

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

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

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FINANCIAL NOTES – March 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 March 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)**	116	103	(13)	-10.9%	2,237	2,131	(106)	-4.7%
Wastewater Flow (million gallons)	26	31	5	17.4%	257	255	(2)	-0.7%
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)	12,384	27,807	15,423	124.5%	84,568	159,363	74,795	88.4%
Recreation Center (comparable individual visits)*	9,411	11,078	1,667	17.7%	82,457	84,103	1,646	2.0%
Recreation Center (PY Visits not counted in CY)*	1,885	0	(1,885)	-100.0%	14,274	3,632	(10,642)	-74.6%
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	103	N/A	-	N/A	2,131	N/A	-
Wastewater Flow (million gallons)	N/A	31	N/A	-	N/A	255	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)	19,000	27,807	8,807	46.4%	101,100	159,363	58,263	57.6%
Recreation Center (comparable individual visits)	11,000	11,078	78	0.7%	95,300	84,103	(11,197)	-11.7%
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 March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	0	3,756	3,756	1,179,000	1,215,293	36,293
Consolidated Taxes	118,400	128,173	9,773	1,014,560	1,095,278	80,718
Sales and Fees	1,920,105	2,450,437	530,332	19,521,494	23,095,754	3,574,260
Concessions	11,000	15,269	4,269	117,940	117,675	(265)
Punch Cards Utilized	(17,066)	(20,657)	(3,591)	(497,823)	(506,599)	(8,776)
Facility Fees	0	0	0	2,205,497	2,227,817	22,320
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,477	4,297	2,820	23,190	26,309	3,119
Fines and Penalties	3,100	3,674	574	32,800	22,494	(10,306)
Interfund Services	224,914	247,337	22,423	2,148,518	2,217,609	69,091
Central Services Revenue	93,583	93,583	0	842,247	842,247	0
TOTAL OPERATING SOURCES	2,355,513	2,925,868	570,355	26,587,423	30,357,877	3,770,454
OPERATING USES						
Salaries and Wages	921,046	1,014,017	(92,971)	8,422,378	8,762,817	(340,438)
Employee Fringe	389,254	364,691	24,563	3,495,818	3,208,680	287,139
Total Personnel Cost	1,310,300	1,378,708	(68,408)	11,918,196	11,971,496	(53,300)
Professional Services	36,974	(20,813)	57,787	448,780	306,463	142,317
Services and Supplies	438,825	539,855	(101,030)	5,614,234	5,590,786	23,448
Insurance	92,918	93,126	(208)	653,853	679,085	(25,232)
Utilities	161,234	127,011	34,223	1,982,581	1,714,158	268,423
Cost of Goods Sold	43,334	99,027	(55,693)	658,157	1,027,112	(368,956)
Central Services Cost	93,583	93,583	0	842,247	842,247	0
Defensible Space	0	55,340	(55,340)	112,000	55,340	56,660
Capital Expenditures	0	11,870	(11,870)	15,000	44,208	(29,208)
TOTAL OPERATING USES	2,177,168	2,377,708	(200,540)	22,245,048	22,230,897	14,151
OPERATING SOURCES(USES)	178,345	548,160	369,815	4,342,375	8,126,980	3,784,605

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	0	3,756	3,756	1,179,000	1,215,293	36,293
Consolidated Taxes	118,400	128,173	9,773	1,014,560	1,095,278	80,718
Sales and Fees	300	210	(90)	2,700	2,600	(100)
Intergovernmental - Operating Grants	0	1,440	1,440	0	1,440	1,440
Central Services Revenue	93,583	93,583	0	842,247	842,247	0
TOTAL OPERATING SOURCES	212,283	227,161	14,878	3,038,507	3,156,858	118,351
OPERATING USES						
Salaries and Wages	140,329	146,343	(6,014)	1,267,576	1,238,197	29,379
Employee Fringe	67,698	62,404	5,294	620,973	567,745	53,228
Total Personnel Cost	208,026	208,747	(720)	1,888,550	1,805,943	82,607
Professional Services	21,300	11,832	9,468	263,500	151,576	111,924
Services and Supplies	34,710	102,866	(68,156)	482,909	561,265	(78,356)
Insurance	6,610	5,541	1,069	59,470	55,271	4,199
Utilities	10,939	10,046	893	79,233	50,470	28,763
Capital Expenditures	0	11,870	(11,870)	15,000	44,208	(29,208)
TOTAL OPERATING USES	281,585	350,902	(69,316)	2,788,662	2,668,733	119,929
OPERATING SOURCES(USES)	(69,302)	(123,740)	(54,438)	249,845	488,125	238,280

