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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2016**  
**33% 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	\$ 272,613	\$ 443,288	\$ (5,534,380)	7%
Sales and use taxes	3,108,225	319,766	1,121,418	(1,986,807)	36%
Payments in Lieu of taxes	275,000	-	-	(275,000)	0%
State revenue	1,461,035	-	394,718	(1,066,317)	27%
Occupation and franchise taxes	1,030,000	82,502	309,479	(720,521)	30%
Hotel Occupation Tax	900,000	56,481	281,240	(618,760)	31%
Licenses and permits	347,800	21,380	140,175	(207,625)	40%
Interest income	11,522	2,330	7,283	(4,239)	63%
Recreation fees	156,100	8,514	34,531	(121,569)	22%
Special Services	22,500	2,233	7,961	(14,539)	35%
Grant Income	215,917	3,756	15,734	(200,183)	7%
Other	234,365	14,128	134,974	(99,391)	58%
<b>Total Revenues</b>	<b>13,740,132</b>	<b>783,703</b>	<b>2,890,801</b>	<b>(10,849,331)</b>	<b>21%</b>
<b>EXPENDITURES</b>					
Current:					
Administrative Services	590,974	42,326	152,910	(438,064)	26%
Mayor and Council	191,343	6,639	39,288	(152,055)	21%
Boards & Commissions	9,160	72	919	(8,241)	10%
Public Buildings & Grounds	510,328	30,448	139,180	(371,148)	27%
Administration	500,043	42,958	147,292	(352,751)	29%
Police and Animal Control	4,346,735	367,781	1,333,855	(3,012,880)	31%
Fire	1,705,949	157,565	602,104	(1,103,845)	35%
Community Development	598,148	45,312	146,919	(451,229)	25%
Public Works	3,372,972	215,192	956,787	(2,416,185)	28%
Recreation	670,345	44,031	159,054	(511,291)	24%
Library	766,945	61,670	221,687	(545,258)	29%
Information Technology	208,485	38,313	81,623	(126,862)	39%
Human Resources	693,497	43,163	194,513	(498,984)	28%
Public Transportation	94,677	6,557	24,825	(69,852)	26%
Capital outlay	493,499	19,607	43,065	(450,434)	9%
<b>Total Expenditures</b>	<b>14,753,100</b>	<b>1,121,634</b>	<b>4,244,021</b>	<b>(10,509,079)</b>	<b>29%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,012,968)</b>	<b>(337,931)</b>	<b>(1,353,220)</b>	<b>(340,252)</b>	<b>134%</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>\$ (337,931)</b>	<b>\$ (1,353,220)</b>	<b>\$ 854,085</b>	<b>61%</b>

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**For the four months ending January 31, 2016**  
**33% 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><u>REVENUES</u></b>					
Property Taxes	\$ 1,864,694	\$ 78,290	\$ 86,865	\$ (1,777,829)	5%
Sales and use taxes	1,554,113	159,883	560,709	(993,404)	36%
Payments in Lieu of taxes	30,000	-	-	(30,000)	0%
Interest income	7,002	111	811	(6,191)	12%
Other (Special Assessments; Fire Reimbursmt)	852,796	-	129,717	(723,079)	15%
<b>Total Revenues</b>	<b>4,308,605</b>	<b>238,284</b>	<b>778,102</b>	<b>(3,530,503)</b>	<b>18%</b>
<b><u>EXPENDITURES</u></b>					
Current:					
Administration	90,000	778	864	(89,136)	1%
Fire Contract Bond	298,677	24,700	98,800	(199,877)	33%
Debt service					
Principal	2,947,400	-	1,565,000	(1,382,400)	53%
Interest	871,458	-	282,173	(589,285)	32%
<b>Total Expenditures</b>	<b>4,207,535</b>	<b>25,478</b>	<b>1,946,837</b>	<b>(2,260,698)</b>	<b>46%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>101,070</b>	<b>212,806</b>	<b>(1,168,735)</b>	<b>(1,269,805)</b>	<b>-1156%</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></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>\$ 212,806</b>	<b>\$ (1,168,735)</b>	<b>\$ (775,461)</b>	<b>297%</b>

