

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

FISCAL YEAR 2022/23

MAY 2023

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

MONTH- END FINANCIAL RESULTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

MAY 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	1,066,054	1,038,874	(27,180)	13,261,276	13,494,844	233,568	92.9%
Total Operating Expense	14,377,676	1,053,220	982,674	70,546	13,484,852	10,312,760	3,172,093	71.7%
Net Income (Expense)	148,717	12,834	56,200	43,366	(223,576)	3,182,085	3,405,661	
Total Non Operating Income	3,955,946	3,474	99,127	95,653	3,952,472	260,514	(3,691,958)	6.6%
Total Non Operating Expense	73,728	-	-	-	73,728	73,728	0	100.0%
Income (Expense) Before Transfers	4,030,935	16,308	155,327	139,019	3,655,168	3,368,871	(286,297)	
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	5,030,935	16,308	155,327	139,019	3,655,168	4,368,871	713,703	86.8%
300 Community Services								
Total Operating Income	24,392,800	619,417	541,257	(78,160)	23,065,568	22,854,618	(210,949)	93.7%
Total Operating Expense	24,646,414	1,636,905	1,765,727	(128,822)	22,973,461	21,145,235	1,828,226	85.8%
Net Income (Expense)	(253,614)	(1,017,488)	(1,224,469)	(206,982)	92,107	1,709,383	1,617,276	
Total Non Operating Income	1,420,603	7,203	44,390	37,187	1,313,400	1,422,523	109,123	100.1%
Total Non Operating Expense	6,157	156	156	-	6,001	5,733	267	93.1%
Income (Expense) Before Transfers	1,160,832	(1,010,441)	(1,180,236)	(169,795)	1,399,506	3,126,173	1,726,667	
Change in Net Position	1,160,832	(1,010,441)	(1,180,236)	(169,795)	1,399,506	3,126,173	1,726,667	269.3%
390 Beach								
Total Operating Income	3,180,730	192,200	223,101	30,901	3,020,098	3,379,079	358,981	106.2%
Total Operating Expense	2,608,429	244,330	188,207	56,124	2,232,877	1,941,014	291,863	74.4%
Net Income (Expense)	572,301	(52,130)	34,894	87,024	787,221	1,438,065	650,844	
Total Non Operating Income	11,400	950	5,440	4,490	10,450	56,152	45,702	492.6%
Total Non Operating Expense	70	-	-	-	70	71	(1)	101.2%
Income (Expense) Before Transfers	583,631	(51,180)	40,334	91,514	797,601	1,494,146	696,545	
Change in Net Position	583,631	(51,180)	40,334	91,514	797,601	1,494,146	696,545	256.0%
400 Internal Services								
Total Operating Income	3,467,103	311,757	237,722	(74,035)	3,164,244	2,509,005	(655,239)	72.4%
Total Operating Expense	3,451,725	308,657	225,550	83,107	3,187,385	2,744,339	443,046	79.5%
Net Income (Expense)	15,378	3,100	12,172	9,073	(23,141)	(235,333)	(212,193)	
Total Non Operating Income	(456)	(38)	(167)	(129)	(418)	(107)	311	
Income (Expense) Before Transfers	14,922	3,062	12,006	8,944	(203,514)	(235,441)	(31,927)	
Change in Net Position	14,922	3,062	12,006	8,944	(203,514)	(235,441)	(31,927)	-1577.8%

**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 May

	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	1,053,054	1,029,184	(23,870)	13,037,926	13,290,550	252,624
Interfund Services	236,500	13,000	9,691	(3,309)	223,350	204,294	(19,056)
TOTAL OPERATING INCOME	14,526,393	1,066,054	1,038,874	(27,180)	13,261,276	13,494,844	233,568
OPERATING EXPENSE							
Salaries and Wages	3,762,672	319,113	264,681	54,432	3,510,957	2,807,667	703,290
Employee Fringe	1,891,008	159,663	125,551	34,112	1,734,479	1,305,104	429,375
Total Personnel Cost	5,653,680	478,776	390,232	88,544	5,245,436	4,112,771	1,132,665
Professional Services	167,050	2,083	9,806	(7,723)	164,967	148,195	16,772
Services and Supplies	4,088,195	204,503	209,833	(5,330)	3,974,232	2,042,435	1,931,797
Insurance	221,900	18,492	19,907	(1,415)	203,408	218,974	(15,566)
Utilities	958,691	79,520	90,342	(10,822)	878,496	1,080,590	(202,095)
Defensible Space	100,000	4,166	-	4,166	95,834	6,958	88,876
Depreciation	3,188,160	265,680	262,555	3,125	2,922,480	2,702,836	219,644
TOTAL OPERATING EXPENSE	14,377,676	1,053,220	982,674	70,546	13,484,852	10,312,760	3,172,093
NET INCOME (EXPENSE)	148,717	12,834	56,200	43,366	(223,576)	3,182,085	3,405,661
NON OPERATING INCOME							
Investment Earnings	41,688	3,474	16,627	13,153	38,214	178,014	139,800
Capital Grants	204,258	-	-	-	204,258	-	(204,258)
Debt Proceeds	3,710,000	-	82,500	82,500	3,710,000	82,500	(3,627,500)
TOTAL NON OPERATING INCOME	3,955,946	3,474	99,127	95,653	3,952,472	260,514	(3,691,958)
NON OPERATING EXPENSE							
Debt Service Interest	73,728	-	-	-	73,728	73,728	0
TOTAL NON OPERATING EXPENSE	73,728	-	-	-	73,728	73,728	0
INCOME(EXPENSE) BEFORE TRANSFERS	4,030,935	16,308	155,327	139,019	3,655,168	3,368,871	(286,297)
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
CHANGE IN NET POSITION	5,030,935	16,308	155,327	139,019	3,655,168	4,368,871	713,703

