

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

STATEMENT OF OPERATING SOURCES AND USES

COMPARISION TO BUDGET

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

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

Note 1 – Format Change – August 1, 2016

Per direction of the Board of Trustees, the District desires the monthly financials to use the format consistent with the state budget forms. As such the following format changes were made to the Districts monthly financials

Sources Line Item Changes:

- a. “Sales and Fees” have been changed to “Charges for Services”
- b. “Concessions” and “Punch Cards Utilized” are combined with “Charges for Services”

Uses Line Item Changes:

- c. Added subtotal line for “Services & Supplies”

Note 2 - Metric Changes - The July 2015 Wastewater Flow was originally reported at 39.7 million gallons on the prior year financials. The corrected prior year amount reported on the July 2016 Public Works status report is 37 million gallons.

The August 2015 Wastewater Flow was originally reported at 36.8 million gallons on the prior year financials. The corrected prior year amount reported on the August 2016 Public Works status report is 34 million gallons.

Note 3 – Food & Beverage Operations Supplemental Schedule – We have added a budget comparison for combined F&B operations which includes the following Divisions:

- Food & Beverage - Championship Course
- Food & Beverage - Mountain Course
- Food & Beverage - Diamond Peak
- Facilities – Chateau
- Facilities – Aspen Grove

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending July 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)**	442	472	30	6.8%	869	975	106	12.2%
Wastewater Flow (million gallons)	34	33	(1)	-2.9%	71	70	(1)	-1.4%
Championship Course (rounds)	5,343	5,165	(178)	-3.3%	10,866	10,586	(280)	-2.6%
Mountain Course (rounds)	4,058	4,036	(22)	-0.5%	8,660	8,673	13	0.2%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)*	10,034	9,506	(528)	-5.3%	22,217	20,533	(1,684)	-7.6%
Parks (touches)	7,300	7,725	425	5.8%	20,250	21,175	925	4.6%
Tennis (individual visits)	3,152	3,244	92	2.9%	6,993	7,128	135	1.9%
Beaches (individual visits)	50,198	53,778	3,580	7.1%	116,741	126,580	9,839	8.4%

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	472	N/A	-	N/A	975	N/A	-
Wastewater Flow (million gallons)	N/A	33	N/A	-	N/A	70	N/A	-
Championship Course (rounds)	5,440	5,165	(275)	-5.1%	11,220	10,586	(634)	-5.7%
Mountain Course (rounds)	4,190	4,036	(154)	-3.7%	8,935	8,673	(262)	-2.9%
Diamond Peak (individual visits)	-	-	-	-	-	-	-	-
Recreation Center (comparable individual visits)	10,100	9,506	(594)	-5.9%	22,300	20,533	(1,767)	-7.9%
Parks (touches)	7,700	7,725	25	0.3%	21,600	21,175	(425)	-2.0%
Tennis (individual visits)	3,075	3,244	169	5.5%	6,825	7,128	303	4.4%
Beaches (individual visits)	50,500	53,778	3,278	6.5%	115,000	126,580	11,580	10.1%

