

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **January 31, 2016**

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**FINANCIAL NOTES – January 2016**

**Note 1 – Format Change – July 1, 2015**

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** – August 1, 2015 - The Comparison to Prior Year Statement of Sources and Uses for each fund have been grouped together and moved to Appendix A.

**Note 3** – December 1, 2015 - The Recreation Division revised the method for determining visits and removed certain categories of visits from the current year. To compare the same categories to prior year we have split the Recreation visits to separate lines.

**Note 4** – January 1, 2016 - The Public Works Division corrected the January 31, 2015 Prior Year Monthly and Prior Year YTD Water Flow (acre feet) from 143.8 to 139.0.

**Note 5** – January 1, 2016 – Due to the Diamond Peak Ski Resorts increase in business volume the actual uses will be more than budget. The District is planning to file a budget augmentation in April 2016.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
METRIC SUMMARY**

For the Month and Year to Date Ending January 31, 2016

**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)**	139	113	(26)	-18.7%	2,003	1,925	(78)	-3.9%
Wastewater Flow (million gallons)	27	25	(2)	-8.4%	206	208	2	0.8%
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)	26,361	43,436	17,075	64.8%	49,491	87,259	37,768	76.3%
Recreation Center (comparable individual visits)*	9,892	10,146	254	2.6%	62,922	62,543	(379)	-0.6%
Recreation Center (PY Visits not counted in CY)*	1,556	0	(1,556)	-100.0%	10,599	3,632	(6,967)	-65.7%
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	113	N/A	-	N/A	1,925	N/A	-
Wastewater Flow (million gallons)	N/A	25	N/A	-	N/A	208	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)	25,800	43,436	17,636	68.4%	51,400	87,259	35,859	69.8%
Recreation Center (comparable individual visits)	11,000	10,146	(854)	-7.8%	74,300	62,543	(11,757)	-15.8%
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%

\*Beginning December 2015, the Recreation Division 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.

\*\*The Public Works Division corrected the January 31, 2015 Prior Year Monthly and Prior Year YTD Water Flow (acre feet) from 143.8 to 139.0.

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

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	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	0	0	830,000	854,102	24,102
Consolidated Taxes	104,360	111,781	7,421	790,960	847,413	56,453
Sales and Fees	2,201,213	3,290,662	1,089,449	14,542,294	16,830,640	2,288,346
Concessions	14,850	32,109	17,259	83,380	97,911	14,531
Punch Cards Utilized	(17,066)	(31,642)	(14,576)	(463,691)	(455,298)	8,393
Facility Fees	0	0	0	1,654,123	1,579,397	(74,726)
Rents	23,505	31,148	7,643	296,855	242,996	(53,859)
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	20,313	20,596	283
Fines and Penalties	3,100	4,051	951	26,600	16,144	(10,456)
Interfund Services	212,098	244,177	32,079	1,711,509	1,714,798	3,289
Central Services Revenue	93,583	93,583	0	655,081	655,081	0
<b>TOTAL OPERATING SOURCES</b>	<b>2,637,043</b>	<b>3,781,286</b>	<b>1,144,243</b>	<b>20,147,424</b>	<b>22,407,779</b>	<b>2,260,355</b>
<b>OPERATING USES</b>						
Salaries and Wages	933,292	1,053,099	(119,807)	6,600,186	6,744,142	(143,956)
Employee Fringe	445,946	415,927	30,019	2,724,315	2,487,747	236,568
<b>Total Personnel Cost</b>	<b>1,379,238</b>	<b>1,469,026</b>	<b>(89,788)</b>	<b>9,324,501</b>	<b>9,231,889</b>	<b>92,612</b>
Professional Services	37,673	31,056	6,617	373,233	310,247	62,986
Services and Supplies	576,395	590,066	(13,671)	4,704,377	4,400,196	304,181
Insurance	92,917	123,244	(30,327)	468,017	498,147	(30,130)
Utilities	270,568	207,217	63,351	1,658,337	1,440,090	218,247
Cost of Goods Sold	54,976	119,022	(64,046)	548,493	787,557	(239,064)
Central Services Cost	93,583	93,583	0	655,081	655,081	0
Defensible Space	0	0	0	112,000	0	112,000
Capital Expenditures	0	22,343	(22,343)	15,000	32,338	(17,338)
<b>TOTAL OPERATING USES</b>	<b>2,505,350</b>	<b>2,655,558</b>	<b>(150,208)</b>	<b>17,859,038</b>	<b>17,355,545</b>	<b>503,494</b>
<b>OPERATING SOURCES(USES)</b>	<b>131,693</b>	<b>1,125,728</b>	<b>994,035</b>	<b>2,288,386</b>	<b>5,052,234</b>	<b>2,763,849</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	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	0	0	830,000	854,102	24,102
Consolidated Taxes	104,360	111,781	7,421	790,960	847,413	56,453
Rents	300	0	(300)	2,100	2,390	290
Central Services Revenue	93,583	93,583	0	655,081	655,081	0
<b>TOTAL OPERATING SOURCES</b>	<b>198,243</b>	<b>205,364</b>	<b>7,121</b>	<b>2,278,141</b>	<b>2,358,986</b>	<b>80,845</b>
<b>OPERATING USES</b>						
Salaries and Wages	140,329	139,508	821	995,935	959,055	36,879
Employee Fringe	77,998	72,030	5,968	488,047	445,605	42,442
<b>Total Personnel Cost</b>	<b>218,326</b>	<b>211,538</b>	<b>6,788</b>	<b>1,483,982</b>	<b>1,404,660</b>	<b>79,322</b>
Professional Services	22,000	21,300	700	219,300	129,744	89,556
Services and Supplies	51,157	57,647	(6,490)	408,218	403,853	4,366
Insurance	6,610	5,541	1,069	46,250	44,189	2,061
Utilities	9,939	8,882	1,057	58,205	36,706	21,499
Capital Expenditures	0	22,343	(22,343)	15,000	32,338	(17,338)
<b>TOTAL OPERATING USES</b>	<b>308,032</b>	<b>327,252</b>	<b>(19,219)</b>	<b>2,230,955</b>	<b>2,051,490</b>	<b>179,465</b>
<b>OPERATING SOURCES(USES)</b>	<b>(109,789)</b>	<b>(121,888)</b>	<b>(12,099)</b>	<b>47,186</b>	<b>307,496</b>	<b>260,310</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	844,529	859,020	14,491	6,958,513	6,929,791	(28,722)
Fines and Penalties	3,100	4,051	951	26,600	16,144	(10,456)
<b>TOTAL OPERATING SOURCES</b>	<b>847,629</b>	<b>863,071</b>	<b>15,442</b>	<b>6,985,113</b>	<b>6,945,935</b>	<b>(39,178)</b>
<b>OPERATING USES</b>						
Salaries and Wages	205,285	214,266	(8,981)	1,459,772	1,403,201	56,571
Employee Fringe	113,803	102,583	11,220	715,873	653,123	62,751
<b>Total Personnel Cost</b>	<b>319,088</b>	<b>316,849</b>	<b>2,239</b>	<b>2,175,645</b>	<b>2,056,323</b>	<b>119,322</b>
Professional Services	6,840	4,721	2,119	62,800	48,509	14,291
Services and Supplies	159,744	121,244	38,500	1,183,420	965,187	218,233
Insurance	10,500	11,464	(964)	73,500	80,245	(6,745)
Utilities	95,279	101,645	(6,366)	734,780	607,187	127,593
Cost of Goods Sold	0	236	(236)	0	6,803	(6,803)
Central Services Cost	25,366	25,366	0	177,562	177,562	0
Defensible Space	0	0	0	78,500	0	78,500
<b>TOTAL OPERATING USES</b>	<b>616,817</b>	<b>581,524</b>	<b>35,293</b>	<b>4,486,207</b>	<b>3,941,817</b>	<b>544,390</b>
<b>OPERATING SOURCES(USES)</b>	<b>230,812</b>	<b>281,547</b>	<b>50,735</b>	<b>2,498,906</b>	<b>3,004,118</b>	<b>505,212</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	1,356,434	2,431,642	1,075,208	6,954,831	9,259,942	2,305,111
Concessions	14,850	32,109	17,259	31,140	32,037	897
Punch Cards Utilized	(15,066)	(27,919)	(12,853)	(408,591)	(401,073)	7,518
Facility Fees	0	0	0	1,305,688	1,246,969	(58,719)
Rents	23,205	31,148	7,943	278,005	227,911	(50,094)
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	20,313	20,596	283
Interfund Services	2,100	2,646	546	38,600	36,090	(2,511)
<b>TOTAL OPERATING SOURCES</b>	<b>1,382,923</b>	<b>2,475,043</b>	<b>1,092,120</b>	<b>8,219,986</b>	<b>10,426,472</b>	<b>2,206,486</b>
<b>OPERATING USES</b>						
Salaries and Wages	462,533	564,666	(102,133)	2,968,703	3,261,656	(292,953)
Employee Fringe	182,250	173,693	8,557	1,034,254	958,497	75,757
<b>Total Personnel Cost</b>	<b>644,783</b>	<b>738,360</b>	<b>(93,577)</b>	<b>4,002,957</b>	<b>4,220,153</b>	<b>(217,196)</b>
Professional Services	7,083	3,598	3,485	75,883	116,592	(40,709)
Services and Supplies	322,750	352,642	(29,892)	2,453,900	2,412,888	41,013
Insurance	43,124	45,540	(2,416)	149,559	149,234	326
Utilities	161,203	89,004	72,199	802,162	721,273	80,889
Cost of Goods Sold	54,976	118,786	(63,810)	548,493	780,754	(232,261)
Central Services Cost	60,675	60,675	0	424,725	424,725	0
Defensible Space	0	0	0	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>1,294,594</b>	<b>1,408,604</b>	<b>(114,010)</b>	<b>8,491,179</b>	<b>8,825,618</b>	<b>(334,439)</b>
<b>OPERATING SOURCES(USES)</b>	<b>88,329</b>	<b>1,066,440</b>	<b>978,110</b>	<b>(271,193)</b>	<b>1,600,853</b>	<b>1,872,047</b>

