	68,091	8,620	668,165	541,885	126,280
Services and Supplies	467,560	34,580	85,832	(51,252)	342,985	282,840	60,145
Insurance	5,900	492	-	492	3,933	1,585	2,348
Utilities	1,809	101	93	8	1,106	1,000	106
Cost of Goods Sold	-	-	-	-	-	(169)	169
TOTAL USES	1,463,313	111,884	154,016	(42,133)	1,016,190	827,142	189,048
SOURCES(USES)	445	8,732	(19,326)	(28,058)	(23,766)	(22,012)	1,754

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	1,018,807	84,901	84,520	(381)	679,205	617,805	(61,400)
Investment Earnings	216	18	19	1	144	(138)	(282)
TOTAL SOURCES	1,019,023	84,919	84,539	(380)	679,349	617,667	(61,681)
USES							
Salaries and Wages	633,525	49,241	50,964	(1,723)	428,312	414,245	14,067
Employee Fringe	291,205	23,218	20,335	2,883	193,058	152,799	40,259
Total Personnel Cost	924,730	72,459	71,299	1,160	621,370	567,044	54,327
Professional Services	15,000	1,250	-	1,250	10,000	-	10,000
Services and Supplies	62,461	6,982	16,684	(9,702)	48,232	75,056	(26,823)
Insurance	4,400	367	-	367	2,933	1,189	1,745
Utilities	2,936	245	577	(333)	1,957	4,036	(2,079)
TOTAL USES	1,009,527	81,303	88,560	(7,258)	684,494	647,325	37,169
SOURCES(USES)	9,496	3,616	(4,022)	(7,638)	(5,145)	(29,657)	(24,513)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023
July thru February 2022

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	984,646	61,565	43,775	(17,790)	620,051	453,019	(167,032)
Investment Earnings	(780)	(65)	36	101	(520)	(258)	262
TOTAL SOURCES	983,866	61,500	43,811	(17,689)	619,531	452,761	(166,770)
USES							
Salaries and Wages	341,592	26,419	12,701	13,718	231,814	176,980	54,834
Employee Fringe	186,061	14,973	5,982	8,991	123,340	93,887	29,453
Total Personnel Cost	527,653	41,392	18,683	22,709	355,154	270,868	84,286
Services and Supplies	429,891	19,083	88,937	(69,854)	254,614	338,943	(84,329)
Insurance	6,300	525	-	525	4,200	1,698	2,502
Utilities	5,165	430	415	16	3,443	3,530	(87)
TOTAL USES	969,009	61,430	108,034	(46,604)	617,412	615,039	2,373
SOURCES(USES)	14,857	70	(64,223)	(64,293)	2,119	(162,278)	(164,397)