

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISON TO PRIOR YEAR AND BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **SEPTEMBER 30, 2015**

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

FINANCIAL NOTES – SEPTEMBER 2015

Note 1 – Format Change

Per direction of the Board of Trustees, Venue Sales & Fees will be reported net of allowances. Also due to the change to Special Revenue Fund for Community Services and Beaches, the depreciation line will be removed to allow for comparison to prior year. Lastly the District Wide Sources and Uses on page 37 of the Budget Book will be used as the overlying format. The financials for August 2015 will use the new format and the previously issued financials for July 2015 will be re-stated with the new format.

Changed “Revenue” Lines to “Sources”:

1. The PPH Allowances line previously included Picture Passholder & Punch Card Payments. The title was changed from PPH Allowances to Punch Cards Utilized and the remaining PPH Allowance accounts were moved to the Sales and Fees line.
2. Combined Other Tax with the Consolidated Tax line
3. Combined Intergovernmental with the Operating Grants line
4. Added line for Central Services Revenue previously included in Sales and Fees

Changed “Expense” Lines to “Uses”:

5. Added line for Central Service Costs previously included in Supplies & Services
6. Added line for Defensible Space Costs previously included in Supplies & Services
7. Removed the Depreciation Line
8. Removed Capital Expenditure accounts except for the General Fund

Capital Expenditure and Debt Service Fund Reporting

The new Capital Expenditure and Debt Service Funds will be reported quarterly.

Note 2 – The Comparison to Prior Year Statement of Sources and Uses for each fund have been grouped together and moved to Appendix A, pages 16-30.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending September 30, 2015

Current Year to Prior Year Comparison

METRICS (Units of Measure)	Monthly				YTD			
	Prior Year	Current	Variance	Var %	Prior Year	Current	Variance	Var %
Water Flow (acre feet)	387.7	367.6	(20.1)	-5.2%	1,320.2	1,236.4	(83.8)	-6.3%
Wastewater Flow (million gallons)	27.3	29.9	2.6	9.5%	102.0	106.4	4.4	4.3%
Championship Course (rounds)	4,050	4,168	118	2.9%	15,198	15,034	(164)	-1.1%
Mountain Course (rounds)	2,260	2,819	559	24.7%	10,254	11,479	1,225	11.9%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	8,598	8,066	(532)	-6.2%	31,895	30,283	(1,612)	-5.1%
Parks (touches)	3,475	5,375	1,900	54.7%	21,175	25,625	4,450	21.0%
Tennis (individual visits)	2,238	2,149	(89)	-4.0%	9,169	9,142	(27)	-0.3%
Beaches (individual visits)	11,820	18,742	6,922	58.6%	137,092	135,483	(1,609)	-1.2%

Current Year to Budget Comparison

METRICS (Units of Measure)	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Water Flow (acre feet)	N/A	367.6	N/A	-	N/A	1,236.4	N/A	-
Wastewater Flow (million gallons)	N/A	29.9	N/A	-	N/A	106.4	N/A	-
Championship Course (rounds)	4,060	4,168	108	2.7%	15,655	15,034	(621)	-4.0%
Mountain Course (rounds)	2,575	2,819	244	9.5%	11,010	11,479	469	4.3%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (individual visits)	9,400	8,066	(1,334)	-14.2%	31,800	30,283	(1,517)	-4.8%
Parks (touches)	4,300	5,375	1,075	25.0%	21,900	25,625	3,725	17.0%
Tennis (individual visits)	1,450	2,149	699	48.2%	8,275	9,142	867	10.5%
Beaches (individual visits)	11,938	18,742	6,804	57.0%	131,438	135,483	4,045	3.1%

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	510,000	549,578	39,578	510,000	549,578	39,578
Consolidated Taxes	114,340	120,158	5,818	345,140	350,958	5,818
Sales and Fees	1,942,682	1,932,242	(10,440)	6,954,979	7,175,020	220,041
Concessions	7,960	10,295	2,335	52,240	65,838	13,598
Punch Cards Utilized	(22,196)	(64,777)	(42,581)	(395,427)	(402,165)	(6,738)
Facility Fees	1,102,749	1,024,262	(78,487)	1,102,749	1,024,262	(78,487)
Rents	43,990	52,337	8,347	196,970	162,753	(34,217)
Intergovernmental - Operating Grants	5,217	3,345	(1,872)	11,570	10,451	(1,119)
Fines and Penalties	4,600	2,673	(1,927)	13,800	6,544	(7,256)
Interfund Services	260,434	251,073	(9,361)	754,391	689,479	(64,912)
Central Services Revenue	93,583	93,583	0	280,749	280,749	0
TOTAL OPERATING SOURCES	4,063,359	3,974,768	(88,591)	9,827,161	9,913,467	86,306
OPERATING USES						
Salaries and Wages	907,044	895,500	11,544	3,022,058	2,909,885	112,174
Employee Fringe	366,528	331,256	35,272	1,138,515	1,031,141	107,374
Total Personnel Cost	1,273,572	1,226,757	46,816	4,160,573	3,941,026	219,547
Professional Services	73,599	63,933	9,666	174,990	128,092	46,898
Services and Supplies	767,917	564,670	203,247	2,259,358	1,838,148	421,210
Insurance	59,081	56,251	2,829	177,253	168,758	8,495
Utilities	214,268	188,588	25,680	656,964	569,150	87,814
Cost of Goods Sold	98,318	132,068	(33,750)	390,383	437,779	(47,396)
Central Services Cost	93,583	93,583	0	280,749	280,749	0
Defensible Space	11,000	0	11,000	11,000	0	11,000
Capital Expenditures	0	0	0	0	0	0
TOTAL OPERATING USES	2,591,338	2,325,849	265,489	8,111,271	7,363,701	747,570
OPERATING SOURCES(USES)	1,472,021	1,648,919	176,898	1,715,890	2,549,766	833,876

