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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2016
58% of the Fiscal Year 2016

	General Fund					% of budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 5,977,668	\$ 1,889,500	\$ 2,748,495	\$ (3,229,173)		46%
Sales and use taxes	3,108,225	321,963	2,213,169	(895,056)		71%
Payments in Lieu of taxes	275,000	-	-	(275,000)		0%
State revenue	1,461,035	156,584	940,184	(520,851)		64%
Occupation and franchise taxes	1,030,000	165,326	679,805	(350,195)		66%
Hotel Occupation Tax	900,000	68,844	478,811	(421,189)		53%
Licenses and permits	347,800	47,532	306,194	(41,606)		88%
Interest income	11,522	2,421	12,818	1,296		111%
Recreation fees	156,100	8,709	75,645	(80,455)		48%
Special Services	22,500	1,892	14,581	(7,919)		65%
Grant Income	215,917	-	24,089	(191,828)		11%
Other	234,365	15,947	195,065	(39,300)		83%
Total Revenues	13,740,132	2,678,718	7,688,856	(6,051,276)		56%
EXPENDITURES						
Current:						
Administrative Services	590,974	63,543	309,701	(281,273)		52%
Mayor and Council	191,343	4,632	64,867	(126,476)		34%
Boards & Commissions	9,160	380	2,781	(6,379)		30%
Public Buildings & Grounds	510,328	16,864	217,391	(292,937)		43%
Administration	500,043	31,447	256,267	(243,776)		51%
Police and Animal Control	4,346,735	370,149	2,301,357	(2,045,378)		53%
Fire	1,705,949	71,029	948,933	(757,016)		56%
Community Development	598,148	39,567	260,870	(337,278)		44%
Public Works	3,372,972	250,927	1,719,358	(1,653,614)		51%
Recreation	670,345	49,506	296,185	(374,160)		44%
Library	766,945	48,818	384,219	(382,726)		50%
Information Technology	208,485	21,410	124,259	(84,226)		60%
Human Resources	693,497	18,241	307,048	(386,449)		44%
Public Transportation	94,677	6,557	44,513	(50,164)		47%
Capital outlay	493,499	5,774	48,838	(444,661)		10%
Total Expenditures	14,753,100	998,844	7,286,587	(7,466,513)		49%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,012,968)	1,679,874	402,269	1,415,237		-40%
OTHER FINANCING SOURCES (USES)						
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%
Total other Financing Sources (Uses)	(1,194,337)	-	-	1,194,337		0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (2,207,305)	\$ 1,679,874	\$ 402,269	\$ 2,609,574		-18%

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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58% of the Fiscal Year 2016

	Debt Service Fund					% of budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 1,864,694	\$ 627,897	\$ 833,520	\$ (1,031,174)	45%	
Sales and use taxes	1,554,113	160,982	1,106,585	(447,528)	71%	
Payments in Lieu of taxes	30,000	-	-	(30,000)	0%	
Interest income	7,002	97	1,092	(5,910)	16%	
Other (Special Assessments; Fire Reimbursmnt)	852,796	93,432	309,485	(543,311)	36%	
Total Revenues	4,308,605	882,408	2,250,682	(2,057,923)	52%	
EXPENDITURES						
Current:						
Administration	90,000	9,096	10,726	(79,274)	12%	
Fire Contract Bond	298,677	30,198	178,398	(120,279)	60%	
Debt service						
Principal	2,947,400	105,000	1,670,000	(1,277,400)	57%	
Interest	871,458	1,444	347,248	(524,210)	40%	
Total Expenditures	4,207,535	145,738	2,206,372	(2,001,163)	52%	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	101,070	736,670	44,310	(56,760)	44%	
OTHER FINANCING SOURCES (USES)						
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%	
Total other Financing Sources (Uses)	(494,344)	-	-	494,344	0%	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (393,274)	\$ 736,670	\$ 44,310	\$ 437,584	-11%	