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	813,316	818,963	5,647	8,625,986	8,563,154	(62,832)
Fines and Penalties	3,100	3,674	574	32,800	22,494	(10,306)
TOTAL OPERATING SOURCES	816,416	822,637	6,221	8,658,786	8,585,647	(73,139)
OPERATING USES						
Salaries and Wages	202,283	210,359	(8,076)	1,851,288	1,805,128	46,160
Employee Fringe	98,054	87,856	10,198	908,504	829,040	79,464
Total Personnel Cost	300,337	298,216	2,122	2,759,792	2,634,168	125,624
Professional Services	6,840	4,721	2,119	76,480	57,950	18,530
Services and Supplies	147,589	146,185	1,404	1,439,299	1,246,332	192,967
Insurance	10,500	11,464	(964)	94,500	103,172	(8,672)
Utilities	76,874	39,206	37,668	888,548	705,158	183,390
Cost of Goods Sold	0	0	0	0	7,169	(7,169)
Central Services Cost	25,366	25,366	0	228,294	228,294	0
Defensible Space	0	27,670	(27,670)	78,500	27,670	50,830
TOTAL OPERATING USES	567,506	552,828	14,679	5,565,413	5,009,913	555,500
OPERATING SOURCES(USES)	248,910	269,809	20,899	3,093,373	3,575,734	482,361

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	1,105,989	1,631,264	525,275	10,245,608	13,876,579	3,630,971
Concessions	11,000	15,269	4,269	65,700	51,801	(13,899)
Punch Cards Utilized	(15,066)	(18,244)	(3,178)	(438,723)	(446,420)	(7,697)
Facility Fees	0	0	0	1,740,917	1,758,972	18,055
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,477	2,857	1,380	23,190	24,869	1,679
Interfund Services	7,000	2,261	(4,739)	47,700	40,429	(7,271)
TOTAL OPERATING SOURCES	1,110,400	1,633,407	523,007	11,684,392	15,310,231	3,625,839
OPERATING USES						
Salaries and Wages	450,743	507,242	(56,500)	3,883,431	4,325,274	(441,842)
Employee Fringe	161,243	153,914	7,330	1,358,268	1,265,274	92,995
Total Personnel Cost	611,986	661,156	(49,170)	5,241,700	5,590,547	(348,848)
Professional Services	7,084	(37,971)	45,055	90,050	80,930	9,120
Services and Supplies	208,337	235,277	(26,940)	2,944,000	3,026,668	(82,667)
Insurance	43,125	39,422	3,703	235,810	226,763	9,047
Utilities	67,384	70,577	(3,193)	940,901	869,086	71,815
Cost of Goods Sold	43,334	100,230	(56,896)	658,157	1,019,719	(361,562)
Central Services Cost	60,675	60,675	0	546,075	546,075	0
Defensible Space	0	27,670	(27,670)	33,500	27,670	5,830
TOTAL OPERATING USES	1,041,926	1,157,037	(115,111)	10,690,193	11,387,459	(697,267)
OPERATING SOURCES(USES)	68,474	476,370	407,895	994,200	3,922,772	2,928,572

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	2,000	3,203	1,203	2,325,386	2,498,231	172,845
Facility Fees	0	0	0	163,620	165,317	1,697
TOTAL OPERATING SOURCES	2,000	3,203	1,203	2,489,006	2,663,548	174,542
OPERATING USES						
Salaries and Wages	30,327	33,950	(3,624)	710,786	788,882	(78,096)
Employee Fringe	15,747	16,256	(510)	229,235	225,010	4,225
Total Personnel Cost	46,074	50,207	(4,133)	940,021	1,013,892	(73,871)
Professional Services	0	0	0	5,900	27,401	(21,501)
Services and Supplies	46,612	17,043	29,568	633,536	623,849	9,687
Insurance	0	0	0	26,200	19,183	7,017
Utilities	7,694	8,603	(909)	161,400	156,451	4,949
Cost of Goods Sold	0	7,603	(7,603)	359,967	444,101	(84,135)
Central Services Cost	14,000	14,000	0	126,000	126,000	0
TOTAL OPERATING USES	114,379	97,456	16,923	2,253,023	2,410,877	(157,854)
OPERATING SOURCES(USES)	(112,379)	(94,253)	18,126	235,983	252,671	16,688

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	498,597	505,455	6,858
Facility Fees	0	0	0	222,523	224,831	2,308
TOTAL OPERATING SOURCES	0	0	0	721,120	730,287	9,167
OPERATING USES						
Salaries and Wages	10,751	9,425	1,326	234,349	202,608	31,741
Employee Fringe	4,403	4,750	(346)	71,290	58,877	12,413
Total Personnel Cost	15,154	14,175	980	305,639	261,485	44,154
Professional Services	0	0	0	2,400	2,070	330
Services and Supplies	12,298	14,467	(2,169)	215,534	227,220	(11,686)
Insurance	0	0	0	8,810	7,744	1,066
Utilities	3,771	3,652	119	65,185	66,509	(1,324)
Cost of Goods Sold	0	0	0	42,206	45,973	(3,767)
Central Services Cost	4,500	4,500	0	40,500	40,500	0
TOTAL OPERATING USES	35,723	36,794	(1,070)	680,274	651,501	28,773
OPERATING SOURCES(USES)	(35,723)	(36,794)	(1,070)	40,846	78,786	37,939