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 May

	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	419,417	394,929	(24,488)	5,368,970	5,400,193	31,223
Interfund Services	236,500	13,000	9,691	(3,309)	223,350	204,294	(19,056)
TOTAL OPERATING INCOME	6,193,677	432,417	404,620	(27,797)	5,592,320	5,604,487	12,167
OPERATING EXPENSE							
Salaries and Wages	1,615,656	137,674	122,567	15,107	1,510,972	1,245,563	265,409
Employee Fringe	828,765	70,101	58,051	12,050	760,022	578,833	181,189
Total Personnel Cost	2,444,421	207,775	180,617	27,158	2,270,994	1,824,396	446,598
Professional Services	80,350	1,000	5,680	(4,680)	79,350	66,589	12,761
Services and Supplies	2,449,236	96,639	116,379	(19,740)	2,445,093	1,110,061	1,335,032
Insurance	121,900	10,158	10,935	(776)	111,742	120,280	(8,539)
Utilities	474,748	39,323	39,411	(88)	435,145	530,025	(94,880)
Defensible Space	50,000	-	-	-	50,000	3,479	46,521
Depreciation	1,647,384	137,282	133,439	3,843	1,510,102	1,407,975	102,127
TOTAL OPERATING EXPENSE	7,268,039	492,178	486,462	5,716	6,902,425	5,062,805	1,839,621
NET INCOME (EXPENSE)	(1,074,362)	(59,761)	(81,841)	(22,081)	(1,310,105)	541,683	1,851,788
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	8,313	6,576	19,107	89,007	69,900
Capital Grants	204,258	-	-	-	204,258	-	(204,258)
TOTAL NON OPERATING INCOME	225,102	1,737	8,313	6,576	223,365	89,007	(134,358)
NON OPERATING EXPENSE							
Debt Service Interest	50,732	-	-	-	50,732	50,732	0
TOTAL NON OPERATING EXPENSE	50,732	-	-	-	50,732	50,732	0
INCOME(EXPENSE) BEFORE TRANSFERS	(899,992)	(58,024)	(73,528)	(15,504)	(1,137,472)	579,958	1,717,430
TRANSFERS							
Transfers Out	(614,135)	(11,836)	(24,606)	12,769	(599,806)	(213,000)	(386,806)
CHANGE IN NET POSITION	(285,857)	(46,188)	(48,923)	(2,735)	(537,666)	792,958	1,330,624

**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 May

	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	633,637	630,479	(3,158)	7,152,956	7,322,954	169,998
TOTAL OPERATING INCOME	7,816,716	633,637	630,479	(3,158)	7,152,956	7,322,954	169,998
OPERATING EXPENSE							
Salaries and Wages	1,907,639	160,412	126,923	33,489	1,780,956	1,392,130	388,826
Employee Fringe	952,450	79,990	59,378	20,612	874,033	643,305	230,728
Total Personnel Cost	2,860,089	240,402	186,301	54,101	2,654,989	2,035,435	619,554
Professional Services	86,700	1,083	4,126	(3,043)	85,617	81,606	4,011
Services and Supplies	1,409,034	88,917	83,745	5,172	1,318,685	773,853	544,832
Insurance	100,000	8,333	8,972	(639)	91,667	98,694	(7,027)
Utilities	481,963	40,076	50,816	(10,740)	441,624	548,856	(107,232)
Defensible Space	50,000	4,166	-	4,166	45,834	3,479	42,355
Depreciation	1,540,776	128,398	129,115	(717)	1,412,378	1,294,862	117,516
TOTAL OPERATING EXPENSE	6,528,562	511,375	463,075	48,301	6,050,794	4,836,784	1,214,010
NET INCOME (EXPENSE)	1,288,154	122,262	167,405	45,143	1,102,162	2,486,170	1,384,008
NON OPERATING INCOME							
Investment Earnings	20,844	1,737	8,313	6,576	19,107	89,007	69,900
Debt Proceeds	3,710,000	-	82,500	82,500	3,710,000	82,500	(3,627,500)
TOTAL NON OPERATING INCOME	3,730,844	1,737	90,813	89,076	3,729,107	171,507	(3,557,600)
NON OPERATING EXPENSE							
Debt Service Interest	22,996	-	-	-	22,996	22,996	0
TOTAL NON OPERATING EXPENSE	22,996	-	-	-	22,996	22,996	0
INCOME(EXPENSE) BEFORE TRANSFERS	4,996,002	123,999	258,218	134,219	4,808,273	2,634,681	(2,173,592)
TRANSFERS							
Transfers In	1,000,000	-	-	-	-	1,000,000	1,000,000
Transfers Out	614,135	11,836	24,606	(12,769)	599,806	213,000	386,806
CHANGE IN NET POSITION	5,381,868	112,163	233,613	121,450	4,208,467	3,421,681	(786,786)

