

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF OPERATING SOURCES AND USES
COMPARISION TO BUDGET
FOR THE MONTH AND YEAR TO DATE ENDING **June 30, 2017**

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INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
FINANCIAL NOTES – June 30, 2017

Note 1 – Format Change –

Through the course of the fiscal year the changes below were implemented to align the terminology with prescribed formats. In addition, saved views for each page of the monthly financials have been created in the District’s OpenGov Financial Transparency Tool.

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”
- c. “Investment Income” has been added to Total Operating Sources.
- d. “Misc Rev-Other Reportable Items” has been added to Total Operating Sources. The line item includes Sale of Assets and Lease Income.

Uses Line Item Changes:

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

Note 2 – 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

Note 3 – September 2016 Recreation Visits Negative Variance – The recreation visits for the month of September were less than prior year and budget by 30% due to repair of the boiler and the gym floor.

Note 4 – September 2016 First Quarter payment from Washoe County – Washoe County pays the District quarterly for collections from property owners. The first quarter payment from Washoe County was more than budget due to early payments received from property owners for the first installment. As such, the Ad Valorem property taxes in the General Fund and the Facility Fees in the Community Services Fund and Beach Funds have positive timing variances. The actual collections at the end of the fiscal year (June 30, 2017) are expected to be at budget.

Note 5 – On April 25, 2017 the IVGID Board of Trustees adopted Resolution 1859 to augment the Districts 2016/17 budget. The augmentation included additional expenditures of \$720,000 for the Community Services Special Revenue Fund and \$215,000 for the Internal Services Fund. Additional costs were incurred due to the increase in business volume of \$2,700,000 from Diamond Peak and to cover costs relative to care and condition of District assets following an extraordinarily harsh winter including flood and snowfall events.

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**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
METRIC SUMMARY**

For the Month and Year to Date Ending June 30, 2017

Current Year to Prior Year Comparison

METRICS (Units of Measure)*	Monthly				YTD			
	Prior Year	Current	Variance	Var %	Prior Year	Current	Variance	Var %
Championship Course (rounds)***	4,228	4,331	103	2.4%	22,881	21,353	(1,528)	-6.7%
Mountain Course (rounds)***	3,300	2,893	(407)	-12.3%	15,687	15,209	(478)	-3.0%
Diamond Peak (individual visits)	-	-	-	-	167,064	160,613	(6,451)	-3.9%
Recreation Center (individual visits)**	10,443	12,582	2,139	20.5%	115,662	121,598	5,936	5.1%
Parks (touches)	7,325	7,975	650	8.9%	43,715	46,565	2,850	6.5%
Tennis (individual visits)	2,543	2,488	(55)	-2.2%	14,823	14,683	(140)	-0.9%
Beaches (individual visits)	28,092	29,167	1,075	3.8%	171,772	186,146	14,374	8.4%

Current Year to Budget Comparison

METRICS (Units of Measure)*	Monthly				YTD			
	Budget	Current	Variance	Var %	Budget	Current	Variance	Var %
Championship Course (rounds)***	4,375	4,331	(44)	-1.0%	23,605	21,353	(2,252)	-9.5%
Mountain Course (rounds)***	3,205	2,893	(312)	-9.7%	16,525	15,209	(1,316)	-8.0%
Diamond Peak (individual visits)	-	-	-	-	106,800	160,613	53,813	50.4%
Recreation Center (individual visits)**	10,200	12,582	2,382	23.4%	115,750	121,598	5,848	5.1%
Parks (touches)	7,300	7,975	675	9.2%	45,375	46,565	1,190	2.6%
Tennis (individual visits)	2,550	2,488	(62)	-2.4%	14,140	14,683	543	3.8%
Beaches (individual visits)	28,200	29,167	967	3.4%	172,425	186,146	13,721	8.0%

*As of October 1, 2016, the Water and Wastewater flows have been removed from the Metric Summary and can be found in the monthly Public Works Status Report.