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	510,000	549,578	39,578	510,000	549,578	39,578
Consolidated Taxes	114,340	120,158	5,818	345,140	350,958	5,818
Rents	300	380	80	900	1,160	260
Central Services Revenue	93,583	93,583	0	280,749	280,749	0
TOTAL OPERATING SOURCES	718,223	763,699	45,476	1,136,789	1,182,445	45,656
OPERATING USES						
Salaries and Wages	135,821	128,455	7,365	416,478	397,415	19,063
Employee Fringe	66,463	62,429	4,034	201,859	185,851	16,008
Total Personnel Cost	202,284	190,885	11,400	618,337	583,266	35,071
Professional Services	39,800	18,880	20,920	91,100	40,815	50,285
Services and Supplies	46,763	12,986	33,777	183,538	146,220	37,318
Insurance	6,610	6,891	(281)	19,810	20,674	(864)
Utilities	6,269	4,918	1,351	17,519	11,472	6,047
Capital Expenditures	0	0	0	0	0	0
TOTAL OPERATING USES	301,726	234,559	67,167	930,304	802,446	127,858
OPERATING SOURCES(USES)	416,497	529,140	112,643	206,485	380,000	173,515

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,119,830	988,568	(131,262)	3,329,314	3,356,611	27,297
Fines and Penalties	4,600	2,673	(1,927)	13,800	6,544	(7,256)
TOTAL OPERATING SOURCES	1,124,430	991,240	(133,190)	3,343,114	3,363,154	20,040
OPERATING USES						
Salaries and Wages	195,934	191,034	4,900	600,501	580,105	20,396
Employee Fringe	96,412	88,024	8,388	292,520	271,474	21,047
Total Personnel Cost	292,346	279,058	13,288	893,021	851,578	41,443
Professional Services	13,540	12,377	1,163	34,040	23,900	10,140
Services and Supplies	156,913	139,711	17,202	579,901	431,897	148,004
Insurance	10,500	11,464	(964)	31,500	34,391	(2,891)
Utilities	123,823	94,617	29,206	375,055	287,046	88,009
Cost of Goods Sold	0	974	(974)	0	3,640	(3,640)
Central Services Cost	25,366	25,366	0	76,098	76,098	0
Defensible Space	11,000	0	11,000	11,000	0	11,000
TOTAL OPERATING USES	633,488	563,566	69,922	2,000,615	1,708,549	292,066
OPERATING SOURCES(USES)	490,942	427,674	(63,268)	1,342,499	1,654,605	312,106

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	786,852	865,263	78,411	2,996,965	3,169,407	172,442
Concessions	0	(24)	(24)	0	(36)	(36)
Punch Cards Utilized	(18,696)	(57,034)	(38,338)	(348,327)	(354,192)	(5,865)
Facility Fees	870,459	809,017	(61,442)	870,459	809,017	(61,442)
Rents	43,515	49,756	6,241	181,620	150,588	(31,032)
Intergovernmental - Operating Grants	5,217	3,345	(1,872)	11,570	10,451	(1,119)
Interfund Services	7,200	6,476	(724)	23,500	20,403	(3,097)
TOTAL OPERATING SOURCES	1,694,547	1,676,799	(17,748)	3,735,787	3,805,638	69,851
OPERATING USES						
Salaries and Wages	412,120	402,333	9,787	1,374,968	1,370,112	4,856
Employee Fringe	135,897	119,812	16,085	425,428	384,815	40,614
Total Personnel Cost	548,016	522,145	25,871	1,800,397	1,754,927	45,470
Professional Services	17,209	30,378	(13,169)	41,900	60,045	(18,145)
Services and Supplies	371,933	307,899	64,034	1,096,413	957,679	138,734
Insurance	14,642	11,135	3,507	43,943	33,404	10,539
Utilities	71,974	77,149	(5,175)	225,285	226,428	(1,143)
Cost of Goods Sold	98,318	131,093	(32,775)	390,383	434,139	(43,756)
Central Services Cost	60,675	60,675	0	182,025	182,025	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	1,182,768	1,140,475	42,293	3,780,347	3,648,647	131,700
OPERATING SOURCES(USES)	511,779	536,324	24,545	(44,560)	156,992	201,551