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Consolidated Taxes	121,900	121,982	82	243,800	243,882	82
Charges for Services	2,494,760	2,617,160	122,400	5,072,991	5,213,998	141,008
Intergovernmental - Operating Grants	4,400	2,905	(1,495)	8,283	5,924	(2,359)
Interfund Services	264,093	240,997	(23,096)	528,780	510,853	(17,927)
Central Services Revenue	98,100	98,100	0	196,200	196,200	0
TOTAL OPERATING SOURCES	2,986,435	3,082,371	95,936	6,056,434	6,174,780	118,346
OPERATING USES						
Salaries and Wages	1,115,074	1,094,754	20,320	2,250,661	2,225,783	24,878
Employee Fringe	405,386	414,434	(9,048)	813,208	797,129	16,079
Total Personnel Cost	1,520,460	1,509,188	11,272	3,063,869	3,022,912	40,957
Professional Services	32,290	77,018	(44,728)	64,700	91,786	(27,086)
Services and Supplies	657,020	670,629	(13,609)	1,505,478	1,373,239	132,239
Insurance	67,064	65,974	1,090	234,127	187,948	46,179
Utilities	229,134	199,365	29,769	448,261	394,027	54,234
Cost of Goods Sold	167,721	169,817	(2,096)	324,286	349,970	(25,684)
Central Services Cost	98,100	98,100	0	196,200	196,200	0
Total Services & Supplies	1,251,329	1,280,903	(29,574)	2,773,052	2,593,170	179,882
Capital Expenditures	16,146	486	15,660	32,292	486	31,805
TOTAL OPERATING USES	2,787,934	2,790,577	(2,643)	5,869,213	5,616,568	252,645
OPERATING SOURCES(USES)	198,501	291,794	93,293	187,221	558,212	370,991

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Consolidated Taxes	121,900	121,982	82	243,800	243,882	82
Charges for Services	300	600	300	600	600	0
Central Services Revenue	98,100	98,100	0	196,200	196,200	0
TOTAL OPERATING SOURCES	220,300	220,682	382	440,600	440,682	82
OPERATING USES						
Salaries and Wages	151,531	148,935	2,596	303,062	301,944	1,118
Employee Fringe	69,479	69,153	327	138,959	134,951	4,008
Total Personnel Cost	221,010	218,087	2,923	442,021	436,896	5,125
Professional Services	12,800	69,947	(57,147)	35,600	79,947	(44,347)
Services and Supplies	55,704	57,138	(1,434)	112,052	96,506	15,546
Insurance	4,500	2,980	1,520	9,000	5,961	3,039
Utilities	8,640	9,156	(516)	17,505	18,277	(772)
Total Services & Supplies	81,643	139,221	(57,578)	174,157	200,690	(26,533)
Capital Expenditures	16,146	486	15,660	32,292	486	31,805
TOTAL OPERATING USES	318,799	357,794	(38,995)	648,470	638,072	10,398
OPERATING SOURCES(USES)	(98,499)	(137,112)	(38,613)	(207,870)	(197,390)	10,480

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,214,105	1,279,750	65,645	2,268,851	2,381,607	112,756
TOTAL OPERATING SOURCES	<u>1,214,105</u>	<u>1,279,750</u>	<u>65,645</u>	<u>2,268,851</u>	<u>2,381,607</u>	<u>112,756</u>
OPERATING USES						
Salaries and Wages	209,704	207,764	1,940	419,408	405,729	13,679
Employee Fringe	97,154	92,605	4,549	194,309	184,866	9,443
Total Personnel Cost	<u>306,858</u>	<u>300,369</u>	<u>6,489</u>	<u>613,717</u>	<u>590,595</u>	<u>23,122</u>
Professional Services	6,740	6,372	368	13,600	11,092	2,508
Services and Supplies	175,312	185,715	(10,403)	325,352	308,693	16,659
Insurance	12,796	12,363	433	25,592	24,726	866
Utilities	122,483	87,222	35,262	237,411	178,309	59,102
Cost of Goods Sold	0	566	(566)	0	1,206	(1,206)
Central Services Cost	27,033	27,033	0	54,067	54,067	0
Total Services & Supplies	<u>344,364</u>	<u>319,271</u>	<u>25,094</u>	<u>656,022</u>	<u>578,094</u>	<u>77,928</u>
TOTAL OPERATING USES	<u>651,223</u>	<u>619,640</u>	<u>31,583</u>	<u>1,269,738</u>	<u>1,168,689</u>	<u>101,050</u>
OPERATING SOURCES(USES)	<u><u>562,882</u></u>	<u><u>660,111</u></u>	<u><u>97,228</u></u>	<u><u>999,113</u></u>	<u><u>1,212,918</u></u>	<u><u>213,805</u></u>