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	13,995	16,541	2,546	232,635	195,122	(37,513)
Facility Fees	0	0	0	45,814	46,289	475
TOTAL OPERATING SOURCES	13,995	16,541	2,546	278,449	241,411	(37,038)
OPERATING USES						
Salaries and Wages	8,731	8,446	285	77,452	61,695	15,757
Employee Fringe	5,372	3,409	1,963	49,166	30,296	18,871
Total Personnel Cost	14,103	11,855	2,248	126,619	91,990	34,628
Professional Services	0	0	0	1,500	1,545	(45)
Services and Supplies	13,269	22,282	(9,013)	129,849	175,996	(46,147)
Insurance	1,575	586	989	14,175	5,275	8,900
Utilities	2,243	3,808	(1,565)	20,125	24,699	(4,574)
Central Services Cost	2,300	2,300	0	20,700	20,700	0
TOTAL OPERATING USES	33,490	40,831	(7,341)	312,968	320,206	(7,238)
OPERATING SOURCES(USES)	(19,495)	(24,290)	(4,795)	(34,519)	(78,795)	(44,276)

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	997,910	1,509,519	511,609	6,126,780	9,566,069	3,439,289
Concessions	11,000	15,269	4,269	65,700	51,801	(13,899)
Facility Fees	0	0	0	(752,652)	(760,458)	(7,806)
Intergovernmental - Operating Grants	0	1,440	1,440	0	1,440	1,440
TOTAL OPERATING SOURCES	1,008,910	1,526,228	517,318	5,439,828	8,858,852	3,419,024
OPERATING USES						
Salaries and Wages	291,843	355,717	(63,874)	1,750,656	2,113,938	(363,282)
Employee Fringe	96,535	97,314	(778)	632,157	620,139	12,017
Total Personnel Cost	388,378	453,031	(64,653)	2,382,812	2,734,077	(351,265)
Professional Services	6,250	(75)	6,325	64,750	17,464	47,286
Services and Supplies	77,362	107,995	(30,633)	1,320,102	1,401,708	(81,606)
Insurance	38,400	32,827	5,573	153,600	152,593	1,007
Utilities	35,315	35,282	33	521,275	438,350	82,925
Cost of Goods Sold	38,959	88,901	(49,942)	205,666	476,208	(270,542)
Central Services Cost	24,125	24,125	0	217,125	217,125	0
TOTAL OPERATING USES	608,789	742,087	(133,297)	4,865,330	5,437,524	(572,194)
OPERATING SOURCES(USES)	400,121	784,141	384,021	574,498	3,421,328	2,846,831

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	91,619	99,856	8,237	915,420	956,509	41,089
Facility Fees	0	0	0	798,465	806,747	8,282
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,400	1,417	17	12,600	12,750	150
TOTAL OPERATING SOURCES	93,019	101,273	8,254	1,726,485	1,780,006	53,521
OPERATING USES						
Salaries and Wages	82,967	75,114	7,853	746,169	776,510	(30,341)
Employee Fringe	30,228	22,953	7,275	270,852	228,192	42,660
Total Personnel Cost	113,196	98,067	15,129	1,017,022	1,004,702	12,319
Professional Services	0	0	0	6,000	6,181	(181)
Services and Supplies	39,551	50,700	(11,149)	391,837	387,060	4,777
Insurance	3,150	5,133	(1,983)	28,350	31,516	(3,166)
Utilities	13,526	13,512	14	114,030	110,134	3,896
Cost of Goods Sold	4,375	3,726	649	40,018	43,038	(3,020)
Central Services Cost	9,717	9,717	0	87,453	87,453	0
TOTAL OPERATING USES	183,515	180,855	2,660	1,684,710	1,670,085	14,625
OPERATING SOURCES(USES)	(90,496)	(79,583)	10,913	41,775	109,921	68,145

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	465	1,420	955	46,565	49,461	2,896
Facility Fees	0	0	0	497,405	502,563	5,158
Intergovernmental - Operating Grants	77	0	(77)	10,590	10,679	89
Interfund Services	7,000	2,261	(4,739)	47,700	40,429	(7,271)
TOTAL OPERATING SOURCES	7,542	3,681	(3,861)	602,260	603,133	873
OPERATING USES						
Salaries and Wages	15,608	9,942	5,666	182,867	189,332	(6,464)
Employee Fringe	4,282	4,809	(527)	50,176	48,167	2,009
Total Personnel Cost	19,890	14,750	5,139	233,043	237,499	(4,456)
Professional Services	0	0	0	2,000	2,060	(60)
Services and Supplies	15,332	14,075	1,257	181,242	152,234	29,008
Insurance	0	875	(875)	3,543	7,878	(4,335)
Utilities	4,398	3,911	487	53,178	55,851	(2,673)
Central Services Cost	4,000	4,000	0	36,000	36,000	0
TOTAL OPERATING USES	43,620	37,612	6,008	509,006	491,523	17,483
OPERATING SOURCES(USES)	(36,078)	(33,930)	2,147	93,254	111,610	18,356

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	120	120	100,225	93,773	(6,452)
Facility Fees	0	0	0	78,538	79,352	814
TOTAL OPERATING SOURCES	0	120	120	178,763	173,125	(5,638)
OPERATING USES						
Salaries and Wages	1,519	782	737	99,257	85,612	13,645
Employee Fringe	781	178	603	20,531	18,082	2,449
Total Personnel Cost	2,301	960	1,341	119,788	103,695	16,094
Services and Supplies	1,464	8,523	(7,059)	32,351	36,599	(4,248)
Insurance	0	0	0	1,132	1,074	58
Utilities	437	542	(105)	5,708	5,378	330
Cost of Goods Sold	0	0	0	10,300	10,399	(99)
Central Services Cost	1,033	1,033	0	9,297	9,297	0
TOTAL OPERATING USES	5,235	11,058	(5,823)	178,576	166,442	12,135
OPERATING SOURCES(USES)	(5,235)	(10,938)	(5,703)	187	6,684	6,497

