

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

**STATEMENT OF OPERATING SOURCES AND USES**

COMPARISION TO BUDGET

FOR THE MONTH AND YEAR TO DATE ENDING **FEBRUARY 28, 2019**

Table of Contents

All District	1
General Fund	2
Utility Fund (Combined Water, Sewer, Solid Waste)	3
Water	4
Sewer	5
Solid Waste	6
Community Services Fund	7
Championship Golf	8
Mountain Golf	9
Facilities	10
Diamond Peak	11
Recreation	12
Parks	13
Tennis	14
Community Services Administration	15
Beach Fund	16
Internal Services Fund	17
Workers Compensation Fund	18
Appendix A – All Food & Beverage Divisions	19

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

**ALL DISTRICT**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	431,819	364,605	(67,214)	1,306,819	1,293,364	(13,455)
Consolidated Taxes	131,200	135,794	4,594	1,110,160	1,134,973	24,813
Charges for Services	3,293,274	3,542,618	249,344	20,427,615	22,661,762	2,234,147
Facility Fees	581,857	565,500	(16,357)	1,891,037	1,963,653	72,616
Intergovernmental - Operating Grants	1,400	1,417	17	25,700	20,573	(5,127)
Interfund Services	310,805	342,556	31,750	2,476,516	2,426,447	(50,069)
Central Services Revenue	97,450	97,450	0	779,600	779,600	0
Investment Income	25,488	47,488	22,000	203,900	370,393	166,493
Misc Rev-Other Reportable Items	2,649	2,569	(80)	105,574	115,956	10,382
<b>TOTAL OPERATING SOURCES</b>	<b>4,875,942</b>	<b>5,099,996</b>	<b>224,055</b>	<b>28,326,921</b>	<b>30,766,721</b>	<b>2,439,800</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,065,906	1,142,988	(77,082)	9,076,237	9,104,076	(27,839)
Employee Fringe	435,749	380,141	55,609	3,550,246	3,228,964	321,282
<b>Total Personnel Cost</b>	<b>1,501,655</b>	<b>1,523,128</b>	<b>(21,473)</b>	<b>12,626,483</b>	<b>12,333,041</b>	<b>293,443</b>
Professional Services	25,158	19,509	5,650	346,567	225,067	121,499
Services and Supplies	641,869	667,677	(25,808)	5,882,146	5,362,939	519,207
Insurance	99,534	97,467	2,067	714,808	696,211	18,597
Utilities	152,403	153,108	(705)	1,721,826	1,638,011	83,815
Cost of Goods Sold	116,439	139,762	(23,323)	1,066,205	1,218,479	(152,274)
Central Services Cost	97,450	97,450	0	779,600	779,600	0
Defensible Space	100,000	0	100,000	100,000	141,466	(41,466)
<b>Total Services &amp; Supplies</b>	<b>1,232,853</b>	<b>1,174,973</b>	<b>57,880</b>	<b>10,611,151</b>	<b>10,061,773</b>	<b>549,378</b>
Capital Expenditures	32,688	11,554	21,134	261,500	64,068	197,432
<b>TOTAL OPERATING USES</b>	<b>2,767,196</b>	<b>2,709,655</b>	<b>57,541</b>	<b>23,499,135</b>	<b>22,458,882</b>	<b>1,040,253</b>
<b>OPERATING SOURCES(USES)</b>	<b>2,108,746</b>	<b>2,390,341</b>	<b>281,595</b>	<b>4,827,786</b>	<b>8,307,840</b>	<b>3,480,053</b>

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

**GENERAL FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Ad Valorem Property Tax	431,819	364,605	(67,214)	1,306,819	1,293,364	(13,455)
Consolidated Taxes	131,200	135,794	4,594	1,110,160	1,134,973	24,813
Charges for Services	300	0	(300)	2,400	1,620	(780)
Central Services Revenue	97,450	97,450	0	779,600	779,600	0
Investment Income	11,550	21,637	10,087	92,400	144,891	52,491
<b>TOTAL OPERATING SOURCES</b>	<b>672,319</b>	<b>619,486</b>	<b>(52,833)</b>	<b>3,291,379</b>	<b>3,354,448</b>	<b>63,069</b>
<b>OPERATING USES</b>						
Salaries and Wages	152,095	160,540	(8,445)	1,341,559	1,352,246	(10,687)
Employee Fringe	76,916	67,815	9,101	646,987	602,583	44,404
<b>Total Personnel Cost</b>	<b>229,011</b>	<b>228,355</b>	<b>656</b>	<b>1,988,546</b>	<b>1,954,829</b>	<b>33,717</b>
Professional Services	15,558	14,788	770	219,892	133,879	86,013
Services and Supplies	58,137	38,859	19,279	497,060	383,419	113,641
Insurance	5,115	5,233	(118)	40,920	41,860	(940)
Utilities	8,857	8,433	424	70,897	67,574	3,323
<b>Total Services &amp; Supplies</b>	<b>87,668</b>	<b>67,313</b>	<b>20,355</b>	<b>828,769</b>	<b>626,732</b>	<b>202,037</b>
Capital Expenditures	32,688	11,554	21,134	261,500	64,068	197,432
<b>TOTAL OPERATING USES</b>	<b>349,366</b>	<b>307,222</b>	<b>42,145</b>	<b>3,078,815</b>	<b>2,645,629</b>	<b>433,186</b>
<b>OPERATING SOURCES(USES)</b>	<b>322,953</b>	<b>312,264</b>	<b>(10,689)</b>	<b>212,564</b>	<b>708,820</b>	<b>496,255</b>