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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	500	722	222	2,322,886	2,491,591	168,705
Facility Fees	0	0	0	122,715	117,196	(5,519)
<b>TOTAL OPERATING SOURCES</b>	<b>500</b>	<b>722</b>	<b>222</b>	<b>2,445,601</b>	<b>2,608,787</b>	<b>163,186</b>
<b>OPERATING USES</b>						
Salaries and Wages	18,082	20,408	(2,326)	658,619	731,448	(72,829)
Employee Fringe	15,790	9,940	5,850	200,442	199,164	1,278
<b>Total Personnel Cost</b>	<b>33,872</b>	<b>30,348</b>	<b>3,524</b>	<b>859,061</b>	<b>930,612</b>	<b>(71,550)</b>
Professional Services	0	0	0	5,900	27,401	(21,501)
Services and Supplies	36,067	29,774	6,292	552,719	560,331	(7,613)
Insurance	0	0	0	26,200	19,183	7,017
Utilities	7,855	9,730	(1,875)	146,051	138,356	7,695
Cost of Goods Sold	0	(6,689)	6,689	359,967	432,625	(72,659)
Central Services Cost	14,000	14,000	0	98,000	98,000	0
<b>TOTAL OPERATING USES</b>	<b>91,793</b>	<b>77,163</b>	<b>14,630</b>	<b>2,047,898</b>	<b>2,206,508</b>	<b>(158,610)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(91,293)</b>	<b>(76,441)</b>	<b>14,853</b>	<b>397,703</b>	<b>402,279</b>	<b>4,576</b>



