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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 | 268,870 | (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
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2016
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 Reimbursmt) | 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% |

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

| | 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% |

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

| Lottery Fund | | | | | | |
|--|----------------------|------------------|-------------------|-----------------------|---------------------|--|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of budget Used | |
| 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% | |

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

| | 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> |
| 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% |

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

| | Off Street Parking | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|----------------------------|
| | <u>Budget</u> (12 month) | <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 | | | | | |
| 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% |

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

| | Redevelopment Fund | | | | |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
| | <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> |
| 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
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the seven months ending April 30, 2016
58% of the Fiscal Year 2016

| 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% | |

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

| | 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% |