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

**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	871,539	844,559	(26,980)	8,314,172	8,457,203	143,031
Interfund Services	25,400	64,145	38,745	101,675	229,686	128,011
Investment Income	10,000	16,656	6,656	80,000	119,863	39,863
Misc Rev-Other Reportable Items	0	0	0	0	4,441	4,441
<b>TOTAL OPERATING SOURCES</b>	<b>906,939</b>	<b>925,360</b>	<b>18,421</b>	<b>8,495,847</b>	<b>8,811,194</b>	<b>315,347</b>
<b>OPERATING USES</b>						
Salaries and Wages	201,805	224,078	(22,273)	1,790,599	1,807,341	(16,742)
Employee Fringe	103,743	93,271	10,472	869,378	804,174	65,204
<b>Total Personnel Cost</b>	<b>305,548</b>	<b>317,349</b>	<b>(11,801)</b>	<b>2,659,977</b>	<b>2,611,515</b>	<b>48,462</b>
Professional Services	6,850	4,721	2,129	70,850	58,145	12,705
Services and Supplies	129,675	110,993	18,681	1,266,774	1,153,040	113,734
Insurance	17,270	14,289	2,981	138,160	114,309	23,851
Utilities	61,662	61,710	(49)	648,582	599,893	48,689
Cost of Goods Sold	0	0	0	0	3,352	(3,352)
Central Services Cost	25,717	25,717	0	205,733	205,733	0
Defensible Space	50,000	0	50,000	50,000	70,733	(20,733)
<b>Total Services &amp; Supplies</b>	<b>291,173</b>	<b>217,430</b>	<b>73,743</b>	<b>2,380,100</b>	<b>2,205,205</b>	<b>174,895</b>
<b>TOTAL OPERATING USES</b>	<b>596,721</b>	<b>534,779</b>	<b>61,942</b>	<b>5,040,076</b>	<b>4,816,720</b>	<b>223,357</b>
<b>OPERATING SOURCES(USES)</b>	<b>310,218</b>	<b>390,582</b>	<b>80,364</b>	<b>3,455,771</b>	<b>3,994,474</b>	<b>538,703</b>

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

**UTILITY FUND - WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	322,046	279,409	(42,637)	3,587,325	3,605,945	18,619
Interfund Services	25,400	64,145	38,745	101,675	229,686	128,011
Investment Income	0	1,831	1,831	0	7,523	7,523
Misc Rev-Other Reportable Items	0	0	0	0	1,636	1,636
<b>TOTAL OPERATING SOURCES</b>	<b>347,446</b>	<b>345,385</b>	<b>(2,061)</b>	<b>3,689,000</b>	<b>3,844,791</b>	<b>155,791</b>
<b>OPERATING USES</b>						
Salaries and Wages	89,975	101,860	(11,885)	794,938	781,769	13,169
Employee Fringe	48,644	42,693	5,951	406,947	361,436	45,512
<b>Total Personnel Cost</b>	<b>138,619</b>	<b>144,553</b>	<b>(5,934)</b>	<b>1,201,885</b>	<b>1,143,205</b>	<b>58,680</b>
Professional Services	3,375	2,360	1,015	32,550	28,027	4,523
Services and Supplies	71,981	62,743	9,237	709,674	641,881	67,793
Insurance	7,810	6,639	1,171	62,480	53,115	9,365
Utilities	24,955	24,729	225	341,646	310,147	31,499
Cost of Goods Sold	0	0	0	0	3,352	(3,352)
Central Services Cost	13,133	13,133	0	105,067	105,067	0
Defensible Space	25,000	0	25,000	25,000	35,366	(10,366)
<b>Total Services &amp; Supplies</b>	<b>146,253</b>	<b>109,606</b>	<b>36,648</b>	<b>1,276,417</b>	<b>1,176,956</b>	<b>99,461</b>
<b>TOTAL OPERATING USES</b>	<b>284,873</b>	<b>254,159</b>	<b>30,714</b>	<b>2,478,302</b>	<b>2,320,161</b>	<b>158,141</b>
<b>OPERATING SOURCES(USES)</b>	<b>62,573</b>	<b>91,226</b>	<b>28,653</b>	<b>1,210,698</b>	<b>1,524,630</b>	<b>313,932</b>