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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>665,489</u>	<u>664,843</u>	<u>(646)</u>
<b>OPERATING USES</b>						
Salaries and Wages	3,763	4,745	(982)	213,672	185,601	28,071
Employee Fringe	3,031	2,472	559	62,729	51,723	11,007
<b>Total Personnel Cost</b>	<u>6,795</u>	<u>7,217</u>	<u>(423)</u>	<u>276,401</u>	<u>237,324</u>	<u>39,078</u>
Professional Services	0	0	0	2,400	2,070	330
Services and Supplies	10,449	17,888	(7,439)	192,659	202,128	(9,469)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	3,422	4,280	(858)	58,042	58,542	(500)
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	31,500	31,500	0
<b>TOTAL OPERATING USES</b>	<u>25,166</u>	<u>33,885</u>	<u>(8,720)</u>	<u>612,018</u>	<u>585,279</u>	<u>26,739</u>
<b>OPERATING SOURCES(USES)</b>	<u>(25,166)</u>	<u>(33,885)</u>	<u>(8,720)</u>	<u>53,471</u>	<u>79,563</u>	<u>26,092</u>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	(3,995)	(12,698)	(8,703)	(28,165)	(13,498)	14,667
Facility Fees	0	0	0	34,361	32,815	(1,546)
Rents	22,540	28,573	6,033	228,260	171,600	(56,660)
<b>TOTAL OPERATING SOURCES</b>	<b>18,545</b>	<b>15,875</b>	<b>(2,670)</b>	<b>234,456</b>	<b>190,917</b>	<b>(43,539)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,731	6,704	2,027	60,554	46,240	14,313
Employee Fringe	6,437	3,844	2,593	38,547	23,596	14,951
<b>Total Personnel Cost</b>	<b>15,168</b>	<b>10,549</b>	<b>4,620</b>	<b>99,100</b>	<b>69,836</b>	<b>29,264</b>
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	13,855	20,162	(6,307)	101,086	135,371	(34,285)
Insurance	1,575	586	989	11,025	4,103	6,922
Utilities	2,961	3,057	(96)	15,561	18,058	(2,497)
Central Services Cost	2,300	2,300	0	16,100	16,100	0
<b>TOTAL OPERATING USES</b>	<b>35,859</b>	<b>36,653</b>	<b>(794)</b>	<b>244,372</b>	<b>245,013</b>	<b>(641)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(17,314)</b>	<b>(20,778)</b>	<b>(3,464)</b>	<b>(9,916)</b>	<b>(54,096)</b>	<b>(44,180)</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	1,262,400	2,347,805	1,085,405	3,335,290	5,424,380	2,089,090
Concessions	14,850	32,109	17,259	31,140	32,037	897
Facility Fees	0	0	0	(564,489)	(539,103)	25,386
Rents	0	630	630	0	4,980	4,980
<b>TOTAL OPERATING SOURCES</b>	<b>1,277,250</b>	<b>2,380,544</b>	<b>1,103,294</b>	<b>2,801,941</b>	<b>4,922,294</b>	<b>2,120,353</b>
<b>OPERATING USES</b>						
Salaries and Wages	332,622	429,166	(96,544)	1,128,631	1,340,258	(211,627)
Employee Fringe	112,722	120,557	(7,835)	431,952	417,578	14,374
<b>Total Personnel Cost</b>	<b>445,344</b>	<b>549,723</b>	<b>(104,379)</b>	<b>1,560,583</b>	<b>1,757,836</b>	<b>(197,253)</b>
Professional Services	6,250	448	5,802	52,250	17,538	34,712
Services and Supplies	210,205	240,354	(30,149)	1,069,014	1,047,368	21,646
Insurance	38,400	41,406	(3,006)	76,800	88,360	(11,560)
Utilities	129,583	52,396	77,187	444,788	360,808	83,980
Cost of Goods Sold	51,876	121,567	(69,691)	103,777	255,736	(151,959)
Central Services Cost	24,125	24,125	0	168,875	168,875	0
<b>TOTAL OPERATING USES</b>	<b>905,783</b>	<b>1,030,018</b>	<b>(124,235)</b>	<b>3,476,087</b>	<b>3,696,521</b>	<b>(220,434)</b>
<b>OPERATING SOURCES(USES)</b>	<b>371,467</b>	<b>1,350,526</b>	<b>979,059</b>	<b>(674,146)</b>	<b>1,225,773</b>	<b>1,899,919</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	97,529	95,013	(2,516)	725,998	747,692	21,694
Facility Fees	0	0	0	598,848	571,918	(26,930)
Rents	200	530	330	4,110	4,705	595
Contributions	0	4,000	4,000	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	9,800	9,917	117
<b>TOTAL OPERATING SOURCES</b>	<b>99,129</b>	<b>100,959</b>	<b>1,830</b>	<b>1,338,756</b>	<b>1,338,232</b>	<b>(524)</b>
<b>OPERATING USES</b>						
Salaries and Wages	81,954	81,909	45	585,944	623,047	(37,103)
Employee Fringe	35,057	28,237	6,820	211,603	181,230	30,373
<b>Total Personnel Cost</b>	<b>117,010</b>	<b>110,145</b>	<b>6,865</b>	<b>797,547</b>	<b>804,277</b>	<b>(6,730)</b>
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	40,745	34,708	6,037	314,749	286,598	28,151
Insurance	3,149	2,673	477	22,049	21,142	907
Utilities	13,449	13,640	(191)	87,489	84,042	3,447
Cost of Goods Sold	3,100	3,908	(808)	32,243	36,102	(3,859)
Central Services Cost	9,717	9,717	0	68,019	68,019	0
<b>TOTAL OPERATING USES</b>	<b>187,171</b>	<b>174,791</b>	<b>12,379</b>	<b>1,328,097</b>	<b>1,306,362</b>	<b>21,734</b>
<b>OPERATING SOURCES(USES)</b>	<b>(88,042)</b>	<b>(73,832)</b>	<b>14,210</b>	<b>10,660</b>	<b>31,869</b>	<b>21,210</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	45,635	46,626	991
Intergovernmental - Operating Grants	0	0	0	10,513	10,679	166
Interfund Services	2,100	2,646	546	38,600	36,090	(2,511)
<b>TOTAL OPERATING SOURCES</b>	<b>2,565</b>	<b>4,061</b>	<b>1,496</b>	<b>467,802</b>	<b>449,672</b>	<b>(18,130)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,948	8,524	(1,576)	160,245	170,028	(9,783)
Employee Fringe	3,702	3,701	1	42,745	39,416	3,329
<b>Total Personnel Cost</b>	<b>10,650</b>	<b>12,226</b>	<b>(1,575)</b>	<b>202,990</b>	<b>209,444</b>	<b>(6,454)</b>
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	8,332	7,981	351	158,323	132,012	26,311
Insurance	0	875	(875)	3,543	6,127	(2,585)
Utilities	3,496	4,332	(836)	45,397	47,858	(2,461)
Central Services Cost	4,000	4,000	0	28,000	28,000	0
<b>TOTAL OPERATING USES</b>	<b>26,478</b>	<b>29,414</b>	<b>(2,936)</b>	<b>440,253</b>	<b>425,502</b>	<b>14,751</b>
<b>OPERATING SOURCES(USES)</b>	<b>(23,913)</b>	<b>(25,354)</b>	<b>(1,440)</b>	<b>27,549</b>	<b>24,170</b>	<b>(3,380)</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	100,225	93,653	(6,572)
Facility Fees	0	0	0	58,904	56,254	(2,650)
<b>TOTAL OPERATING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,129</b>	<b>149,908</b>	<b>(9,221)</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,519	669	850	96,326	84,098	12,228
Employee Fringe	1,137	231	906	19,004	17,729	1,275
<b>Total Personnel Cost</b>	<b>2,657</b>	<b>900</b>	<b>1,756</b>	<b>115,330</b>	<b>101,827</b>	<b>13,503</b>
Services and Supplies	647	764	(117)	30,701	27,768	2,933
Insurance	0	0	0	1,132	1,074	58
Utilities	437	518	(81)	4,834	4,286	548
Cost of Goods Sold	0	0	0	10,300	10,318	(18)
Central Services Cost	1,033	1,033	0	7,231	7,231	0
<b>TOTAL OPERATING USES</b>	<b>4,774</b>	<b>3,214</b>	<b>1,559</b>	<b>169,528</b>	<b>152,503</b>	<b>17,024</b>
<b>OPERATING SOURCES(USES)</b>	<b>(4,774)</b>	<b>(3,214)</b>	<b>1,559</b>	<b>(10,399)</b>	<b>(2,596)</b>	<b>7,803</b>

