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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the three months ending December 31, 2015**  
**25% of the Fiscal Year 2016**

	General Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
Property Taxes	\$ 5,977,668	\$ -	\$ 135,557	\$ (5,842,111)	2%
Sales and use taxes	3,108,225	87,419	801,652	(2,306,573)	26%
Payments in Lieu of taxes	275,000	-	-	(275,000)	0%
State revenue	1,461,035	120,060	394,718	(1,066,317)	27%
Occupation and franchise taxes	1,030,000	63,079	226,977	(803,023)	22%
Hotel Occupation Tax	900,000	59,169	224,759	(675,241)	25%
Licenses and permits	347,800	27,705	118,794	(229,006)	34%
Interest income	11,522	987	4,949	(6,573)	43%
Recreation fees	156,100	5,334	26,017	(130,083)	17%
Special Services	22,500	2,337	5,728	(16,772)	25%
Grant Income	215,917	2,488	11,979	(203,938)	6%
Other	234,365	49,627	120,846	(113,519)	52%
<b>Total Revenues</b>	<b>13,740,132</b>	<b>418,205</b>	<b>2,071,976</b>	<b>(11,668,156)</b>	<b>15%</b>
<b>EXPENDITURES</b>					
Current:					
Administrative Services	590,974	51,380	110,900	(480,074)	19%
Mayor and Council	191,343	9,097	32,649	(158,694)	17%
Boards & Commissions	9,160	726	847	(8,313)	9%
Public Buildings & Grounds	510,328	18,721	108,733	(401,595)	21%
Administration	500,043	41,918	104,334	(395,709)	21%
Police and Animal Control	4,346,735	415,522	969,939	(3,376,796)	22%
Fire	1,705,949	14,345	444,540	(1,261,409)	26%
Community Development	598,148	40,899	101,607	(496,541)	17%
Public Works	3,372,972	300,292	759,921	(2,613,051)	23%
Recreation	670,345	50,265	115,023	(555,322)	17%
Library	766,945	62,522	160,018	(606,927)	21%
Information Technology	208,485	5,428	43,311	(165,174)	21%
Human Resources	693,497	18,514	68,346	(625,151)	10%
Public Transportation	94,677	8,305	18,268	(76,409)	19%
Capital outlay	493,499	20,235	23,457	(470,042)	5%
<b>Total Expenditures</b>	<b>14,753,100</b>	<b>1,058,169</b>	<b>3,061,892</b>	<b>(11,691,208)</b>	<b>21%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,012,968)</b>	<b>(639,964)</b>	<b>(989,916)</b>	<b>23,052</b>	<b>98%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	70,663	-	-	(70,663)	0%
Operating transfers out (EDF, OSP, CIP)	(1,265,000)	-	-	1,265,000	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>(1,194,337)</b>	<b>-</b>	<b>-</b>	<b>1,194,337</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (2,207,305)</b>	<b>\$ (639,964)</b>	<b>\$ (989,916)</b>	<b>\$ 1,217,389</b>	<b>45%</b>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the three months ending December 31, 2015**  
**25% of the Fiscal Year 2016**

	Debt Service Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of budget Used</u>
<b>REVENUES</b>					
Property Taxes	\$ 1,864,694	\$ 776	\$ 8,575	\$ (1,856,119)	0%
Sales and use taxes	1,554,113	43,710	400,826	(1,153,287)	26%
Payments in Lieu of taxes	30,000	-	-	(30,000)	0%
Interest income	7,002	156	699	(6,303)	10%
Other (Special Assessments; Fire Reimbursmt)	852,796	43,381	129,717	(723,079)	15%
<b>Total Revenues</b>	<b>4,308,605</b>	<b>88,023</b>	<b>539,817</b>	<b>(3,768,788)</b>	<b>13%</b>
<b>EXPENDITURES</b>					
Current:					
Administration	90,000	11	86	(89,914)	0%
Fire Contract Bond	298,677	-	74,100	(224,577)	25%
Debt service					
Principal	2,947,400	1,415,000	1,565,000	(1,382,400)	53%
Interest	871,458	140,370	282,173	(589,285)	32%
<b>Total Expenditures</b>	<b>4,207,535</b>	<b>1,555,381</b>	<b>1,921,359</b>	<b>(2,286,176)</b>	<b>46%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>101,070</b>	<b>(1,467,358)</b>	<b>(1,381,542)</b>	<b>(1,482,612)</b>	<b>-1367%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery Bond)	339,145	-	-	(339,145)	0%
Operating transfers out (CIP)	(12,333,489)	-	-	12,333,489	0%
Bond/registered warrant proceeds	11,500,000	-	-	(11,500,000)	0%
<b>Total other Financing Sources (Uses)</b>	<b>(494,344)</b>	<b>-</b>	<b>-</b>	<b>494,344</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (393,274)</b>	<b>\$ (1,467,358)</b>	<b>\$ (1,381,542)</b>	<b>\$ (988,268)</b>	<b>351%</b>

**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the three months ending December 31, 2015**  
**25% of the Fiscal Year 2016**