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

OTHER RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	605	605	0	11,959	11,959
Punch Cards Utilized	(15,066)	(18,244)	(3,178)	(438,723)	(446,420)	(7,697)
Facility Fees	0	0	0	687,204	694,331	7,127
TOTAL OPERATING SOURCES	(15,066)	(17,639)	(2,573)	248,481	259,870	11,389
OPERATING USES						
Salaries and Wages	8,996	13,866	(4,870)	81,894	106,697	(24,802)
Employee Fringe	3,894	4,245	(351)	34,861	36,511	(1,649)
Total Personnel Cost	12,890	18,111	(5,221)	116,756	143,207	(26,451)
Professional Services	834	(37,896)	38,730	7,500	24,210	(16,710)
Services and Supplies	2,450	193	2,257	39,550	22,004	17,546
Insurance	0	0	0	0	1,500	(1,500)
Utilities	0	1,267	(1,267)	0	11,712	(11,712)
Central Services Cost	1,000	1,000	0	9,000	9,000	0
Defensible Space	0	27,670	(27,670)	33,500	27,670	5,830
TOTAL OPERATING USES	17,174	10,345	6,829	206,306	239,302	(32,997)
OPERATING SOURCES(USES)	(32,240)	(27,984)	4,256	42,175	20,567	(21,608)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	645,450	653,372	7,922
Concessions	0	0	0	52,240	65,874	13,634
Punch Cards Utilized	(2,000)	(2,413)	(413)	(59,100)	(60,179)	(1,079)
Facility Fees	0	0	0	464,580	468,845	4,265
TOTAL OPERATING SOURCES	(2,000)	(2,413)	(413)	1,103,170	1,127,911	24,741
OPERATING USES						
Salaries and Wages	24,485	40,036	(15,552)	484,394	470,811	13,583
Employee Fringe	11,070	14,003	(2,934)	147,822	121,150	26,672
Total Personnel Cost	35,554	54,039	(18,485)	632,216	591,961	40,255
Professional Services	1,000	0	1,000	12,000	12,578	(578)
Services and Supplies	21,574	16,735	4,839	277,253	247,467	29,786
Insurance	0	0	0	13,270	10,926	2,344
Utilities	5,453	6,020	(567)	68,667	80,914	(12,247)
Central Services Cost	7,542	7,542	0	67,878	67,878	0
TOTAL OPERATING USES	71,123	84,337	(13,214)	1,071,284	1,011,724	59,560
OPERATING SOURCES(USES)	(73,123)	(86,750)	(13,626)	31,886	116,187	84,301

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Sales and Fees	500	0	(500)	1,750	50	(1,700)
Interfund Services	187,994	212,841	24,847	1,858,728	1,899,576	40,848
TOTAL OPERATING SOURCES	188,494	212,841	24,347	1,860,478	1,899,626	39,148
OPERATING USES						
Salaries and Wages	103,207	110,036	(6,830)	935,689	923,407	12,282
Employee Fringe	51,189	46,514	4,676	460,250	425,470	34,780
Total Personnel Cost	154,396	156,550	(2,154)	1,395,939	1,348,877	47,061
Professional Services	750	605	145	6,750	3,429	3,321
Services and Supplies	26,615	38,791	(12,177)	470,773	509,055	(38,282)
Insurance	262	278	(17)	2,355	2,504	(149)
Utilities	584	1,162	(578)	5,232	8,530	(3,298)
Cost of Goods Sold	0	(1,203)	1,203	0	225	(225)
TOTAL OPERATING USES	182,606	196,183	(13,577)	1,881,048	1,872,619	8,429
OPERATING SOURCES(USES)	5,888	16,658	10,770	(20,570)	27,007	47,577