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

**OTHER RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	800	800	0	10,669	10,669
Punch Cards Utilized	(15,066)	(27,919)	(12,853)	(408,591)	(401,073)	7,518
Facility Fees	0	0	0	515,403	492,225	(23,178)
<b>TOTAL OPERATING SOURCES</b>	<b>(15,066)</b>	<b>(27,119)</b>	<b>(12,053)</b>	<b>106,812</b>	<b>101,820</b>	<b>(4,992)</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,914	12,541	(3,627)	64,713	80,937	(16,224)
Employee Fringe	4,373	4,711	(338)	27,231	28,061	(830)
<b>Total Personnel Cost</b>	<b>13,287</b>	<b>17,252</b>	<b>(3,965)</b>	<b>91,944</b>	<b>108,998</b>	<b>(17,054)</b>
Professional Services	833	3,150	(2,317)	5,833	59,797	(53,964)
Services and Supplies	2,450	1,011	1,439	34,650	21,311	13,339
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,052	(1,052)	0	9,322	(9,322)
Central Services Cost	1,000	1,000	0	7,000	7,000	0
Defensible Space	0	0	0	33,500	0	33,500
<b>TOTAL OPERATING USES</b>	<b>17,570</b>	<b>23,464</b>	<b>(5,894)</b>	<b>172,927</b>	<b>207,929</b>	<b>(35,001)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(32,636)</b>	<b>(50,583)</b>	<b>(17,947)</b>	<b>(66,115)</b>	<b>(106,109)</b>	<b>(39,993)</b>

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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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	628,700	640,857	12,157
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(3,723)	(1,723)	(55,100)	(54,225)	875
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>(3,723)</b>	<b>(1,723)</b>	<b>991,025</b>	<b>997,629</b>	<b>6,604</b>
<b>OPERATING USES</b>						
Salaries and Wages	21,999	29,618	(7,620)	439,501	405,213	34,287
Employee Fringe	13,296	14,012	(716)	126,412	97,522	28,889
<b>Total Personnel Cost</b>	<b>35,295</b>	<b>43,631</b>	<b>(8,336)</b>	<b>565,912</b>	<b>502,736</b>	<b>63,176</b>
Professional Services	1,000	0	1,000	10,000	12,578	(2,578)
Services and Supplies	15,568	14,251	1,317	241,930	217,079	24,851
Insurance	0	0	0	13,270	10,926	2,344
Utilities	3,563	6,804	(3,241)	59,126	68,419	(9,293)
Central Services Cost	7,542	7,542	0	52,794	52,794	0
<b>TOTAL OPERATING USES</b>	<b>62,968</b>	<b>72,227</b>	<b>(9,259)</b>	<b>943,032</b>	<b>864,532</b>	<b>78,500</b>
<b>OPERATING SOURCES(USES)</b>	<b>(64,968)</b>	<b>(75,950)</b>	<b>(10,983)</b>	<b>47,993</b>	<b>133,097</b>	<b>85,105</b>



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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
<b>OPERATING SOURCES</b>						
Sales and Fees	250	0	(250)	250	50	(200)
Interfund Services	180,078	202,143	22,065	1,490,659	1,471,203	(19,456)
<b>TOTAL OPERATING SOURCES</b>	<u>180,328</u>	<u>202,143</u>	<u>21,815</u>	<u>1,490,909</u>	<u>1,471,253</u>	<u>(19,656)</u>
<b>OPERATING USES</b>						
Salaries and Wages	103,146	105,040	(1,894)	736,275	715,016	21,259
Employee Fringe	58,600	53,609	4,991	359,730	333,000	26,729
<b>Total Personnel Cost</b>	<u>161,746</u>	<u>158,649</u>	<u>3,097</u>	<u>1,096,005</u>	<u>1,048,016</u>	<u>47,989</u>
Professional Services	750	1,437	(687)	5,250	2,824	2,426
Services and Supplies	27,177	44,284	(17,107)	416,909	401,189	15,719
Insurance	262	278	(17)	1,832	1,948	(116)
Utilities	584	882	(298)	4,064	6,505	(2,441)
<b>TOTAL OPERATING USES</b>	<u>190,518</u>	<u>205,530</u>	<u>(15,012)</u>	<u>1,524,059</u>	<u>1,460,482</u>	<u>63,577</u>
<b>OPERATING SOURCES(USES)</b>	<u>(10,190)</u>	<u>(3,387)</u>	<u>6,803</u>	<u>(33,150)</u>	<u>10,771</u>	<u>43,921</u>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending January 31, 2016

	<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>						
Interfund Services	29,920	39,388	9,468	182,250	207,505	25,255
<b>TOTAL OPERATING SOURCES</b>	<u>29,920</u>	<u>39,388</u>	<u>9,468</u>	<u>182,250</u>	<u>207,505</u>	<u>25,255</u>
<b>OPERATING USES</b>						
Insurance	32,421	60,421	(28,000)	183,606	211,606	(28,000)
<b>TOTAL OPERATING USES</b>	<u>32,421</u>	<u>60,421</u>	<u>(28,000)</u>	<u>183,606</u>	<u>211,606</u>	<u>(28,000)</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>(2,501)</u></u>	<u><u>(21,033)</u></u>	<u><u>(18,532)</u></u>	<u><u>(1,356)</u></u>	<u><u>(4,101)</u></u>	<u><u>(2,745)</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 January 31, 2016

