

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **December 31, 2015**

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## **INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

### **FINANCIAL NOTES – December 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.

#### **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.

**Note 3** – The Recreation Division has revised the method for determining visits and removed certain categories of visits from for the current year. To compare the same categories to prior year we have split the Recreation visits to separate lines.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending December 31, 2015

**REVISED\*\*  
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)	154	164	10	6.5%	1,865	1,812	(53)	-2.8%
Wastewater Flow (million gallons)	29	29	-	0.0%	179	183	4	2.2%
Championship Course (rounds)	-	-	-	-	17,247	17,257	10	0.1%
Mountain Course (rounds)	-	-	-	-	10,598	11,798	1,200	11.3%
Diamond Peak (individual visits)	23,130	43,823	20,693	89.5%	23,130	43,823	20,693	89.5%
Recreation Center (comparable individual visits)	9,760	8,955	(805)	-8.2%	53,030	56,029	2,999	5.7%
Recreation Center (PY Visits not counted in CY)*	2,694	0	(2,694)	-100.0%	9,043	3,632	(5,411)	-59.8%
Parks (touches)	-	-	-	-	25,990	32,200	6,210	23.9%
Tennis (individual visits)	-	-	-	-	10,629	10,668	39	0.4%
Beaches (individual visits)	-	-	-	-	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	164	N/A	-	N/A	1,812	N/A	-
Wastewater Flow (million gallons)	N/A	29	N/A	-	N/A	183	N/A	-
Championship Course (rounds)	-	-	-	-	17,650	17,257	(393)	-2.2%
Mountain Course (rounds)	-	-	-	-	11,375	11,798	423	3.7%
Diamond Peak (individual visits)	25,600	43,823	18,223	71.2%	25,600	43,823	18,223	71.2%
Recreation Center (comparable individual visits)	11,050	8,955	(2,095)	-19.0%	63,300	56,029	(7,271)	-11.5%
Parks (touches)	-	-	-	-	25,700	32,200	6,500	25.3%
Tennis (individual visits)	-	-	-	-	9,900	10,668	768	7.8%
Beaches (individual visits)	-	-	-	-	131,438	135,483	4,045	3.1%

\*The Recreation Division has revised the method for determining visits and removed certain categories of visits from the current year metric. To compare the same categories to prior year we have split the Recreation visits to separate lines.

\*\*Revised to correct Prior Year Recreation visits.