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending March 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	29,920	32,235	2,315	242,090	277,604	35,514
TOTAL OPERATING SOURCES	<u>29,920</u>	<u>32,235</u>	<u>2,315</u>	<u>242,090</u>	<u>277,604</u>	<u>35,514</u>
OPERATING USES						
Insurance	32,421	36,421	(4,000)	248,448	280,448	(32,000)
TOTAL OPERATING USES	<u>32,421</u>	<u>36,421</u>	<u>(4,000)</u>	<u>248,448</u>	<u>280,448</u>	<u>(32,000)</u>
OPERATING SOURCES(USES)	<u><u>(2,501)</u></u>	<u><u>(4,186)</u></u>	<u><u>(1,685)</u></u>	<u><u>(6,358)</u></u>	<u><u>(2,844)</u></u>	<u><u>3,514</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 March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	3,622	3,756	134	1,087,606	1,215,293	127,687
Consolidated Taxes	118,302	128,173	9,871	1,000,725	1,095,278	94,552
Sales and Fees	1,469,698	2,450,437	980,739	18,231,363	23,095,754	4,864,391
Concessions	10,694	15,269	4,574	124,516	117,675	(6,840)
Punch Cards Utilized	(6,765)	(20,657)	(13,892)	(439,190)	(506,599)	(67,409)
Facility Fees	0	0	0	1,732,438	2,227,817	495,379
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	4,297	3,297	17,603	26,309	8,707
Fines and Penalties	2,412	3,674	1,262	43,364	22,494	(20,870)
Interfund Services	251,935	247,337	(4,598)	1,882,226	2,217,609	335,383
Central Services Revenue	91,750	93,583	1,833	825,750	842,247	16,497
TOTAL OPERATING SOURCES	1,942,649	2,925,868	983,219	24,511,400	30,357,877	5,846,477
OPERATING USES						
Salaries and Wages	875,053	1,014,017	(138,964)	7,689,139	8,762,817	(1,073,677)
Employee Fringe	347,976	364,691	(16,715)	2,933,227	3,208,680	(275,453)
Total Personnel Cost	1,223,029	1,378,708	(155,679)	10,622,366	11,971,496	(1,349,131)
Professional Services	53,875	(20,813)	74,688	325,689	306,463	19,225
Services and Supplies	555,093	539,855	15,238	4,878,426	5,590,786	(712,360)
Insurance	94,486	93,126	1,360	629,698	679,085	(49,387)
Utilities	169,044	127,011	42,033	1,840,617	1,714,158	126,459
Cost of Goods Sold	62,972	99,027	(36,055)	734,528	1,027,112	(292,585)
Central Services Cost	91,750	93,583	(1,833)	825,750	842,247	(16,497)
Defensible Space	0	55,340	(55,340)	102,885	55,340	47,545
Capital Expenditures	699	11,870	(11,171)	535,483	44,208	491,275
TOTAL OPERATING USES	2,250,949	2,377,708	(126,759)	20,495,441	22,230,897	(1,735,456)
OPERATING SOURCES(USES)	(308,300)	548,160	856,460	4,015,959	8,126,980	4,111,021

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Ad Valorem Property Tax	3,622	3,756	134	1,087,606	1,215,293	127,687
Consolidated Taxes	118,302	128,173	9,871	1,000,725	1,095,278	94,552
Sales and Fees	80	210	130	2,200	2,600	400
Intergovernmental - Operating Grants	0	1,440	1,440	0	1,440	1,440
Central Services Revenue	91,750	93,583	1,833	825,750	842,247	16,497
TOTAL OPERATING SOURCES	213,754	227,161	13,407	2,916,282	3,156,858	240,576
OPERATING USES						
Salaries and Wages	136,002	146,343	(10,341)	1,163,353	1,238,197	(74,844)
Employee Fringe	63,340	62,404	936	537,365	567,745	(30,381)
Total Personnel Cost	199,342	208,747	(9,405)	1,700,718	1,805,943	(105,225)
Professional Services	44,096	11,832	32,264	207,272	151,576	55,697
Services and Supplies	57,303	102,866	(45,563)	388,789	561,265	(172,476)
Insurance	6,294	5,541	753	56,361	55,271	1,090
Utilities	4,743	10,046	(5,303)	33,892	50,470	(16,578)
Capital Expenditures	699	11,870	(11,171)	535,483	44,208	491,275
TOTAL OPERATING USES	312,477	350,902	(38,425)	2,922,514	2,668,733	253,781
OPERATING SOURCES(USES)	(98,723)	(123,740)	(25,017)	(6,233)	488,125	494,358

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	768,523	818,963	50,440	8,376,244	8,563,154	186,910
Fines and Penalties	2,412	3,674	1,262	43,364	22,494	(20,870)
TOTAL OPERATING SOURCES	<u>770,935</u>	<u>822,637</u>	<u>51,702</u>	<u>8,419,608</u>	<u>8,585,647</u>	<u>166,040</u>
OPERATING USES						
Salaries and Wages	193,488	210,359	(16,871)	1,647,535	1,805,128	(157,593)
Employee Fringe	91,452	87,856	3,595	819,030	829,040	(10,010)
Total Personnel Cost	<u>284,940</u>	<u>298,216</u>	<u>(13,275)</u>	<u>2,466,565</u>	<u>2,634,168</u>	<u>(167,603)</u>
Professional Services	4,721	4,721	0	57,755	57,950	(195)
Services and Supplies	120,598	146,185	(25,587)	1,183,775	1,246,332	(62,557)
Insurance	10,005	11,464	(1,459)	90,045	103,172	(13,127)
Utilities	73,386	39,206	34,179	767,560	705,158	62,402
Cost of Goods Sold	0	0	0	5,183	7,169	(1,986)
Central Services Cost	23,584	25,366	(1,782)	212,248	228,294	(16,046)
Defensible Space	0	27,670	(27,670)	51,443	27,670	23,772
TOTAL OPERATING USES	<u>517,234</u>	<u>552,828</u>	<u>(35,594)</u>	<u>4,834,574</u>	<u>5,009,913</u>	<u>(175,339)</u>
OPERATING SOURCES(USES)	<u>253,701</u>	<u>269,809</u>	<u>16,108</u>	<u>3,585,033</u>	<u>3,575,734</u>	<u>(9,300)</u>