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

**UTILITY FUND - SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	548,993	564,900	15,907	4,497,847	4,634,107	136,260
Investment Income	10,000	14,825	4,825	80,000	112,339	32,339
Misc Rev-Other Reportable Items	0	0	0	0	2,805	2,805
<b>TOTAL OPERATING SOURCES</b>	<b>558,993</b>	<b>579,726</b>	<b>20,732</b>	<b>4,577,847</b>	<b>4,749,251</b>	<b>171,405</b>
<b>OPERATING USES</b>						
Salaries and Wages	98,492	107,672	(9,181)	877,372	905,838	(28,466)
Employee Fringe	49,328	45,963	3,364	414,122	394,206	19,916
<b>Total Personnel Cost</b>	<b>147,819</b>	<b>153,636</b>	<b>(5,817)</b>	<b>1,291,494</b>	<b>1,300,043</b>	<b>(8,550)</b>
Professional Services	3,475	2,360	1,115	38,300	30,118	8,182
Services and Supplies	43,908	42,029	1,879	445,711	457,940	(12,229)
Insurance	9,460	7,649	1,811	75,680	61,194	14,486
Utilities	36,592	36,870	(278)	306,016	288,690	17,326
Central Services Cost	12,583	12,583	0	100,667	100,667	0
Defensible Space	25,000	0	25,000	25,000	35,366	(10,366)
<b>Total Services &amp; Supplies</b>	<b>131,018</b>	<b>101,492</b>	<b>29,527</b>	<b>991,374</b>	<b>973,974</b>	<b>17,399</b>
<b>TOTAL OPERATING USES</b>	<b>278,838</b>	<b>255,128</b>	<b>23,710</b>	<b>2,282,867</b>	<b>2,274,018</b>	<b>8,850</b>
<b>OPERATING SOURCES(USES)</b>	<b>280,156</b>	<b>324,598</b>	<b>44,442</b>	<b>2,294,979</b>	<b>2,475,233</b>	<b>180,254</b>

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

**UTILITY FUND - SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	500	250	(250)	229,000	217,152	(11,848)
<b>TOTAL OPERATING SOURCES</b>	<b>500</b>	<b>250</b>	<b>(250)</b>	<b>229,000</b>	<b>217,152</b>	<b>(11,848)</b>
<b>OPERATING USES</b>						
Salaries and Wages	13,338	14,545	(1,207)	118,289	119,734	(1,445)
Employee Fringe	5,772	4,615	1,157	48,308	48,532	(224)
<b>Total Personnel Cost</b>	<b>19,110</b>	<b>19,159</b>	<b>(50)</b>	<b>166,597</b>	<b>168,266</b>	<b>(1,669)</b>
Services and Supplies	13,786	6,221	7,565	111,389	53,219	58,170
Utilities	115	111	4	920	1,056	(136)
<b>Total Services &amp; Supplies</b>	<b>13,901</b>	<b>6,333</b>	<b>7,569</b>	<b>112,309</b>	<b>54,275</b>	<b>58,035</b>
<b>TOTAL OPERATING USES</b>	<b>33,011</b>	<b>25,492</b>	<b>7,519</b>	<b>278,907</b>	<b>222,541</b>	<b>56,366</b>
<b>OPERATING SOURCES(USES)</b>	<b>(32,511)</b>	<b>(25,242)</b>	<b>7,269</b>	<b>(49,907)</b>	<b>(5,389)</b>	<b>44,517</b>