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,058,422	1,072,357	13,934	2,186,550	2,165,777	(20,773)
Intergovernmental - Operating Grants	4,400	2,905	(1,495)	8,283	5,924	(2,359)
Interfund Services	7,367	8,118	751	14,874	17,694	2,820
TOTAL OPERATING SOURCES	1,070,189	1,083,379	13,190	2,209,707	2,189,395	(20,312)
OPERATING USES						
Salaries and Wages	526,420	515,560	10,860	1,050,185	1,061,505	(11,320)
Employee Fringe	158,157	163,322	(5,165)	316,006	308,495	7,510
Total Personnel Cost	684,576	678,881	5,695	1,366,191	1,370,000	(3,810)
Professional Services	11,000	0	11,000	12,000	47	11,953
Services and Supplies	338,946	338,239	707	804,246	739,106	65,140
Insurance	13,493	14,247	(754)	26,986	28,493	(1,507)
Utilities	82,044	85,540	(3,496)	161,291	162,678	(1,387)
Cost of Goods Sold	167,721	169,251	(1,530)	324,286	348,734	(24,448)
Central Services Cost	63,333	63,333	0	126,667	126,667	0
Total Services & Supplies	676,537	670,610	5,927	1,455,475	1,405,725	49,751
TOTAL OPERATING USES	1,361,114	1,349,491	11,623	2,821,666	2,775,725	45,941
OPERATING SOURCES(USES)	(290,924)	(266,112)	24,813	(611,959)	(586,330)	25,629

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	823,186	833,814	10,628	1,658,792	1,671,035	12,243
TOTAL OPERATING SOURCES	823,186	833,814	10,628	1,658,792	1,671,035	12,243
OPERATING USES						
Salaries and Wages	210,484	214,456	(3,972)	416,158	430,012	(13,854)
Employee Fringe	56,198	60,988	(4,790)	111,836	110,971	865
Total Personnel Cost	266,682	275,444	(8,762)	527,994	540,983	(12,989)
Professional Services	0	0	0	0	47	(47)
Services and Supplies	113,796	143,243	(29,447)	236,763	268,889	(32,125)
Insurance	6,063	6,803	(740)	12,126	13,606	(1,480)
Utilities	29,529	33,448	(3,919)	56,969	65,509	(8,540)
Cost of Goods Sold	143,486	148,284	(4,798)	270,530	296,435	(25,904)
Central Services Cost	14,867	14,867	0	29,733	29,733	0
Total Services & Supplies	307,741	346,645	(38,904)	606,122	674,218	(68,096)
TOTAL OPERATING USES	574,423	622,089	(47,666)	1,134,116	1,215,201	(81,086)
OPERATING SOURCES(USES)	248,763	211,725	(37,038)	524,677	455,834	(68,843)

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	176,639	172,375	(4,264)	392,557	382,219	(10,338)
TOTAL OPERATING SOURCES	176,639	172,375	(4,264)	392,557	382,219	(10,338)
OPERATING USES						
Salaries and Wages	53,899	59,661	(5,762)	110,428	122,432	(12,004)
Employee Fringe	13,647	15,198	(1,552)	27,589	28,637	(1,047)
Total Personnel Cost	67,546	74,859	(7,313)	138,017	151,069	(13,051)
Services and Supplies	39,253	46,423	(7,171)	97,825	91,956	5,869
Insurance	2,103	2,247	(144)	4,207	4,494	(287)
Utilities	12,406	14,700	(2,293)	24,683	29,345	(4,662)
Cost of Goods Sold	13,906	12,741	1,165	31,542	33,719	(2,177)
Central Services Cost	4,608	4,608	0	9,217	9,217	0
Total Services & Supplies	72,276	80,720	(8,443)	167,474	168,731	(1,257)
TOTAL OPERATING USES	139,822	155,579	(15,757)	305,491	319,800	(14,308)
OPERATING SOURCES(USES)	36,817	16,797	(20,021)	87,065	62,419	(24,646)