**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 March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	701,075	1,631,264	930,189	9,171,651	13,876,579	4,704,928
Concessions	10,694	15,269	4,574	64,878	51,801	(13,077)
Punch Cards Utilized	(5,958)	(18,244)	(12,286)	(386,772)	(446,420)	(59,648)
Facility Fees	0	0	0	1,327,422	1,758,972	431,550
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	2,857	1,857	17,603	24,869	7,267
Interfund Services	2,850	2,261	(588)	43,665	40,429	(3,236)
TOTAL OPERATING SOURCES	709,661	1,633,407	923,745	10,243,446	15,310,231	5,066,785
OPERATING USES						
Salaries and Wages	423,010	507,242	(84,233)	3,737,123	4,325,274	(588,151)
Employee Fringe	140,343	153,914	(13,571)	1,146,477	1,265,274	(118,796)
Total Personnel Cost	563,353	661,156	(97,803)	4,883,600	5,590,547	(706,947)
Professional Services	5,059	(37,971)	43,029	54,967	80,930	(25,963)
Services and Supplies	237,969	235,277	2,692	2,591,073	3,026,668	(435,595)
Insurance	44,529	39,422	5,107	216,083	226,763	(10,680)
Utilities	83,182	70,577	12,605	961,029	869,086	91,943
Cost of Goods Sold	62,972	100,230	(37,258)	729,146	1,019,719	(290,573)
Central Services Cost	62,083	60,675	1,408	558,751	546,075	12,676
Defensible Space	0	27,670	(27,670)	51,443	27,670	23,772
TOTAL OPERATING USES	1,059,147	1,157,037	(97,891)	10,046,092	11,387,459	(1,341,367)
OPERATING SOURCES(USES)	(349,485)	476,370	825,855	197,354	3,922,772	3,725,418

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	9,331	3,203	(6,128)	2,167,474	2,498,231	330,757
Facility Fees	0	0	0	28,807	165,317	136,510
TOTAL OPERATING SOURCES	9,331	3,203	(6,128)	2,196,281	2,663,548	467,267
OPERATING USES						
Salaries and Wages	29,515	33,950	(4,436)	731,444	788,882	(57,438)
Employee Fringe	13,900	16,256	(2,356)	208,445	225,010	(16,564)
Total Personnel Cost	43,415	50,207	(6,792)	939,889	1,013,892	(74,003)
Professional Services	0	0	0	3,707	27,401	(23,694)
Services and Supplies	41,587	17,043	24,544	593,168	623,849	(30,681)
Insurance	0	0	0	15,708	19,183	(3,475)
Utilities	9,949	8,603	1,347	166,204	156,451	9,753
Cost of Goods Sold	2,926	7,603	(4,677)	377,417	444,101	(66,685)
Central Services Cost	0	14,000	(14,000)	0	126,000	(126,000)
TOTAL OPERATING USES	97,878	97,456	422	2,096,092	2,410,877	(314,785)
OPERATING SOURCES(USES)	(88,547)	(94,253)	(5,706)	100,188	252,671	152,482

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	10	0	(10)	452,721	505,455	52,735
Facility Fees	0	0	0	201,390	224,831	23,441
TOTAL OPERATING SOURCES	10	0	(10)	654,111	730,287	76,176
OPERATING USES						
Salaries and Wages	10,993	9,425	1,568	189,268	202,608	(13,340)
Employee Fringe	4,776	4,750	27	53,165	58,877	(5,713)
Total Personnel Cost	15,770	14,175	1,595	242,433	261,485	(19,053)
Professional Services	0	0	0	916	2,070	(1,154)
Services and Supplies	15,345	14,467	878	184,946	227,220	(42,273)
Insurance	0	0	0	5,236	7,744	(2,508)
Utilities	4,027	3,652	376	63,774	66,509	(2,735)
Cost of Goods Sold	0	0	0	35,651	45,973	(10,322)
Central Services Cost	0	4,500	(4,500)	0	40,500	(40,500)
TOTAL OPERATING USES	35,142	36,794	(1,652)	532,955	651,501	(118,546)
OPERATING SOURCES(USES)	(35,132)	(36,794)	(1,662)	121,155	78,786	(42,370)

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	6,915	16,541	9,626	228,503	195,122	(33,381)
Concessions	0	0	0	15,132	0	(15,132)
Facility Fees	0	0	0	72,583	46,289	(26,294)
Interfund Services	0	0	0	1,793	0	(1,793)
TOTAL OPERATING SOURCES	6,915	16,541	9,626	318,012	241,411	(76,601)
OPERATING USES						
Salaries and Wages	6,429	8,446	(2,017)	50,876	61,695	(10,819)
Employee Fringe	3,319	3,409	(90)	29,203	30,296	(1,092)
Total Personnel Cost	9,748	11,855	(2,107)	80,079	91,990	(11,912)
Professional Services	0	0	0	1,373	1,545	(172)
Services and Supplies	13,695	22,282	(8,587)	151,937	175,996	(24,059)
Insurance	1,558	586	972	14,020	5,275	8,744
Utilities	(386)	3,808	(4,194)	22,567	24,699	(2,133)
Central Services Cost	0	2,300	(2,300)	0	20,700	(20,700)
TOTAL OPERATING USES	24,615	40,831	(16,217)	269,975	320,206	(50,231)
OPERATING SOURCES(USES)	(17,700)	(24,290)	(6,591)	48,036	(78,795)	(126,831)