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	587,580	642,976	55,396	2,089,814	2,201,874	112,060
Facility Fees	81,810	76,035	(5,775)	81,810	76,035	(5,775)
TOTAL OPERATING SOURCES	669,390	719,011	49,621	2,171,624	2,277,909	106,285
OPERATING USES						
Salaries and Wages	146,104	160,828	(14,725)	493,827	533,788	(39,961)
Employee Fringe	38,802	39,340	(538)	125,425	127,485	(2,060)
Total Personnel Cost	184,906	200,169	(15,263)	619,251	661,272	(42,021)
Professional Services	1,800	7,040	(5,240)	3,600	17,595	(13,995)
Services and Supplies	98,183	103,910	(5,728)	325,273	350,854	(25,581)
Insurance	6,550	4,796	1,754	19,650	14,387	5,263
Utilities	31,325	28,650	2,675	88,431	83,809	4,622
Cost of Goods Sold	81,478	113,197	(31,719)	321,626	358,181	(36,554)
Central Services Cost	14,000	14,000	0	42,000	42,000	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	418,242	471,762	(53,521)	1,419,831	1,528,098	(108,267)
OPERATING SOURCES(USES)	251,148	247,249	(3,899)	751,793	749,811	(1,981)

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	110,211	114,509	4,298	481,616	484,768	3,152
Facility Fees	111,261	103,408	(7,853)	111,261	103,408	(7,853)
TOTAL OPERATING SOURCES	221,472	217,917	(3,555)	592,877	588,176	(4,701)
OPERATING USES						
Salaries and Wages	51,402	40,191	11,212	165,027	137,792	27,234
Employee Fringe	13,079	10,039	3,040	40,774	31,453	9,321
Total Personnel Cost	64,481	50,229	14,252	205,800	169,245	36,555
Professional Services	450	510	(60)	900	649	251
Services and Supplies	34,287	33,052	1,235	122,183	110,333	11,850
Insurance	2,200	1,936	264	6,610	5,808	802
Utilities	11,632	12,869	(1,237)	37,135	35,917	1,218
Cost of Goods Sold	9,540	9,157	383	40,759	45,062	(4,303)
Central Services Cost	4,500	4,500	0	13,500	13,500	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	127,090	112,253	14,837	426,887	380,515	46,373
OPERATING SOURCES(USES)	94,382	105,664	11,282	165,990	207,662	41,672

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	(4,795)	1,154	5,949	(12,585)	3,304	15,889
Concessions	0	0	0	0	0	0
Facility Fees	22,908	21,290	(1,618)	22,908	21,290	(1,618)
Rents	36,150	39,646	3,496	137,000	107,539	(29,461)
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	54,263	62,090	7,827	147,323	132,133	(15,190)
OPERATING USES						
Salaries and Wages	8,449	6,365	2,085	25,911	20,203	5,708
Employee Fringe	5,310	3,239	2,071	16,055	9,979	6,076
Total Personnel Cost	13,759	9,603	4,156	41,966	30,182	11,784
Professional Services	675	765	(90)	1,350	973	377
Services and Supplies	13,319	19,059	(5,740)	43,073	61,191	(18,118)
Insurance	1,575	586	989	4,725	1,758	2,967
Utilities	1,903	2,215	(312)	5,815	6,365	(550)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	2,300	2,300	0	6,900	6,900	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	33,531	34,528	(997)	103,829	107,369	(3,540)
OPERATING SOURCES(USES)	20,732	27,562	6,830	43,494	24,764	(18,730)

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	0	152	152
Concessions	0	(24)	(24)	0	(36)	(36)
Facility Fees	(376,326)	(349,763)	26,563	(376,326)	(349,763)	26,563
Rents	0	0	0	0	1,400	1,400
TOTAL OPERATING SOURCES	(376,326)	(349,787)	26,539	(376,326)	(348,247)	28,079
OPERATING USES						
Salaries and Wages	74,528	65,662	8,867	216,309	186,843	29,466
Employee Fringe	36,038	31,170	4,869	104,953	91,420	13,533
Total Personnel Cost	110,567	96,831	13,735	321,262	278,263	42,999
Professional Services	9,950	6,798	3,152	26,350	8,809	17,541
Services and Supplies	123,118	86,770	36,348	302,777	195,816	106,961
Insurance	0	0	0	0	0	0
Utilities	7,659	10,740	(3,081)	27,436	31,010	(3,574)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	24,125	24,125	0	72,375	72,375	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	275,419	225,265	50,154	750,200	586,272	163,927
OPERATING SOURCES(USES)	(651,745)	(575,052)	76,693	(1,126,526)	(934,519)	192,006

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	82,606	92,166	9,560	341,710	381,254	39,544
Facility Fees	399,231	371,053	(28,178)	399,231	371,053	(28,178)
Rents	1,620	1,270	(350)	2,320	1,670	(650)
Intergovernmental - Operating Grants	1,400	1,417	17	4,200	4,250	50
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	484,857	465,906	(18,951)	747,461	758,227	10,766
OPERATING USES						
Salaries and Wages	75,737	74,907	830	258,267	278,889	(20,622)
Employee Fringe	28,072	21,850	6,221	88,417	76,329	12,088
Total Personnel Cost	103,808	96,757	7,051	346,684	355,218	(8,533)
Professional Services	2,600	3,060	(460)	5,400	3,892	1,508
Services and Supplies	55,208	33,408	21,800	152,553	137,867	14,686
Insurance	3,150	2,673	478	9,450	8,018	1,432
Utilities	12,656	12,363	293	36,650	34,914	1,736
Cost of Goods Sold	5,500	5,956	(456)	18,818	20,312	(1,494)
Central Services Cost	9,717	9,717	0	29,151	29,151	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	192,640	163,934	28,706	598,706	589,372	9,335
OPERATING SOURCES(USES)	292,217	301,972	9,754	148,755	168,855	20,100