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

**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	2,423,435	2,702,952	279,517	11,158,763	13,129,418	1,970,655
Facility Fees	423,635	411,287	(12,348)	1,376,815	1,430,429	53,614
Intergovernmental - Operating Grants	1,400	1,417	17	25,700	20,573	(5,127)
Interfund Services	2,130	2,749	619	44,090	46,434	2,344
Investment Income	2,500	7,631	5,131	20,000	91,714	71,714
Misc Rev-Other Reportable Items	2,649	2,569	(80)	105,574	111,515	5,941
<b>TOTAL OPERATING SOURCES</b>	<b>2,855,749</b>	<b>3,128,604</b>	<b>272,855</b>	<b>12,730,942</b>	<b>14,830,083</b>	<b>2,099,141</b>
<b>OPERATING USES</b>						
Salaries and Wages	577,059	628,307	(51,248)	4,360,325	4,534,125	(173,800)
Employee Fringe	183,805	162,683	21,122	1,390,964	1,278,988	111,977
<b>Total Personnel Cost</b>	<b>760,864</b>	<b>790,990</b>	<b>(30,126)</b>	<b>5,751,289</b>	<b>5,813,112</b>	<b>(61,823)</b>
Professional Services	1,000	0	1,000	36,275	27,494	8,782
Services and Supplies	389,396	427,842	(38,446)	3,277,775	2,988,935	288,840
Insurance	39,375	40,009	(634)	219,230	213,960	5,270
Utilities	74,232	75,248	(1,016)	918,956	874,049	44,907
Cost of Goods Sold	116,439	139,762	(23,323)	983,805	1,134,542	(150,737)
Central Services Cost	64,017	64,017	0	512,133	512,133	0
Defensible Space	50,000	0	50,000	50,000	70,733	(20,733)
<b>Total Services &amp; Supplies</b>	<b>734,458</b>	<b>746,878</b>	<b>(12,419)</b>	<b>5,998,174</b>	<b>5,821,845</b>	<b>176,329</b>
<b>TOTAL OPERATING USES</b>	<b>1,495,322</b>	<b>1,537,867</b>	<b>(42,545)</b>	<b>11,749,463</b>	<b>11,634,958</b>	<b>114,506</b>
<b>OPERATING SOURCES(USES)</b>	<b>1,360,427</b>	<b>1,590,737</b>	<b>230,310</b>	<b>981,479</b>	<b>3,195,125</b>	<b>2,213,647</b>



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

**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	700	1,288	588	2,981,456	3,128,393	146,936
Facility Fees	43,349	42,085	(1,264)	140,884	146,370	5,486
Misc Rev-Other Reportable Items	0	0	0	0	4,582	4,582
<b>TOTAL OPERATING SOURCES</b>	<b>44,049</b>	<b>43,373</b>	<b>(676)</b>	<b>3,122,340</b>	<b>3,279,344</b>	<b>157,003</b>
<b>OPERATING USES</b>						
Salaries and Wages	30,314	29,220	1,094	1,002,827	999,758	3,069
Employee Fringe	16,505	10,850	5,654	298,387	262,499	35,888
<b>Total Personnel Cost</b>	<b>46,819</b>	<b>40,070</b>	<b>6,748</b>	<b>1,301,214</b>	<b>1,262,257</b>	<b>38,957</b>
Professional Services	0	0	0	6,340	6,632	(292)
Services and Supplies	41,753	48,974	(7,220)	636,312	583,530	52,782
Insurance	0	0	0	27,720	30,344	(2,624)
Utilities	8,542	8,476	66	160,803	168,833	(8,030)
Cost of Goods Sold	664	790	(126)	572,232	678,895	(106,663)
Central Services Cost	15,742	15,742	0	125,933	125,933	0
<b>Total Services &amp; Supplies</b>	<b>66,700</b>	<b>73,981</b>	<b>(7,281)</b>	<b>1,529,341</b>	<b>1,594,167</b>	<b>(64,826)</b>
<b>TOTAL OPERATING USES</b>	<b>113,519</b>	<b>114,052</b>	<b>(533)</b>	<b>2,830,554</b>	<b>2,856,424</b>	<b>(25,869)</b>
<b>OPERATING SOURCES(USES)</b>	<b>(69,470)</b>	<b>(70,679)</b>	<b>(1,209)</b>	<b>291,786</b>	<b>422,920</b>	<b>131,134</b>

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

**MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	0	(280)	(280)	528,627	583,560	54,933
Facility Fees	78,816	76,519	(2,298)	256,152	266,126	9,974
Misc Rev-Other Reportable Items	1,600	1,661	61	28,563	32,290	3,727
<b>TOTAL OPERATING SOURCES</b>	<b>80,416</b>	<b>77,900</b>	<b>(2,516)</b>	<b>813,342</b>	<b>881,977</b>	<b>68,635</b>
<b>OPERATING USES</b>						
Salaries and Wages	8,977	8,928	49	248,808	241,316	7,492
Employee Fringe	5,229	3,663	1,566	75,238	65,452	9,786
<b>Total Personnel Cost</b>	<b>14,206</b>	<b>12,591</b>	<b>1,615</b>	<b>324,046</b>	<b>306,768</b>	<b>17,278</b>
Professional Services	0	0	0	2,510	1,437	1,073
Services and Supplies	12,459	15,541	(3,082)	192,937	187,095	5,843
Insurance	0	0	0	9,680	10,522	(842)
Utilities	3,570	4,148	(578)	64,400	69,826	(5,426)
Cost of Goods Sold	0	0	0	40,908	37,366	3,542
Central Services Cost	3,983	3,983	0	31,867	31,867	0
<b>Total Services &amp; Supplies</b>	<b>20,013</b>	<b>23,673</b>	<b>(3,660)</b>	<b>342,302</b>	<b>338,112</b>	<b>4,190</b>
<b>TOTAL OPERATING USES</b>	<b>34,219</b>	<b>36,263</b>	<b>(2,045)</b>	<b>666,348</b>	<b>644,880</b>	<b>21,468</b>
<b>OPERATING SOURCES(USES)</b>	<b>46,197</b>	<b>41,636</b>	<b>(4,561)</b>	<b>146,994</b>	<b>237,096</b>	<b>90,103</b>