**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 May

	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	-	3,775	3,775	356,000	404,802	48,802
TOTAL OPERATING INCOME	356,000	-	3,775	3,775	356,000	404,802	48,802
OPERATING EXPENSE							
Salaries and Wages	202,164	17,938	10,090	7,848	184,806	113,037	71,769
Employee Fringe	84,670	7,445	5,615	1,830	77,399	55,539	21,860
Total Personnel Cost	286,834	25,383	15,705	9,678	262,205	168,576	93,629
Services and Supplies	160,326	13,164	4,698	8,466	146,637	103,085	43,552
Utilities	1,780	121	115	6	1,577	1,565	11
TOTAL OPERATING EXPENSE	448,940	38,667	20,518	18,150	410,419	273,226	137,193
NET INCOME (EXPENSE)	(92,940)	(38,667)	(16,743)	21,924	(54,419)	131,576	185,995
INCOME(EXPENSE) BEFORE TRANSFERS	(92,940)	(38,667)	(16,743)	21,924	1,456,427	131,576	(1,324,851)
CHANGE IN NET POSITION	(92,940)	(38,667)	(16,743)	21,924	1,456,427	131,576	(1,324,851)

**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 May

	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	5,102	(2,013)	34,223	56,938	(22,715)
Employee Fringe	25,123	2,127	2,507	(380)	23,024	27,426	(4,402)
Total Personnel Cost	62,336	5,216	7,609	(2,393)	57,247	84,364	(27,117)
Services and Supplies	69,600	5,783	5,011	772	63,817	55,437	8,380
Utilities	200	-	-	-	150	144	6
TOTAL OPERATING EXPENSE	132,136	11,000	12,620	(1,621)	121,214	139,944	(18,731)
NET INCOME (EXPENSE)	27,864	(11,000)	(12,620)	(1,621)	38,786	22,657	(16,130)
INCOME(EXPENSE) BEFORE TRANSFERS	27,864	(11,000)	(12,620)	(1,621)	1,549,632	22,657	(1,526,976)
CHANGE IN NET POSITION	27,864	(11,000)	(12,620)	(1,621)	1,549,632	22,657	(1,526,976)

**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 May

	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	589,957	525,279	(64,678)	19,216,803	19,000,181	(216,621)
Facility Fees	3,692,700	-	-	-	3,619,696	3,620,740	1,044
Intergovernmental - Operating Grants	139,875	13,150	3,153	(9,997)	126,050	118,187	(7,863)
Interfund Services	123,002	16,310	12,825	(3,485)	103,019	115,510	12,491
TOTAL OPERATING INCOME	24,392,800	619,417	541,257	(78,160)	23,065,568	22,854,618	(210,949)
OPERATING EXPENSE							
Salaries and Wages	8,504,014	558,861	602,404	(43,543)	7,975,672	7,577,254	398,418
Employee Fringe	2,819,953	202,921	188,453	14,467	2,605,512	2,175,503	430,009
Total Personnel Cost	11,323,967	761,782	790,858	(29,076)	10,581,184	9,752,757	828,427
Professional Services	41,425	1,000	-	1,000	40,425	27,257	13,168
Services and Supplies	5,755,092	384,744	438,299	(53,556)	5,470,305	4,691,079	779,227
Insurance	427,200	24,442	26,322	(1,881)	402,758	469,229	(66,471)
Utilities	1,300,863	64,158	79,210	(15,052)	1,217,080	1,479,662	(262,582)
Cost of Goods Sold	1,808,069	76,629	125,821	(49,192)	1,646,048	1,358,375	287,672
Central Services Cost	1,178,206	98,185	79,910	18,275	1,080,035	1,041,109	38,926
Defensible Space	100,000	-	-	-	50,000	19,056	30,944
Depreciation	2,711,592	225,966	225,307	659	2,485,626	2,306,711	178,915
TOTAL OPERATING EXPENSE	24,646,414	1,636,905	1,765,727	(128,822)	22,973,461	21,145,235	1,828,226
NET INCOME (EXPENSE)	(253,614)	(1,017,488)	(1,224,469)	(206,982)	92,107	1,709,383	1,617,276
NON OPERATING INCOME							
Non Operating Income/Leases	141,174	3,869	43	(3,826)	137,305	107,668	(29,637)
Investment Earnings	40,008	3,334	12,017	8,683	36,674	131,250	94,576
Capital Grants	1,239,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	32,330	32,330	-	44,185	44,185
TOTAL NON OPERATING INCOME	1,420,603	7,203	44,390	37,187	1,313,400	1,422,523	109,123
NON OPERATING EXPENSE							
Debt Service Interest	6,157	156	156	-	6,001	5,733	267
TOTAL NON OPERATING EXPENSE	6,157	156	156	-	6,001	5,733	267
INCOME(EXPENSE) BEFORE TRANSFERS	1,160,832	(1,010,441)	(1,180,236)	(169,795)	1,399,506	3,126,173	1,726,667
CHANGE IN NET POSITION	1,160,832	(1,010,441)	(1,180,236)	(169,795)	1,399,506	3,126,173	1,726,667

