

A-4

CITY OF LAVISTA, NEBRASKA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>                      | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> | <u>% of budget</u><br><u>Used</u> |
|---|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| <b>REVENUES</b>                         |                             |                             |                             |                                     |                                   |
| General Fund                            | \$ 15,800,755               | \$ 774,717                  | \$ 1,634,647                | \$ (14,166,108)                     | 10%                               |
| Sewer Fund                              | 4,160,873                   | 326,165                     | 631,244                     | (3,529,629)                         | 15%                               |
| Debt Service Fund                       | 5,041,969                   | 184,321                     | 397,329                     | (4,644,640)                         | 8%                                |
| Lottery Fund                            | 1,394,657                   | 108,690                     | 211,980                     | (1,182,677)                         | 15%                               |
| Golf Fund                               | -                           | 22                          | 1,849                       | 1,849                               | 0%                                |
| Economic Development Fund               | 17,027,331                  | 296,643                     | 296,643                     | (16,730,688)                        | 2%                                |
| Off Street Parking Fund                 | 514                         | -                           | -                           | (514)                               | 0%                                |
| Redevelopment Fund                      | 2,198,762                   | 175,527                     | 201,627                     | (1,997,135)                         | 9%                                |
| <b>Total Revenues</b>                   | <b>45,624,861</b>           | <b>1,866,085</b>            | <b>3,375,319</b>            | <b>(42,249,542)</b>                 | <b>7%</b>                         |
| <b>EXPENDITURES</b>                     |                             |                             |                             |                                     |                                   |
| General Fund                            | 15,759,564                  | 1,145,058                   | 2,293,761                   | (13,465,803)                        | 15%                               |
| Sewer Fund                              | 3,787,942                   | 68,718                      | 157,287                     | (3,630,655)                         | 4%                                |
| Debt Service Fund                       | 3,942,953                   | 191,969                     | 240,022                     | (3,702,931)                         | 6%                                |
| Lottery Fund                            | 709,076                     | 50,300                      | 88,422                      | (620,654)                           | 12%                               |
| Golf Fund                               | -                           | 111                         | 5,175                       | 5,175                               | 0%                                |
| Economic Development Fund               | 2,005,741                   | -                           | 1,374,788                   | (630,953)                           | 69%                               |
| Off Street Parking Fund                 | 595,619                     | 1,471                       | 3,145                       | (592,474)                           | 1%                                |
| Redevelopment Fund                      | 11,476,229                  | 22,394                      | 22,419                      | (11,453,810)                        | 0%                                |
| <b>Total Expenditures</b>               | <b>38,277,124</b>           | <b>1,480,021</b>            | <b>4,185,019</b>            | <b>(34,092,105)</b>                 | <b>11%</b>                        |
| <b>REVENUES NET OF EXPENDITURES</b>     |                             |                             |                             |                                     |                                   |
| General Fund                            | 41,191                      | (370,341)                   | (659,114)                   | (700,305)                           |                                   |
| Sewer Fund                              | 372,931                     | 257,447                     | 473,957                     | 101,026                             |                                   |
| Debt Service Fund                       | 1,099,016                   | (7,648)                     | 157,307                     | (941,709)                           |                                   |
| Lottery Fund                            | 685,581                     | 58,390                      | 123,558                     | (562,023)                           |                                   |
| Golf Fund                               | -                           | (89)                        | (3,326)                     | (3,326)                             |                                   |
| Economic Development Fund               | 15,021,590                  | 296,643                     | (1,078,145)                 | (16,099,735)                        |                                   |
| Off Street Parking Fund                 | (595,105)                   | (1,471)                     | (3,145)                     | 591,960                             |                                   |
| Redevelopment Fund                      | (9,277,467)                 | 153,133                     | 179,208                     | 9,456,675                           |                                   |
| <b>Revenues Net of Expenditures</b>     | <b>7,347,737</b>            | <b>386,064</b>              | <b>(809,700)</b>            | <b>(8,157,437)</b>                  |                                   |
| <b>Capital Improvement Program Fund</b> |                             |                             |                             |                                     |                                   |
| <b>REVENUES</b>                         | <b>136,617</b>              | -                           | -                           | <b>(136,617)</b>                    | <b>0%</b>                         |
| <b>EXPENDITURES</b>                     | <b>17,141,700</b>           | <b>47,436</b>               | <b>49,592</b>               | <b>(17,092,108)</b>                 | <b>0%</b>                         |
| <b>REVENUES NET OF EXPENDITURES</b>     | <b>(17,005,083)</b>         | <b>(47,436)</b>             | <b>(49,592)</b>             | <b>16,955,491</b>                   |                                   |
| <b>TRANSFERS IN &amp; BOND PROCEEDS</b> | <b>17,005,200</b>           | -                           | <b>435,367</b>              | <b>(16,569,833)</b>                 | <b>3%</b>                         |
| <b>Net Activity</b>                     | <b>117</b>                  | <b>(47,436)</b>             | <b>385,775</b>              | <b>385,658</b>                      |                                   |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>                       | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of budget<br><u>Used</u> |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