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	47,805	61,008	13,203	77,280	90,268	12,988
TOTAL OPERATING SOURCES	<u>47,805</u>	<u>61,008</u>	<u>13,203</u>	<u>77,280</u>	<u>90,268</u>	<u>12,988</u>
OPERATING USES						
Salaries and Wages	6,632	6,679	(47)	13,163	13,663	(500)
Employee Fringe	3,566	3,670	(103)	7,114	7,115	(1)
Total Personnel Cost	<u>10,198</u>	<u>10,348</u>	<u>(150)</u>	<u>20,277</u>	<u>20,778</u>	<u>(501)</u>
Services and Supplies	13,691	19,397	(5,706)	50,671	50,192	479
Insurance	1,129	955	174	2,257	1,910	347
Utilities	2,235	2,713	(478)	4,610	3,445	1,165
Central Services Cost	2,433	2,433	0	4,867	4,867	0
Total Services & Supplies	<u>19,488</u>	<u>25,498</u>	<u>(6,010)</u>	<u>62,405</u>	<u>60,413</u>	<u>1,992</u>
TOTAL OPERATING USES	<u>29,686</u>	<u>35,847</u>	<u>(6,160)</u>	<u>82,682</u>	<u>81,191</u>	<u>1,491</u>
OPERATING SOURCES(USES)	<u>18,119</u>	<u>25,161</u>	<u>7,043</u>	<u>(5,402)</u>	<u>9,077</u>	<u>14,479</u>

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	1,000	1,263	263	2,040	1,763	(277)
Interfund Services	0	0	0	0	1,588	1,588
TOTAL OPERATING SOURCES	1,000	1,263	263	2,040	3,351	1,311
OPERATING USES						
Salaries and Wages	75,125	64,430	10,695	150,245	123,974	26,271
Employee Fringe	35,309	32,715	2,595	70,617	61,844	8,772
Total Personnel Cost	110,434	97,144	13,290	220,862	185,818	35,043
Professional Services	11,000	0	11,000	12,000	0	12,000
Services and Supplies	86,878	59,379	27,499	218,173	157,386	60,787
Utilities	13,284	11,420	1,864	23,450	18,332	5,118
Central Services Cost	25,792	25,792	0	51,583	51,583	0
Total Services & Supplies	136,954	96,591	40,363	305,207	227,302	77,905
TOTAL OPERATING USES	247,388	193,735	53,653	526,068	413,120	112,948
OPERATING SOURCES(USES)	(246,388)	(192,472)	53,916	(524,028)	(409,769)	114,259

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	118,429	107,940	(10,489)	273,797	268,129	(5,668)
Intergovernmental - Operating Grants	1,400	0	(1,400)	2,800	1,417	(1,383)
TOTAL OPERATING SOURCES	119,829	107,940	(11,889)	276,597	269,545	(7,052)
OPERATING USES						
Salaries and Wages	97,078	96,853	225	196,531	212,022	(15,491)
Employee Fringe	29,017	30,346	(1,330)	58,327	59,398	(1,071)
Total Personnel Cost	126,095	127,199	(1,105)	254,858	271,420	(16,562)
Services and Supplies	48,377	40,846	7,531	111,490	97,036	14,454
Insurance	2,929	2,867	62	5,858	5,734	124
Utilities	11,813	10,855	958	24,316	21,390	2,926
Cost of Goods Sold	6,954	5,804	1,150	14,114	12,242	1,872
Central Services Cost	9,467	9,467	0	18,933	18,933	0
Total Services & Supplies	79,540	69,839	9,701	174,712	155,337	19,376
TOTAL OPERATING USES	205,634	197,038	8,596	429,570	426,757	2,813
OPERATING SOURCES(USES)	(85,805)	(89,098)	(3,293)	(152,973)	(157,212)	(4,238)