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

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	830,000	854,102	24,102
Consolidated Taxes	131,700	150,553	18,853	686,600	735,632	49,032
Sales and Fees	2,992,960	4,005,541	1,012,581	12,341,081	13,539,978	1,198,897
Concessions	16,290	(12)	(16,302)	68,530	65,802	(2,728)
Punch Cards Utilized	(17,066)	(26,473)	(9,407)	(446,625)	(423,656)	22,969
Facility Fees	0	0	0	1,654,123	1,579,397	(74,726)
Rents	22,005	17,083	(4,922)	273,350	211,848	(61,502)
Intergovernmental - Operating Grants	1,400	1,417	17	18,913	19,179	266
Fines and Penalties	3,100	1,501	(1,599)	23,500	12,093	(11,407)
Interfund Services	230,595	285,279	54,684	1,499,411	1,470,620	(28,791)
Central Services Revenue	93,583	93,583	0	561,498	561,498	0
<b>TOTAL OPERATING SOURCES</b>	<b>3,474,567</b>	<b>4,532,228</b>	<b>1,057,661</b>	<b>17,510,381</b>	<b>18,626,493</b>	<b>1,116,112</b>
<b>OPERATING USES</b>						
Salaries and Wages	948,290	1,038,063	(89,773)	5,666,894	5,691,043	(24,149)
Employee Fringe	391,861	368,634	23,227	2,278,369	2,071,819	206,550
<b>Total Personnel Cost</b>	<b>1,340,151</b>	<b>1,406,697</b>	<b>(66,546)</b>	<b>7,945,263</b>	<b>7,762,863</b>	<b>182,400</b>
Professional Services	36,974	49,369	(12,395)	335,560	279,191	56,369
Services and Supplies	618,165	776,812	(158,647)	4,127,982	3,810,130	317,852
Insurance	92,918	77,387	15,531	375,100	374,903	197
Utilities	319,906	282,286	37,620	1,387,769	1,232,872	154,897
Cost of Goods Sold	57,659	142,302	(84,643)	493,517	668,535	(175,019)
Central Services Cost	93,583	93,583	0	561,498	561,498	0
Defensible Space	22,500	0	22,500	112,000	0	112,000
Capital Expenditures	0	0	0	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>2,581,856</b>	<b>2,828,436</b>	<b>(246,581)</b>	<b>15,353,688</b>	<b>14,699,987</b>	<b>653,701</b>
<b>OPERATING SOURCES(USES)</b>	<b>892,711</b>	<b>1,703,792</b>	<b>811,080</b>	<b>2,156,693</b>	<b>3,926,506</b>	<b>1,769,813</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	0	3,756	3,756	830,000	854,102	24,102
Consolidated Taxes	131,700	150,553	18,853	686,600	735,632	49,032
Rents	300	280	(20)	1,800	2,390	590
Central Services Revenue	93,583	93,583	0	561,498	561,498	0
<b>TOTAL OPERATING SOURCES</b>	<b>225,583</b>	<b>248,172</b>	<b>22,589</b>	<b>2,079,898</b>	<b>2,153,622</b>	<b>73,724</b>
<b>OPERATING USES</b>						
Salaries and Wages	140,329	135,960	4,369	855,606	819,547	36,059
Employee Fringe	67,698	62,763	4,935	410,049	373,575	36,475
<b>Total Personnel Cost</b>	<b>208,026</b>	<b>198,723</b>	<b>9,304</b>	<b>1,265,655</b>	<b>1,193,122</b>	<b>72,533</b>
Professional Services	21,300	19,825	1,475	197,300	108,444	88,856
Services and Supplies	42,345	69,459	(27,114)	357,061	346,205	10,856
Insurance	6,610	5,541	1,069	39,640	38,647	993
Utilities	11,089	9,825	1,264	48,266	27,824	20,442
Capital Expenditures	0	0	0	15,000	9,995	5,005
<b>TOTAL OPERATING USES</b>	<b>289,370</b>	<b>303,373</b>	<b>(14,003)</b>	<b>1,922,922</b>	<b>1,724,238</b>	<b>198,685</b>
<b>OPERATING SOURCES(USES)</b>	<b>(63,787)</b>	<b>(55,201)</b>	<b>8,586</b>	<b>156,976</b>	<b>429,384</b>	<b>272,409</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	847,815	828,599	(19,216)	6,113,984	6,070,771	(43,213)
Fines and Penalties	3,100	1,501	(1,599)	23,500	12,093	(11,407)
<b>TOTAL OPERATING SOURCES</b>	<b>850,915</b>	<b>830,101</b>	<b>(20,814)</b>	<b>6,137,484</b>	<b>6,082,864</b>	<b>(54,620)</b>
<b>OPERATING USES</b>						
Salaries and Wages	205,520	201,513	4,008	1,254,486	1,188,935	65,552
Employee Fringe	99,832	92,677	7,155	602,070	550,540	51,530
<b>Total Personnel Cost</b>	<b>305,352</b>	<b>294,189</b>	<b>11,163</b>	<b>1,856,557</b>	<b>1,739,474</b>	<b>117,082</b>
Professional Services	6,840	4,721	2,119	55,960	43,788	12,172
Services and Supplies	131,798	157,514	(25,716)	1,023,676	843,943	179,733
Insurance	10,500	11,464	(964)	63,000	68,781	(5,781)
Utilities	90,131	79,539	10,592	639,501	505,542	133,959
Cost of Goods Sold	0	751	(751)	0	6,568	(6,568)
Central Services Cost	25,366	25,366	0	152,196	152,196	0
Defensible Space	22,500	0	22,500	78,500	0	78,500
<b>TOTAL OPERATING USES</b>	<b>592,487</b>	<b>573,543</b>	<b>18,945</b>	<b>3,869,390</b>	<b>3,360,293</b>	<b>509,097</b>
<b>OPERATING SOURCES(USES)</b>	<b>258,428</b>	<b>256,558</b>	<b>(1,869)</b>	<b>2,268,094</b>	<b>2,722,571</b>	<b>454,477</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	2,145,145	3,177,314	1,032,169	5,598,397	6,828,300	1,229,903
Concessions	16,290	(12)	(16,302)	16,290	(72)	(16,362)
Punch Cards Utilized	(15,066)	(23,343)	(8,277)	(393,525)	(373,155)	20,370
Facility Fees	0	0	0	1,305,688	1,246,969	(58,719)
Rents	21,705	16,803	(4,902)	254,800	196,763	(58,037)
Intergovernmental - Operating Grants	1,400	1,417	17	18,913	19,179	266
Interfund Services	2,400	3,793	1,393	36,500	33,444	(3,056)
<b>TOTAL OPERATING SOURCES</b>	<b>2,171,874</b>	<b>3,175,971</b>	<b>1,004,097</b>	<b>6,837,063</b>	<b>7,951,428</b>	<b>1,114,365</b>
<b>OPERATING USES</b>						
Salaries and Wages	475,984	572,747	(96,763)	2,506,170	2,696,990	(190,820)
Employee Fringe	162,743	157,388	5,355	852,004	784,804	67,201
<b>Total Personnel Cost</b>	<b>638,727</b>	<b>730,135</b>	<b>(91,408)</b>	<b>3,358,174</b>	<b>3,481,794</b>	<b>(123,619)</b>
Professional Services	7,084	15,336	(8,252)	68,800	112,994	(44,194)
Services and Supplies	385,530	464,523	(78,992)	2,131,151	2,060,246	70,905
Insurance	43,125	27,683	15,443	106,435	103,694	2,741
Utilities	213,868	184,787	29,081	640,959	632,269	8,690
Cost of Goods Sold	57,659	141,551	(83,892)	493,517	661,968	(168,451)
Central Services Cost	60,675	60,675	0	364,050	364,050	0
Defensible Space	0	0	0	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>1,406,669</b>	<b>1,624,689</b>	<b>(218,020)</b>	<b>7,196,586</b>	<b>7,417,015</b>	<b>(220,429)</b>
<b>OPERATING SOURCES(USES)</b>	<b>765,205</b>	<b>1,551,283</b>	<b>786,077</b>	<b>(359,523)</b>	<b>534,414</b>	<b>893,936</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	2,000	11,364	9,364	2,322,386	2,490,868	168,482
Facility Fees	0	0	0	122,715	117,196	(5,519)
<b>TOTAL OPERATING SOURCES</b>	<b>2,000</b>	<b>11,364</b>	<b>9,364</b>	<b>2,445,101</b>	<b>2,608,065</b>	<b>162,964</b>
<b>OPERATING USES</b>						
Salaries and Wages	19,410	13,804	5,606	640,537	711,040	(70,503)
Employee Fringe	12,603	16,755	(4,152)	184,652	189,224	(4,572)
<b>Total Personnel Cost</b>	<b>32,013</b>	<b>30,559</b>	<b>1,454</b>	<b>825,189</b>	<b>900,264</b>	<b>(75,075)</b>
Professional Services	0	0	0	5,900	27,401	(21,501)
Services and Supplies	41,999	45,963	(3,964)	516,652	530,557	(13,905)
Insurance	0	0	0	26,200	19,183	7,017
Utilities	10,714	9,100	1,614	138,196	128,626	9,570
Cost of Goods Sold	2,063	3,247	(1,184)	359,967	439,314	(79,347)
Central Services Cost	14,000	14,000	0	84,000	84,000	0
<b>TOTAL OPERATING USES</b>	<b>100,788</b>	<b>102,868</b>	<b>(2,080)</b>	<b>1,956,104</b>	<b>2,129,345</b>	<b>(173,241)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(98,788)</b>	<b>(91,504)</b>	<b>7,284</b>	<b>488,997</b>	<b>478,720</b>	<b>(10,277)</b>