**As of February 1, 2017 counters were placed at the Recreation Center entrance to track individual visits.

***The Mountain Course did not open in May 2017 as planned and the Championship Course had a delayed opening.

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

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	50,779	32,378	(18,401)	1,480,779	1,463,792	(16,987)
Consolidated Taxes	150,920	153,429	2,509	1,497,000	1,559,357	62,357
Charges for Services	2,023,647	2,013,349	(10,298)	28,131,198	29,464,568	1,333,370
Facility Fees	131,322	58,749	(72,573)	2,626,300	2,632,187	5,887
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	6,103	3,129	(2,974)	41,900	40,673	(1,227)
Interfund Services	332,867	369,986	37,119	3,492,750	3,470,365	(22,385)
Central Services Revenue	98,100	98,100	0	1,177,200	1,177,200	0
Investment Income	13,950	16,718	2,768	167,400	248,148	80,748
Misc Rev-Other Reportable Items	7,326	9,732	2,406	86,400	208,186	121,786
TOTAL OPERATING SOURCES	2,815,014	2,755,571	(59,444)	38,700,927	40,268,477	1,567,550
OPERATING USES						
Salaries and Wages	1,021,685	1,124,631	(102,946)	12,248,775	12,414,681	(165,906)
Employee Fringe	414,909	354,038	60,871	4,973,754	4,522,250	451,504
Total Personnel Cost	1,436,594	1,478,670	(42,075)	17,222,529	16,936,931	285,598
Professional Services	112,390	42,257	70,133	589,800	471,196	118,604
Services and Supplies	709,838	922,977	(213,139)	8,227,127	7,875,309	351,818
Insurance	66,964	97,138	(30,175)	1,036,484	983,951	52,533
Utilities	178,539	148,068	30,472	2,481,870	1,973,388	508,482
Cost of Goods Sold	112,254	149,264	(37,009)	1,463,600	1,435,660	27,940
Central Services Cost	98,100	98,100	0	1,177,200	1,177,200	0
Defensible Space	75,000	68,494	6,506	200,000	200,000	0
Total Services & Supplies	1,353,086	1,526,297	(173,212)	15,176,081	14,116,705	1,059,377
Capital Expenditures	16,146	16,425	(279)	246,750	143,785	102,965
TOTAL OPERATING USES	2,805,826	3,021,392	(215,566)	32,645,360	31,197,421	1,447,939
OPERATING SOURCES(USES)	9,189	(265,821)	(275,010)	6,055,567	9,071,056	3,015,489

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

GENERAL FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Ad Valorem Property Tax	50,779	32,378	(18,401)	1,480,779	1,463,792	(16,987)
Consolidated Taxes	150,920	153,429	2,509	1,497,000	1,559,357	62,357
Charges for Services	300	1	(299)	3,600	1,681	(1,919)
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	0	0
Intergovernmental - Operating Grants	0	0	0	0	1,440	1,440
Central Services Revenue	98,100	98,100	0	1,177,200	1,177,200	0
Investment Income	3,000	6,256	3,256	36,000	57,716	21,716
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	303,099	290,163	(12,936)	4,194,579	4,261,186	66,607
OPERATING USES						
Salaries and Wages	146,760	155,311	(8,551)	1,815,744	1,819,917	(4,173)
Employee Fringe	72,308	56,538	15,770	868,270	793,832	74,439
Total Personnel Cost	219,068	211,849	7,220	2,684,014	2,613,749	70,265
Professional Services	102,000	37,536	64,464	386,075	358,726	27,349
Services and Supplies	43,731	36,496	7,235	640,173	478,471	161,702
Insurance	4,500	2,980	1,520	54,000	35,763	18,237
Utilities	9,680	8,486	1,194	109,120	110,527	(1,407)
Total Services & Supplies	159,911	85,499	74,412	1,189,368	983,487	205,881
Capital Expenditures	16,146	16,425	(279)	246,750	143,785	102,965
TOTAL OPERATING USES	395,125	313,772	81,353	4,120,132	3,741,021	379,111
OPERATING SOURCES(USES)	(92,026)	(23,609)	68,417	74,447	520,165	445,718