| <b>TRANSFERS IN &amp; BOND PROCEEDS</b>  |                             |                             |                             |                              |                            |
| General Fund                             | 90,675                      | -                           | 60,000                      | (30,675)                     | 66%                        |
| Sewer Fund                               |                             |                             |                             |                              |                            |
| Debt Service Fund                        | 10,000,000                  | -                           | -                           | (10,000,000)                 | 0%                         |
| Capital Improvement Program Fund         | 17,005,200                  | -                           | 435,367                     | (16,569,833)                 | 3%                         |
| Lottery Fund                             | 170,843                     | -                           | -                           | (170,843)                    | 0%                         |
| Golf Fund                                |                             |                             |                             |                              |                            |
| Economic Development Fund                | 800,000                     | -                           | 800,000                     | -                            | 100%                       |
| Off Street Parking Fund                  | 590,000                     | -                           | 414,000                     | (176,000)                    | 70%                        |
| Redevelopment Fund                       | <u>13,100,170</u>           | <u>-</u>                    | <u>-</u>                    | <u>(13,100,170)</u>          | <u>0%</u>                  |
| Transfers In                             | <u>41,756,888</u>           | <u>-</u>                    | <u>1,709,367</u>            | <u>(40,047,521)</u>          | <u>4%</u>                  |
| <b>TRANSFERS OUT</b>                     |                             |                             |                             |                              |                            |
| General Fund                             | (1,456,500)                 | -                           | (1,256,176)                 | 200,324                      | 86%                        |
| Sewer Fund                               |                             |                             |                             |                              |                            |
| Debt Service Fund                        | (7,661,200)                 | -                           | (470,808)                   | 7,190,392                    | 6%                         |
| Capital Improvement Program Fund         |                             |                             |                             |                              |                            |
| Lottery Fund                             | (720,675)                   | -                           | (98,216)                    | 622,459                      | 14%                        |
| Golf Fund                                | (170,843)                   | -                           | -                           | 170,843                      | 0%                         |
| Economic Development Fund                |                             |                             |                             |                              |                            |
| Off Street Parking Fund                  |                             |                             |                             |                              |                            |
| Redevelopment Fund                       | <u>(8,647,500)</u>          | <u>-</u>                    | <u>(72,948)</u>             | <u>8,574,552</u>             | <u>1%</u>                  |
| Transfers Out                            | <u>(18,656,718)</u>         | <u>-</u>                    | <u>(1,898,148)</u>          | <u>16,758,570</u>            | <u>10%</u>                 |
| <b>NET TRANSFERS &amp; BOND PROCEEDS</b> |                             |                             |                             |                              |                            |
| General Fund                             | (1,365,825)                 | -                           | (1,196,176)                 | 169,649                      | 88%                        |
| Sewer Fund                               |                             |                             |                             |                              |                            |
| Debt Service Fund                        | 2,338,800                   | -                           | (470,808)                   | (2,809,608)                  |                            |
| Capital Improvement Program Fund         | 17,005,200                  | -                           | 435,367                     | (16,569,833)                 | 3%                         |
| Lottery Fund                             | (549,832)                   | -                           | (98,216)                    | 451,616                      | 18%                        |
| Golf Fund                                | (170,843)                   | -                           | -                           | 170,843                      | 0%                         |
| Economic Development Fund                | 800,000                     | -                           | 800,000                     | -                            | 100%                       |
| Off Street Parking Fund                  | 590,000                     | -                           | 414,000                     | (176,000)                    | 70%                        |
| Redevelopment Fund                       | <u>4,452,670</u>            | <u>-</u>                    | <u>(72,948)</u>             | <u>(4,525,618)</u>           |                            |
| Bond Proceeds                            | <u>23,100,170</u>           | <u>-</u>                    | <u>(188,781)</u>            | <u>(23,288,951)</u>          |                            |
| <b>NET FUND ACTIVITY</b>                 |                             |                             |                             |                              |                            |
| General Fund                             | (1,324,634)                 | (370,341)                   | (1,855,290)                 | (530,656)                    |                            |
| Sewer Fund                               | 372,931                     | 257,447                     | 473,957                     | 101,026                      |                            |
| Debt Service Fund                        | 3,437,816                   | (7,648)                     | (313,501)                   | (3,751,317)                  |                            |
| Capital Improvement Program Fund         | 117                         | (47,436)                    | 385,775                     | 385,658                      |                            |
| Lottery Fund                             | 135,749                     | 58,390                      | 25,342                      | (110,407)                    |                            |
| Golf Fund                                | (170,843)                   | (89)                        | (3,326)                     | 167,517                      |                            |