	<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	0	0	0	763,686	854,102	90,416
Consolidated Taxes	102,157	111,781	9,623	777,058	847,413	70,354
Sales and Fees	2,253,595	3,290,662	1,037,067	14,317,305	16,830,640	2,513,335
Concessions	23,336	32,109	8,773	101,440	97,911	(3,529)
Punch Cards Utilized	(11,873)	(31,642)	(19,769)	(423,481)	(455,298)	(31,817)
Facility Fees	0	0	0	1,241,131	1,579,397	338,266
Rents	27,975	31,148	3,173	270,436	242,996	(27,440)
Contributions	4,000	4,000	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	15,172	20,596	5,424
Fines and Penalties	1,599	4,051	2,452	39,849	16,144	(23,706)
Interfund Services	198,828	244,177	45,349	1,435,583	1,714,798	279,215
Central Services Revenue	91,749	93,583	1,834	642,244	655,081	12,837
<b>TOTAL OPERATING SOURCES</b>	<b>2,692,368</b>	<b>3,781,286</b>	<b>1,088,918</b>	<b>19,185,423</b>	<b>22,407,779</b>	<b>3,222,356</b>
<b>OPERATING USES</b>						
Salaries and Wages	919,463	1,053,099	(133,636)	5,989,556	6,744,142	(754,585)
Employee Fringe	375,030	415,927	(40,898)	2,275,674	2,487,747	(212,073)
<b>Total Personnel Cost</b>	<b>1,294,492</b>	<b>1,469,026</b>	<b>(174,534)</b>	<b>8,265,230</b>	<b>9,231,889</b>	<b>(966,659)</b>
Professional Services	25,426	31,056	(5,630)	238,006	310,247	(72,241)
Services and Supplies	483,118	590,066	(106,949)	3,834,268	4,400,196	(565,928)
Insurance	91,096	123,244	(32,148)	444,115	498,147	(54,032)
Utilities	254,064	207,217	46,847	1,451,330	1,440,090	11,240
Cost of Goods Sold	72,348	119,022	(46,674)	602,651	787,557	(184,906)
Central Services Cost	91,749	93,583	(1,834)	642,244	655,081	(12,837)
Defensible Space	77,157	0	77,157	90,541	0	90,541
Capital Expenditures	88,192	22,343	65,849	520,324	32,338	487,986
<b>TOTAL OPERATING USES</b>	<b>2,477,642</b>	<b>2,655,558</b>	<b>(177,916)</b>	<b>16,088,710</b>	<b>17,355,545</b>	<b>(1,266,834)</b>
<b>OPERATING SOURCES(USES)</b>	<b>214,726</b>	<b>1,125,728</b>	<b>911,002</b>	<b>3,096,713</b>	<b>5,052,234</b>	<b>1,955,522</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 January 31, 2016

	<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	0	0	0	763,686	854,102	90,416
Consolidated Taxes	102,157	111,781	9,623	777,058	847,413	70,354
Rents	550	0	(550)	1,840	2,390	550
Central Services Revenue	91,749	93,583	1,834	642,244	655,081	12,837
<b>TOTAL OPERATING SOURCES</b>	<b>194,456</b>	<b>205,364</b>	<b>10,907</b>	<b>2,184,828</b>	<b>2,358,986</b>	<b>174,157</b>
<b>OPERATING USES</b>						
Salaries and Wages	132,593	139,508	(6,915)	903,979	959,055	(55,077)
Employee Fringe	70,768	72,030	(1,262)	419,567	445,605	(26,038)
<b>Total Personnel Cost</b>	<b>203,361</b>	<b>211,538</b>	<b>(8,177)</b>	<b>1,323,546</b>	<b>1,404,660</b>	<b>(81,114)</b>
Professional Services	15,698	21,300	(5,602)	134,912	129,744	5,168
Services and Supplies	48,044	57,647	(9,603)	286,274	403,853	(117,578)
Insurance	6,294	5,541	753	43,772	44,189	(417)
Utilities	3,191	8,882	(5,691)	25,939	36,706	(10,766)
Capital Expenditures	88,192	22,343	65,849	520,324	32,338	487,986
<b>TOTAL OPERATING USES</b>	<b>364,780</b>	<b>327,252</b>	<b>37,528</b>	<b>2,334,768</b>	<b>2,051,490</b>	<b>283,278</b>
<b>OPERATING SOURCES(USES)</b>	<b>(170,323)</b>	<b>(121,888)</b>	<b>48,435</b>	<b>(149,940)</b>	<b>307,496</b>	<b>457,436</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 January 31, 2016

	<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	790,703	859,020	68,316	6,809,092	6,929,791	120,699
Fines and Penalties	1,599	4,051	2,452	39,849	16,144	(23,706)
<b>TOTAL OPERATING SOURCES</b>	<b>792,302</b>	<b>863,071</b>	<b>70,768</b>	<b>6,848,941</b>	<b>6,945,935</b>	<b>96,993</b>
<b>OPERATING USES</b>						
Salaries and Wages	188,658	214,266	(25,608)	1,285,240	1,403,201	(117,960)
Employee Fringe	105,173	102,583	2,590	644,902	653,123	(8,221)
<b>Total Personnel Cost</b>	<b>293,832</b>	<b>316,849</b>	<b>(23,018)</b>	<b>1,930,142</b>	<b>2,056,323</b>	<b>(126,181)</b>
Professional Services	4,833	4,721	113	48,314	48,509	(195)
Services and Supplies	111,351	121,244	(9,892)	963,665	965,187	(1,522)
Insurance	10,005	11,464	(1,459)	70,035	80,245	(10,210)
Utilities	84,149	101,645	(17,497)	621,767	607,187	14,579
Cost of Goods Sold	0	236	(236)	5,183	6,803	(1,620)
Central Services Cost	23,583	25,366	(1,783)	165,074	177,562	(12,488)
Defensible Space	38,578	0	38,578	45,271	0	45,271
<b>TOTAL OPERATING USES</b>	<b>566,331</b>	<b>581,524</b>	<b>(15,193)</b>	<b>3,849,450</b>	<b>3,941,817</b>	<b>(92,367)</b>
<b>OPERATING SOURCES(USES)</b>	<b>225,971</b>	<b>281,547</b>	<b>55,575</b>	<b>2,999,491</b>	<b>3,004,118</b>	<b>4,626</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 January 31, 2016