	Capital Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of budget Used</u>
<b>REVENUES</b>					
Interest income	\$ -	\$ -	\$ 4	\$ 4	0%
Grant Income	1,061,000	-	250,326	(810,674)	24%
Interagency	926,100	-	-	(926,100)	0%
<b>Total Revenues</b>	<u>1,987,100</u>	<u>-</u>	<u>250,330</u>	<u>(1,736,770)</u>	<u>13%</u>
<b>EXPENDITURES</b>					
Current:					
Capital outlay	30,847,780	253,472	288,834	(30,558,946)	1%
<b>Total Expenditures</b>	<u>30,847,780</u>	<u>253,472</u>	<u>288,834</u>	<u>(30,558,946)</u>	<u>1%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,860,680)</u>	<u>(253,472)</u>	<u>(38,504)</u>	<u>(28,822,176)</u>	<u>0%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	28,860,680	-	-	(28,860,680)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>28,860,680</u>	<u>-</u>	<u>-</u>	<u>(28,860,680)</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ -</u>	<u>\$ (253,472)</u>	<u>\$ (38,504)</u>	<u>\$ 38,504</u>	<u>0%</u>

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	Sewer Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<b>REVENUES</b>					
User fees	\$ 3,629,271	\$ 3,689	\$ 512,047	\$ (3,117,224)	14%
Service charge and hook-up fees	200,000	29,305	59,345	(140,655)	30%
Grant Income	22,918	22,918	22,918	-	100%
Miscellaneous	450	32	99	(351)	22%
<b>Total Revenues</b>	<b>3,852,639</b>	<b>55,944</b>	<b>594,409</b>	<b>(3,258,230)</b>	<b>15%</b>
<b>EXPENDITURES</b>					
General Administrative	533,968	46,112	118,995	(414,973)	22%
Maintenance	2,854,687	194,186	274,814	(2,579,873)	10%
Storm Water Grant	27,502	1,500	1,506	(25,996)	5%
Capital Outlay	405,300	-	-	(405,300)	0%
<b>Total Expenditures</b>	<b>3,821,457</b>	<b>241,798</b>	<b>395,315</b>	<b>(3,426,142)</b>	<b>10%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>31,182</b>	<b>(185,854)</b>	<b>199,094</b>	<b>167,912</b>	<b>638%</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	3,311	219	339	(2,972)	10%
	3,311	219	339	(2,972)	10%
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>34,493</b>	<b>(185,635)</b>	<b>199,433</b>	<b>164,940</b>	<b>578%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%
<b>NET INCOME (LOSS)</b>	<b>\$ (15,507)</b>	<b>\$ (185,635)</b>	<b>\$ 199,433</b>	<b>\$ 214,940</b>	<b>-1286%</b>

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	Golf Course Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<b>REVENUES</b>					
Greens Fees	\$ 138,000	\$ 2,515	\$ 15,632	\$ (122,368)	11%
Carts	50,000	490	4,962	(45,038)	10%
Concessions	33,500	335	3,850	(29,650)	11%
<b>Total Golf Proceeds</b>	<u>221,500</u>	<u>3,340</u>	<u>24,444</u>	<u>(197,056)</u>	<u>11%</u>
Pro-Shop Merchandise	4,750	207	633	(4,117)	13%
Fee Income	200	12	86	(114)	43%
Miscellaneous	100	(1)	2	(98)	2%
<b>Total Other Revenue</b>	<u>5,050</u>	<u>218</u>	<u>721</u>	<u>(4,329)</u>	<u>14%</u>
<b>Total Revenue</b>	<u>226,550</u>	<u>3,558</u>	<u>25,165</u>	<u>(201,385)</u>	<u>11%</u>
<b>EXPENDITURES</b>					
General Administrative	156,591	9,414	27,428	(129,163)	18%
Cost of merchandise sold	18,664	894	1,396	(17,268)	7%
Maintenance	160,288	8,691	23,158	(137,130)	14%
Capital Outlay	22,000	21,500	21,500	(500)	98%
<b>Total Expenditures</b>	<u>357,543</u>	<u>40,499</u>	<u>73,482</u>	<u>(284,061)</u>	<u>21%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(130,993)</u>	<u>(36,941)</u>	<u>(48,317)</u>	<u>82,676</u>	<u>37%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	503	22	71	(432)	14%
	<u>503</u>	<u>22</u>	<u>71</u>	<u>(432)</u>	<u>14%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(130,490)</u>	<u>(36,919)</u>	<u>(48,246)</u>	<u>82,244</u>	<u>37%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	125,000	-	-	(125,000)	0%
<b>NET INCOME (LOSS)</b>	<u>\$ (5,490)</u>	<u>\$ (36,919)</u>	<u>\$ (48,246)</u>	<u>\$ 42,756</u>	<u>879%</u>