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	11,815	9,525	(2,290)	32,055	22,668	(9,388)
Intergovernmental - Operating Grants	3,000	2,905	(95)	5,483	4,507	(976)
Interfund Services	7,367	8,118	751	14,874	16,106	1,232
TOTAL OPERATING SOURCES	22,182	20,548	(1,634)	52,412	43,280	(9,132)
OPERATING USES						
Salaries and Wages	36,281	34,423	1,858	73,918	72,514	1,404
Employee Fringe	11,652	12,032	(380)	23,463	22,719	744
Total Personnel Cost	47,933	46,455	1,478	97,381	95,233	2,148
Services and Supplies	29,831	22,680	7,151	52,485	46,708	5,777
Insurance	964	965	(1)	1,927	1,930	(2)
Utilities	10,781	10,529	252	23,148	20,698	2,450
Central Services Cost	4,117	4,117	0	8,233	8,233	0
Total Services & Supplies	45,693	38,290	7,402	85,793	77,569	8,224
TOTAL OPERATING USES	93,626	84,746	8,880	183,174	172,802	10,372
OPERATING SOURCES(USES)	(71,444)	(64,198)	7,246	(130,762)	(129,522)	1,241

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	30,750	28,329	(2,421)	79,660	72,323	(7,337)
TOTAL OPERATING SOURCES	30,750	28,329	(2,421)	79,660	72,323	(7,337)
OPERATING USES						
Salaries and Wages	34,443	26,598	7,845	66,817	59,957	6,860
Employee Fringe	5,006	4,003	1,003	9,775	8,653	1,122
Total Personnel Cost	39,449	30,601	8,848	76,592	68,610	7,981
Services and Supplies	5,254	6,074	(820)	22,278	15,023	7,255
Insurance	305	410	(104)	611	819	(209)
Utilities	838	748	90	1,707	1,555	152
Cost of Goods Sold	3,375	2,421	954	8,100	6,339	1,761
Central Services Cost	1,025	1,025	0	2,050	2,050	0
Total Services & Supplies	10,798	10,679	119	34,745	25,785	8,960
TOTAL OPERATING USES	50,247	41,280	8,966	111,337	94,396	16,941
OPERATING SOURCES(USES)	(19,497)	(12,951)	6,545	(31,677)	(22,073)	9,604

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(151,202)	(141,898)	9,304	(329,631)	(342,627)	(12,996)
TOTAL OPERATING SOURCES	(151,202)	(141,898)	9,304	(329,631)	(342,627)	(12,996)
OPERATING USES						
Salaries and Wages	12,478	12,460	18	22,925	26,930	(4,005)
Employee Fringe	3,762	4,368	(607)	7,285	9,159	(1,874)
Total Personnel Cost	16,240	16,829	(589)	30,210	36,089	(5,879)
Services and Supplies	1,867	197	1,670	14,560	11,916	2,644
Utilities	1,156	1,126	30	2,408	2,404	3
Central Services Cost	1,025	1,025	0	2,050	2,050	0
Total Services & Supplies	4,048	2,348	1,700	19,018	16,370	2,647
TOTAL OPERATING USES	20,288	19,177	1,111	49,228	52,459	(3,231)
OPERATING SOURCES(USES)	(171,490)	(161,075)	10,414	(378,859)	(395,086)	(16,227)