**CITY OF LAVISTA, NEBRASKA**  
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**For the four months ending January 31, 2016**  
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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	-	250,326	(810,674)	24%
Interagency	926,100	9,840	9,840	(916,260)	1%
<b>Total Revenues</b>	<u>1,987,100</u>	<u>9,840</u>	<u>260,170</u>	<u>(1,726,930)</u>	<u>13%</u>
<b>EXPENDITURES</b>					
Current:					
Capital outlay	30,847,780	28,896	317,730	(30,530,050)	1%
<b>Total Expenditures</b>	<u>30,847,780</u>	<u>28,896</u>	<u>317,730</u>	<u>(30,530,050)</u>	<u>1%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(28,860,680)</u>	<u>(19,056)</u>	<u>(57,560)</u>	<u>(28,803,120)</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>\$ (19,056)</u>	<u>\$ (57,560)</u>	<u>\$ 57,560</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	\$ 133,852	\$ 365,682	\$ (559,318)	40%
Lottery Tax Form 51	350,000	30,231	111,909	(238,091)	32%
Event Revenue	30,500		225	(30,275)	1%
Interest income	2,972	42	753	(2,219)	25%
<b>Total Revenues</b>	<b>1,308,472</b>	<b>164,125</b>	<b>478,569</b>	<b>(829,903)</b>	<b>37%</b>
<b>EXPENDITURES</b>					
Current:					
Professional Services	233,261	17,865	67,572	(165,689)	29%
Salute to Summer	22,535	-	-	(22,535)	0%
50th Year Celebration	-	-	473	473	0%
Community Events	9,290	11	6,653	(2,637)	72%
Events - Marketing	22,600	255	724	(21,876)	3%
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	30,231	111,909	(238,091)	32%
Other	-	-	-	-	0%
Capital outlay	14,000	-	13,776	(224)	98%
<b>Total Expenditures</b>	<b>684,906</b>	<b>48,362</b>	<b>201,107</b>	<b>(483,799)</b>	<b>29%</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>623,566</b>	<b>115,763</b>	<b>277,462</b>	<b>346,104</b>	<b>44%</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</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	<b>\$ (838,433)</b>	<b>\$ 115,763</b>	<b>\$ 277,462</b>	<b>\$ 1,808,103</b>	<b>-33%</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	-	593,287	(593,286)	50%
Interest income	266	-	-	(266)	0%
<b>Total Revenues</b>	<u>1,186,839</u>	<u>-</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>-</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>\$ -</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	-	5,882	(13,585)	30%
Professional Services		-			0%
Maintenance	19,500	776	976	(18,524)	5%
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>776</u>	<u>441,588</u>	<u>(171,959)</u>	<u>72%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(613,502)</u>	<u>(776)</u>	<u>(441,584)</u>	<u>171,918</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>\$ (776)</u>	<u>\$ (441,584)</u>	<u>\$ (443,082)</u>	<u>-29478%</u>

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	<b>Redevelopment Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of budget</u></b> <b><u>Used</u></b>
<b>REVENUES</b>					
Sales and use taxes	1,554,113	159,883	560,709	(993,404)	36%
Interest income	3,583	359	1,323	(2,260)	37%
<b>Total Revenues</b>	<b>1,557,696</b>	<b>160,242</b>	<b>562,032</b>	<b>(995,664)</b>	<b>36%</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>160,242</b>	<b>562,032</b>	<b>(458,164)</b>	<b>55%</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>\$ 160,242</b>	<b>\$ 562,032</b>	<b>\$ 91,836</b>	<b>120%</b>

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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	\$ 226,988	958,214	\$ (2,671,057)	26%
Service charge and hook-up fees	200,000	1,100	60,445	(139,555)	30%
Grant Income	22,918	-	22,918	-	100%
Miscellaneous	450	6	105	(345)	23%
<b>Total Revenues</b>	<u>3,852,639</u>	<u>228,094</u>	<u>1,041,682</u>	<u>(2,810,957)</u>	<u>27%</u>
<b>EXPENDITURES</b>					
General & Administrative	533,968	40,618	149,231	(384,737)	28%
Maintenance	2,854,687	317,041	609,040	(2,245,647)	21%
Storm Water Grant	27,502	1,500	3,006	(24,496)	11%
Capital Outlay	405,300	-	-	(405,300)	0%
<b>Total Expenditures</b>	<u>3,821,457</u>	<u>359,159</u>	<u>761,277</u>	<u>(3,060,180)</u>	<u>20%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>31,182</u>	<u>(131,065)</u>	<u>280,405</u>	<u>249,223</u>	<u>899%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	3,311	16	372	(2,939)	11%
	<u>3,311</u>	<u>16</u>	<u>372</u>	<u>(2,939)</u>	<u>11%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>34,493</u>	<u>(131,049)</u>	<u>280,777</u>	<u>246,284</u>	<u>814%</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>\$ (131,049)</u>	<u>\$ 280,777</u>	<u>\$ 296,284</u>	<u>-1811%</u>



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	<b>Golf Course Fund</b>				
	<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	\$ 100	\$ 15,732	\$ (122,268)	11%
Carts	50,000	-	4,962	(45,038)	10%
Concessions	33,500	191	4,042	(29,458)	12%
<b>Total Golf Proceeds</b>	<u>221,500</u>	<u>291</u>	<u>24,736</u>	<u>(196,764)</u>	<u>11%</u>
Pro-Shop Merchandise	4,750	7	640	(4,110)	13%
Fee Income	200	6	92	(108)	46%
Miscellaneous	100	-	2	(98)	2%
<b>Total Other Revenue</b>	<u>5,050</u>	<u>13</u>	<u>734</u>	<u>(4,316)</u>	<u>15%</u>
<b>Total Revenue</b>	<u>226,550</u>	<u>304</u>	<u>25,470</u>	<u>(201,080)</u>	<u>11%</u>
<b>EXPENDITURES</b>					
General & Administrative	156,591	7,027	32,776	(123,815)	21%
Cost of merchandise sold	18,664	446	1,843	(16,821)	10%
Maintenance	160,288	8,207	30,304	(129,984)	19%
Capital Outlay	22,000	-	21,500	(500)	98%
<b>Total Expenditures</b>	<u>357,543</u>	<u>15,680</u>	<u>86,423</u>	<u>(271,120)</u>	<u>24%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(130,993)</u>	<u>(15,376)</u>	<u>(60,953)</u>	<u>70,040</u>	<u>47%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	503	22	93	(410)	18%
	<u>503</u>	<u>22</u>	<u>93</u>	<u>(410)</u>	<u>18%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>(130,490)</u>	<u>(15,354)</u>	<u>(60,860)</u>	<u>69,630</u>	<u>47%</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>\$ (15,354)</u>	<u>\$ (60,860)</u>	<u>\$ 55,370</u>	<u>1109%</u>