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 May

	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	245,025	186,243	(58,782)	3,116,077	2,923,602	(192,475)
Facility Fees	520,251	-	-	-	509,966	510,113	147
TOTAL OPERATING INCOME	4,299,073	245,025	186,243	(58,782)	3,626,043	3,433,714	(192,329)
OPERATING EXPENSE							
Salaries and Wages	1,535,541	170,468	92,389	78,079	1,345,071	1,231,210	113,861
Employee Fringe	457,288	49,479	35,884	13,595	403,393	381,228	22,166
Total Personnel Cost	1,992,829	219,947	128,274	91,674	1,748,464	1,612,438	136,027
Professional Services	6,380	-	-	-	6,380	4,400	1,980
Services and Supplies	1,078,693	124,544	87,752	36,792	987,536	695,666	291,870
Insurance	81,800	13,633	14,680	(1,047)	68,167	73,400	(5,234)
Utilities	252,595	19,383	13,233	6,150	222,937	233,080	(10,143)
Cost of Goods Sold	615,505	38,600	82,591	(43,991)	516,315	473,441	42,874
Central Services Cost	231,348	19,279	14,695	4,584	212,069	180,294	31,775
Depreciation	623,292	51,941	46,086	5,855	571,351	484,463	86,888
TOTAL OPERATING EXPENSE	4,882,442	487,327	387,311	100,017	4,333,220	3,757,182	576,037
NET INCOME (EXPENSE)	(583,369)	(242,302)	(201,067)	41,235	(707,177)	(323,468)	383,709
NON OPERATING INCOME							
Non Operating Income/Leases	-	-	-	-	-	11,305	11,305
Investment Earnings	(2,748)	(229)	(640)	(411)	(2,519)	(4,582)	(2,063)
Proceeds from Capital Asset Dispositions	-	-	21,850	21,850	-	21,850	21,850
TOTAL NON OPERATING INCOME	(2,748)	(229)	21,210	21,439	(2,519)	28,573	31,092
NON OPERATING EXPENSE							
Debt Service Interest	2,055	-	-	-	2,055	3,314	(1,259)
TOTAL NON OPERATING EXPENSE	2,055	-	-	-	2,055	3,314	(1,259)
INCOME(EXPENSE) BEFORE TRANSFERS	(588,172)	(242,531)	(179,858)	62,674	(711,751)	(298,209)	413,542
CHANGE IN NET POSITION	(588,172)	(242,531)	(179,858)	62,674	(711,751)	(298,209)	413,542

**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 May

	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	47,371	1,770	(45,601)	812,390	656,205	(156,185)
Facility Fees	1,139,874	-	-	-	1,117,339	1,117,661	322
TOTAL OPERATING INCOME	2,144,212	47,371	1,770	(45,601)	1,929,729	1,773,866	(155,863)
OPERATING EXPENSE							
Salaries and Wages	500,207	49,780	22,028	27,752	436,249	309,478	126,771
Employee Fringe	162,915	15,467	8,771	6,696	145,135	102,763	42,372
Total Personnel Cost	663,122	65,247	30,799	34,448	581,384	412,241	169,143
Professional Services	2,570	-	-	-	2,570	1,740	830
Services and Supplies	399,290	48,646	42,551	6,094	362,808	312,542	50,267
Insurance	18,800	3,133	3,378	(244)	15,667	16,888	(1,221)
Utilities	98,346	7,056	6,192	864	87,815	93,167	(5,353)
Cost of Goods Sold	113,366	10,949	-	10,949	89,138	60,848	28,290
Central Services Cost	77,236	6,436	4,493	1,943	70,796	55,586	15,210
Depreciation	198,528	16,544	15,197	1,347	181,984	160,427	21,557
TOTAL OPERATING EXPENSE	1,571,258	158,011	102,610	55,401	1,392,162	1,113,439	278,723
NET INCOME (EXPENSE)	572,954	(110,640)	(100,840)	9,800	537,567	660,428	122,861
NON OPERATING INCOME							
Non Operating Income/Leases	43,989	1,926	-	(1,926)	42,063	21,386	(20,677)
Investment Earnings	(2,748)	(229)	(640)	(411)	(2,519)	(4,582)	(2,063)
Proceeds from Capital Asset Dispositions	-	-	9,880	9,880	-	9,880	9,880
TOTAL NON OPERATING INCOME	41,241	1,697	9,240	7,543	39,544	26,684	(12,860)
NON OPERATING EXPENSE							
Debt Service Interest	1,874	156	156	-	1,718	156	1,562
TOTAL NON OPERATING EXPENSE	1,874	156	156	-	1,718	156	1,562
INCOME(EXPENSE) BEFORE TRANSFERS	612,321	(109,099)	(91,756)	17,342	575,393	686,956	111,563
CHANGE IN NET POSITION	612,321	(109,099)	(91,756)	17,342	575,393	686,956	111,563