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Facility Fees	248,703	231,148	(17,555)	248,703	231,148	(17,555)
Rents	5,745	8,840	3,095	42,300	39,979	(2,321)
Intergovernmental - Operating Grants	3,817	1,928	(1,889)	7,370	6,201	(1,169)
Interfund Services	7,200	6,476	(724)	23,500	20,403	(3,097)
TOTAL OPERATING SOURCES	265,465	248,392	(17,073)	321,873	297,730	(24,143)
OPERATING USES						
Salaries and Wages	30,040	31,668	(1,627)	103,651	105,596	(1,944)
Employee Fringe	7,538	6,781	757	24,351	21,589	2,763
Total Personnel Cost	37,578	38,448	(871)	128,003	127,184	819
Professional Services	900	1,020	(120)	1,800	1,297	503
Services and Supplies	40,554	25,508	15,046	104,215	69,353	34,862
Insurance	886	875	10	2,657	2,626	31
Utilities	5,833	8,506	(2,673)	26,990	26,933	57
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	4,000	4,000	0	12,000	12,000	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	89,751	78,357	11,394	275,665	239,393	36,272
OPERATING SOURCES(USES)	175,714	170,035	(5,679)	46,208	58,337	12,129

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	11,250	13,337	2,087	96,410	90,360	(6,050)
Facility Fees	39,270	36,497	(2,773)	39,270	36,497	(2,773)
TOTAL OPERATING SOURCES	50,520	49,834	(686)	135,680	126,857	(8,823)
OPERATING USES						
Salaries and Wages	16,883	11,944	4,939	83,543	73,810	9,733
Employee Fringe	3,324	3,480	(156)	14,019	15,436	(1,417)
Total Personnel Cost	20,206	15,424	4,783	97,562	89,246	8,316
Professional Services	0	0	0	0	0	0
Services and Supplies	4,215	5,702	(1,487)	21,490	19,427	2,063
Insurance	281	269	12	851	806	45
Utilities	966	760	206	2,828	2,122	706
Cost of Goods Sold	1,800	2,783	(983)	9,180	10,584	(1,404)
Central Services Cost	1,033	1,033	0	3,099	3,099	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	28,501	25,970	2,531	135,010	125,284	9,726
OPERATING SOURCES(USES)	22,019	23,864	1,845	670	1,573	903

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

OTHER RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	1,122	1,122	0	7,696	7,696
Punch Cards Utilized	(18,696)	(57,034)	(38,338)	(348,327)	(354,192)	(5,865)
Facility Fees	343,602	319,349	(24,253)	343,602	319,349	(24,253)
TOTAL OPERATING SOURCES	324,906	263,437	(61,469)	(4,725)	(27,147)	(22,422)
OPERATING USES						
Salaries and Wages	8,976	10,769	(1,793)	28,433	33,192	(4,759)
Employee Fringe	3,735	3,914	(180)	11,435	11,125	310
Total Personnel Cost	12,711	14,683	(1,973)	39,868	44,317	(4,448)
Professional Services	834	11,185	(10,351)	2,500	26,830	(24,330)
Services and Supplies	3,050	491	2,559	24,850	12,839	12,011
Insurance	0	0	0	0	0	0
Utilities	0	1,046	(1,046)	0	5,358	(5,358)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,000	1,000	0	3,000	3,000	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	17,595	28,406	(10,811)	70,218	92,344	(22,126)
OPERATING SOURCES(USES)	307,311	235,031	(72,280)	(74,943)	(119,491)	(44,548)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	36,000	78,361	42,361	628,700	648,953	20,253
Concessions	7,960	10,319	2,359	52,240	65,874	13,634
Punch Cards Utilized	(3,500)	(7,743)	(4,243)	(47,100)	(47,973)	(873)
Facility Fees	232,290	215,244	(17,046)	232,290	215,244	(17,046)
Rents	175	2,201	2,026	14,450	11,005	(3,446)
TOTAL OPERATING SOURCES	272,925	298,382	25,457	880,580	893,103	12,523
OPERATING USES						
Salaries and Wages	63,433	70,618	(7,184)	326,542	278,179	48,364
Employee Fringe	19,289	13,818	5,471	74,792	54,151	20,641
Total Personnel Cost	82,722	84,436	(1,713)	401,335	332,329	69,005
Professional Services	2,300	1,528	772	5,700	1,945	3,755
Services and Supplies	41,229	43,050	(1,821)	150,607	140,465	10,142
Insurance	3,315	2,732	583	9,955	8,195	1,760
Utilities	11,619	10,452	1,167	37,376	41,371	(3,995)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	7,542	7,542	0	22,626	22,626	0
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	148,727	149,739	(1,012)	627,599	546,931	80,667
OPERATING SOURCES(USES)	124,198	148,643	24,446	252,981	346,172	93,190

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	50	50	0	50	50
Interfund Services	228,534	219,463	(9,071)	651,391	593,755	(57,636)
TOTAL OPERATING SOURCES	228,534	219,513	(9,021)	651,391	593,805	(57,586)
OPERATING USES						
Salaries and Wages	99,736	103,060	(3,325)	303,569	284,075	19,494
Employee Fringe	48,467	47,173	1,294	143,914	134,850	9,064
Total Personnel Cost	148,203	150,233	(2,030)	447,484	418,925	28,558
Professional Services	750	771	(21)	2,250	1,387	863
Services and Supplies	151,079	61,024	90,055	248,899	161,888	87,011
Insurance	262	278	(17)	785	835	(50)
Utilities	583	1,452	(869)	1,729	2,833	(1,104)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
TOTAL OPERATING USES	300,876	213,757	87,119	701,146	585,868	115,279
OPERATING SOURCES(USES)	(72,342)	5,756	78,098	(49,755)	7,938	57,693