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	585,231	1,509,519	924,289	5,246,404	9,566,069	4,319,665
Concessions	10,694	15,269	4,574	49,746	51,801	2,055
Facility Fees	0	0	0	(1,263,112)	(760,458)	502,654
Intergovernmental - Operating Grants	0	1,440	1,440	0	1,440	1,440
TOTAL OPERATING SOURCES	595,925	1,526,228	930,303	4,033,038	8,858,852	4,825,814
OPERATING USES						
Salaries and Wages	260,747	355,717	(94,970)	1,662,937	2,113,938	(451,001)
Employee Fringe	82,280	97,314	(15,034)	526,666	620,139	(93,473)
Total Personnel Cost	343,027	453,031	(110,004)	2,189,603	2,734,077	(544,474)
Professional Services	5,059	(75)	5,133	36,674	17,464	19,210
Services and Supplies	115,958	107,995	7,963	1,143,790	1,401,708	(257,917)
Insurance	39,974	32,827	7,146	149,723	152,593	(2,869)
Utilities	49,963	35,282	14,681	527,978	438,350	89,628
Cost of Goods Sold	56,267	88,901	(32,635)	260,354	476,208	(215,854)
Central Services Cost	0	24,125	(24,125)	0	217,125	(217,125)
TOTAL OPERATING USES	610,247	742,087	(131,840)	4,308,121	5,437,524	(1,129,403)
OPERATING SOURCES(USES)	(14,322)	784,141	798,463	(275,084)	3,421,328	3,696,412

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	97,668	99,856	2,188	924,964	956,509	31,544
Facility Fees	0	0	0	656,975	806,747	149,772
Contributions	0	0	0	5,000	4,000	(1,000)
Intergovernmental - Operating Grants	1,000	1,417	417	9,000	12,750	3,750
TOTAL OPERATING SOURCES	98,668	101,273	2,605	1,595,939	1,780,006	184,066
OPERATING USES						
Salaries and Wages	90,342	75,114	15,228	769,133	776,510	(7,378)
Employee Fringe	28,207	22,953	5,254	242,779	228,192	14,586
Total Personnel Cost	118,549	98,067	20,482	1,011,911	1,004,702	7,209
Professional Services	0	0	0	6,370	6,181	189
Services and Supplies	35,685	50,700	(15,015)	338,232	387,060	(48,828)
Insurance	2,998	5,133	(2,136)	26,979	31,516	(4,536)
Utilities	14,507	13,512	995	116,931	110,134	6,796
Cost of Goods Sold	3,691	3,726	(35)	42,512	43,038	(526)
Central Services Cost	0	9,717	(9,717)	0	87,453	(87,453)
TOTAL OPERATING USES	175,429	180,855	(5,426)	1,542,936	1,670,085	(127,149)
OPERATING SOURCES(USES)	(76,762)	(79,583)	(2,821)	53,004	109,921	56,917

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	1,415	1,420	5	43,919	49,461	5,543
Facility Fees	0	0	0	404,254	502,563	98,309
Intergovernmental - Operating Grants	0	0	0	8,603	10,679	2,076
Interfund Services	2,850	2,261	(588)	41,871	40,429	(1,442)
TOTAL OPERATING SOURCES	4,265	3,681	(583)	498,647	603,133	104,486
OPERATING USES						
Salaries and Wages	17,199	9,942	7,257	184,307	189,332	(5,025)
Employee Fringe	4,766	4,809	(42)	48,731	48,167	563
Total Personnel Cost	21,965	14,750	7,215	233,038	237,499	(4,461)
Professional Services	0	0	0	1,831	2,060	(229)
Services and Supplies	13,436	14,075	(638)	135,955	152,234	(16,279)
Insurance	0	875	(875)	3,347	7,878	(4,531)
Utilities	3,681	3,911	(230)	54,225	55,851	(1,626)
Central Services Cost	0	4,000	(4,000)	0	36,000	(36,000)
TOTAL OPERATING USES	39,083	37,612	1,471	428,396	491,523	(63,126)
OPERATING SOURCES(USES)	(34,818)	(33,930)	888	70,251	111,610	41,360

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	225	120	(105)	97,338	93,773	(3,565)
Facility Fees	0	0	0	32,675	79,352	46,678
TOTAL OPERATING SOURCES	225	120	(105)	130,013	173,125	43,113
OPERATING USES						
Salaries and Wages	1,221	782	439	87,896	85,612	2,283
Employee Fringe	556	178	378	14,222	18,082	(3,861)
Total Personnel Cost	1,777	960	818	102,117	103,695	(1,577)
Services and Supplies	1,676	8,523	(6,847)	28,116	36,599	(8,483)
Insurance	0	0	0	1,069	1,074	(5)
Utilities	448	542	(94)	5,026	5,378	(352)
Cost of Goods Sold	88	0	88	13,212	10,399	2,813
Central Services Cost	0	1,033	(1,033)	0	9,297	(9,297)
TOTAL OPERATING USES	3,990	11,058	(7,067)	149,541	166,442	(16,901)
OPERATING SOURCES(USES)	(3,765)	(10,938)	(7,172)	(19,528)	6,684	26,212