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	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
Lottery Rev/Community Betterment	\$ 925,000	\$ 84,240	\$ 231,830	\$ (693,170)	25%
Lottery Tax Form 51	350,000	27,145	81,678	(268,322)	23%
Event Revenue	30,500	-	-	(30,500)	0%
Interest income	2,972	659	711	(2,261)	24%
<b>Total Revenues</b>	<b>1,308,472</b>	<b>112,044</b>	<b>314,219</b>	<b>(994,253)</b>	<b>24%</b>
<b>EXPENDITURES</b>					
Current:					
Professional Services	233,261	27,086	49,706	(183,555)	21%
Salute to Summer	22,535	-	-	(22,535)	0%
50th Year Celebration	-	-	473	473	0%
Community Events	9,290	1,363	6,417	(2,873)	69%
Events - Marketing	22,600	-	468	(22,132)	2%
Recreation Events	10,000	-	-	(10,000)	0%
Concert & Movie Nights	9,800	-	-	(9,800)	0%
Travel & Training	13,420	-	-	(13,420)	0%
State Taxes	350,000	27,145	81,678	(268,322)	23%
Other	-	-	-	-	0%
Capital outlay	14,000	13,776	13,776	(224)	98%
<b>Total Expenditures</b>	<b>684,906</b>	<b>69,370</b>	<b>152,518</b>	<b>(532,388)</b>	<b>22%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>623,566</b>	<b>42,674</b>	<b>161,701</b>	<b>461,865</b>	<b>26%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out	(1,461,999)	-	-	1,461,999	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>(1,461,999)</b>	<b>-</b>	<b>-</b>	<b>1,461,999</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (838,433)</b>	<b>\$ 42,674</b>	<b>\$ 161,701</b>	<b>\$ 1,923,864</b>	<b>-19%</b>

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	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
JQH Payment	1,186,573	296,643	593,287	(593,286)	50%
Interest income	266	-	-	(266)	0%
<b>Total Revenues</b>	<u>1,186,839</u>	<u>296,643</u>	<u>593,287</u>	<u>(593,552)</u>	<u>50%</u>
<b>EXPENDITURES</b>					
Current:					
Professional Services	10,000	-	-	-	0%
Debt service: (Warrants)					0%
Principal	685,000	-	685,000	-	100%
Interest	1,311,427	-	666,639	(644,788)	51%
<b>Total Expenditures</b>	<u>2,006,427</u>	<u>-</u>	<u>1,351,639</u>	<u>(654,788)</u>	<u>67%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(819,588)</u>	<u>296,643</u>	<u>(758,352)</u>	<u>61,236</u>	<u>93%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	600,000	-	-	(600,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds		-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	<u>\$ (219,588)</u>	<u>\$ 296,643</u>	<u>\$ (758,352)</u>	<u>\$ (538,764)</u>	<u>345%</u>

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	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
Interest income	45	-	4	(41)	9%
<b>Total Revenues</b>	<u>45</u>	<u>-</u>	<u>4</u>	<u>(41)</u>	<u>9%</u>
<b>EXPENDITURES</b>					
Current:					
General Administrative	19,467	831	5,107	(14,360)	26%
Professional Services					0%
Maintenance	19,500	655	975	(18,525)	5%
Debt service: (Warrants)					
Principal	430,000	430,000	430,000	-	100%
Interest	144,580	4,730	4,730	(139,850)	3%
<b>Total Expenditures</b>	<u>613,547</u>	<u>436,216</u>	<u>440,812</u>	<u>(172,735)</u>	<u>72%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(613,502)</u>	<u>(436,216)</u>	<u>(440,808)</u>	<u>172,694</u>	<u>72%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	615,000		-	(615,000)	0%
Operating transfers out					0%
Bond/registered warrant proceeds		-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>615,000</u>	<u>-</u>	<u>-</u>	<u>(615,000)</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	\$ <u>1,498</u>	\$ <u>(436,216)</u>	\$ <u>(440,808)</u>	\$ <u>(442,306)</u>	<u>-29426%</u>



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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
Sales and use taxes	1,554,113	43,710	400,826	(1,153,287)	26%
Interest income	3,583	296	964	(2,619)	27%
<b>Total Revenues</b>	<u>1,557,696</u>	<u>44,006</u>	<u>401,790</u>	<u>(1,155,906)</u>	<u>26%</u>
<b>EXPENDITURES</b>					
Current:					
Community Development	30,000	-	-	(30,000)	0%
Professional Services	150,000	-	-	(150,000)	0%
Financial / Legal Fees	50,000	-	-	(50,000)	0%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	307,500	-	-	(307,500)	0%
<b>Total Expenditures</b>	<u>537,500</u>	<u>-</u>	<u>-</u>	<u>(537,500)</u>	<u>0%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>1,020,196</u>	<u>44,006</u>	<u>401,790</u>	<u>(618,406)</u>	<u>39%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in			-	-	0%
Operating transfers out	(15,550,000)	-	-	15,550,000	0%
Bond/registered warrant proceeds	15,000,000	-	-	(15,000,000)	0%
<b>Total other Financing Sources (Uses)</b>	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	<u>\$ 470,196</u>	<u>\$ 44,006</u>	<u>\$ 401,790</u>	<u>\$ (68,406)</u>	<u>85%</u>