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending September 30, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	24,700	25,134	434	79,500	75,321	(4,179)
TOTAL OPERATING SOURCES	<u>24,700</u>	<u>25,134</u>	<u>434</u>	<u>79,500</u>	<u>75,321</u>	<u>(4,179)</u>
OPERATING USES						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
Total Personnel Cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	23,752	23,752	0	71,260	71,260	0
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
TOTAL OPERATING USES	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>71,260</u>	<u>71,260</u>	<u>0</u>
OPERATING SOURCES(USES)	<u><u>948</u></u>	<u><u>1,382</u></u>	<u><u>434</u></u>	<u><u>8,240</u></u>	<u><u>4,061</u></u>	<u><u>(4,179)</u></u>

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

**ALL DISTRICT
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	494,697	549,578	54,881	494,697	549,578	54,881
Consolidated Taxes	113,383	120,158	6,775	334,015	350,958	16,944
Sales and Fees	1,781,313	1,932,242	150,929	6,791,833	7,175,020	383,188
Concessions	8,968	10,295	1,327	66,372	65,838	(533)
Punch Cards Utilized	(31,391)	(64,777)	(33,386)	(389,824)	(402,165)	(12,341)
Facility Fees	816,294	1,024,262	207,967	826,707	1,024,262	197,554
Rents	46,012	52,337	6,324	182,386	162,753	(19,634)
Intergovernmental - Operating Grants	(5,316)	3,345	8,661	9,104	10,451	1,347
Fines and Penalties	6,412	2,673	(3,739)	28,265	6,544	(21,721)
Interfund Services	202,410	251,073	48,663	619,680	689,479	69,799
Central Services Revenue	91,749	93,583	1,834	275,248	280,749	5,501
TOTAL OPERATING SOURCES	3,524,532	3,974,768	450,236	9,238,484	9,913,467	674,983
OPERATING USES						
Salaries and Wages	805,416	895,500	(90,084)	2,649,754	2,909,885	(260,131)
Employee Fringe	309,003	331,256	(22,254)	967,375	1,031,141	(63,766)
Total Personnel Cost	1,114,418	1,226,757	(112,338)	3,617,128	3,941,026	(323,897)
Professional Services	71,927	63,933	7,994	146,181	128,092	18,089
Services and Supplies	517,769	564,670	(46,901)	1,790,211	1,838,148	(47,937)
Insurance	54,269	56,251	(1,982)	162,810	168,758	(5,948)
Utilities	179,868	188,588	(8,720)	585,396	569,150	16,246
Cost of Goods Sold	92,831	132,068	(39,237)	382,822	437,779	(54,957)
Central Services Cost	91,749	93,583	(1,834)	275,248	280,749	(5,501)
Defensible Space	0	0	0	0	0	0
Capital Expenditures	5,788	0	5,788	18,530	0	18,530
TOTAL OPERATING USES	2,128,619	2,325,849	(197,230)	6,978,325	7,363,701	(385,376)
OPERATING SOURCES(USES)	1,395,913	1,648,919	253,006	2,260,159	2,549,766	289,607

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

**GENERAL FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	494,697	549,578	54,881	494,697	549,578	54,881
Consolidated Taxes	113,383	120,158	6,775	334,015	350,958	16,944
Rents	560	380	(180)	1,010	1,160	150
Central Services Revenue	91,749	93,583	1,834	275,248	280,749	5,501
TOTAL OPERATING SOURCES	700,389	763,699	63,310	1,104,970	1,182,445	77,475
OPERATING USES						
Salaries and Wages	125,751	128,455	(2,705)	375,599	397,415	(21,816)
Employee Fringe	57,343	62,429	(5,086)	173,140	185,851	(12,711)
Total Personnel Cost	183,094	190,885	(7,791)	548,740	583,266	(34,526)
Professional Services	32,953	18,880	14,074	91,382	40,815	50,568
Services and Supplies	35,302	12,986	22,316	138,322	146,220	(7,897)
Insurance	6,222	6,891	(669)	18,667	20,674	(2,007)
Utilities	4,413	4,918	(505)	11,603	11,472	132
Capital Expenditures	5,788	0	5,788	18,530	0	18,530
TOTAL OPERATING USES	267,772	234,559	33,212	827,244	802,446	24,798
OPERATING SOURCES(USES)	432,618	529,140	96,522	277,726	380,000	102,274

