

**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

	<b>General Fund</b>				
	<b>Budget</b> <b>(12 month)</b>	<b>MTD</b> <b>Actual</b>	<b>YTD</b> <b>Actual</b>	<b>Over(under)</b> <b>Budget</b>	<b>% of budget</b> <b>Used</b>
<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)</b> <b>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</b> <b>SOURCES OVER (UNDER) EXPENDITURES</b> <b>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**

<b>Debt Service Fund</b>						
	<b>Budget</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of budget Used</b>	
<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 Reimbursmnt)	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**

	<b>Capital Fund</b>					<b>% of budget Used</b>
	<b>Budget</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>		
<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>	<b>1,987,100</b>	<b>-</b>	<b>250,330</b>	<b>(1,736,770)</b>		<b>13%</b>
<b>EXPENDITURES</b>						
Current:						
Capital outlay	30,847,780	253,472	288,834	(30,558,946)		1%
<b>Total Expenditures</b>	<b>30,847,780</b>	<b>253,472</b>	<b>288,834</b>	<b>(30,558,946)</b>		<b>1%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(28,860,680)</b>	<b>(253,472)</b>	<b>(38,504)</b>	<b>(28,822,176)</b>		<b>0%</b>
<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>	<b>28,860,680</b>	<b>-</b>	<b>-</b>	<b>(28,860,680)</b>		<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ (253,472)</b>	<b>\$ (38,504)</b>	<b>\$ 38,504</b>		<b>0%</b>

**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
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25% of the Fiscal Year 2016

<b>Sewer Fund</b>						
	<b>Budget</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>(Under) Budget</b>	<b>% of Budget Used</b>	
<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%	
	<b>3,311</b>	<b>219</b>	<b>339</b>	<b>(2,972)</b>	<b>10%</b>	
<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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<b>Golf Course Fund</b>						
	<b>Budget</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>(Under) Budget</b>	<b>% of Budget Used</b>	
<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>	<b>221,500</b>	<b>3,340</b>	<b>24,444</b>	<b>(197,056)</b>	<b>11%</b>	
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>	<b>5,050</b>	<b>218</b>	<b>721</b>	<b>(4,329)</b>	<b>14%</b>	
<b>Total Revenue</b>	<b>226,550</b>	<b>3,558</b>	<b>25,165</b>	<b>(201,385)</b>	<b>11%</b>	
<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>	<b>357,543</b>	<b>40,499</b>	<b>73,482</b>	<b>(284,061)</b>	<b>21%</b>	
<b>OPERATING INCOME (LOSS)</b>	<b>(130,993)</b>	<b>(36,941)</b>	<b>(48,317)</b>	<b>82,676</b>	<b>37%</b>	
<b>NON-OPERATING REVENUE (EXPENSE)</b>						
Interest income	503	22	71	(432)	14%	
	<b>503</b>	<b>22</b>	<b>71</b>	<b>(432)</b>	<b>14%</b>	
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(130,490)</b>	<b>(36,919)</b>	<b>(48,246)</b>	<b>82,244</b>	<b>37%</b>	
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in (Lottery)	125,000	-	-	(125,000)	0%	
<b>NET INCOME (LOSS)</b>	<b>\$ (5,490)</b>	<b>\$ (36,919)</b>	<b>\$ (48,246)</b>	<b>\$ 42,756</b>	<b>879%</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**

<b>Lottery Fund</b>						
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <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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	<b>Economic Development</b>				
	<b>Budget (12 month)</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of budget Used</b>
<b>REVENUES</b>					
JQH Payment	1,186,573	296,643	593,287	(593,286)	50%
Interest income	266	-	-	(266)	0%
<b>Total Revenues</b>	<b>1,186,839</b>	<b>296,643</b>	<b>593,287</b>	<b>(593,552)</b>	<b>50%</b>
<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>	<b>2,006,427</b>	<b>-</b>	<b>1,351,639</b>	<b>(654,788)</b>	<b>67%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(819,588)</b>	<b>296,643</b>	<b>(758,352)</b>	<b>61,236</b>	<b>93%</b>
<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>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>(600,000)</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (219,588)</b>	<b>\$ 296,643</b>	<b>\$ (758,352)</b>	<b>\$ (538,764)</b>	<b>345%</b>

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	<b>Off Street Parking</b>				
	<u>Budget</u> (12 month)	<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>	<b>45</b>	<b>-</b>	<b>4</b>	<b>(41)</b>	<b>9%</b>
<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>	<b>613,547</b>	<b>436,216</b>	<b>440,812</b>	<b>(172,735)</b>	<b>72%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(613,502)</b>	<b>(436,216)</b>	<b>(440,808)</b>	<b>172,694</b>	<b>72%</b>
<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>	<b>615,000</b>	<b>-</b>	<b>-</b>	<b>(615,000)</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 1,498</b>	<b>\$ (436,216)</b>	<b>\$ (440,808)</b>	<b>\$ (442,306)</b>	<b>-29426%</b>

**CITY OF LAVISTA, NEBRASKA**  
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	<b>Redevelopment Fund</b>				
	<b>Budget</b> <b>(12 month)</b>	<b>MTD</b> <b>Actual</b>	<b>YTD</b> <b>Actual</b>	<b>Over(under)</b> <b>Budget</b>	<b>% of budget</b> <b>Used</b>
<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>	<b>1,557,696</b>	<b>44,006</b>	<b>401,790</b>	<b>(1,155,906)</b>	<b>26%</b>
<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>	<b>537,500</b>	<b>-</b>	<b>-</b>	<b>(537,500)</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b> <b>EXPENDITURES</b>	<b>1,020,196</b>	<b>44,006</b>	<b>401,790</b>	<b>(618,406)</b>	<b>39%</b>
<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>	<b>(550,000)</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b> <b>SOURCES OVER (UNDER) EXPENDITURES</b> <b>AND OTHER FINANCING USES</b>	<b>\$ 470,196</b>	<b>\$ 44,006</b>	<b>\$ 401,790</b>	<b>\$ (68,406)</b>	<b>85%</b>