	<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	1,462,892	2,431,642	968,750	6,849,567	9,259,942	2,410,375
Concessions	23,336	32,109	8,773	41,803	32,037	(9,765)
Punch Cards Utilized	(10,458)	(27,919)	(17,461)	(372,906)	(401,073)	(28,168)
Facility Fees	0	0	0	951,340	1,246,969	295,629
Rents	27,320	31,148	3,828	245,993	227,911	(18,082)
Contributions	4,000	4,000	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	15,172	20,596	5,424
Interfund Services	2,210	2,646	436	38,965	36,090	(2,875)
<b>TOTAL OPERATING SOURCES</b>	<b>1,510,301</b>	<b>2,475,043</b>	<b>964,743</b>	<b>7,774,934</b>	<b>10,426,472</b>	<b>2,651,538</b>
<b>OPERATING USES</b>						
Salaries and Wages	489,752	564,666	(74,915)	2,877,041	3,261,656	(384,615)
Employee Fringe	149,494	173,693	(24,199)	881,906	958,497	(76,590)
<b>Total Personnel Cost</b>	<b>639,246</b>	<b>738,360</b>	<b>(99,114)</b>	<b>3,758,948</b>	<b>4,220,153</b>	<b>(461,205)</b>
Professional Services	4,368	3,598	770	49,803	116,592	(66,789)
Services and Supplies	277,561	352,642	(75,081)	2,064,033	2,412,888	(348,855)
Insurance	41,139	45,540	(4,401)	130,415	149,234	(18,818)
Utilities	160,742	89,004	71,738	739,869	721,273	18,596
Cost of Goods Sold	72,348	118,786	(46,438)	597,269	780,754	(183,485)
Central Services Cost	62,083	60,675	1,408	434,585	424,725	9,860
Defensible Space	38,578	0	38,578	45,271	0	45,271
<b>TOTAL OPERATING USES</b>	<b>1,296,064</b>	<b>1,408,604</b>	<b>(112,539)</b>	<b>7,820,192</b>	<b>8,825,618</b>	<b>(1,005,426)</b>
<b>OPERATING SOURCES(USES)</b>	<b>214,236</b>	<b>1,066,440</b>	<b>852,203</b>	<b>(45,258)</b>	<b>1,600,853</b>	<b>1,646,112</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 January 31, 2016

	<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	1,736	722	(1,014)	2,153,169	2,491,591	338,421
Facility Fees	0	0	0	20,536	117,196	96,661
<b>TOTAL OPERATING SOURCES</b>	<b>1,736</b>	<b>722</b>	<b>(1,014)</b>	<b>2,173,705</b>	<b>2,608,787</b>	<b>435,082</b>
<b>OPERATING USES</b>						
Salaries and Wages	18,027	20,408	(2,381)	680,154	731,448	(51,294)
Employee Fringe	10,983	9,940	1,043	187,395	199,164	(11,769)
<b>Total Personnel Cost</b>	<b>29,010</b>	<b>30,348</b>	<b>(1,337)</b>	<b>867,549</b>	<b>930,612</b>	<b>(63,063)</b>
Professional Services	0	0	0	3,707	27,401	(23,694)
Services and Supplies	30,242	29,774	468	517,960	560,331	(42,371)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	8,936	9,730	(794)	147,785	138,356	9,430
Cost of Goods Sold	507	(6,689)	7,195	371,649	432,625	(60,976)
Central Services Cost	0	14,000	(14,000)	0	98,000	(98,000)
<b>TOTAL OPERATING USES</b>	<b>68,695</b>	<b>77,163</b>	<b>(8,468)</b>	<b>1,924,358</b>	<b>2,206,508</b>	<b>(282,150)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(66,959)</b>	<b>(76,441)</b>	<b>(9,481)</b>	<b>249,347</b>	<b>402,279</b>	<b>152,932</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 January 31, 2016

	<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	4,002	4,745	(743)	172,970	185,601	(12,631)
Employee Fringe	2,640	2,472	168	46,631	51,723	(5,092)
<b>Total Personnel Cost</b>	<b>6,642</b>	<b>7,217</b>	<b>(575)</b>	<b>219,600</b>	<b>237,324</b>	<b>(17,723)</b>
Professional Services	0	0	0	916	2,070	(1,154)
Services and Supplies	9,474	17,888	(8,415)	159,563	202,128	(42,565)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	3,821	4,280	(459)	56,262	58,542	(2,280)
Cost of Goods Sold	0	0	0	34,826	45,973	(11,147)
Central Services Cost	0	4,500	(4,500)	0	31,500	(31,500)
<b>TOTAL OPERATING USES</b>	<b>19,936</b>	<b>33,885</b>	<b>(13,949)</b>	<b>476,402</b>	<b>585,279</b>	<b>(108,878)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,936)</b>	<b>(33,885)</b>	<b>(13,949)</b>	<b>119,049</b>	<b>79,563</b>	<b>(39,486)</b>



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

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

For Period Ending January 31, 2016

	<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	150	(12,698)	(12,848)	2,113	(13,498)	(15,611)
Concessions	922	0	(922)	15,132	0	(15,132)
Facility Fees	0	0	0	51,742	32,815	(18,927)
Rents	24,270	28,573	4,303	199,661	171,600	(28,061)
Interfund Services	0	0	0	1,793	0	(1,793)
<b>TOTAL OPERATING SOURCES</b>	<b>25,342</b>	<b>15,875</b>	<b>(9,467)</b>	<b>270,442</b>	<b>190,917</b>	<b>(79,525)</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,571	6,704	(133)	37,760	46,240	(8,480)
Employee Fringe	3,805	3,844	(39)	22,642	23,596	(954)
<b>Total Personnel Cost</b>	<b>10,376</b>	<b>10,549</b>	<b>(173)</b>	<b>60,402</b>	<b>69,836</b>	<b>(9,434)</b>
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	17,797	20,162	(2,364)	120,353	135,371	(15,018)
Insurance	1,558	586	972	10,904	4,103	6,801
Utilities	4,744	3,057	1,687	18,259	18,058	201
Central Services Cost	0	2,300	(2,300)	0	16,100	(16,100)
<b>TOTAL OPERATING USES</b>	<b>34,475</b>	<b>36,653</b>	<b>(2,178)</b>	<b>211,292</b>	<b>245,013</b>	<b>(33,722)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(9,133)</b>	<b>(20,778)</b>	<b>(11,645)</b>	<b>59,151</b>	<b>(54,096)</b>	<b>(113,247)</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 January 31, 2016