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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	498,597	505,455	6,858
Facility Fees	0	0	0	166,892	159,387	(7,505)
<b>TOTAL OPERATING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>665,489</b>	<b>664,843</b>	<b>(646)</b>
<b>OPERATING USES</b>						
Salaries and Wages	3,633	4,145	(512)	209,909	180,856	29,053
Employee Fringe	2,365	3,630	(1,265)	59,698	49,251	10,447
<b>Total Personnel Cost</b>	<b>5,998</b>	<b>7,775</b>	<b>(1,777)</b>	<b>269,607</b>	<b>230,106</b>	<b>39,500</b>
Professional Services	0	0	0	2,400	2,070	330
Services and Supplies	12,817	14,506	(1,689)	182,210	184,239	(2,030)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	3,690	4,192	(502)	54,620	54,262	358
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	27,000	27,000	0
<b>TOTAL OPERATING USES</b>	<b>27,005</b>	<b>30,973</b>	<b>(3,968)</b>	<b>586,853</b>	<b>551,394</b>	<b>35,459</b>
<b>OPERATING SOURCES(USES)</b>	<b>(27,005)</b>	<b>(30,973)</b>	<b>(3,968)</b>	<b>78,636</b>	<b>113,449</b>	<b>34,812</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	(3,595)	(2,250)	1,345	(24,170)	(800)	23,370
Facility Fees	0	0	0	34,361	32,815	(1,546)
Rents	20,890	13,538	(7,352)	205,720	143,027	(62,693)
<b>TOTAL OPERATING SOURCES</b>	<b>17,295</b>	<b>11,288</b>	<b>(6,007)</b>	<b>215,911</b>	<b>175,042</b>	<b>(40,869)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,731	6,351	2,380	51,823	39,536	12,287
Employee Fringe	5,372	3,339	2,034	32,109	19,752	12,358
<b>Total Personnel Cost</b>	<b>14,103</b>	<b>9,690</b>	<b>4,414</b>	<b>83,932</b>	<b>59,288</b>	<b>24,644</b>
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	16,009	22,615	(6,606)	87,231	115,209	(27,978)
Insurance	1,575	586	989	9,450	3,517	5,933
Utilities	2,513	3,991	(1,478)	12,600	15,002	(2,402)
Central Services Cost	2,300	2,300	0	13,800	13,800	0
<b>TOTAL OPERATING USES</b>	<b>36,500</b>	<b>39,182</b>	<b>(2,682)</b>	<b>208,513</b>	<b>208,360</b>	<b>153</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,205)</b>	<b>(27,894)</b>	<b>(8,689)</b>	<b>7,398</b>	<b>(33,318)</b>	<b>(40,716)</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	2,041,710	3,063,322	1,021,612	2,072,890	3,076,575	1,003,685
Concessions	16,290	(12)	(16,302)	16,290	(72)	(16,362)
Facility Fees	0	0	0	(564,489)	(539,103)	25,386
Rents	0	500	500	0	4,350	4,350
<b>TOTAL OPERATING SOURCES</b>	<b>2,058,000</b>	<b>3,063,810</b>	<b>1,005,810</b>	<b>1,524,691</b>	<b>2,541,750</b>	<b>1,017,059</b>
<b>OPERATING USES</b>						
Salaries and Wages	346,633	445,152	(98,519)	796,009	911,091	(115,082)
Employee Fringe	105,839	101,999	3,840	319,230	297,022	22,209
<b>Total Personnel Cost</b>	<b>452,472</b>	<b>547,151</b>	<b>(94,679)</b>	<b>1,115,239</b>	<b>1,208,113</b>	<b>(92,874)</b>
Professional Services	6,250	75	6,175	46,000	17,090	28,910
Services and Supplies	254,538	319,862	(65,324)	858,809	807,015	51,794
Insurance	38,400	23,548	14,852	38,400	46,954	(8,554)
Utilities	178,767	147,326	31,441	315,205	308,412	6,793
Cost of Goods Sold	51,901	132,123	(80,222)	51,901	134,169	(82,268)
Central Services Cost	24,125	24,125	0	144,750	144,750	0
<b>TOTAL OPERATING USES</b>	<b>1,006,453</b>	<b>1,194,211</b>	<b>(187,758)</b>	<b>2,570,304</b>	<b>2,666,503</b>	<b>(96,199)</b>
<b>OPERATING SOURCES(USES)</b>	<b>1,051,547</b>	<b>1,869,600</b>	<b>818,053</b>	<b>(1,045,613)</b>	<b>(124,753)</b>	<b>920,860</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	104,830	103,710	(1,120)	628,469	652,679	24,210
Facility Fees	0	0	0	598,848	571,918	(26,930)
Rents	350	1,350	1,000	3,910	4,175	265
Intergovernmental - Operating Grants	1,400	1,417	17	8,400	8,500	100
<b>TOTAL OPERATING SOURCES</b>	<b>106,580</b>	<b>106,477</b>	<b>(103)</b>	<b>1,239,627</b>	<b>1,237,272</b>	<b>(2,355)</b>
<b>OPERATING USES</b>						
Salaries and Wages	80,038	81,345	(1,307)	503,991	541,139	(37,148)
Employee Fringe	28,802	24,171	4,630	176,546	152,993	23,553
<b>Total Personnel Cost</b>	<b>108,839</b>	<b>105,516</b>	<b>3,323</b>	<b>680,537</b>	<b>694,132</b>	<b>(13,595)</b>
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	44,375	41,465	2,910	274,004	251,890	22,114
Insurance	3,150	2,673	478	18,900	18,469	431
Utilities	14,107	14,107	0	74,040	70,402	3,638
Cost of Goods Sold	3,575	6,181	(2,606)	29,143	32,194	(3,051)
Central Services Cost	9,717	9,717	0	58,302	58,302	0
<b>TOTAL OPERATING USES</b>	<b>183,764</b>	<b>179,659</b>	<b>4,105</b>	<b>1,140,926</b>	<b>1,131,571</b>	<b>9,355</b>
<b>OPERATING SOURCES(USES)</b>	<b>(77,184)</b>	<b>(73,182)</b>	<b>4,002</b>	<b>98,701</b>	<b>105,701</b>	<b>7,000</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Facility Fees	0	0	0	373,054	356,277	(16,777)
Rents	465	1,415	950	45,170	45,211	41
Intergovernmental - Operating Grants	0	0	0	10,513	10,679	166
Interfund Services	2,400	3,793	1,393	36,500	33,444	(3,056)
<b>TOTAL OPERATING SOURCES</b>	<b>2,865</b>	<b>5,208</b>	<b>2,343</b>	<b>465,237</b>	<b>445,611</b>	<b>(19,626)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,958	9,255	(2,297)	153,297	161,503	(8,207)
Employee Fringe	3,222	3,260	(38)	39,043	35,715	3,328
<b>Total Personnel Cost</b>	<b>10,180</b>	<b>12,515</b>	<b>(2,335)</b>	<b>192,339</b>	<b>197,218</b>	<b>(4,879)</b>
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	11,703	14,077	(2,374)	149,991	124,031	25,960
Insurance	0	875	(875)	3,543	5,252	(1,709)
Utilities	3,640	4,534	(894)	41,901	43,526	(1,625)
Central Services Cost	4,000	4,000	0	24,000	24,000	0
<b>TOTAL OPERATING USES</b>	<b>29,523</b>	<b>36,001</b>	<b>(6,479)</b>	<b>413,774</b>	<b>396,088</b>	<b>17,687</b>
<b>OPERATING SOURCES(USES)</b>	<b>(26,658)</b>	<b>(30,794)</b>	<b>(4,136)</b>	<b>51,463</b>	<b>49,523</b>	<b>(1,939)</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	200	0	(200)	100,225	93,653	(6,572)
Facility Fees	0	0	0	58,904	56,254	(2,650)
<b>TOTAL OPERATING SOURCES</b>	<b>200</b>	<b>0</b>	<b>(200)</b>	<b>159,129</b>	<b>149,908</b>	<b>(9,221)</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,519	753	766	94,806	83,428	11,378
Employee Fringe	770	177	594	17,867	17,498	369
<b>Total Personnel Cost</b>	<b>2,289</b>	<b>930</b>	<b>1,360</b>	<b>112,673</b>	<b>100,927</b>	<b>11,746</b>
Services and Supplies	1,640	717	923	30,054	27,004	3,050
Insurance	0	0	0	1,132	1,074	58
Utilities	437	503	(66)	4,397	3,768	629
Cost of Goods Sold	120	0	120	10,300	10,318	(18)
Central Services Cost	1,033	1,033	0	6,198	6,198	0
<b>TOTAL OPERATING USES</b>	<b>5,519</b>	<b>3,184</b>	<b>2,336</b>	<b>164,754</b>	<b>149,289</b>	<b>15,465</b>
<b>OPERATING SOURCES(USES)</b>	<b>(5,319)</b>	<b>(3,184)</b>	<b>2,136</b>	<b>(5,625)</b>	<b>619</b>	<b>6,244</b>