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

UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	965,182	905,387	(59,795)	11,439,198	11,596,157	156,959
Interfund Services	2,600	10,656	8,056	141,400	262,057	120,657
Investment Income	8,000	9,137	1,137	96,000	111,536	15,536
Misc Rev-Other Reportable Items	0	0	0	0	17,730	17,730
TOTAL OPERATING SOURCES	975,782	925,180	(50,602)	11,676,598	11,987,480	310,882
OPERATING USES						
Salaries and Wages	202,943	218,128	(15,185)	2,521,963	2,480,611	41,352
Employee Fringe	101,714	86,524	15,190	1,220,089	1,094,120	125,969
Total Personnel Cost	304,657	304,652	5	3,742,052	3,574,731	167,321
Professional Services	6,840	4,721	2,119	97,750	74,746	23,004
Services and Supplies	145,076	201,898	(56,822)	1,858,000	1,742,397	115,603
Insurance	12,796	12,363	433	153,551	158,355	(4,804)
Utilities	79,504	66,114	13,390	1,069,500	806,413	263,087
Cost of Goods Sold	0	6,698	(6,698)	0	17,155	(17,155)
Central Services Cost	27,033	27,033	0	324,400	324,400	0
Defensible Space	21,500	34,247	(12,747)	100,000	100,000	0
Total Services & Supplies	292,749	353,074	(60,324)	3,603,201	3,223,466	379,735
TOTAL OPERATING USES	597,406	657,726	(60,320)	7,345,253	6,798,197	547,056
OPERATING SOURCES(USES)	378,376	267,455	(110,921)	4,331,345	5,189,283	857,938

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

COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	866,300	924,449	58,149	15,688,500	16,801,462	1,112,962
Facility Fees	102,282	45,728	(56,554)	2,045,500	2,050,534	5,034
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	6,103	3,129	(2,974)	41,900	39,233	(2,667)
Interfund Services	9,057	16,800	7,743	72,500	87,711	15,211
Investment Income	2,000	(1,131)	(3,131)	24,000	62,896	38,896
Misc Rev-Other Reportable Items	7,326	9,692	2,366	86,400	189,894	103,494
TOTAL OPERATING SOURCES	993,068	998,668	5,600	17,958,800	19,235,730	1,276,930
OPERATING USES						
Salaries and Wages	468,797	543,787	(74,990)	5,882,347	6,096,947	(214,600)
Employee Fringe	158,848	141,101	17,747	2,007,147	1,797,674	209,474
Total Personnel Cost	627,645	684,888	(57,244)	7,889,494	7,894,621	(5,127)
Professional Services	1,800	0	1,800	79,725	25,779	53,946
Services and Supplies	366,503	465,969	(99,466)	4,410,360	4,455,459	(45,099)
Insurance	13,493	45,511	(32,018)	271,745	328,249	(56,504)
Utilities	74,956	59,974	14,981	1,185,550	934,423	251,127
Cost of Goods Sold	112,254	142,682	(30,428)	1,463,600	1,418,505	45,095
Central Services Cost	63,333	63,333	0	760,000	760,000	0
Defensible Space	53,500	34,247	19,253	100,000	100,000	0
Total Services & Supplies	685,839	811,717	(125,878)	8,270,980	8,022,415	248,565
TOTAL OPERATING USES	1,313,484	1,496,605	(183,121)	16,160,474	15,917,036	243,438
OPERATING SOURCES(USES)	(320,415)	(497,937)	(177,521)	1,798,326	3,318,694	1,520,368