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

**FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	13,581	10,408	(3,173)	262,356	279,670	17,314
Facility Fees	35,467	34,433	(1,034)	115,268	119,757	4,489
<b>TOTAL OPERATING SOURCES</b>	<b>49,048</b>	<b>44,841</b>	<b>(4,207)</b>	<b>377,624</b>	<b>399,427</b>	<b>21,803</b>
<b>OPERATING USES</b>						
Salaries and Wages	6,546	7,060	(514)	57,316	57,353	(37)
Employee Fringe	3,469	3,458	11	28,627	28,177	451
<b>Total Personnel Cost</b>	<b>10,015</b>	<b>10,518</b>	<b>(503)</b>	<b>85,943</b>	<b>85,530</b>	<b>414</b>
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	25,222	29,815	(4,593)	246,624	199,232	47,392
Insurance	1,293	1,214	78	10,340	9,716	624
Utilities	2,280	2,667	(387)	19,180	22,522	(3,342)
Central Services Cost	1,917	1,917	0	15,333	15,333	0
<b>Total Services &amp; Supplies</b>	<b>30,712</b>	<b>35,613</b>	<b>(4,902)</b>	<b>292,587</b>	<b>247,912</b>	<b>44,675</b>
<b>TOTAL OPERATING USES</b>	<b>40,726</b>	<b>46,131</b>	<b>(5,405)</b>	<b>378,530</b>	<b>333,442</b>	<b>45,089</b>
<b>OPERATING SOURCES(USES)</b>	<b>8,322</b>	<b>(1,290)</b>	<b>(9,612)</b>	<b>(906)</b>	<b>65,985</b>	<b>66,891</b>

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

**DIAMOND PEAK**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	2,324,010	2,642,340	318,330	6,759,990	8,582,062	1,822,072
Facility Fees	(394,080)	(382,593)	11,488	(1,280,760)	(1,330,632)	(49,872)
Investment Income	0	0	0	0	28,714	28,714
Misc Rev-Other Reportable Items	969	908	(61)	67,641	71,643	4,002
<b>TOTAL OPERATING SOURCES</b>	<b>1,930,899</b>	<b>2,260,655</b>	<b>329,756</b>	<b>5,546,871</b>	<b>7,351,787</b>	<b>1,804,916</b>
<b>OPERATING USES</b>						
Salaries and Wages	451,432	473,167	(21,735)	1,953,811	2,056,241	(102,430)
Employee Fringe	127,248	110,675	16,573	661,253	603,980	57,273
<b>Total Personnel Cost</b>	<b>578,680</b>	<b>583,842</b>	<b>(5,162)</b>	<b>2,615,064</b>	<b>2,660,221</b>	<b>(45,157)</b>
Professional Services	1,000	0	1,000	19,100	11,100	8,000
Services and Supplies	259,938	278,555	(18,617)	1,545,822	1,490,552	55,269
Insurance	33,660	28,438	5,222	134,640	113,704	20,936
Utilities	42,625	42,333	292	513,830	457,895	55,935
Cost of Goods Sold	111,800	135,788	(23,988)	323,750	382,886	(59,136)
Central Services Cost	27,958	27,958	0	223,667	223,667	0
<b>Total Services &amp; Supplies</b>	<b>476,982</b>	<b>513,073</b>	<b>(36,091)</b>	<b>2,760,808</b>	<b>2,679,804</b>	<b>81,005</b>
<b>TOTAL OPERATING USES</b>	<b>1,055,662</b>	<b>1,096,915</b>	<b>(41,253)</b>	<b>5,375,873</b>	<b>5,340,025</b>	<b>35,848</b>
<b>OPERATING SOURCES(USES)</b>	<b>875,237</b>	<b>1,163,740</b>	<b>288,503</b>	<b>170,998</b>	<b>2,011,763</b>	<b>1,840,764</b>