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

**OTHER RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	1,167	1,167	0	9,869	9,869
Punch Cards Utilized	(15,066)	(23,343)	(8,277)	(393,525)	(373,155)	20,370
Facility Fees	0	0	0	515,403	492,225	(23,178)
<b>TOTAL OPERATING SOURCES</b>	<b>(15,066)</b>	<b>(22,176)</b>	<b>(7,110)</b>	<b>121,878</b>	<b>128,938</b>	<b>7,060</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,063	11,942	(2,879)	55,799	68,396	(12,598)
Employee Fringe	3,769	4,057	(288)	22,859	23,350	(491)
<b>Total Personnel Cost</b>	<b>12,832</b>	<b>15,999</b>	<b>(3,167)</b>	<b>78,658</b>	<b>91,746</b>	<b>(13,089)</b>
Professional Services	834	15,261	(14,427)	5,000	56,647	(51,647)
Services and Supplies	2,450	5,317	(2,867)	32,200	20,300	11,900
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,034	(1,034)	0	8,271	(8,271)
Central Services Cost	1,000	1,000	0	6,000	6,000	0
Defensible Space	0	0	0	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>17,116</b>	<b>38,611</b>	<b>(21,495)</b>	<b>155,358</b>	<b>184,465</b>	<b>(29,107)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(32,182)</b>	<b>(60,787)</b>	<b>(28,605)</b>	<b>(33,480)</b>	<b>(55,526)</b>	<b>(22,047)</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	(372)	(372)	628,700	640,857	12,157
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(3,130)	(1,130)	(53,100)	(50,501)	2,599
Facility Fees	0	0	0	348,435	332,428	(16,007)
Rents	0	0	0	16,750	12,695	(4,056)
<b>TOTAL OPERATING SOURCES</b>	<b>(2,000)</b>	<b>(3,502)</b>	<b>(1,502)</b>	<b>993,025</b>	<b>1,001,353</b>	<b>8,328</b>
<b>OPERATING USES</b>						
Salaries and Wages	21,564	26,052	(4,488)	417,502	375,595	41,907
Employee Fringe	10,469	8,134	2,335	113,116	83,510	29,606
<b>Total Personnel Cost</b>	<b>32,033</b>	<b>34,186</b>	<b>(2,153)</b>	<b>530,617</b>	<b>459,105</b>	<b>71,512</b>
Professional Services	1,000	9,487	(8,487)	9,000	12,578	(3,578)
Services and Supplies	16,525	17,477	(952)	226,362	202,829	23,533
Insurance	0	0	0	13,270	10,926	2,344
Utilities	4,234	7,023	(2,789)	55,563	61,615	(6,052)
Central Services Cost	7,542	7,542	0	45,252	45,252	0
<b>TOTAL OPERATING USES</b>	<b>61,334</b>	<b>75,714</b>	<b>(14,381)</b>	<b>880,064</b>	<b>792,305</b>	<b>87,759</b>
<b>OPERATING SOURCES(USES)</b>	<b>(63,334)</b>	<b>(79,216)</b>	<b>(15,883)</b>	<b>112,961</b>	<b>209,048</b>	<b>96,087</b>

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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	0	50	50
Interfund Services	198,275	240,406	42,131	1,310,581	1,269,059	(41,522)
<b>TOTAL OPERATING SOURCES</b>	<u>198,275</u>	<u>240,406</u>	<u>42,131</u>	<u>1,310,581</u>	<u>1,269,109</u>	<u>(41,472)</u>
<b>OPERATING USES</b>						
Salaries and Wages	104,893	101,793	3,101	633,129	609,976	23,153
Employee Fringe	51,119	47,672	3,447	301,130	279,391	21,739
<b>Total Personnel Cost</b>	<u>156,012</u>	<u>149,465</u>	<u>6,547</u>	<u>934,259</u>	<u>889,368</u>	<u>44,892</u>
Professional Services	750	0	750	4,500	1,387	3,113
Services and Supplies	41,967	67,840	(25,874)	389,732	356,906	32,826
Insurance	262	278	(17)	1,570	1,670	(100)
Utilities	584	1,113	(529)	3,480	5,622	(2,142)
<b>TOTAL OPERATING USES</b>	<u>199,574</u>	<u>218,697</u>	<u>(19,122)</u>	<u>1,333,541</u>	<u>1,254,952</u>	<u>78,589</u>
<b>OPERATING SOURCES(USES)</b>	<u>(1,299)</u>	<u>21,710</u>	<u>23,009</u>	<u>(22,960)</u>	<u>14,158</u>	<u>37,118</u>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending December 31, 2015