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

CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	582,476	633,330	50,854	3,571,100	3,542,663	(28,437)
Facility Fees	7,775	3,475	(4,300)	155,458	155,508	50
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	1,172	1,172	0	37,172	37,172
TOTAL OPERATING SOURCES	590,251	637,977	47,727	3,726,558	3,735,343	8,785
OPERATING USES						
Salaries and Wages	182,335	210,857	(28,522)	1,304,613	1,347,782	(43,169)
Employee Fringe	55,832	48,832	7,000	430,733	386,327	44,406
Total Personnel Cost	238,167	259,689	(21,522)	1,735,346	1,734,108	1,237
Professional Services	400	0	400	6,500	5,282	1,218
Services and Supplies	170,855	154,815	16,040	1,075,576	990,054	85,522
Insurance	6,063	10,235	(4,172)	36,378	54,251	(17,873)
Utilities	21,510	18,554	2,956	210,600	204,879	5,721
Cost of Goods Sold	93,652	126,305	(32,652)	787,300	766,506	20,794
Central Services Cost	14,867	14,867	0	178,400	178,400	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	307,347	324,776	(17,429)	2,294,754	2,199,370	95,383
TOTAL OPERATING USES	545,514	584,465	(38,951)	4,030,099	3,933,479	96,621
OPERATING SOURCES(USES)	44,736	53,512	8,776	(303,541)	(198,136)	105,405

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

MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	130,354	104,051	(26,303)	709,300	627,986	(81,314)
Facility Fees	13,501	6,036	(7,465)	270,006	270,092	86
Intergovernmental - Operating Grants	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	3,040	1,566	(1,475)	35,000	46,511	11,511
TOTAL OPERATING SOURCES	146,895	111,652	(35,243)	1,014,306	944,589	(69,717)
OPERATING USES						
Salaries and Wages	50,147	61,154	(11,007)	351,203	370,994	(19,791)
Employee Fringe	13,811	12,939	872	109,604	103,876	5,728
Total Personnel Cost	63,958	74,093	(10,135)	460,807	474,869	(14,063)
Professional Services	400	0	400	2,850	1,793	1,058
Services and Supplies	49,305	36,153	13,151	366,113	349,310	16,803
Insurance	2,103	2,247	(144)	12,620	13,482	(862)
Utilities	8,479	7,103	1,377	82,800	89,213	(6,413)
Cost of Goods Sold	11,017	4,216	6,801	89,400	63,677	25,723
Central Services Cost	4,608	4,608	0	55,300	55,300	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	75,912	54,328	21,585	609,083	572,774	36,308
TOTAL OPERATING USES	139,870	128,421	11,449	1,069,889	1,047,644	22,246
OPERATING SOURCES(USES)	7,025	(16,769)	(23,793)	(55,583)	(103,055)	(47,471)

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

FACILITIES

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	28,055	50,240	22,185	280,100	387,701	107,601
Concessions	0	0	0	0	0	0
Facility Fees	8,182	3,658	(4,524)	163,640	163,692	52
Rents	0	0	0	0	0	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	1,219	1,219	0	5,779	5,779
TOTAL OPERATING SOURCES	36,237	55,117	18,880	443,740	557,172	113,432
OPERATING USES						
Salaries and Wages	6,336	8,838	(2,502)	74,879	87,544	(12,665)
Employee Fringe	3,773	3,763	10	44,213	46,103	(1,891)
Total Personnel Cost	10,109	12,601	(2,492)	119,092	133,648	(14,556)
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	22,958	44,571	(21,613)	281,925	296,508	(14,583)
Insurance	1,129	955	174	13,543	11,459	2,084
Utilities	2,663	2,566	97	31,500	28,448	3,052
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	2,433	2,433	0	29,200	29,200	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	29,182	50,525	(21,343)	357,218	366,665	(9,447)
TOTAL OPERATING USES	39,292	63,126	(23,835)	476,310	500,312	(24,002)
OPERATING SOURCES(USES)	(3,055)	(8,009)	(4,955)	(32,570)	56,860	89,430