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

**RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	98,345	75,059	(23,286)	901,771	910,945	9,174
Facility Fees	250,240	242,946	(7,294)	813,281	844,951	31,670
Intergovernmental - Operating Grants	1,400	1,417	17	11,200	11,333	133
Misc Rev-Other Reportable Items	0	0	0	0	3,000	3,000
<b>TOTAL OPERATING SOURCES</b>	<b>349,985</b>	<b>319,422</b>	<b>(30,563)</b>	<b>1,726,252</b>	<b>1,770,229</b>	<b>43,977</b>
<b>OPERATING USES</b>						
Salaries and Wages	58,905	82,503	(23,598)	724,456	769,713	(45,257)
Employee Fringe	22,219	25,112	(2,893)	230,203	221,797	8,406
<b>Total Personnel Cost</b>	<b>81,124</b>	<b>107,615</b>	<b>(26,491)</b>	<b>954,659</b>	<b>991,510</b>	<b>(36,851)</b>
Professional Services	0	0	0	5,550	5,550	0
Services and Supplies	35,838	40,845	(5,007)	390,909	313,309	77,600
Insurance	3,328	4,213	(886)	26,620	33,706	(7,086)
Utilities	11,158	10,947	211	88,677	86,662	2,015
Cost of Goods Sold	3,975	3,183	792	36,915	26,262	10,653
Central Services Cost	8,808	8,808	0	70,467	70,467	0
<b>Total Services &amp; Supplies</b>	<b>63,107</b>	<b>67,997</b>	<b>(4,890)</b>	<b>619,138</b>	<b>535,956</b>	<b>83,182</b>
<b>TOTAL OPERATING USES</b>	<b>144,231</b>	<b>175,612</b>	<b>(31,381)</b>	<b>1,573,797</b>	<b>1,527,466</b>	<b>46,332</b>
<b>OPERATING SOURCES(USES)</b>	<b>205,754</b>	<b>143,809</b>	<b>(61,944)</b>	<b>152,455</b>	<b>242,764</b>	<b>90,309</b>

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

**PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	465	1,405	940	44,370	35,450	(8,920)
Facility Fees	169,454	164,515	(4,939)	550,726	572,172	21,446
Intergovernmental - Operating Grants	0	0	0	14,500	9,240	(5,260)
Interfund Services	2,130	2,749	619	44,090	46,434	2,344
Misc Rev-Other Reportable Items	80	0	(80)	9,370	0	(9,370)
<b>TOTAL OPERATING SOURCES</b>	<b>172,129</b>	<b>168,668</b>	<b>(3,461)</b>	<b>663,056</b>	<b>663,295</b>	<b>239</b>
<b>OPERATING USES</b>						
Salaries and Wages	10,123	14,897	(4,774)	204,166	222,912	(18,746)
Employee Fringe	4,746	4,522	224	50,574	50,113	461
<b>Total Personnel Cost</b>	<b>14,869</b>	<b>19,419</b>	<b>(4,550)</b>	<b>254,740</b>	<b>273,025</b>	<b>(18,286)</b>
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	10,585	11,705	(1,120)	171,253	149,844	21,409
Insurance	1,095	6,143	(5,049)	8,756	14,145	(5,389)
Utilities	4,435	5,277	(842)	57,285	57,598	(313)
Central Services Cost	3,292	3,292	0	26,333	26,333	0
<b>Total Services &amp; Supplies</b>	<b>19,407</b>	<b>26,417</b>	<b>(7,010)</b>	<b>264,738</b>	<b>249,031</b>	<b>15,707</b>
<b>TOTAL OPERATING USES</b>	<b>34,276</b>	<b>45,835</b>	<b>(11,560)</b>	<b>519,477</b>	<b>522,056</b>	<b>(2,579)</b>
<b>OPERATING SOURCES(USES)</b>	<b>137,853</b>	<b>122,833</b>	<b>(15,020)</b>	<b>143,579</b>	<b>141,239</b>	<b>(2,340)</b>

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

**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	0	165	165	85,350	85,581	231
Facility Fees	27,586	26,781	(805)	89,654	93,144	3,490
<b>TOTAL OPERATING SOURCES</b>	<b>27,586</b>	<b>26,946</b>	<b>(640)</b>	<b>175,004</b>	<b>178,726</b>	<b>3,722</b>
<b>OPERATING USES</b>						
Salaries and Wages	1,429	2,185	(756)	87,254	92,096	(4,842)
Employee Fringe	972	1,079	(107)	17,900	18,200	(299)
<b>Total Personnel Cost</b>	<b>2,401</b>	<b>3,263</b>	<b>(862)</b>	<b>105,154</b>	<b>110,296</b>	<b>(5,141)</b>
Professional Services	0	0	0	555	555	0
Services and Supplies	1,066	977	89	32,016	31,370	646
Insurance	0	0	0	1,474	1,824	(350)
Utilities	405	685	(280)	5,045	5,307	(262)
Cost of Goods Sold	0	0	0	10,000	9,132	868
Central Services Cost	900	900	0	7,200	7,200	0
<b>Total Services &amp; Supplies</b>	<b>2,371</b>	<b>2,562</b>	<b>(191)</b>	<b>56,290</b>	<b>55,388</b>	<b>902</b>
<b>TOTAL OPERATING USES</b>	<b>4,772</b>	<b>5,825</b>	<b>(1,053)</b>	<b>161,444</b>	<b>165,684</b>	<b>(4,239)</b>
<b>OPERATING SOURCES(USES)</b>	<b>22,814</b>	<b>21,121</b>	<b>(1,693)</b>	<b>13,560</b>	<b>13,042</b>	<b>(518)</b>