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Interfund Services	29,920	41,080	11,160	152,330	168,117	15,787
<b>TOTAL OPERATING SOURCES</b>	<u>29,920</u>	<u>41,080</u>	<u>11,160</u>	<u>152,330</u>	<u>168,117</u>	<u>15,787</u>
 <b>OPERATING USES</b>						
Insurance	32,421	32,421	0	151,185	151,185	0
<b>TOTAL OPERATING USES</b>	<u>32,421</u>	<u>32,421</u>	<u>0</u>	<u>151,185</u>	<u>151,185</u>	<u>0</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>(2,501)</u></u>	<u><u>8,659</u></u>	<u><u>11,160</u></u>	<u><u>1,145</u></u>	<u><u>16,932</u></u>	<u><u>15,787</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 December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	3,549	3,756	206	763,686	854,102	90,416
Consolidated Taxes	133,796	150,553	16,757	674,901	735,632	60,731
Sales and Fees	2,969,140	4,005,541	1,036,401	12,063,710	13,539,978	1,476,268
Concessions	7,302	(12)	(7,314)	78,104	65,802	(12,302)
Punch Cards Utilized	(18,568)	(26,473)	(7,905)	(411,608)	(423,656)	(12,048)
Facility Fees	0	0	0	1,241,131	1,579,397	338,266
Rents	19,580	17,083	(2,497)	242,461	211,848	(30,613)
Intergovernmental - Operating Grants	1,000	1,417	417	14,172	19,179	5,007
Fines and Penalties	1,632	1,501	(131)	38,250	12,093	(26,157)
Interfund Services	212,595	285,279	72,684	1,236,754	1,470,620	233,866
Central Services Revenue	91,749	93,583	1,834	550,495	561,498	11,003
<b>TOTAL OPERATING SOURCES</b>	<b>3,421,776</b>	<b>4,532,228</b>	<b>1,110,452</b>	<b>16,492,056</b>	<b>18,626,493</b>	<b>2,134,438</b>
<b>OPERATING USES</b>						
Salaries and Wages	936,099	1,038,063	(101,964)	5,070,094	5,691,043	(620,949)
Employee Fringe	322,861	368,634	(45,773)	1,900,644	2,071,819	(171,175)
<b>Total Personnel Cost</b>	<b>1,258,960</b>	<b>1,406,697</b>	<b>(147,737)</b>	<b>6,970,738</b>	<b>7,762,863</b>	<b>(792,125)</b>
Professional Services	11,705	49,369	(37,664)	212,580	279,191	(66,611)
Services and Supplies	595,964	776,812	(180,848)	3,351,151	3,810,130	(458,979)
Insurance	91,096	77,387	13,709	353,019	374,903	(21,884)
Utilities	252,358	282,286	(29,928)	1,197,266	1,232,872	(35,607)
Cost of Goods Sold	80,898	142,302	(61,404)	530,303	668,535	(138,232)
Central Services Cost	91,749	93,583	(1,834)	550,495	561,498	(11,003)
Defensible Space	0	0	0	13,385	0	13,385
Capital Expenditures	105,364	0	105,364	432,132	9,995	422,137
<b>TOTAL OPERATING USES</b>	<b>2,488,095</b>	<b>2,828,436</b>	<b>(340,341)</b>	<b>13,611,069</b>	<b>14,699,987</b>	<b>(1,088,918)</b>
<b>OPERATING SOURCES(USES)</b>	<b>933,681</b>	<b>1,703,792</b>	<b>770,111</b>	<b>2,880,987</b>	<b>3,926,506</b>	<b>1,045,519</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	3,549	3,756	206	763,686	854,102	90,416
Consolidated Taxes	133,796	150,553	16,757	674,901	735,632	60,731
Rents	0	280	280	1,290	2,390	1,100
Central Services Revenue	91,749	93,583	1,834	550,495	561,498	11,003
<b>TOTAL OPERATING SOURCES</b>	<b>229,094</b>	<b>248,172</b>	<b>19,077</b>	<b>1,990,372</b>	<b>2,153,622</b>	<b>163,250</b>
<b>OPERATING USES</b>						
Salaries and Wages	144,645	135,960	8,685	771,386	819,547	(48,161)
Employee Fringe	66,088	62,763	3,325	348,799	373,575	(24,776)
<b>Total Personnel Cost</b>	<b>210,733</b>	<b>198,723</b>	<b>12,011</b>	<b>1,120,185</b>	<b>1,193,122</b>	<b>(72,937)</b>
Professional Services	0	19,825	(19,825)	119,215	108,444	10,771
Services and Supplies	35,261	69,459	(34,199)	238,231	346,205	(107,975)
Insurance	6,294	5,541	753	37,478	38,647	(1,170)
Utilities	4,977	9,825	(4,848)	22,748	27,824	(5,076)
Capital Expenditures	105,364	0	105,364	432,132	9,995	422,137
<b>TOTAL OPERATING USES</b>	<b>362,630</b>	<b>303,373</b>	<b>59,256</b>	<b>1,969,988</b>	<b>1,724,238</b>	<b>245,751</b>
<b>OPERATING SOURCES(USES)</b>	<b>(133,535)</b>	<b>(55,201)</b>	<b>78,334</b>	<b>20,384</b>	<b>429,384</b>	<b>409,001</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	818,628	828,599	9,971	6,018,389	6,070,771	52,382
Fines and Penalties	1,632	1,501	(131)	38,250	12,093	(26,157)
<b>TOTAL OPERATING SOURCES</b>	<b>820,260</b>	<b>830,101</b>	<b>9,840</b>	<b>6,056,639</b>	<b>6,082,864</b>	<b>26,225</b>
<b>OPERATING USES</b>						
Salaries and Wages	202,271	201,513	758	1,096,582	1,188,935	(92,353)
Employee Fringe	94,959	92,677	2,283	539,729	550,540	(10,811)
<b>Total Personnel Cost</b>	<b>297,230</b>	<b>294,189</b>	<b>3,041</b>	<b>1,636,311</b>	<b>1,739,474</b>	<b>(103,164)</b>
Professional Services	9,442	4,721	4,721	43,480	43,788	(308)
Services and Supplies	163,909	157,514	6,396	852,314	843,943	8,370
Insurance	10,005	11,464	(1,459)	60,030	68,781	(8,751)
Utilities	76,521	79,539	(3,017)	537,618	505,542	32,076
Cost of Goods Sold	0	751	(751)	5,183	6,568	(1,385)
Central Services Cost	23,583	25,366	(1,783)	141,491	152,196	(10,705)
Defensible Space	0	0	0	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>580,690</b>	<b>573,543</b>	<b>7,148</b>	<b>3,283,119</b>	<b>3,360,293</b>	<b>(77,174)</b>
<b>OPERATING SOURCES(USES)</b>	<b>239,570</b>	<b>256,558</b>	<b>16,988</b>	<b>2,773,520</b>	<b>2,722,571</b>	<b>(50,949)</b>