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	144,027	96,135	(47,892)	1,896,909	1,317,508	(579,402)
Facility Fees	187,130	-	-	-	183,430	183,483	53
TOTAL OPERATING INCOME	2,304,716	144,027	96,135	(47,892)	2,080,339	1,500,991	(579,348)
OPERATING EXPENSE							
Salaries and Wages	525,118	44,830	47,591	(2,761)	485,585	424,103	61,482
Employee Fringe	247,888	21,729	17,159	4,571	224,496	193,107	31,389
Total Personnel Cost	773,006	66,559	64,750	1,810	710,081	617,211	92,871
Professional Services	1,170	-	-	-	1,170	840	330
Services and Supplies	577,245	36,685	24,422	12,263	546,890	351,141	195,750
Insurance	12,800	1,067	1,151	(84)	11,733	12,661	(928)
Utilities	56,129	4,114	5,917	(1,802)	50,950	68,852	(17,902)
Cost of Goods Sold	464,700	23,000	38,814	(15,814)	431,900	290,628	141,272
Central Services Cost	106,807	8,901	7,021	1,880	97,911	80,441	17,470
Depreciation	122,064	10,172	10,216	(44)	111,892	102,966	8,926
TOTAL OPERATING EXPENSE	2,113,921	150,498	152,290	(1,793)	1,962,528	1,524,740	437,788
NET INCOME (EXPENSE)	190,795	(6,471)	(56,156)	(49,685)	117,812	(23,749)	(141,560)
NON OPERATING INCOME							
Investment Earnings	(180)	(15)	(141)	(126)	(165)	(678)	(513)
TOTAL NON OPERATING INCOME	(180)	(15)	(141)	(126)	(165)	(678)	(513)
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	(6,486)	(56,296)	(49,810)	115,685	(26,397)	(142,082)
CHANGE IN NET POSITION	188,653	(6,486)	(56,296)	(49,810)	115,685	(26,397)	(142,082)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	525	54,200	53,675	12,090,473	12,793,253	702,780
Facility Fees	842,769	-	-	-	826,108	826,346	238
Interfund Services	15,735	7,825	-	(7,825)	7,825	-	(7,825)
TOTAL OPERATING INCOME	12,949,502	8,350	54,200	45,850	12,924,406	13,619,599	695,193
OPERATING EXPENSE							
Salaries and Wages	3,903,964	119,553	274,940	(155,387)	3,840,882	3,802,773	38,109
Employee Fringe	1,331,768	63,626	83,266	(19,640)	1,269,800	1,040,140	229,660
Total Personnel Cost	5,235,732	183,179	358,206	(175,027)	5,110,682	4,842,913	267,769
Professional Services	23,700	1,000	-	1,000	22,700	14,817	7,883
Services and Supplies	2,386,206	61,089	187,775	(126,686)	2,331,862	2,481,613	(149,751)
Insurance	234,500	-	-	-	234,500	283,200	(48,700)
Utilities	641,435	14,656	25,180	(10,524)	626,954	796,246	(169,292)
Cost of Goods Sold	558,200	-	(4,472)	4,472	558,200	478,284	79,916
Central Services Cost	524,073	43,673	35,793	7,880	480,403	529,994	(49,591)
Depreciation	1,137,696	94,808	104,706	(9,898)	1,042,888	1,057,604	(14,716)
TOTAL OPERATING EXPENSE	10,741,542	398,405	707,189	(308,784)	10,408,189	10,484,670	(76,481)
NET INCOME (EXPENSE)	2,207,960	(390,055)	(652,989)	(262,933)	2,516,217	3,134,929	618,711
NON OPERATING INCOME							
Non Operating Income/Leases	85,085	1,163	43	(1,120)	83,922	74,977	(8,945)
Investment Earnings	21,324	1,777	9,339	7,562	19,547	94,453	74,906
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,260	2,260
TOTAL NON OPERATING INCOME	106,409	2,940	9,382	6,442	103,469	171,689	68,220
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	(387,115)	(643,606)	(256,491)	2,619,467	3,306,398	686,931
CHANGE IN NET POSITION	2,314,150	(387,115)	(643,606)	(256,491)	2,619,467	3,306,398	686,931

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	101,460	114,812	13,352	1,323,595	1,239,947	(83,648)
Facility Fees	173,229	-	-	-	169,805	169,853	48
Intergovernmental - Operating Grants	117,000	9,750	-	(9,750)	107,250	100,000	(7,250)
TOTAL OPERATING INCOME	1,767,119	111,210	114,812	3,602	1,600,650	1,509,800	(90,850)
OPERATING EXPENSE							
Salaries and Wages	1,283,390	107,353	101,157	6,196	1,189,826	1,105,440	84,386
Employee Fringe	392,286	32,773	26,850	5,923	356,976	283,733	73,243
Total Personnel Cost	1,675,676	140,126	128,008	12,119	1,546,802	1,389,173	157,629
Professional Services	5,850	-	-	-	5,850	4,200	1,650
Services and Supplies	638,361	48,454	64,980	(16,526)	605,313	500,391	104,921
Insurance	60,900	5,075	5,463	(388)	55,825	64,919	(9,094)
Utilities	122,956	9,560	18,274	(8,714)	112,896	159,142	(46,245)
Cost of Goods Sold	45,720	3,000	2,608	392	41,820	29,321	12,499
Central Services Cost	141,787	11,816	10,662	1,154	129,976	117,030	12,946
Depreciation	267,948	22,329	19,469	2,860	245,619	196,267	49,352
TOTAL OPERATING EXPENSE	2,959,198	240,359	249,463	(9,103)	2,744,100	2,460,443	283,657
NET INCOME (EXPENSE)	(1,192,079)	(129,149)	(134,651)	(5,502)	(1,143,450)	(950,643)	192,807
NON OPERATING INCOME							
Investment Earnings	1,020	85	(785)	(870)	935	(6,594)	(7,529)
Capital Grants	1,139,421	-	-	-	1,139,421	1,139,421	(0)
Proceeds from Capital Asset Dispositions	-	-	600	600	-	10,195	10,195
TOTAL NON OPERATING INCOME	1,140,441	85	(185)	(270)	1,140,356	1,143,022	2,666
NON OPERATING EXPENSE							
Debt Service Interest	-	-	-	-	-	25	(25)
TOTAL NON OPERATING EXPENSE	-	-	-	-	-	25	(25)
INCOME(EXPENSE) BEFORE TRANSFERS	(51,638)	(129,064)	(134,836)	(5,772)	(3,094)	192,354	195,448
CHANGE IN NET POSITION	(51,638)	(129,064)	(134,836)	(5,772)	(3,094)	192,354	195,448