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	281	605	324	10,328	11,959	1,630
Punch Cards Utilized	(5,958)	(18,244)	(12,286)	(386,772)	(446,420)	(59,648)
Facility Fees	0	0	0	1,193,850	694,331	(499,519)
TOTAL OPERATING SOURCES	(5,677)	(17,639)	(11,962)	817,406	259,870	(557,536)
OPERATING USES						
Salaries and Wages	6,564	13,866	(7,302)	61,263	106,697	(45,434)
Employee Fringe	2,538	4,245	(1,707)	23,267	36,511	(13,243)
Total Personnel Cost	9,102	18,111	(9,009)	84,530	143,207	(58,677)
Professional Services	0	(37,896)	37,896	4,097	24,210	(20,113)
Services and Supplies	586	193	394	14,930	22,004	(7,073)
Insurance	0	0	0	0	1,500	(1,500)
Utilities	992	1,267	(275)	4,324	11,712	(7,388)
Central Services Cost	62,083	1,000	61,083	558,751	9,000	549,751
Defensible Space	0	27,670	(27,670)	51,443	27,670	23,772
TOTAL OPERATING USES	72,763	10,345	62,418	718,075	239,302	478,772
OPERATING SOURCES(USES)	(78,440)	(27,984)	50,456	99,331	20,567	(78,764)

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

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

For Period Ending March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	20	0	(20)	680,818	653,372	(27,447)
Concessions	0	0	0	59,638	65,874	6,237
Punch Cards Utilized	(807)	(2,413)	(1,606)	(52,418)	(60,179)	(7,761)
Facility Fees	0	0	0	405,016	468,845	63,829
TOTAL OPERATING SOURCES	(787)	(2,413)	(1,626)	1,093,054	1,127,911	34,857
OPERATING USES						
Salaries and Wages	38,812	40,036	(1,224)	429,930	470,811	(40,881)
Employee Fringe	11,262	14,003	(2,741)	67,934	121,150	(53,216)
Total Personnel Cost	50,074	54,039	(3,965)	497,864	591,961	(94,097)
Professional Services	0	0	0	2,746	12,578	(9,832)
Services and Supplies	48,782	16,735	32,046	258,064	247,467	10,597
Insurance	0	0	0	12,629	10,926	1,703
Utilities	6,932	6,020	912	71,665	80,914	(9,250)
Central Services Cost	6,083	7,542	(1,459)	54,751	67,878	(13,127)
TOTAL OPERATING USES	111,871	84,337	27,534	897,719	1,011,724	(114,005)
OPERATING SOURCES(USES)	(112,658)	(86,750)	25,909	195,335	116,187	(79,148)

**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 March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Sales and Fees	0	0	0	450	50	(400)
Interfund Services	215,753	212,841	(2,912)	1,569,226	1,899,576	330,350
TOTAL OPERATING SOURCES	<u>215,753</u>	<u>212,841</u>	<u>(2,912)</u>	<u>1,569,676</u>	<u>1,899,626</u>	<u>329,950</u>
OPERATING USES						
Salaries and Wages	83,741	110,036	(26,296)	711,199	923,407	(212,208)
Employee Fringe	41,580	46,514	(4,934)	362,420	425,470	(63,050)
Total Personnel Cost	<u>125,320</u>	<u>156,550</u>	<u>(31,230)</u>	<u>1,073,619</u>	<u>1,348,877</u>	<u>(275,258)</u>
Professional Services	0	605	(605)	2,948	3,429	(481)
Services and Supplies	90,440	38,791	51,649	456,725	509,055	(52,330)
Insurance	237	278	(41)	2,134	2,504	(370)
Utilities	801	1,162	(361)	6,471	8,530	(2,058)
Cost of Goods Sold	0	(1,203)	1,203	199	225	(26)
TOTAL OPERATING USES	<u>216,799</u>	<u>196,183</u>	<u>20,615</u>	<u>1,542,097</u>	<u>1,872,619</u>	<u>(330,523)</u>
OPERATING SOURCES(USES)	<u>(1,046)</u>	<u>16,658</u>	<u>17,704</u>	<u>27,579</u>	<u>27,007</u>	<u>(572)</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 March 31, 2016

	PY Month Actual	Current Month Actual	PY Month Variance	PY YTD Actual	Current YTD Actual	PY YTD Variance
OPERATING SOURCES						
Interfund Services	33,333	32,235	(1,098)	269,335	277,604	8,268
TOTAL OPERATING SOURCES	<u>33,333</u>	<u>32,235</u>	<u>(1,098)</u>	<u>269,335</u>	<u>277,604</u>	<u>8,268</u>
OPERATING USES						
Insurance	33,421	36,421	(3,000)	252,445	280,448	(28,003)
TOTAL OPERATING USES	<u>33,421</u>	<u>36,421</u>	<u>(3,000)</u>	<u>252,445</u>	<u>280,448</u>	<u>(28,003)</u>
OPERATING SOURCES(USES)	<u>(88)</u>	<u>(4,186)</u>	<u>(4,098)</u>	<u>16,890</u>	<u>(2,844)</u>	<u>(19,734)</u>