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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				
	<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	\$ 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%
<b>Total Revenues</b>	<b>13,740,132</b>	<b>2,678,718</b>	<b>7,688,856</b>	<b>(6,051,276)</b>	<b>56%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>14,753,100</b>	<b>998,844</b>	<b>7,286,587</b>	<b>(7,466,513)</b>	<b>49%</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>(1,012,968)</b>	<b>1,679,874</b>	<b>402,269</b>	<b>1,415,237</b>	<b>-40%</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>\$ 1,679,874</b>	<b>\$ 402,269</b>	<b>\$ 2,609,574</b>	<b>-18%</b>

**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**

	<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	\$ 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 Reimbursmt)	852,796	93,432	309,485	(543,311)	36%
<b>Total Revenues</b>	<b>4,308,605</b>	<b>882,408</b>	<b>2,250,682</b>	<b>(2,057,923)</b>	<b>52%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>4,207,535</b>	<b>145,738</b>	<b>2,206,372</b>	<b>(2,001,163)</b>	<b>52%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>101,070</b>	<b>736,670</b>	<b>44,310</b>	<b>(56,760)</b>	<b>44%</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>\$ 736,670</b>	<b>\$ 44,310</b>	<b>\$ 437,584</b>	<b>-11%</b>

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	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	52,267	478,770	(582,230)	45%
Interagency	926,100	-	9,840	(916,260)	1%
<b>Total Revenues</b>	<u>1,987,100</u>	<u>52,267</u>	<u>488,614</u>	<u>(1,498,486)</u>	<u>25%</u>
<b>EXPENDITURES</b>					
Current:					
Capital outlay	30,847,780	140,717	680,149	(30,167,631)	2%
<b>Total Expenditures</b>	<u>30,847,780</u>	<u>140,717</u>	<u>680,149</u>	<u>(30,167,631)</u>	<u>2%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,860,680)</u>	<u>(88,450)</u>	<u>(191,535)</u>	<u>(28,669,145)</u>	<u>1%</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>\$ (88,450)</u>	<u>\$ (191,535)</u>	<u>\$ 191,535</u>	<u>0%</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	\$ 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%
<b>Total Revenues</b>	<b>1,308,472</b>	<b>109,070</b>	<b>831,293</b>	<b>(477,179)</b>	<b>64%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>684,906</b>	<b>40,010</b>	<b>332,549</b>	<b>(352,357)</b>	<b>49%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>623,566</b>	<b>69,060</b>	<b>498,744</b>	<b>124,822</b>	<b>80%</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>\$ 69,060</b>	<b>\$ 498,744</b>	<b>\$ 1,586,821</b>	<b>-59%</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	889,930	(296,643)	75%
Interest income	266	-	-	(266)	0%
<b>Total Revenues</b>	<u>1,186,839</u>	<u>296,643</u>	<u>889,930</u>	<u>(296,909)</u>	<u>75%</u>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<u>2,006,427</u>	<u>644,788</u>	<u>1,996,427</u>	<u>(10,000)</u>	<u>100%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(819,588)</u>	<u>(348,145)</u>	<u>(1,106,497)</u>	<u>(286,909)</u>	<u>135%</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>\$ (348,145)</u>	<u>\$ (1,106,497)</u>	<u>\$ (886,909)</u>	<u>504%</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	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%
<b>Total Expenditures</b>	<u>613,547</u>	<u>861</u>	<u>449,887</u>	<u>(163,660)</u>	<u>73%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(613,502)</u>	<u>(861)</u>	<u>(449,883)</u>	<u>163,619</u>	<u>73%</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>(861)</u>	\$ <u>(449,883)</u>	\$ <u>(451,381)</u>	<u>-30032%</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	160,982	1,106,585	(447,528)	71%
Interest income	3,583	332	2,239	(1,344)	62%
<b>Total Revenues</b>	<u>1,557,696</u>	<u>161,314</u>	<u>1,108,824</u>	<u>(448,872)</u>	<u>71%</u>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<u>537,500</u>	<u>9,801</u>	<u>20,224</u>	<u>(517,276)</u>	<u>4%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,020,196</u>	<u>151,513</u>	<u>1,088,600</u>	<u>68,404</u>	<u>107%</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 SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 470,196</u>	<u>\$ 151,513</u>	<u>\$ 1,088,600</u>	<u>\$ 618,404</u>	<u>232%</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	\$ 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%
<b>Total Revenues</b>	<u>3,852,639</u>	<u>289,604</u>	<u>1,940,984</u>	<u>(1,911,655)</u>	<u>50%</u>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<u>3,821,457</u>	<u>78,417</u>	<u>1,350,357</u>	<u>(2,471,100)</u>	<u>35%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>31,182</u>	<u>211,187</u>	<u>590,627</u>	<u>559,445</u>	<u>1894%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	3,311	-	591	(2,720)	18%
	<u>3,311</u>	<u>-</u>	<u>591</u>	<u>(2,720)</u>	<u>18%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>34,493</u>	<u>211,187</u>	<u>591,218</u>	<u>556,725</u>	<u>1714%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%
<b>NET INCOME (LOSS)</b>	<u>\$ (15,507)</u>	<u>\$ 211,187</u>	<u>\$ 591,218</u>	<u>\$ 606,725</u>	<u>-3813%</u>



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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	\$ 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%
<b>Total Golf Proceeds</b>	<u>221,500</u>	<u>22,759</u>	<u>61,722</u>	<u>(159,778)</u>	<u>28%</u>
Pro-Shop Merchandise	4,750	318	1,354	(3,396)	29%
Fee Income	200	20	114	(86)	57%
Miscellaneous	100	(2)	4	(96)	4%
<b>Total Other Revenue</b>	<u>5,050</u>	<u>336</u>	<u>1,472</u>	<u>(3,578)</u>	<u>29%</u>
<b>Total Revenue</b>	<u>226,550</u>	<u>23,095</u>	<u>63,194</u>	<u>(163,356)</u>	<u>28%</u>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<u>357,543</u>	<u>21,736</u>	<u>147,382</u>	<u>(210,161)</u>	<u>41%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(130,993)</u>	<u>1,359</u>	<u>(84,188)</u>	<u>46,805</u>	<u>64%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	503	18	154	(349)	31%
	<u>503</u>	<u>18</u>	<u>154</u>	<u>(349)</u>	<u>31%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(130,490)</u>	<u>1,377</u>	<u>(84,034)</u>	<u>46,456</u>	<u>64%</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>\$ 1,377</u>	<u>\$ (84,034)</u>	<u>\$ 78,544</u>	<u>1531%</u>