**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 December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	2,150,512	3,177,314	1,026,802	5,386,675	6,828,300	1,441,625
Concessions	7,302	(12)	(7,314)	18,466	(72)	(18,538)
Punch Cards Utilized	(16,363)	(23,343)	(6,980)	(362,448)	(373,155)	(10,707)
Facility Fees	0	0	0	951,340	1,246,969	295,629
Rents	19,470	16,803	(2,667)	218,673	196,763	(21,910)
Intergovernmental - Operating Grants	1,000	1,417	417	14,172	19,179	5,007
Interfund Services	1,656	3,793	2,137	36,755	33,444	(3,311)
<b>TOTAL OPERATING SOURCES</b>	<b>2,163,577</b>	<b>3,175,971</b>	<b>1,012,394</b>	<b>6,263,633</b>	<b>7,951,428</b>	<b>1,687,795</b>
<b>OPERATING USES</b>						
Salaries and Wages	471,668	572,747	(101,079)	2,387,289	2,696,990	(309,701)
Employee Fringe	149,233	157,388	(8,155)	732,413	784,804	(52,391)
<b>Total Personnel Cost</b>	<b>620,901</b>	<b>730,135</b>	<b>(109,234)</b>	<b>3,119,702</b>	<b>3,481,794</b>	<b>(362,092)</b>
Professional Services	2,264	15,336	(13,072)	45,435	112,994	(67,559)
Services and Supplies	340,315	464,523	(124,207)	1,786,472	2,060,246	(273,774)
Insurance	41,139	27,683	13,456	89,277	103,694	(14,417)
Utilities	165,207	184,787	(19,580)	579,127	632,269	(53,142)
Cost of Goods Sold	80,898	141,551	(60,653)	524,921	661,968	(137,047)
Central Services Cost	62,083	60,675	1,408	372,502	364,050	8,452
Defensible Space	0	0	0	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>1,312,806</b>	<b>1,624,689</b>	<b>(311,883)</b>	<b>6,524,128</b>	<b>7,417,015</b>	<b>(892,887)</b>
<b>OPERATING SOURCES(USES)</b>	<b>850,771</b>	<b>1,551,283</b>	<b>700,511</b>	<b>(260,494)</b>	<b>534,414</b>	<b>794,908</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	10,165	11,364	1,200	2,151,433	2,490,868	339,435
Facility Fees	0	0	0	20,536	117,196	96,661
<b>TOTAL OPERATING SOURCES</b>	<b>10,165</b>	<b>11,364</b>	<b>1,200</b>	<b>2,171,969</b>	<b>2,608,065</b>	<b>436,096</b>
<b>OPERATING USES</b>						
Salaries and Wages	16,840	13,804	3,037	662,127	711,040	(48,913)
Employee Fringe	16,578	16,755	(178)	176,411	189,224	(12,812)
<b>Total Personnel Cost</b>	<b>33,418</b>	<b>30,559</b>	<b>2,859</b>	<b>838,538</b>	<b>900,264</b>	<b>(61,726)</b>
Professional Services	0	0	0	3,707	27,401	(23,694)
Services and Supplies	23,470	45,963	(22,492)	487,718	530,557	(42,839)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	12,934	9,100	3,834	138,849	128,626	10,224
Cost of Goods Sold	7,442	3,247	4,195	371,142	439,314	(68,172)
Central Services Cost	0	14,000	(14,000)	0	84,000	(84,000)
<b>TOTAL OPERATING USES</b>	<b>77,264</b>	<b>102,868</b>	<b>(25,604)</b>	<b>1,855,663</b>	<b>2,129,345</b>	<b>(273,682)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(67,099)</b>	<b>(91,504)</b>	<b>(24,405)</b>	<b>316,306</b>	<b>478,720</b>	<b>162,413</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	451,886	505,455	53,570
Facility Fees	0	0	0	143,566	159,387	15,821
<b>TOTAL OPERATING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>595,451</b>	<b>664,843</b>	<b>69,391</b>
<b>OPERATING USES</b>						
Salaries and Wages	5,453	4,145	1,308	168,968	180,856	(11,888)
Employee Fringe	3,949	3,630	319	43,991	49,251	(5,260)
<b>Total Personnel Cost</b>	<b>9,402</b>	<b>7,775</b>	<b>1,627</b>	<b>212,958</b>	<b>230,106</b>	<b>(17,148)</b>
Professional Services	0	0	0	916	2,070	(1,154)
Services and Supplies	5,603	14,506	(8,903)	150,089	184,239	(34,150)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	3,992	4,192	(200)	52,441	54,262	(1,821)
Cost of Goods Sold	0	0	0	34,826	45,973	(11,147)
Central Services Cost	0	4,500	(4,500)	0	27,000	(27,000)
<b>TOTAL OPERATING USES</b>	<b>18,997</b>	<b>30,973</b>	<b>(11,977)</b>	<b>456,465</b>	<b>551,394</b>	<b>(94,928)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(18,997)</b>	<b>(30,973)</b>	<b>(11,977)</b>	<b>138,986</b>	<b>113,449</b>	<b>(25,537)</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	635	(2,250)	(2,885)	1,963	(800)	(2,763)
Concessions	2,986	0	(2,986)	14,211	0	(14,211)
Facility Fees	0	0	0	51,742	32,815	(18,927)
Rents	15,590	13,538	(2,052)	175,391	143,027	(32,364)
Interfund Services	0	0	0	1,793	0	(1,793)
<b>TOTAL OPERATING SOURCES</b>	<b>19,211</b>	<b>11,288</b>	<b>(7,923)</b>	<b>245,101</b>	<b>175,042</b>	<b>(70,059)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,048	6,351	(303)	31,189	39,536	(8,347)
Employee Fringe	3,270	3,339	(68)	18,837	19,752	(915)
<b>Total Personnel Cost</b>	<b>9,318</b>	<b>9,690</b>	<b>(372)</b>	<b>50,026</b>	<b>59,288</b>	<b>(9,262)</b>
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	14,520	22,615	(8,094)	102,555	115,209	(12,654)
Insurance	1,558	586	972	9,347	3,517	5,830
Utilities	3,253	3,991	(738)	13,515	15,002	(1,486)
Central Services Cost	0	2,300	(2,300)	0	13,800	(13,800)
<b>TOTAL OPERATING USES</b>	<b>28,650</b>	<b>39,182</b>	<b>(10,532)</b>	<b>176,817</b>	<b>208,360</b>	<b>(31,544)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(9,438)</b>	<b>(27,894)</b>	<b>(18,456)</b>	<b>68,284</b>	<b>(33,318)</b>	<b>(101,602)</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	2,027,374	3,063,322	1,035,949	2,035,391	3,076,575	1,041,184
Concessions	4,316	(12)	(4,328)	4,256	(72)	(4,328)
Facility Fees	0	0	0	(900,439)	(539,103)	361,336
Rents	0	500	500	500	4,350	3,850
<b>TOTAL OPERATING SOURCES</b>	<b>2,031,689</b>	<b>3,063,810</b>	<b>1,032,121</b>	<b>1,139,707</b>	<b>2,541,750</b>	<b>1,402,043</b>