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	3,646	2,750	(896)	52,209	24,440	(27,769)
Facility Fees	73,191	-	-	-	71,743	71,765	22
Intergovernmental - Operating Grants	22,875	3,400	3,153	(247)	18,800	18,187	(613)
Interfund Services	107,267	8,485	12,825	4,340	95,194	115,510	20,316
TOTAL OPERATING INCOME	266,448	15,531	18,729	3,198	237,946	229,902	(8,044)
OPERATING EXPENSE							
Salaries and Wages	416,383	41,742	37,293	4,449	374,027	388,220	(14,193)
Employee Fringe	115,788	10,808	9,508	1,300	104,368	97,235	7,133
Total Personnel Cost	532,171	52,550	46,801	5,749	478,395	485,455	(7,060)
Professional Services	1,170	-	-	-	1,170	840	330
Services and Supplies	410,892	54,185	23,723	30,462	384,784	193,595	191,189
Insurance	14,500	1,208	1,302	(94)	13,292	14,322	(1,030)
Utilities	112,091	7,565	9,086	(1,521)	99,666	111,149	(11,483)
Central Services Cost	60,810	5,068	4,589	479	55,748	46,425	9,323
Depreciation	267,048	22,254	22,169	85	244,794	224,584	20,210
TOTAL OPERATING EXPENSE	1,398,682	142,830	107,670	35,160	1,277,849	1,076,369	201,479
NET INCOME (EXPENSE)	(1,132,234)	(127,299)	(88,941)	38,358	(1,039,903)	(846,467)	193,436
NON OPERATING INCOME							
Non Operating Income/Leases	12,100	780	-	(780)	11,320	-	(11,320)
Investment Earnings	(180)	(15)	(39)	(24)	(165)	140	305
Capital Grants	100,000	-	-	-	-	-	-
TOTAL NON OPERATING INCOME	111,920	765	(39)	(804)	11,155	140	(11,015)
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)	(126,534)	(88,980)	37,554	(1,028,781)	(846,361)	182,420
CHANGE IN NET POSITION	(1,020,347)	(126,534)	(88,980)	37,554	(1,028,781)	(846,361)	182,420

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	63,564	65,828	2,264	136,264	223,414	87,150
Facility Fees	1,304	-	-	-	1,278	1,279	1
TOTAL OPERATING INCOME	179,753	63,564	65,828	2,264	137,542	224,692	87,150
OPERATING EXPENSE							
Salaries and Wages	131,667	7,541	10,735	(3,194)	112,052	141,553	(29,501)
Employee Fringe	31,804	2,260	1,514	746	27,967	20,173	7,794
Total Personnel Cost	163,471	9,801	12,248	(2,448)	140,019	161,726	(21,707)
Professional Services	585	-	-	-	585	420	165
Services and Supplies	92,960	10,502	7,096	3,406	83,807	74,306	9,501
Insurance	3,900	325	349	(24)	3,575	3,840	(265)
Utilities	11,780	1,364	1,112	252	10,791	12,771	(1,979)
Cost of Goods Sold	10,578	1,080	6,280	(5,200)	8,675	25,853	(17,179)
Central Services Cost	15,496	1,291	1,424	(133)	14,201	14,834	(633)
Depreciation	70,608	5,884	5,917	(33)	64,724	59,439	5,285
TOTAL OPERATING EXPENSE	369,378	30,246	34,425	(4,179)	326,377	353,189	(26,812)
NET INCOME (EXPENSE)	(189,625)	33,318	31,403	(1,915)	(188,835)	(128,497)	60,338
NON OPERATING INCOME							
Investment Earnings	(2,352)	(196)	(457)	(261)	(2,156)	(4,905)	(2,749)
TOTAL NON OPERATING INCOME	(2,352)	(196)	(457)	(261)	(2,156)	(4,905)	(2,749)
NON OPERATING EXPENSE							
Debt Service Interest	14	-	-	-	14	15	(1)
TOTAL NON OPERATING EXPENSE	14	-	-	-	14	15	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	(191,991)	33,122	30,946	(2,176)	(191,005)	(133,416)	57,589
CHANGE IN NET POSITION	(191,991)	33,122	30,946	(2,176)	(191,005)	(133,416)	57,589