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

DIAMOND PEAK

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	500	3,349	2,849	10,182,600	11,331,614	1,149,014
Facility Fees	(61,365)	(27,437)	33,928	(1,227,300)	(1,227,693)	(393)
Intergovernmental - Operating Grants	0	0	0	0	0	0
Rents	0	0	0	0	0	0
Interfund Services	0	7,273	7,273	0	15,284	15,284
Investment Income	0	5,178	5,178	0	11,844	11,844
Misc Rev-Other Reportable Items	4,286	5,702	1,416	51,400	93,214	41,814
TOTAL OPERATING SOURCES	(56,579)	(5,935)	50,644	9,006,700	10,224,263	1,217,563
OPERATING USES						
Salaries and Wages	67,570	75,639	(8,069)	2,512,951	2,638,923	(125,972)
Employee Fringe	35,565	32,731	2,834	883,185	775,891	107,294
Total Personnel Cost	103,135	108,370	(5,235)	3,396,136	3,414,814	(18,678)
Professional Services	1,000	0	1,000	62,500	10,500	52,000
Services and Supplies	35,721	114,906	(79,185)	1,718,906	1,926,685	(207,779)
Insurance	0	27,832	(27,832)	160,660	200,617	(39,957)
Utilities	19,520	11,301	8,219	609,950	393,867	216,083
Cost of Goods Sold	0	0	0	518,600	523,670	(5,070)
Central Services Cost	25,792	25,792	0	309,500	309,500	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	82,033	179,831	(97,798)	3,380,115	3,364,838	15,277
TOTAL OPERATING USES	185,167	288,201	(103,033)	6,776,251	6,779,652	(3,401)
OPERATING SOURCES(USES)	(241,746)	(294,136)	(52,390)	2,230,449	3,444,611	1,214,162

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

RECREATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	119,711	118,003	(1,708)	1,242,000	1,273,033	31,033
Facility Fees	51,548	23,047	(28,501)	1,030,932	1,031,262	330
Rents	0	0	0	0	0	0
Contributions	0	0	0	0	4,000	4,000
Intergovernmental - Operating Grants	1,600	1,417	(183)	17,000	17,000	0
Interfund Services	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	14	14	0	1,689	1,689
TOTAL OPERATING SOURCES	172,859	142,481	(30,378)	2,289,932	2,326,984	37,052
OPERATING USES						
Salaries and Wages	88,701	101,743	(13,042)	1,044,069	1,053,587	(9,518)
Employee Fringe	29,539	27,113	2,426	354,964	325,208	29,756
Total Personnel Cost	118,240	128,857	(10,617)	1,399,033	1,378,795	20,238
Professional Services	0	0	0	5,250	5,250	0
Services and Supplies	43,205	44,453	(1,249)	528,338	521,772	6,566
Insurance	2,929	2,867	62	35,149	34,406	743
Utilities	13,233	10,509	2,724	153,700	122,419	31,281
Cost of Goods Sold	3,935	7,183	(3,248)	51,800	45,349	6,451
Central Services Cost	9,467	9,467	0	113,600	113,600	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	72,768	74,480	(1,712)	887,837	842,796	45,041
TOTAL OPERATING USES	191,008	203,337	(12,328)	2,286,870	2,221,591	65,279
OPERATING SOURCES(USES)	(18,149)	(60,856)	(42,707)	3,062	105,394	102,332

pre audit

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

PARKS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	7,335	4,560	(2,775)	54,400	45,430	(8,970)
Facility Fees	35,184	15,731	(19,453)	703,652	703,877	225
Rents	0	0	0	0	0	0
Intergovernmental - Operating Grants	4,503	1,712	(2,791)	24,900	22,233	(2,667)
Interfund Services	9,057	9,527	470	72,500	72,427	(73)
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	19	19	0	5,529	5,529
TOTAL OPERATING SOURCES	56,079	31,549	(24,530)	855,452	849,496	(5,956)
OPERATING USES						
Salaries and Wages	37,356	45,289	(7,933)	318,321	311,433	6,888
Employee Fringe	12,573	7,921	4,652	114,045	89,092	24,954
Total Personnel Cost	49,929	53,210	(3,281)	432,366	400,525	31,842
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	28,116	55,343	(27,227)	326,336	285,414	40,922
Insurance	964	965	(1)	11,564	11,577	(14)
Utilities	7,406	8,509	(1,103)	78,200	75,304	2,896
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	4,117	4,117	0	49,400	49,400	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	40,603	68,933	(28,331)	466,550	422,745	43,804
TOTAL OPERATING USES	90,532	122,143	(31,612)	898,916	823,270	75,646
OPERATING SOURCES(USES)	(34,453)	(90,594)	(56,142)	(43,464)	26,226	69,690