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

**COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	(13,666)	(27,433)	(13,767)	(405,157)	(476,242)	(71,085)
Facility Fees	212,803	206,600	(6,203)	691,610	718,541	26,931
Investment Income	2,500	7,631	5,131	20,000	63,000	43,000
<b>TOTAL OPERATING SOURCES</b>	<b>201,637</b>	<b>186,799</b>	<b>(14,838)</b>	<b>306,453</b>	<b>305,299</b>	<b>(1,154)</b>
<b>OPERATING USES</b>						
Salaries and Wages	9,333	10,347	(1,014)	81,687	94,736	(13,049)
Employee Fringe	3,417	3,324	93	28,782	28,770	12
<b>Total Personnel Cost</b>	<b>12,750</b>	<b>13,671</b>	<b>(922)</b>	<b>110,469</b>	<b>123,506</b>	<b>(13,037)</b>
Services and Supplies	2,534	1,430	1,104	61,901	34,003	27,898
Utilities	1,217	715	502	9,736	5,407	4,329
Central Services Cost	1,417	1,417	0	11,333	11,333	0
Defensible Space	50,000	0	50,000	50,000	70,733	(20,733)
<b>Total Services &amp; Supplies</b>	<b>55,168</b>	<b>3,562</b>	<b>51,606</b>	<b>132,971</b>	<b>121,476</b>	<b>11,495</b>
<b>TOTAL OPERATING USES</b>	<b>67,917</b>	<b>17,233</b>	<b>50,684</b>	<b>243,439</b>	<b>244,982</b>	<b>(1,543)</b>
<b>OPERATING SOURCES(USES)</b>	<b>133,720</b>	<b>169,566</b>	<b>35,846</b>	<b>63,014</b>	<b>60,317</b>	<b>(2,696)</b>



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

**BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Charges for Services	(2,000)	(4,892)	(2,892)	952,280	1,073,521	121,241
Facility Fees	158,222	154,214	(4,008)	514,222	533,223	19,001
Investment Income	1,125	1,563	438	9,000	13,565	4,565
<b>TOTAL OPERATING SOURCES</b>	<b>157,347</b>	<b>150,884</b>	<b>(6,463)</b>	<b>1,475,502</b>	<b>1,620,309</b>	<b>144,807</b>
<b>OPERATING USES</b>						
Salaries and Wages	19,922	28,507	(8,585)	567,796	551,665	16,131
Employee Fringe	10,292	9,891	401	138,054	122,968	15,086
<b>Total Personnel Cost</b>	<b>30,214</b>	<b>38,397</b>	<b>(8,184)</b>	<b>705,850</b>	<b>674,633</b>	<b>31,217</b>
Professional Services	1,000	0	1,000	13,550	5,550	8,000
Services and Supplies	19,399	23,804	(4,406)	337,235	301,621	35,614
Insurance	0	0	0	14,300	22,584	(8,284)
Utilities	6,877	6,828	49	76,411	89,357	(12,946)
Cost of Goods Sold	0	0	0	82,400	80,585	1,815
Central Services Cost	7,717	7,717	0	61,733	61,733	0
<b>Total Services &amp; Supplies</b>	<b>34,992</b>	<b>38,349</b>	<b>(3,356)</b>	<b>585,629</b>	<b>561,429</b>	<b>24,200</b>
<b>TOTAL OPERATING USES</b>	<b>65,206</b>	<b>76,746</b>	<b>(11,540)</b>	<b>1,291,479</b>	<b>1,236,063</b>	<b>55,417</b>
<b>OPERATING SOURCES(USES)</b>	<b>92,141</b>	<b>74,138</b>	<b>(18,003)</b>	<b>184,023</b>	<b>384,246</b>	<b>200,224</b>