	<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	1,366,872	2,347,805	980,933	3,402,263	5,424,380	2,022,117
Concessions	22,415	32,109	9,695	26,670	32,037	5,367
Facility Fees	0	0	0	(900,439)	(539,103)	361,336
Rents	1,025	630	(395)	1,525	4,980	3,455
<b>TOTAL OPERATING SOURCES</b>	<b>1,390,311</b>	<b>2,380,544</b>	<b>990,233</b>	<b>2,530,019</b>	<b>4,922,294</b>	<b>2,392,276</b>
<b>OPERATING USES</b>						
Salaries and Wages	359,722	429,166	(69,445)	1,093,149	1,340,258	(247,109)
Employee Fringe	98,776	120,557	(21,781)	365,880	417,578	(51,698)
<b>Total Personnel Cost</b>	<b>458,498</b>	<b>549,723</b>	<b>(91,225)</b>	<b>1,459,028</b>	<b>1,757,836</b>	<b>(298,807)</b>
Professional Services	1,316	448	868	31,510	17,538	13,972
Services and Supplies	184,406	240,354	(55,948)	851,226	1,047,368	(196,142)
Insurance	36,583	41,406	(4,822)	73,166	88,360	(15,193)
Utilities	123,824	52,396	71,428	374,976	360,808	14,168
Cost of Goods Sold	68,439	121,567	(53,128)	141,646	255,736	(114,090)
Central Services Cost	0	24,125	(24,125)	0	168,875	(168,875)
<b>TOTAL OPERATING USES</b>	<b>873,066</b>	<b>1,030,018</b>	<b>(156,952)</b>	<b>2,931,554</b>	<b>3,696,521</b>	<b>(764,968)</b>
<b>OPERATING SOURCES(USES)</b>	<b>517,246</b>	<b>1,350,526</b>	<b>833,280</b>	<b>(401,535)</b>	<b>1,225,773</b>	<b>1,627,308</b>

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

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

For Period Ending January 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Sales and Fees	93,869	95,013	1,143	733,517	747,692	14,175
Facility Fees	0	0	0	468,340	571,918	103,578
Rents	130	530	400	3,719	4,705	986
Contributions	4,000	4,000	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	7,000	9,917	2,917
<b>TOTAL OPERATING SOURCES</b>	<b>98,999</b>	<b>100,959</b>	<b>1,960</b>	<b>1,217,577</b>	<b>1,338,232</b>	<b>120,655</b>
<b>OPERATING USES</b>						
Salaries and Wages	82,038	81,909	129	601,631	623,047	(21,416)
Employee Fringe	25,894	28,237	(2,343)	188,715	181,230	7,485
<b>Total Personnel Cost</b>	<b>107,931</b>	<b>110,145</b>	<b>(2,214)</b>	<b>790,346</b>	<b>804,277</b>	<b>(13,931)</b>
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	28,758	34,708	(5,950)	261,545	286,598	(25,053)
Insurance	2,998	2,673	325	20,984	21,142	(158)
Utilities	13,951	13,640	311	89,408	84,042	5,365
Cost of Goods Sold	3,402	3,908	(506)	36,069	36,102	(34)
Central Services Cost	0	9,717	(9,717)	0	68,019	(68,019)
<b>TOTAL OPERATING USES</b>	<b>157,040</b>	<b>174,791</b>	<b>(17,752)</b>	<b>1,204,722</b>	<b>1,306,362</b>	<b>(101,641)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(58,040)</b>	<b>(73,832)</b>	<b>(15,792)</b>	<b>12,855</b>	<b>31,869</b>	<b>19,014</b>

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

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

For Period Ending January 31, 2016

	<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	1,895	1,415	(480)	41,089	46,626	5,538
Intergovernmental - Operating Grants	0	0	0	8,172	10,679	2,507
Interfund Services	2,210	2,646	436	37,171	36,090	(1,082)
<b>TOTAL OPERATING SOURCES</b>	<b>4,105</b>	<b>4,061</b>	<b>(44)</b>	<b>374,614</b>	<b>449,672</b>	<b>75,057</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,330	8,524	806	157,058	170,028	(12,970)
Employee Fringe	3,544	3,701	(158)	39,819	39,416	404
<b>Total Personnel Cost</b>	<b>12,874</b>	<b>12,226</b>	<b>648</b>	<b>196,877</b>	<b>209,444</b>	<b>(12,566)</b>
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	6,278	7,981	(1,704)	115,716	132,012	(16,296)
Insurance	0	875	(875)	3,347	6,127	(2,780)
Utilities	4,146	4,332	(186)	46,566	47,858	(1,293)
Central Services Cost	0	4,000	(4,000)	0	28,000	(28,000)
<b>TOTAL OPERATING USES</b>	<b>23,297</b>	<b>29,414</b>	<b>(6,117)</b>	<b>364,338</b>	<b>425,502</b>	<b>(61,164)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(19,192)</b>	<b>(25,354)</b>	<b>(6,161)</b>	<b>10,276</b>	<b>24,170</b>	<b>13,893</b>

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

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

For Period Ending January 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Sales and Fees	0	0	0	97,023	93,653	(3,370)
Facility Fees	0	0	0	23,293	56,254	32,961
<b>TOTAL OPERATING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,316</u>	<u>149,908</u>	<u>29,591</u>
<b>OPERATING USES</b>						
Salaries and Wages	987	669	317	85,846	84,098	1,748
Employee Fringe	464	231	233	13,172	17,729	(4,557)
<b>Total Personnel Cost</b>	<u>1,451</u>	<u>900</u>	<u>551</u>	<u>99,018</u>	<u>101,827</u>	<u>(2,809)</u>
Services and Supplies	393	764	(370)	25,963	27,768	(1,804)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	508	518	(10)	4,148	4,286	(138)
Cost of Goods Sold	1	0	1	13,080	10,318	2,762
Central Services Cost	0	1,033	(1,033)	0	7,231	(7,231)
<b>TOTAL OPERATING USES</b>	<u>2,353</u>	<u>3,214</u>	<u>(861)</u>	<u>143,278</u>	<u>152,503</u>	<u>(9,225)</u>
<b>OPERATING SOURCES(USES)</b>	<u>(2,353)</u>	<u>(3,214)</u>	<u>(861)</u>	<u>(22,962)</u>	<u>(2,596)</u>	<u>20,367</u>