<b>OPERATING USES</b>						
Salaries and Wages	332,747	445,152	(112,405)	733,427	911,091	(177,664)
Employee Fringe	89,251	101,999	(12,748)	267,104	297,022	(29,918)
<b>Total Personnel Cost</b>	<b>421,998</b>	<b>547,151</b>	<b>(125,153)</b>	<b>1,000,531</b>	<b>1,208,113</b>	<b>(207,582)</b>
Professional Services	2,264	75	2,189	30,195	17,090	13,104
Services and Supplies	256,141	319,862	(63,721)	666,820	807,015	(140,195)
Insurance	36,583	23,548	13,035	36,583	46,954	(10,371)
Utilities	125,293	147,326	(22,032)	251,152	308,412	(57,260)
Cost of Goods Sold	69,084	132,123	(63,039)	73,207	134,169	(60,962)
Central Services Cost	0	24,125	(24,125)	0	144,750	(144,750)
<b>TOTAL OPERATING USES</b>	<b>911,363</b>	<b>1,194,211</b>	<b>(282,848)</b>	<b>2,058,488</b>	<b>2,666,503</b>	<b>(608,015)</b>
<b>OPERATING SOURCES(USES)</b>	<b>1,120,326</b>	<b>1,869,600</b>	<b>749,273</b>	<b>(918,781)</b>	<b>(124,753)</b>	<b>794,027</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	111,285	103,710	(7,575)	639,648	652,679	13,031
Facility Fees	0	0	0	468,340	571,918	103,578
Rents	465	1,350	885	3,589	4,175	586
Intergovernmental - Operating Grants	1,000	1,417	417	6,000	8,500	2,500
<b>TOTAL OPERATING SOURCES</b>	<b>112,750</b>	<b>106,477</b>	<b>(6,273)</b>	<b>1,117,577</b>	<b>1,237,272</b>	<b>119,695</b>
<b>OPERATING USES</b>						
Salaries and Wages	92,895	81,345	11,550	519,594	541,139	(21,545)
Employee Fringe	29,016	24,171	4,844	162,821	152,993	9,828
<b>Total Personnel Cost</b>	<b>121,910</b>	<b>105,516</b>	<b>16,394</b>	<b>682,415</b>	<b>694,132</b>	<b>(11,717)</b>
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	31,881	41,465	(9,584)	232,787	251,890	(19,103)
Insurance	2,998	2,673	325	17,986	18,469	(483)
Utilities	14,655	14,107	548	75,457	70,402	5,054
Cost of Goods Sold	4,294	6,181	(1,887)	32,667	32,194	473
Central Services Cost	0	9,717	(9,717)	0	58,302	(58,302)
<b>TOTAL OPERATING USES</b>	<b>175,737</b>	<b>179,659</b>	<b>(3,922)</b>	<b>1,047,682</b>	<b>1,131,571</b>	<b>(83,889)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(62,987)</b>	<b>(73,182)</b>	<b>(10,195)</b>	<b>69,895</b>	<b>105,701</b>	<b>35,806</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Facility Fees	0	0	0	288,182	356,277	68,095
Rents	3,415	1,415	(2,000)	39,194	45,211	6,018
Intergovernmental - Operating Grants	0	0	0	8,172	10,679	2,507
Interfund Services	1,656	3,793	2,137	34,961	33,444	(1,517)
<b>TOTAL OPERATING SOURCES</b>	<b>5,071</b>	<b>5,208</b>	<b>137</b>	<b>370,509</b>	<b>445,611</b>	<b>75,102</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,953	9,255	697	147,728	161,503	(13,776)
Employee Fringe	4,110	3,260	850	36,276	35,715	561
<b>Total Personnel Cost</b>	<b>14,063</b>	<b>12,515</b>	<b>1,548</b>	<b>184,004</b>	<b>197,218</b>	<b>(13,214)</b>
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	7,057	14,077	(7,020)	109,439	124,031	(14,592)
Insurance	0	875	(875)	3,347	5,252	(1,905)
Utilities	3,939	4,534	(596)	42,420	43,526	(1,106)
Central Services Cost	0	4,000	(4,000)	0	24,000	(24,000)
<b>TOTAL OPERATING USES</b>	<b>25,059</b>	<b>36,001</b>	<b>(10,943)</b>	<b>341,041</b>	<b>396,088</b>	<b>(55,047)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,988)</b>	<b>(30,794)</b>	<b>(10,806)</b>	<b>29,468</b>	<b>49,523</b>	<b>20,055</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	160	0	(160)	97,023	93,653	(3,370)
Facility Fees	0	0	0	23,293	56,254	32,961
<b>TOTAL OPERATING SOURCES</b>	<b>160</b>	<b>0</b>	<b>(160)</b>	<b>120,316</b>	<b>149,908</b>	<b>29,591</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,009	753	256	84,859	83,428	1,431
Employee Fringe	517	177	341	12,708	17,498	(4,790)
<b>Total Personnel Cost</b>	<b>1,526</b>	<b>930</b>	<b>596</b>	<b>97,567</b>	<b>100,927</b>	<b>(3,359)</b>
Services and Supplies	925	717	207	25,570	27,004	(1,434)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	437	503	(66)	3,640	3,768	(129)
Cost of Goods Sold	78	0	78	13,079	10,318	2,761
Central Services Cost	0	1,033	(1,033)	0	6,198	(6,198)
<b>TOTAL OPERATING USES</b>	<b>2,967</b>	<b>3,184</b>	<b>(217)</b>	<b>140,926</b>	<b>149,289</b>	<b>(8,363)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(2,807)</b>	<b>(3,184)</b>	<b>(377)</b>	<b>(20,610)</b>	<b>619</b>	<b>21,228</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	894	1,167	273	9,330	9,869	538
Punch Cards Utilized	(16,363)	(23,343)	(6,980)	(362,448)	(373,155)	(10,707)
Facility Fees	0	0	0	856,120	492,225	(363,896)
<b>TOTAL OPERATING SOURCES</b>	<b>(15,469)</b>	<b>(22,176)</b>	<b>(6,707)</b>	<b>503,002</b>	<b>128,938</b>	<b>(374,064)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,723	11,942	(5,219)	39,398	68,396	(28,998)
Employee Fringe	2,542	4,057	(1,515)	14,264	23,350	(9,086)
<b>Total Personnel Cost</b>	<b>9,265</b>	<b>15,999</b>	<b>(6,734)</b>	<b>53,663</b>	<b>91,746</b>	<b>(38,084)</b>
Professional Services	0	15,261	(15,261)	1,044	56,647	(55,603)
Services and Supplies	717	5,317	(4,599)	11,493	20,300	(8,807)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	705	1,034	(329)	1,652	8,271	(6,619)
Central Services Cost	62,083	1,000	61,083	372,502	6,000	366,502
Defensible Space	0	0	0	6,692	0	6,692
<b>TOTAL OPERATING USES</b>	<b>72,770</b>	<b>38,611</b>	<b>34,160</b>	<b>447,046</b>	<b>184,465</b>	<b>262,582</b>
<b>OPERATING SOURCES(USES)</b>	<b>(88,239)</b>	<b>(60,787)</b>	<b>27,453</b>	<b>55,956</b>	<b>(55,526)</b>	<b>(111,482)</b>