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

**INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Interfund Services	230,388	224,216	(6,173)	1,988,801	1,815,276	(173,526)
<b>TOTAL OPERATING SOURCES</b>	<b>230,388</b>	<b>224,216</b>	<b>(6,173)</b>	<b>1,988,801</b>	<b>1,815,276</b>	<b>(173,526)</b>
<b>OPERATING USES</b>						
Salaries and Wages	115,025	101,557	13,468	1,015,959	858,699	157,259
Employee Fringe	60,994	46,480	14,514	504,863	420,252	84,611
<b>Total Personnel Cost</b>	<b>176,019</b>	<b>148,037</b>	<b>27,982</b>	<b>1,520,822</b>	<b>1,278,951</b>	<b>241,871</b>
Professional Services	750	0	750	6,000	0	6,000
Services and Supplies	45,262	66,179	(20,917)	503,302	535,925	(32,623)
Insurance	382	544	(163)	3,054	4,354	(1,300)
Utilities	775	888	(113)	6,980	7,139	(159)
<b>Total Services &amp; Supplies</b>	<b>47,169</b>	<b>67,611</b>	<b>(20,442)</b>	<b>519,336</b>	<b>547,418</b>	<b>(28,083)</b>
<b>TOTAL OPERATING USES</b>	<b>223,188</b>	<b>215,648</b>	<b>7,539</b>	<b>2,040,157</b>	<b>1,826,369</b>	<b>213,788</b>
<b>OPERATING SOURCES(USES)</b>	<b>7,201</b>	<b>8,567</b>	<b>1,367</b>	<b>(51,356)</b>	<b>(11,093)</b>	<b>40,263</b>

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

**WORKERS COMPENSATION FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

For Period Ending February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
<b>OPERATING SOURCES</b>						
Interfund Services	52,887	51,446	(1,441)	341,950	335,052	(6,898)
Investment Income	313	0	(313)	2,500	360	(2,140)
<b>TOTAL OPERATING SOURCES</b>	<b>53,200</b>	<b>51,446</b>	<b>(1,753)</b>	<b>344,450</b>	<b>335,412</b>	<b>(9,038)</b>
<b>OPERATING USES</b>						
Insurance	37,393	37,393	0	299,144	299,144	0
Total Services & Supplies	37,393	37,393	0	299,144	299,144	0
<b>TOTAL OPERATING USES</b>	<b>37,393</b>	<b>37,393</b>	<b>0</b>	<b>299,144</b>	<b>299,144</b>	<b>0</b>
<b>OPERATING SOURCES(USES)</b>	<b>15,807</b>	<b>14,053</b>	<b>(1,753)</b>	<b>45,306</b>	<b>36,268</b>	<b>(9,038)</b>

**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 February 28, 2019

	<b>Current Month Budget</b>	<b>Current Month Actual</b>	<b>Month Budget Variance</b>	<b>Current YTD Budget</b>	<b>Current YTD Actual</b>	<b>YTD Budget Variance</b>
Charges for Services	393,501	459,807	66,306	2,673,666	3,045,770	372,104
Facility Fee	35,467	34,433	(1,034)	115,268	119,757	4,489
<b>TOTAL OPERATING SOURCES</b>	<b>428,968</b>	<b>494,240</b>	<b>65,272</b>	<b>2,788,934</b>	<b>3,165,527</b>	<b>376,593</b>
<b>OPERATING USES</b>						
Salaries and Wages	84,500	107,910	(23,410)	739,709	836,699	(96,990)
Employee Fringe	28,505	30,460	(1,954)	227,166	234,411	(7,245)
<b>Total Personnel Cost</b>	<b>113,005</b>	<b>138,370</b>	<b>(25,364)</b>	<b>966,875</b>	<b>1,071,109</b>	<b>(104,234)</b>
Professional Services	0	0	0	1,110	1,110	0
Services and Supplies	67,933	71,401	(3,468)	585,896	538,147	47,749
Insurance	1,293	1,214	78	10,340	9,716	624
Utilities	10,590	12,541	(1,951)	65,485	75,528	(10,043)
Cost of Goods Sold	111,800	135,788	(23,988)	718,870	847,290	(128,420)
Central Services Cost	1,917	1,917	0	15,333	15,333	0
<b>Total Services &amp; Supplies</b>	<b>193,532</b>	<b>222,861</b>	<b>(29,329)</b>	<b>1,397,035</b>	<b>1,487,124</b>	<b>(90,090)</b>
<b>TOTAL OPERATING USES</b>	<b>306,537</b>	<b>361,230</b>	<b>(54,693)</b>	<b>2,363,910</b>	<b>2,558,233</b>	<b>(194,324)</b>
<b>OPERATING SOURCES(USES)</b>	<b>122,431</b>	<b>133,010</b>	<b>10,579</b>	<b>425,024</b>	<b>607,294</b>	<b>182,269</b>