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	Capital Fund					% of budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Interest income	\$ -	\$ -	\$ 4	\$ 4		0%
Grant Income	\$ 1,061,000	\$ 52,267	\$ 478,770	\$ (582,230)		45%
Interagency	\$ 926,100	\$ -	\$ 9,840	\$ (916,260)		1%
Total Revenues	\$ 1,987,100	\$ 52,267	\$ 488,614	\$ (1,498,486)		25%
EXPENDITURES						
Current:						
Capital outlay	\$ 30,847,780	\$ 140,717	\$ 680,149	\$ (30,167,631)		2%
Total Expenditures	\$ 30,847,780	\$ 140,717	\$ 680,149	\$ (30,167,631)		2%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (28,860,680)	\$ (88,450)	\$ (191,535)	\$ (28,669,145)		1%
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 28,860,680	\$ -	\$ -	\$ (28,860,680)		0%
Operating transfers out	\$ -	\$ -	\$ -	\$ -		0%
Bond/registered warrant proceeds	\$ -	\$ -	\$ -	\$ -		0%
Total other Financing Sources (Uses)	\$ 28,860,680	\$ -	\$ -	\$ (28,860,680)		0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ \$ -	\$ \$ (88,450)	\$ \$ (191,535)	\$ \$ 191,535		0%

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	Lottery Fund					% of budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Lottery Rev/Community Betterment	\$ 925,000	\$ 76,957	\$ 624,452	\$ (300,548)		68%
Lottery Tax Form 51	350,000	30,783	200,094	(149,906)		57%
Event Revenue	30,500	1,319	5,273	(25,227)		17%
Interest income	2,972	11	1,474	(1,498)		50%
Total Revenues	1,308,472	109,070	831,293	(477,179)		64%
EXPENDITURES						
Current:						
Professional Services	233,261	6,628	104,397	(128,864)		45%
Salute to Summer	22,535	1,660	4,246	(18,289)		19%
50th Year Celebration	-	-	487	487		0%
Community Events	9,290	13	7,318	(1,972)		79%
Events - Marketing	22,600	683	1,988	(20,612)		9%
Recreation Events	10,000	-	-	(10,000)		0%
Concert & Movie Nights	9,800	-	-	(9,800)		0%
Travel & Training	13,420	243	243	(13,177)		2%
State Taxes	350,000	30,783	200,094	(149,906)		57%
Other	-	-	-	-		0%
Capital outlay	14,000	-	13,776	(224)		98%
Total Expenditures	684,906	40,010	332,549	(352,357)		49%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	623,566	69,060	498,744	124,822		80%
OTHER FINANCING SOURCES (USES)						
Operating transfers out	(1,461,999)	-	-	1,461,999		0%
Bond/registered warrant proceeds	-	-	-	-		0%
Total other Financing Sources (Uses)	(1,461,999)	-	-	1,461,999		0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (838,433)	\$ 69,060	\$ 498,744	\$ 1,586,821		-59%

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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>	Over(<u>under</u>) <u>Budget</u>	% of budget <u>Used</u>
REVENUES					
JQH Payment	1,186,573	296,643	889,930	(296,643)	75%
Interest income	266	-	-	(266)	0%
Total Revenues	1,186,839	296,643	889,930	(296,909)	75%
EXPENDITURES					
Current:					
Professional Services	10,000	-	-	-	0%
Debt service: (Warrants)					0%
Principal	685,000	-	685,000	-	100%
Interest	1,311,427	644,788	1,311,427	-	100%
Total Expenditures	2,006,427	644,788	1,996,427	(10,000)	100%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(819,588)	(348,145)	(1,106,497)	(286,909)	135%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	600,000	-	-	(600,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	600,000	-	-	(600,000)	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (219,588)	\$ (348,145)	\$ (1,106,497)	\$ (886,909)	504%

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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>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
REVENUES					
Interest income	45	-	4	(41)	9%
Total Revenues	45	-	4	(41)	9%
EXPENDITURES					
Current:					
General & Administrative	19,467	659	7,997	(11,470)	41%
Professional Services		-			0%
Maintenance	19,500	202	7,160	(12,340)	37%
Debt service: (Warrants)					
Principal	430,000	-	430,000	-	100%
Interest	144,580	-	4,730	(139,850)	3%
Total Expenditures	613,547	861	449,887	(163,660)	73%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES					
	(613,502)	(861)	(449,883)	163,619	73%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	615,000		-	(615,000)	0%
Operating transfers out		-			0%
Bond/registered warrant proceeds		-	-	-	0%
Total other Financing Sources (Uses)	615,000	-	-	(615,000)	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
	\$ 1,498	\$ (861)	\$ (449,883)	\$ (451,381)	-30032%