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

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

For Period Ending December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	(372)	(372)	658,196	640,857	(17,339)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(2,205)	(3,130)	(925)	(49,160)	(50,501)	(1,341)
Facility Fees	0	0	0	289,791	332,428	42,637
Rents	110	0	(110)	22,497	12,695	(9,803)
<b>TOTAL OPERATING SOURCES</b>	<b>(2,095)</b>	<b>(3,502)</b>	<b>(1,407)</b>	<b>980,962</b>	<b>1,001,353</b>	<b>20,391</b>
<b>OPERATING USES</b>						
Salaries and Wages	25,770	26,052	(281)	343,890	375,595	(31,705)
Employee Fringe	(32,262)	8,134	(40,396)	38,266	83,510	(45,244)
<b>Total Personnel Cost</b>	<b>(6,491)</b>	<b>34,186</b>	<b>(40,677)</b>	<b>382,156</b>	<b>459,105</b>	<b>(76,949)</b>
Professional Services	0	9,487	(9,487)	2,746	12,578	(9,832)
Services and Supplies	13,136	17,477	(4,341)	174,934	202,829	(27,895)
Insurance	0	0	0	12,629	10,926	1,703
Utilities	5,006	7,023	(2,017)	53,469	61,615	(8,146)
Central Services Cost	6,083	7,542	(1,459)	36,502	45,252	(8,750)
<b>TOTAL OPERATING USES</b>	<b>17,734</b>	<b>75,714</b>	<b>(57,981)</b>	<b>662,437</b>	<b>792,305</b>	<b>(129,868)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,829)</b>	<b>(79,216)</b>	<b>(59,387)</b>	<b>318,525</b>	<b>209,048</b>	<b>(109,477)</b>

**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 December 31, 2015

	<b>PY Month Actual</b>	<b>Current Month Actual</b>	<b>PY Month Variance</b>	<b>PY YTD Actual</b>	<b>Current YTD Actual</b>	<b>PY YTD Variance</b>
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	450	50	(400)
Interfund Services	171,300	240,406	69,106	1,036,796	1,269,059	232,264
<b>TOTAL OPERATING SOURCES</b>	<b>171,300</b>	<b>240,406</b>	<b>69,106</b>	<b>1,037,246</b>	<b>1,269,109</b>	<b>231,864</b>
<b>OPERATING USES</b>						
Salaries and Wages	91,745	101,793	(10,047)	470,946	609,976	(139,030)
Employee Fringe	44,841	47,672	(2,831)	241,438	279,391	(37,953)
<b>Total Personnel Cost</b>	<b>136,587</b>	<b>149,465</b>	<b>(12,878)</b>	<b>712,384</b>	<b>889,368</b>	<b>(176,984)</b>
Professional Services	0	0	0	1,704	1,387	317
Services and Supplies	43,344	67,840	(24,496)	299,201	356,906	(57,705)
Insurance	237	278	(41)	1,423	1,670	(247)
Utilities	646	1,113	(467)	4,304	5,622	(1,319)
Cost of Goods Sold	0	0	0	199	0	199
<b>TOTAL OPERATING USES</b>	<b>180,814</b>	<b>218,697</b>	<b>(37,882)</b>	<b>1,019,214</b>	<b>1,254,952</b>	<b>(235,738)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(9,514)</b>	<b>21,710</b>	<b>31,224</b>	<b>18,032</b>	<b>14,158</b>	<b>(3,874)</b>

**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 December 31, 2015

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Interfund Services	39,639	41,080	1,441	163,204	168,117	4,913
<b>TOTAL OPERATING SOURCES</b>	<u>39,639</u>	<u>41,080</u>	<u>1,441</u>	<u>163,204</u>	<u>168,117</u>	<u>4,913</u>
 <b>OPERATING USES</b>						
Insurance	33,421	32,421	1,000	152,182	151,185	997
<b>TOTAL OPERATING USES</b>	<u>33,421</u>	<u>32,421</u>	<u>1,000</u>	<u>152,182</u>	<u>151,185</u>	<u>997</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>6,218</u></u>	<u><u>8,659</u></u>	<u><u>2,441</u></u>	<u><u>11,022</u></u>	<u><u>16,932</u></u>	<u><u>5,911</u></u>