**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 May

	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)	(15,660)	3,541	19,201	(211,115)	(178,187)	32,928
Facility Fees	754,952	-	-	-	740,027	740,240	213
TOTAL OPERATING INCOME	481,977	(15,660)	3,541	19,201	528,912	562,053	33,141
OPERATING EXPENSE							
Salaries and Wages	207,744	17,594	16,271	1,323	191,980	174,476	17,504
Employee Fringe	80,217	6,778	5,502	1,276	73,377	57,125	16,252
Total Personnel Cost	287,961	24,372	21,772	2,599	265,357	231,601	33,756
Services and Supplies	171,445	640	-	640	167,305	81,825	85,480
Utilities	5,531	461	218	243	5,070	5,254	(184)
Central Services Cost	20,649	1,721	1,231	490	18,931	16,505	2,426
Defensible Space	100,000	-	-	-	50,000	19,056	30,944
Depreciation	24,408	2,034	1,548	486	22,374	20,961	1,413
TOTAL OPERATING EXPENSE	609,994	29,228	24,769	4,459	529,037	375,203	153,834
NET INCOME (EXPENSE)	(128,017)	(44,888)	(21,228)	23,660	(125)	186,850	186,975
NON OPERATING INCOME							
Investment Earnings	25,872	2,156	5,380	3,224	23,716	57,998	34,282
TOTAL NON OPERATING INCOME	25,872	2,156	5,380	3,224	23,716	57,998	34,282
INCOME(EXPENSE) BEFORE TRANSFERS	(102,145)	(42,732)	(15,848)	26,884	23,591	244,848	221,257
CHANGE IN NET POSITION	(102,145)	(42,732)	(15,848)	26,884	23,591	244,848	221,257

**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 May

	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	192,200	223,101	30,901	513,805	755,353	241,548
Facility Fees	2,556,840	-	-	-	2,506,293	2,623,725	117,432
TOTAL OPERATING INCOME	3,180,730	192,200	223,101	30,901	3,020,098	3,379,079	358,981
OPERATING EXPENSE							
Salaries and Wages	939,860	88,521	64,649	23,873	850,440	818,675	31,765
Employee Fringe	250,645	22,950	16,175	6,775	222,969	183,776	39,193
Total Personnel Cost	1,190,505	111,471	80,823	30,647	1,073,409	1,002,451	70,958
Professional Services	17,850	1,000	-	1,000	16,850	4,200	12,650
Services and Supplies	904,504	88,856	54,605	34,251	862,578	415,980	446,597
Insurance	41,300	6,883	7,416	(532)	34,417	37,078	(2,661)
Utilities	128,817	9,000	10,135	(1,135)	116,127	132,214	(16,086)
Cost of Goods Sold	-	-	1,268	(1,268)	-	1,268	(1,268)
Central Services Cost	141,194	11,766	8,842	2,924	129,426	95,430	33,996
Depreciation	184,260	15,355	25,117	(9,762)	70	252,393	(252,323)
TOTAL OPERATING EXPENSE	2,608,429	244,330	188,207	56,124	2,232,877	1,941,014	291,863
NET INCOME (EXPENSE)	572,301	(52,130)	34,894	87,024	787,221	1,438,065	650,844
NON OPERATING INCOME							
Investment Earnings	11,400	950	5,440	4,490	10,450	56,152	45,702
TOTAL NON OPERATING INCOME	11,400	950	5,440	4,490	10,450	56,152	45,702
NON OPERATING EXPENSE							
Debt Service Interest	70	-	-	-	70	71	(1)
TOTAL NON OPERATING EXPENSE	70	-	-	-	70	71	(1)
INCOME(EXPENSE) BEFORE TRANSFERS	583,631	(51,180)	40,334	91,514	797,601	1,494,146	696,545
CHANGE IN NET POSITION	583,631	(51,180)	40,334	91,514	797,601	1,494,146	696,545

**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 May

	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	311,757	237,722	(74,035)	3,164,244	2,509,005	(655,239)
TOTAL OPERATING INCOME	3,467,103	311,757	237,722	(74,035)	3,164,244	2,509,005	(655,239)
OPERATING EXPENSE							
Salaries and Wages	1,620,492	138,447	120,073	18,374	1,511,161	1,299,615	211,546
Employee Fringe	819,935	69,558	56,268	13,290	751,728	594,888	156,840
Total Personnel Cost	2,440,427	208,005	176,341	31,664	2,262,889	1,894,504	368,385
Professional Services	15,000	1,250	-	1,250	13,750	-	13,750
Services and Supplies	959,912	96,420	45,960	50,460	877,492	813,150	64,342
Insurance	16,600	1,383	1,491	(107)	15,217	16,397	(1,180)
Utilities	9,910	776	968	(192)	8,984	11,835	(2,851)
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	9,876	823	790	33	9,053	8,622	431
TOTAL OPERATING EXPENSE	3,451,725	308,657	225,550	83,107	3,187,385	2,744,339	443,046
NET INCOME (EXPENSE)	15,378	3,100	12,172	9,073	(23,141)	(235,333)	(212,193)
NON OPERATING INCOME							
Investment Earnings	(456)	(38)	(167)	(129)	(418)	(107)	311
TOTAL NON OPERATING INCOME	(456)	(38)	(167)	(129)	(418)	(107)	311
INCOME(EXPENSE) BEFORE TRANSFERS	14,922	3,062	12,006	8,944	(203,514)	(235,441)	(31,927)
CHANGE IN NET POSITION	14,922	3,062	12,006	8,944	(203,514)	(235,441)	(31,927)