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

**UTILITY FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,043,507	988,568	(54,940)	3,336,348	3,356,611	20,263
Fines and Penalties	6,412	2,673	(3,739)	28,265	6,544	(21,721)
TOTAL OPERATING SOURCES	1,049,919	991,240	(58,679)	3,364,613	3,363,154	(1,458)
OPERATING USES						
Salaries and Wages	174,491	191,034	(16,543)	529,559	580,105	(50,546)
Employee Fringe	87,855	88,024	(170)	267,395	271,474	(4,079)
Total Personnel Cost	262,345	279,058	(16,713)	796,954	851,578	(54,625)
Professional Services	16,685	12,377	4,308	26,373	23,900	2,473
Services and Supplies	133,294	139,711	(6,416)	467,584	431,897	35,688
Insurance	10,005	11,464	(1,459)	30,015	34,391	(4,376)
Utilities	101,106	94,617	6,489	319,696	287,046	32,650
Cost of Goods Sold	1,534	974	559	4,400	3,640	760
Central Services Cost	23,583	25,366	(1,783)	70,742	76,098	(5,356)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	548,552	563,566	(15,014)	1,715,764	1,708,549	7,215
OPERATING SOURCES(USES)	501,367	427,674	(73,693)	1,648,848	1,654,605	5,757

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

**COMMUNITY SERVICES FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	701,073	865,263	164,190	2,795,259	3,169,407	374,148
Concessions	616	(24)	(640)	6,734	(36)	(6,770)
Punch Cards Utilized	(27,636)	(57,034)	(29,398)	(343,244)	(354,192)	(10,948)
Facility Fees	625,539	809,017	183,478	634,343	809,017	174,674
Rents	43,497	49,756	6,259	160,158	150,588	(9,570)
Intergovernmental - Operating Grants	(5,316)	3,345	8,661	9,104	10,451	1,347
Interfund Services	5,786	6,476	689	25,417	20,403	(5,014)
TOTAL OPERATING SOURCES	1,343,559	1,676,799	333,240	3,287,773	3,805,638	517,866
OPERATING USES						
Salaries and Wages	376,317	402,333	(26,016)	1,275,629	1,370,112	(94,483)
Employee Fringe	112,761	119,812	(7,051)	359,930	384,815	(24,885)
Total Personnel Cost	489,078	522,145	(33,067)	1,635,559	1,754,927	(119,368)
Professional Services	20,025	30,378	(10,353)	26,161	60,045	(33,884)
Services and Supplies	264,187	307,899	(43,712)	900,317	957,679	(57,362)
Insurance	10,896	11,135	(239)	32,687	33,404	(717)
Utilities	65,316	77,149	(11,833)	217,200	226,428	(9,228)
Cost of Goods Sold	91,297	131,093	(39,796)	378,422	434,139	(55,717)
Central Services Cost	62,083	60,675	1,408	186,253	182,025	4,228
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	1,002,882	1,140,475	(137,593)	3,376,598	3,648,647	(272,049)
OPERATING SOURCES(USES)	340,677	536,324	195,647	(88,826)	156,992	245,817

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

**CHAMPIONSHIP GOLF
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	512,514	642,976	130,462	1,909,024	2,201,874	292,850
Facility Fees	13,564	76,035	62,472	13,564	76,035	62,472
TOTAL OPERATING SOURCES	526,078	719,011	192,933	1,922,588	2,277,909	355,321
OPERATING USES						
Salaries and Wages	147,864	160,828	(12,965)	487,813	533,788	(45,975)
Employee Fringe	35,215	39,340	(4,125)	111,096	127,485	(16,389)
Total Personnel Cost	183,078	200,169	(17,090)	598,909	661,272	(62,364)
Professional Services	3,019	7,040	(4,021)	3,064	17,595	(14,531)
Services and Supplies	89,117	103,910	(14,793)	334,257	350,854	(16,597)
Insurance	3,927	4,796	(869)	11,781	14,387	(2,607)
Utilities	26,851	28,650	(1,800)	84,819	83,809	1,011
Cost of Goods Sold	76,724	113,197	(36,473)	312,428	358,181	(45,752)
Central Services Cost	0	14,000	(14,000)	0	42,000	(42,000)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	382,716	471,762	(89,046)	1,345,258	1,528,098	(182,840)
OPERATING SOURCES(USES)	143,362	247,249	103,887	577,330	749,811	172,482

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

**MOUNTAIN GOLF
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	94,386	114,509	20,123	432,643	484,768	52,125
Facility Fees	94,826	103,408	8,582	94,826	103,408	8,582
TOTAL OPERATING SOURCES	189,212	217,917	28,705	527,469	588,176	60,707
OPERATING USES						
Salaries and Wages	37,401	40,191	(2,790)	127,287	137,792	(10,505)
Employee Fringe	8,527	10,039	(1,512)	27,779	31,453	(3,674)
Total Personnel Cost	45,928	50,229	(4,301)	155,066	169,245	(14,179)
Professional Services	755	510	245	755	649	106
Services and Supplies	31,233	33,052	(1,819)	98,404	110,333	(11,929)
Insurance	1,309	1,936	(627)	3,927	5,808	(1,881)
Utilities	10,110	12,869	(2,759)	34,544	35,917	(1,373)
Cost of Goods Sold	7,879	9,157	(1,278)	34,279	45,062	(10,783)
Central Services Cost	0	4,500	(4,500)	0	13,500	(13,500)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	97,215	112,253	(15,039)	326,975	380,515	(53,540)
OPERATING SOURCES(USES)	91,997	105,664	13,667	200,494	207,662	7,167