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	Redevelopment Fund				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Sales and use taxes	1,554,113	160,982	1,106,585	(447,528)	71%
Interest income	3,583	332	2,239	(1,344)	62%
Total Revenues	1,557,696	161,314	1,108,824	(448,872)	71%
EXPENDITURES					
Current:					
Community Development	30,000	-	-	(30,000)	0%
Professional Services	150,000	9,801	20,224	(129,776)	13%
Financial / Legal Fees	50,000	-	-	(50,000)	0%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	307,500	-	-	(307,500)	0%
Total Expenditures	537,500	9,801	20,224	(517,276)	4%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,020,196	151,513	1,088,600	68,404	107%
OTHER FINANCING SOURCES (USES)					
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%
Total other Financing Sources (Uses)	(550,000)	-	-	550,000	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 470,196	\$ 151,513	\$ 1,088,600	\$ 618,404	232%

CITY OF LAVISTA, NEBRASKA
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Sewer Fund						
	Budget	MTD Actual	YTD Actual	(Under) Budget	% of Budget Used	
REVENUES						
User fees	\$ 3,629,271	\$ 250,198	\$ 1,657,132	\$ (1,972,139)	46%	
Service charge and hook-up fees	200,000	39,363	260,721	60,721	130%	
Grant Income	22,918	-	22,918	-	100%	
Miscellaneous	450	43	213	(237)	47%	
Total Revenues	3,852,639	289,604	1,940,984	(1,911,655)	50%	
EXPENDITURES						
General & Administrative	533,968	38,664	272,077	(261,891)	51%	
Maintenance	2,854,687	36,183	1,064,453	(1,790,234)	37%	
Storm Water Grant	27,502	3,570	8,356	(19,146)	30%	
Capital Outlay	405,300	-	5,471	(399,829)	1%	
Total Expenditures	3,821,457	78,417	1,350,357	(2,471,100)	35%	
OPERATING INCOME (LOSS)	31,182	211,187	590,627	559,445	1894%	
NON-OPERATING REVENUE (EXPENSE)						
Interest income	3,311	-	591	(2,720)	18%	
	3,311	-	591	(2,720)	18%	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	34,493	211,187	591,218	556,725	1714%	
OTHER FINANCING SOURCES (USES)						
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%	
NET INCOME (LOSS)	\$ (15,507)	\$ 211,187	\$ 591,218	\$ 606,725	-3813%	

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	Golf Course Fund					% of Budget Used
	Budget	MTD Actual	YTD Actual	(Under) Budget		
REVENUES						
Greens Fees	\$ 138,000	\$ 17,327	\$ 43,857	\$ (94,143)		32%
Carts	50,000	3,142	10,161	(39,839)		20%
Concessions	33,500	2,290	7,704	(25,796)		23%
Total Golf Proceeds	221,500	22,759	61,722	(159,778)		28%
Pro-Shop Merchandise	4,750	318	1,354	(3,396)		29%
Fee Income	200	20	114	(86)		57%
Miscellaneous	100	(2)	4	(96)		4%
Total Other Revenue	5,050	336	1,472	(3,578)		29%
Total Revenue	226,550	23,095	63,194	(163,356)		28%
EXPENDITURES						
General & Administrative	156,591	11,204	62,177	(94,414)		40%
Cost of merchandise sold	18,664	2,687	8,835	(9,829)		47%
Maintenance	160,288	7,845	54,870	(105,418)		34%
Capital Outlay	22,000	-	21,500	(500)		98%
Total Expenditures	357,543	21,736	147,382	(210,161)		41%
OPERATING INCOME (LOSS)	(130,993)	1,359	(84,188)	46,805		64%
NON-OPERATING REVENUE (EXPENSE)						
Interest income	503	18	154	(349)		31%
	503	18	154	(349)		31%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(130,490)	1,377	(84,034)	46,456		64%
OTHER FINANCING SOURCES (USES)						
Operating transfers in (Lottery	125,000	-	-	(125,000)		0%
NET INCOME (LOSS)	\$ (5,490)	\$ 1,377	\$ (84,034)	\$ 78,544		1531%