pre audit

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

TENNIS

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	44,700	45,212	512	166,500	166,577	77
Facility Fees	5,319	2,378	(2,941)	106,366	106,400	34
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	50,019	47,589	(2,430)	272,866	272,977	111
OPERATING USES						
Salaries and Wages	24,741	27,788	(3,047)	143,883	142,399	1,484
Employee Fringe	3,975	4,077	(102)	26,141	25,098	1,043
Total Personnel Cost	28,716	31,865	(3,149)	170,024	167,496	2,527
Professional Services	0	0	0	525	525	0
Services and Supplies	10,435	9,226	1,209	63,444	53,694	9,750
Insurance	305	410	(104)	1,832	2,458	(626)
Utilities	868	644	224	7,100	7,204	(104)
Cost of Goods Sold	3,650	4,978	(1,328)	16,500	19,303	(2,803)
Central Services Cost	1,025	1,025	0	12,300	12,300	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	16,284	16,282	1	101,701	95,483	6,218
TOTAL OPERATING USES	45,000	48,147	(3,148)	271,725	262,980	8,745
OPERATING SOURCES(USES)	5,019	(558)	(5,577)	1,141	9,997	8,856

pre audit

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

COMMUNITY SERVICES ADMINISTRATION

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	(46,830)	(34,294)	12,536	(517,500)	(573,542)	(56,042)
Facility Fees	42,138	18,840	(23,298)	842,746	847,396	4,650
Investment Income	2,000	(6,309)	(8,309)	24,000	51,052	27,052
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	(2,692)	(21,763)	(19,071)	349,246	324,905	(24,341)
OPERATING USES						
Salaries and Wages	11,611	12,478	(867)	132,428	144,286	(11,858)
Employee Fringe	3,779	3,724	55	44,264	46,080	(1,816)
Total Personnel Cost	15,390	16,202	(812)	176,692	190,366	(13,675)
Professional Services	0	0	0	0	330	(330)
Services and Supplies	5,909	6,501	(592)	49,722	32,023	17,699
Insurance	0	0	0	0	0	0
Utilities	1,276	789	488	11,700	13,090	(1,390)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	1,025	1,025	0	12,300	12,300	0
Defensible Space	53,500	34,247	19,253	100,000	100,000	0
Total Services & Supplies	61,710	42,562	19,148	173,722	157,743	15,979
TOTAL OPERATING USES	77,101	58,764	18,336	350,414	348,109	2,305
OPERATING SOURCES(USES)	(79,793)	(80,527)	(735)	(1,168)	(23,204)	(22,036)

pre audit

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

BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	191,865	183,511	(8,354)	999,900	1,065,018	65,118
Facility Fees	29,040	13,021	(16,019)	580,800	581,653	853
Rents	0	0	0	0	0	0
Investment Income	750	1,581	831	9,000	8,010	(990)
Misc Rev-Other Reportable Income	0	40	40	0	40	40
TOTAL OPERATING SOURCES	221,655	198,153	(23,502)	1,589,700	1,654,721	65,021
OPERATING USES						
Salaries and Wages	96,242	101,471	(5,229)	732,799	733,265	(466)
Employee Fringe	28,469	20,611	7,858	240,859	209,895	30,965
Total Personnel Cost	124,711	122,081	2,629	973,658	943,159	30,499
Professional Services	1,000	0	1,000	17,250	5,250	12,000
Services and Supplies	47,319	69,762	(22,443)	459,186	428,047	31,139
Insurance	3,143	3,269	(126)	18,860	19,614	(753)
Utilities	13,532	12,256	1,276	107,200	109,615	(2,415)
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	7,733	7,733	0	92,800	92,800	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	72,728	93,020	(20,292)	695,296	655,325	39,971
TOTAL OPERATING USES	197,438	215,101	(17,663)	1,668,955	1,598,484	70,470
OPERATING SOURCES(USES)	24,217	(16,948)	(41,164)	(79,255)	56,237	135,491