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

**FACILITIES
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	300	1,154	854	1,328	3,304	1,976
Concessions	628	0	(628)	6,770	0	(6,770)
Facility Fees	34,176	21,290	(12,886)	34,176	21,290	(12,886)
Rents	39,166	39,646	480	125,383	107,539	(17,844)
Interfund Services	1,793	0	(1,793)	1,793	0	(1,793)
TOTAL OPERATING SOURCES	76,064	62,090	(13,974)	169,451	132,133	(37,318)
OPERATING USES						
Salaries and Wages	5,119	6,365	(1,246)	15,382	20,203	(4,822)
Employee Fringe	3,075	3,239	(164)	9,318	9,979	(660)
Total Personnel Cost	8,194	9,603	(1,409)	24,700	30,182	(5,482)
Professional Services	1,132	765	367	1,132	973	159
Services and Supplies	15,482	19,059	(3,577)	60,050	61,191	(1,141)
Insurance	1,558	586	972	4,673	1,758	2,915
Utilities	1,019	2,215	(1,196)	5,953	6,365	(413)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	2,300	(2,300)	0	6,900	(6,900)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	27,385	34,528	(7,143)	96,507	107,369	(10,862)
OPERATING SOURCES(USES)	48,679	27,562	(21,117)	72,944	24,764	(48,180)

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

**DIAMOND PEAK
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	(252)	152	404
Concessions	(12)	(24)	(12)	(36)	(36)	0
Facility Fees	(594,745)	(349,763)	244,982	(594,745)	(349,763)	244,982
Rents	0	0	0	500	1,400	900
TOTAL OPERATING SOURCES	(594,757)	(349,787)	244,970	(594,533)	(348,247)	246,286
OPERATING USES						
Salaries and Wages	65,166	65,662	(496)	186,495	186,843	(348)
Employee Fringe	30,596	31,170	(573)	90,550	91,420	(871)
Total Personnel Cost	95,762	96,831	(1,069)	277,045	278,263	(1,218)
Professional Services	8,104	6,798	1,306	13,317	8,809	4,509
Services and Supplies	63,922	86,770	(22,848)	180,523	195,816	(15,293)
Insurance	0	0	0	0	0	0
Utilities	8,483	10,740	(2,258)	26,109	31,010	(4,901)
Cost of Goods Sold	142	0	142	142	0	142
Central Services Cost	0	24,125	(24,125)	0	72,375	(72,375)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	176,414	225,265	(48,851)	497,136	586,272	(89,137)
OPERATING SOURCES(USES)	(771,171)	(575,052)	196,119	(1,091,669)	(934,519)	157,150

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

**RECREATION
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	78,718	92,166	13,448	356,040	381,254	25,214
Facility Fees	309,341	371,053	61,712	309,341	371,053	61,712
Rents	1,891	1,270	(621)	2,384	1,670	(714)
Intergovernmental - Operating Grants	(7,333)	1,417	8,750	3,005	4,250	1,245
Interfund Services	0	0	0	0	0	0
TOTAL OPERATING SOURCES	382,617	465,906	83,289	670,770	758,227	87,456
OPERATING USES						
Salaries and Wages	74,323	74,907	(584)	264,681	278,889	(14,208)
Employee Fringe	25,166	21,850	3,315	81,481	76,329	5,153
Total Personnel Cost	99,488	96,757	2,731	346,162	355,218	(9,055)
Professional Services	4,529	3,060	1,469	5,407	3,892	1,515
Services and Supplies	40,520	33,408	7,112	127,120	137,867	(10,748)
Insurance	2,998	2,673	325	8,993	8,018	975
Utilities	12,851	12,363	488	37,476	34,914	2,563
Cost of Goods Sold	3,819	5,956	(2,138)	22,141	20,312	1,829
Central Services Cost	0	9,717	(9,717)	0	29,151	(29,151)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	164,204	163,934	270	547,299	589,372	(42,073)
OPERATING SOURCES(USES)	218,413	301,972	83,559	123,472	168,855	45,383

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

**PARKS
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Facility Fees	190,346	231,148	40,802	190,346	231,148	40,802
Rents	2,440	8,840	6,400	31,891	39,979	8,088
Intergovernmental - Operating Grants	2,018	1,928	(89)	6,099	6,201	102
Interfund Services	3,993	6,476	2,483	23,624	20,403	(3,221)
TOTAL OPERATING SOURCES	198,797	248,392	49,595	251,960	297,730	45,770
OPERATING USES						
Salaries and Wages	24,344	31,668	(7,323)	99,682	105,596	(5,914)
Employee Fringe	5,605	6,781	(1,176)	22,295	21,589	706
Total Personnel Cost	29,949	38,448	(8,499)	121,977	127,184	(5,208)
Professional Services	1,510	1,020	490	1,510	1,297	213
Services and Supplies	20,964	25,508	(4,543)	72,636	69,353	3,283
Insurance	837	875	(39)	2,511	2,626	(116)
Utilities	5,353	8,506	(3,153)	26,253	26,933	(680)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	4,000	(4,000)	0	12,000	(12,000)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	58,613	78,357	(19,744)	224,886	239,393	(14,507)
OPERATING SOURCES(USES)	140,183	170,035	29,852	27,074	58,337	31,264