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	225,115	265,681	40,566	623,370	669,738	46,368
TOTAL OPERATING SOURCES	225,115	265,681	40,566	623,370	669,738	46,368
OPERATING USES						
Salaries and Wages	117,012	113,406	3,606	257,192	247,974	9,218
Employee Fringe	29,406	31,252	(1,847)	61,555	60,255	1,300
Total Personnel Cost	146,418	144,659	1,759	318,747	308,229	10,518
Professional Services	1,000	0	1,000	2,000	0	2,000
Services and Supplies	44,902	44,821	81	122,852	110,486	12,366
Insurance	3,143	3,269	(126)	6,287	6,538	(251)
Utilities	15,037	15,815	(778)	30,187	31,815	(1,628)
Central Services Cost	7,733	7,733	0	15,467	15,467	0
Total Services & Supplies	71,816	71,638	178	176,792	164,305	12,487
TOTAL OPERATING USES	218,233	216,297	1,937	495,540	472,535	23,005
OPERATING SOURCES(USES)	6,882	49,384	42,502	127,830	197,203	69,373

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	0	0	0	0	200	200
Interfund Services	228,726	207,293	(21,434)	457,146	439,248	(17,898)
TOTAL OPERATING SOURCES	228,726	207,293	(21,434)	457,146	439,448	(17,698)
OPERATING USES						
Salaries and Wages	110,407	109,089	1,318	220,814	208,630	12,184
Employee Fringe	51,190	58,102	(6,912)	102,380	108,562	(6,182)
Total Personnel Cost	161,597	167,192	(5,595)	323,194	317,192	6,002
Professional Services	750	700	50	1,500	700	800
Services and Supplies	42,156	44,715	(2,559)	140,976	118,448	22,528
Insurance	331	315	16	663	631	32
Utilities	931	1,633	(702)	1,866	2,948	(1,081)
Cost of Goods Sold	0	0	0	0	29	(29)
Total Services & Supplies	44,168	47,363	(3,195)	145,005	122,756	22,249
TOTAL OPERATING USES	205,765	214,555	(8,790)	468,200	439,948	28,251
OPERATING SOURCES(USES)	22,961	(7,263)	(30,224)	(11,054)	(500)	10,554

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending August 31, 2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	28,000	25,587	(2,413)	56,760	53,910	(2,850)
TOTAL OPERATING SOURCES	<u>28,000</u>	<u>25,587</u>	<u>(2,413)</u>	<u>56,760</u>	<u>53,910</u>	<u>(2,850)</u>
 OPERATING USES						
Insurance	32,800	32,800	0	165,600	121,600	44,000
Total Services & Supplies	32,800	32,800	0	165,600	121,600	44,000
TOTAL OPERATING USES	<u>32,800</u>	<u>32,800</u>	<u>0</u>	<u>165,600</u>	<u>121,600</u>	<u>44,000</u>
 OPERATING SOURCES(USES)	<u><u>(4,800)</u></u>	<u><u>(7,213)</u></u>	<u><u>(2,413)</u></u>	<u><u>(108,840)</u></u>	<u><u>(67,690)</u></u>	<u><u>41,150</u></u>

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

APPENDIX A - ALL FOOD AND BEVERAGE AND FACILITIES OPERATIONS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending 08/31/2016

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	283,452	356,349	72,897	518,399	635,578	117,179
TOTAL OPERATING SOURCES	283,452	356,349	72,897	518,399	635,578	117,179
OPERATING USES						
Salaries and Wages	89,024	83,847	5,177	169,914	161,039	8,875
Employee Fringe	21,967	23,184	(1,217)	42,969	42,253	716
Total Personnel Cost	110,991	107,031	3,960	212,883	203,292	9,591
Services and Supplies	33,843	44,029	(10,186)	108,086	109,441	(1,355)
Insurance	1,129	955	174	2,257	1,910	347
Utilities	7,216	7,014	202	15,013	12,851	2,162
Cost of Goods Sold	65,726	79,883	(14,157)	122,982	159,588	(36,605)
Central Services Cost	2,433	2,433	0	4,867	4,867	0
Total Services & Supplies	110,346	134,315	(23,969)	253,206	288,657	(35,451)
TOTAL OPERATING USES	221,337	241,346	(20,009)	466,089	491,949	(25,860)
OPERATING SOURCES(USES)	62,115	115,003	52,888	52,310	143,629	91,319