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

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

For Period Ending January 31, 2016

	<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	265	800	535	9,595	10,669	1,073
Punch Cards Utilized	(10,458)	(27,919)	(17,461)	(372,906)	(401,073)	(28,168)
Facility Fees	0	0	0	856,120	492,225	(363,896)
<b>TOTAL OPERATING SOURCES</b>	<b>(10,193)</b>	<b>(27,119)</b>	<b>(16,926)</b>	<b>492,810</b>	<b>101,820</b>	<b>(390,990)</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,076	12,541	(3,465)	48,474	80,937	(32,463)
Employee Fringe	3,388	4,711	(1,323)	17,652	28,061	(10,409)
<b>Total Personnel Cost</b>	<b>12,464</b>	<b>17,252</b>	<b>(4,788)</b>	<b>66,126</b>	<b>108,998</b>	<b>(42,872)</b>
Professional Services	3,053	3,150	(98)	4,097	59,797	(55,701)
Services and Supplies	213	1,011	(798)	11,706	21,311	(9,605)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	812	1,052	(239)	2,464	9,322	(6,858)
Central Services Cost	62,083	1,000	61,083	434,585	7,000	427,585
Defensible Space	38,578	0	38,578	45,271	0	45,271
<b>TOTAL OPERATING USES</b>	<b>117,203</b>	<b>23,464</b>	<b>93,739</b>	<b>564,249</b>	<b>207,929</b>	<b>356,321</b>
<b>OPERATING SOURCES(USES)</b>	<b>(127,396)</b>	<b>(50,583)</b>	<b>76,813</b>	<b>(71,440)</b>	<b>(106,109)</b>	<b>(34,669)</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 January 31, 2016

	<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	658,196	640,857	(17,339)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(1,415)	(3,723)	(2,308)	(50,575)	(54,225)	(3,649)
Facility Fees	0	0	0	289,791	332,428	42,637
Rents	105	0	(105)	22,602	12,695	(9,908)
<b>TOTAL OPERATING SOURCES</b>	<b>(1,310)</b>	<b>(3,723)</b>	<b>(2,413)</b>	<b>979,651</b>	<b>997,629</b>	<b>17,978</b>
<b>OPERATING USES</b>						
Salaries and Wages	24,329	29,618	(5,290)	368,219	405,213	(36,994)
Employee Fringe	8,714	14,012	(5,298)	46,980	97,522	(50,542)
<b>Total Personnel Cost</b>	<b>33,043</b>	<b>43,631</b>	<b>(10,588)</b>	<b>415,199</b>	<b>502,736</b>	<b>(87,537)</b>
Professional Services	0	0	0	2,746	12,578	(9,832)
Services and Supplies	15,624	14,251	1,373	190,558	217,079	(26,522)
Insurance	0	0	0	12,629	10,926	1,703
Utilities	5,315	6,804	(1,488)	58,784	68,419	(9,635)
Central Services Cost	6,083	7,542	(1,459)	42,585	52,794	(10,209)
<b>TOTAL OPERATING USES</b>	<b>60,065</b>	<b>72,227</b>	<b>(12,162)</b>	<b>722,502</b>	<b>864,532</b>	<b>(142,030)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(61,376)</b>	<b>(75,950)</b>	<b>(14,575)</b>	<b>257,149</b>	<b>133,097</b>	<b>(124,052)</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 January 31, 2016

	<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	158,464	202,143	43,680	1,195,260	1,471,203	275,943
<b>TOTAL OPERATING SOURCES</b>	<u>158,464</u>	<u>202,143</u>	<u>43,680</u>	<u>1,195,710</u>	<u>1,471,253</u>	<u>275,543</u>
<b>OPERATING USES</b>						
Salaries and Wages	84,131	105,040	(20,909)	555,077	715,016	(159,939)
Employee Fringe	40,880	53,609	(12,729)	282,318	333,000	(50,682)
<b>Total Personnel Cost</b>	<u>125,011</u>	<u>158,649</u>	<u>(33,638)</u>	<u>837,395</u>	<u>1,048,016</u>	<u>(210,621)</u>
Professional Services	527	1,437	(910)	2,231	2,824	(593)
Services and Supplies	30,538	44,284	(13,746)	329,738	401,189	(71,451)
Insurance	237	278	(41)	1,660	1,948	(288)
Utilities	667	882	(215)	4,971	6,505	(1,534)
Cost of Goods Sold	0	0	0	199	0	199
<b>TOTAL OPERATING USES</b>	<u>156,980</u>	<u>205,530</u>	<u>(48,550)</u>	<u>1,176,195</u>	<u>1,460,482</u>	<u>(284,287)</u>
<b>OPERATING SOURCES(USES)</b>	<u><u>1,484</u></u>	<u><u>(3,387)</u></u>	<u><u>(4,870)</u></u>	<u><u>19,515</u></u>	<u><u>10,771</u></u>	<u><u>(8,744)</u></u>



**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 January 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
<b>OPERATING SOURCES</b>						
Interfund Services	38,155	39,388	1,234	201,358	207,505	6,147
<b>TOTAL OPERATING SOURCES</b>	<u>38,155</u>	<u>39,388</u>	<u>1,234</u>	<u>201,358</u>	<u>207,505</u>	<u>6,147</u>
 <b>OPERATING USES</b>						
Insurance	33,421	60,421	(27,000)	185,603	211,606	(26,003)
<b>TOTAL OPERATING USES</b>	<u>33,421</u>	<u>60,421</u>	<u>(27,000)</u>	<u>185,603</u>	<u>211,606</u>	<u>(26,003)</u>
 <b>OPERATING SOURCES(USES)</b>	<u><u>4,734</u></u>	<u><u>(21,033)</u></u>	<u><u>(25,766)</u></u>	<u><u>15,755</u></u>	<u><u>(4,101)</u></u>	<u><u>(19,856)</u></u>