pre audit

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

INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	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	250	250
Interfund Services	295,320	314,268	18,948	2,843,300	2,728,000	(115,300)
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	0	0	0	523	523
TOTAL OPERATING SOURCES	295,320	314,268	18,948	2,843,300	2,728,772	(114,528)
OPERATING USES						
Salaries and Wages	106,943	105,935	1,008	1,295,922	1,283,941	11,981
Employee Fringe	53,571	49,264	4,307	637,389	626,730	10,658
Total Personnel Cost	160,514	155,199	5,315	1,933,311	1,910,671	22,639
Professional Services	750	0	750	9,000	6,695	2,305
Services and Supplies	107,209	148,852	(41,643)	859,409	770,937	88,472
Insurance	331	316	16	3,977	3,786	191
Utilities	868	1,237	(370)	10,500	12,411	(1,911)
Cost of Goods Sold	0	(116)	116	0	0	0
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	109,158	150,288	(41,130)	882,886	793,828	89,058
TOTAL OPERATING USES	269,672	305,488	(35,816)	2,816,197	2,704,499	111,697
OPERATING SOURCES(USES)	25,648	8,780	(16,868)	27,103	24,273	(2,831)

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

WORKERS COMPENSATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For Period Ending June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Interfund Services	25,890	28,262	2,372	435,550	392,598	(42,952)
Investment Income	200	875	675	2,400	7,990	5,590
Misc Rev-Other Reportable Items	0	0	0	0	0	0
TOTAL OPERATING SOURCES	26,090	29,138	3,048	437,950	400,588	(37,362)
OPERATING USES						
Salaries and Wages	0	0	0	0	0	0
Employee Fringe	0	0	0	0	0	0
Total Personnel Cost	0	0	0	0	0	0
Professional Services	0	0	0	0	0	0
Services and Supplies	0	0	0	0	0	0
Insurance	32,700	32,700	0	534,350	438,184	96,166
Utilities	0	0	0	0	0	0
Cost of Goods Sold	0	0	0	0	0	0
Central Services Cost	0	0	0	0	0	0
Total Services & Supplies	32,700	32,700	0	534,350	438,184	96,166
TOTAL OPERATING USES	32,700	32,700	0	534,350	438,184	96,166
OPERATING SOURCES(USES)	(6,610)	(3,562)	3,048	(96,400)	(37,596)	58,804

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**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 June 30, 2017

	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING SOURCES						
Charges for Services	188,030	300,175	112,145	2,668,100	3,456,714	788,614
Facility Fee	8,182	3,658	(4,524)	163,640	163,692	52
Investment Income	0	0	0	0	0	0
Misc Rev-Other Reportable Items	0	1,219	1,219	0	5,779	5,779
TOTAL OPERATING SOURCES	196,212	305,052	108,840	2,831,740	3,626,185	794,445
OPERATING USES						
Salaries and Wages	68,938	97,309	(28,371)	872,234	841,814	30,420
Employee Fringe	20,574	21,996	(1,422)	246,207	226,300	19,907
Total Personnel Cost	89,512	119,305	(29,793)	1,118,441	1,068,114	50,327
Professional Services	0	0	0	1,050	1,050	0
Services and Supplies	40,464	69,621	(29,157)	574,490	640,691	(66,201)
Insurance	1,129	955	174	13,543	16,459	(2,916)
Utilities	7,434	7,547	(113)	93,950	99,101	(5,151)
Cost of Goods Sold	44,667	72,307	(27,640)	1,022,700	895,128	127,572
Central Services Cost	2,433	2,433	0	29,200	29,200	0
Defensible Space	0	0	0	0	0	0
Total Services & Supplies	96,127	152,863	(56,736)	1,734,933	1,681,629	53,304
TOTAL OPERATING USES	185,639	272,168	(86,530)	2,853,374	2,749,743	103,631
OPERATING SOURCES(USES)	10,573	32,884	22,310	(21,634)	876,442	898,076

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