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	117,107	94,766	(22,341)	1,342,672	1,093,645	(249,026)
TOTAL OPERATING INCOME	1,463,650	117,107	94,766	(22,341)	1,342,672	1,093,645	(249,026)
OPERATING EXPENSE							
Salaries and Wages	645,375	54,681	43,683	10,998	602,438	494,141	108,297
Employee Fringe	342,669	28,936	23,800	5,136	314,274	256,462	57,812
Total Personnel Cost	988,044	83,617	67,483	16,134	916,712	750,603	166,109
Services and Supplies	467,560	30,705	21,925	8,780	436,105	362,124	73,981
Insurance	5,900	492	528	(37)	5,408	5,812	(403)
Utilities	1,809	101	88	13	1,558	1,416	142
Cost of Goods Sold	-	-	-	-	-	(169)	169
Depreciation	6,528	544	492	52	5,984	5,649	335
TOTAL OPERATING EXPENSE	1,469,841	115,459	90,516	24,943	1,365,768	1,125,436	240,332
NET INCOME (EXPENSE)	(6,191)	1,648	4,250	2,602	(23,096)	(31,790)	(8,694)
NON OPERATING INCOME							
Investment Earnings	108	9	19	10	99	498	399
TOTAL NON OPERATING INCOME	108	9	19	10	99	498	399
INCOME(EXPENSE) BEFORE TRANSFERS	(6,083)	1,657	4,268	2,611	(202,952)	(31,293)	171,660
CHANGE IN NET POSITION	(6,083)	1,657	4,268	2,611	(202,952)	(31,293)	171,660

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	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	83,613	(1,288)	933,906	878,538	(55,368)
TOTAL OPERATING INCOME	1,018,807	84,901	83,613	(1,288)	933,906	878,538	(55,368)
OPERATING EXPENSE							
Salaries and Wages	633,525	54,517	52,096	2,421	590,106	571,703	18,403
Employee Fringe	291,205	24,800	22,441	2,359	266,932	220,620	46,312
Total Personnel Cost	924,730	79,317	74,537	4,780	857,038	792,323	64,715
Professional Services	15,000	1,250	-	1,250	13,750	-	13,750
Services and Supplies	62,461	2,257	606	1,651	59,904	87,478	(27,574)
Insurance	4,400	367	396	(30)	4,033	4,359	(325)
Utilities	2,936	245	438	(193)	2,691	5,610	(2,919)
TOTAL OPERATING EXPENSE	1,009,527	83,436	75,977	7,458	937,416	889,769	47,647
NET INCOME (EXPENSE)	9,280	1,465	7,636	6,171	(3,510)	(11,231)	(7,721)
NON OPERATING INCOME							
Investment Earnings	216	18	(61)	(79)	198	(278)	(476)
TOTAL NON OPERATING INCOME	216	18	(61)	(79)	198	(278)	(476)
INCOME(EXPENSE) BEFORE TRANSFERS	9,496	1,483	7,575	6,092	(183,267)	(11,509)	171,758
CHANGE IN NET POSITION	9,496	1,483	7,575	6,092	(183,267)	(11,509)	171,758

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

CURRENT YEAR TO BUDGET COMPARISON

Fiscal Year 2023

Through May

	Amended Budget	Current Month Budget	Current Month Actual	Month Budget Variance	YTD Budget	YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	984,646	109,750	59,343	(50,407)	887,666	536,821	(350,845)
TOTAL OPERATING INCOME	984,646	109,750	59,343	(50,407)	13,925,592	536,821	(13,388,771)
OPERATING EXPENSE							
Salaries and Wages	341,592	29,249	24,295	4,954	318,617	233,772	84,845
Employee Fringe	186,061	15,822	10,027	5,795	170,522	117,806	52,716
Total Personnel Cost	527,653	45,071	34,322	10,749	489,139	351,578	137,561
Services and Supplies	429,891	63,458	23,429	40,029	381,483	363,548	17,935
Insurance	6,300	525	566	(41)	5,775	6,227	(452)
Utilities	5,165	430	442	(12)	4,735	4,809	(74)
Depreciation	3,348	-	297	(297)	3,069	2,973	96
TOTAL OPERATING EXPENSE	972,357	109,484	59,057	50,427	884,201	729,134	155,067
NET INCOME (EXPENSE)	12,289	266	287	21	13,041,391	(192,312)	(13,233,704)
NON OPERATING INCOME							
Investment Earnings	(780)	(65)	(125)	(60)	(715)	(327)	388
TOTAL NON OPERATING INCOME	(780)	(65)	(125)	(60)	(715)	(327)	388
INCOME(EXPENSE) BEFORE TRANSFERS	11,509	201	162	(39)	12,860,721	(192,639)	(13,053,361)
CHANGE IN NET POSITION	11,509	201	162	(39)	12,860,721	(192,639)	(13,053,361)