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

**TENNIS
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	14,456	13,337	(1,119)	89,638	90,360	721
Facility Fees	15,385	36,497	21,112	15,385	36,497	21,112
TOTAL OPERATING SOURCES	29,841	49,834	19,993	105,024	126,857	21,833
OPERATING USES						
Salaries and Wages	15,932	11,944	3,988	73,592	73,810	(218)
Employee Fringe	2,329	3,480	(1,151)	10,214	15,436	(5,222)
Total Personnel Cost	18,261	15,424	2,837	83,806	89,246	(5,440)
Professional Services	0	0	0	0	0	0
Services and Supplies	2,495	5,702	(3,207)	19,679	19,427	252
Insurance	267	269	(1)	802	806	(3)
Utilities	650	760	(110)	2,046	2,122	(76)
Cost of Goods Sold	2,733	2,783	(49)	9,432	10,584	(1,152)
Central Services Cost	0	1,033	(1,033)	0	3,099	(3,099)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	24,406	25,970	(1,564)	115,765	125,284	(9,519)
OPERATING SOURCES(USES)	5,435	23,864	18,429	(10,741)	1,573	12,314

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

**OTHER RECREATION
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	699	1,122	423	6,837	7,696	858
Punch Cards Utilized	(27,636)	(57,034)	(29,398)	(343,244)	(354,192)	(10,948)
Facility Fees	562,646	319,349	(243,297)	571,450	319,349	(252,101)
TOTAL OPERATING SOURCES	535,709	263,437	(272,272)	235,044	(27,147)	(262,191)
OPERATING USES						
Salaries and Wages	6,169	10,769	(4,600)	20,698	33,192	(12,494)
Employee Fringe	2,249	3,914	(1,665)	7,196	11,125	(3,929)
Total Personnel Cost	8,418	14,683	(6,266)	27,894	44,317	(16,422)
Professional Services	977	11,185	(10,209)	977	26,830	(25,854)
Services and Supplies	453	491	(38)	7,648	12,839	(5,191)
Insurance	0	0	0	0	0	0
Utilities	0	1,046	(1,046)	0	5,358	(5,358)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	62,083	1,000	61,083	186,253	3,000	183,253
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	71,930	28,406	43,524	222,772	92,344	130,428
OPERATING SOURCES(USES)	463,779	235,031	(228,748)	12,272	(119,491)	(131,763)

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

**BEACH FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	36,733	78,361	41,628	659,776	648,953	(10,823)
Concessions	8,352	10,319	1,967	59,638	65,874	6,237
Punch Cards Utilized	(3,755)	(7,743)	(3,988)	(46,580)	(47,973)	(1,393)
Facility Fees	190,755	215,244	24,490	192,364	215,244	22,881
Rents	1,956	2,201	245	21,218	11,005	(10,214)
TOTAL OPERATING SOURCES	234,041	298,382	64,342	886,415	893,103	6,687
OPERATING USES						
Salaries and Wages	55,176	70,618	(15,442)	246,662	278,179	(31,516)
Employee Fringe	12,405	13,818	(1,413)	50,158	54,151	(3,993)
Total Personnel Cost	67,581	84,436	(16,854)	296,821	332,329	(35,509)
Professional Services	2,264	1,528	736	2,264	1,945	319
Services and Supplies	29,191	43,050	(13,859)	119,876	140,465	(20,589)
Insurance	3,157	2,732	426	9,472	8,195	1,278
Utilities	8,377	10,452	(2,074)	34,933	41,371	(6,438)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	6,083	7,542	(1,459)	18,253	22,626	(4,373)
Defensible Space	0	0	0	0	0	0
TOTAL OPERATING USES	116,654	149,739	(33,085)	481,619	546,931	(65,312)
OPERATING SOURCES(USES)	117,387	148,643	31,257	404,796	346,172	(58,624)

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

**INTERNAL SERVICES FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	0	50	50	450	50	(400)
Interfund Services	173,091	219,463	46,371	518,348	593,755	75,408
TOTAL OPERATING SOURCES	173,091	219,513	46,421	518,798	593,805	75,008
OPERATING USES						
Salaries and Wages	73,681	103,060	(29,379)	222,305	284,075	(61,770)
Employee Fringe	38,639	47,173	(8,534)	116,751	134,850	(18,099)
Total Personnel Cost	112,320	150,233	(37,913)	339,056	418,925	(79,869)
Professional Services	0	771	(771)	0	1,387	(1,387)
Services and Supplies	55,794	61,024	(5,230)	164,111	161,888	2,223
Insurance	237	278	(41)	711	835	(123)
Utilities	656	1,452	(796)	1,963	2,833	(870)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
TOTAL OPERATING USES	169,007	213,757	(44,750)	505,842	585,868	(80,026)
OPERATING SOURCES(USES)	4,084	5,756	1,671	12,956	7,938	(5,018)

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

**WORKERS COMPENSATION FUND
APPENDIX A
CURRENT YEAR TO PRIOR YEAR COMPARISON**

For Period Ending September 30, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Interfund Services	23,532	25,134	1,602	75,916	75,321	(595)
TOTAL OPERATING SOURCES	<u>23,532</u>	<u>25,134</u>	<u>1,602</u>	<u>75,916</u>	<u>75,321</u>	<u>(595)</u>
OPERATING USES						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
Total Personnel Cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	23,752	23,752	0	71,257	71,260	(3)
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
TOTAL OPERATING USES	<u>23,752</u>	<u>23,752</u>	<u>0</u>	<u>71,257</u>	<u>71,260</u>	<u>(3)</u>
OPERATING SOURCES(USES)	<u>(220)</u>	<u>1,382</u>	<u>1,602</u>	<u>4,658</u>	<u>4,061</u>	<u>(597)</u>