| Economic Development Fund                | 15,821,590                  | 296,643                     | (278,145)                   | (16,099,735)                 |                            |
| Off Street Parking Fund                  | (5,105)                     | (1,471)                     | 410,855                     | 415,960                      |                            |
| Redevelopment Fund                       | <u>(4,824,797)</u>          | <u>153,133</u>              | <u>106,260</u>              | <u>4,931,057</u>             |                            |
| Net Activity                             | <u>\$ 13,442,824</u>        | <u>\$ 338,628</u>           | <u>\$ (1,048,073)</u>       | <u>\$ (14,490,897)</u>       |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>   | <u>General Fund</u>          |                       |                       |                               |  | <u>% of budget<br/>Used</u> |
|--|------------------------------|-----------------------|-----------------------|-------------------------------|--|-----------------------------|
|  | <u>Budget<br/>(12 month)</u> | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> |  |                             |
| <b>REVENUES</b>  |                              |                       |                       |                               |  |                             |
| Property Taxes   | \$ 6,213,792                 | \$ 67,458             | \$ 138,435            | \$ (6,075,357)                |  | 2%                          |
| Sales and use taxes  | 4,349,841                    | 348,676               | 751,931               | (3,597,910)                   |  | 17%                         |
| Payments in Lieu of taxes  | 275,000                      | -                     | -                     | (275,000)                     |  | 0%                          |
| State revenue  | 1,663,713                    | 127,674               | 287,017               | (1,376,696)                   |  | 17%                         |
| Occupation and franchise taxes   | 1,049,200                    | 86,255                | 120,346               | (928,854)                     |  | 11%                         |
| Hotel Occupation Tax   | 950,000                      | 79,436                | 165,602               | (784,398)                     |  | 17%                         |
| Licenses and permits   | 537,536                      | 29,170                | 58,320                | (479,216)                     |  | 11%                         |
| Interest income  | 26,594                       | 666                   | 3,112                 | (23,482)                      |  | 12%                         |
| Recreation fees  | 159,730                      | 20,184                | 32,460                | (127,270)                     |  | 20%                         |
| Special Services   | 23,175                       | 1,504                 | 3,189                 | (19,986)                      |  | 14%                         |
| Grant Income   | 258,945                      | 4,018                 | 12,654                | (246,291)                     |  | 5%                          |
| Other  | 293,229                      | 9,676                 | 61,581                | (231,648)                     |  | 21%                         |
| <b>Total Revenues</b>  | <b>15,800,755</b>            | <b>774,717</b>        | <b>1,634,647</b>      | <b>(14,166,108)</b>           |  | <b>10%</b>                  |
| <b>EXPENDITURES</b>  |                              |                       |                       |                               |  |                             |
| Current:   |                              |                       |                       |                               |  |                             |
| Administrative Services  | 599,146                      | 36,116                | 78,442                | (520,704)                     |  | 13%                         |
| Mayor and Council  | 231,537                      | 6,424                 | 23,179                | (208,358)                     |  | 10%                         |
| Boards & Commissions   | 9,934                        | 225                   | 251                   | (9,683)                       |  | 3%                          |
| Public Buildings & Grounds   | 528,515                      | 66,720                | 86,803                | (441,712)                     |  | 16%                         |
| Administration   | 540,122                      | 39,632                | 72,027                | (468,095)                     |  | 13%                         |
| Police and Animal Control  | 4,331,296                    | 304,248               | 650,037               | (3,681,259)                   |  | 15%                         |
| Fire   | 1,918,317                    | 176,053               | 356,394               | (1,561,923)                   |  | 19%                         |
| Community Development  | 613,192                      | 43,971                | 86,057                | (527,135)                     |  | 14%                         |
| Public Works   | 3,529,463                    | 207,570               | 503,963               | (3,025,500)                   |  | 14%                         |
| Recreation   | 775,013                      | 38,151                | 82,210                | (692,803)                     |  | 11%                         |
| Library  | 802,913                      | 53,840                | 105,563               | (697,350)                     |  | 13%                         |
| Information Technology   | 231,478                      | 6,773                 | 28,486                | (202,992)                     |  | 12%                         |
| Human Resources  | 828,425                      | 42,187                | 92,637                | (735,788)                     |  | 11%                         |
| Public Transportation  | 96,014                       | 4,741                 | 9,305                 | (86,709)                      |  | 10%                         |
| Capital outlay   | 724,199                      | 118,407               | 118,407               | (605,792)                     |  | 16%                         |
| <b>Total Expenditures</b>  | <b>15,759,564</b>            | <b>1,145,058</b>      | <b>2,293,761</b>      | <b>(13,465,803)</b>           |  | <b>15%</b>                  |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>41,191</b>                | <b>(370,341)</b>      | <b>(659,114)</b>      | <b>(700,305)</b>              |  |                             |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                              |                       |                       |                               |  |                             |
| Operating transfers in (Lottery)   | 90,675                       | -                     | 60,000                | (30,675)                      |  | 66%                         |
| Operating transfers out (EDF, OSP, CIP)  | (1,456,500)                  | -                     | (1,256,176)           | 200,324                       |  | 86%                         |
| Bond/registered warrant proceeds   | -                            | -                     | -                     | -                             |  | 0%                          |
| <b>Total other Financing Sources (Uses)</b>  | <b>(1,365,825)</b>           | <b>-</b>              | <b>(1,196,176)</b>    | <b>169,649</b>                |  | <b>88%</b>                  |
| <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> |                              |                       |                       |                               |  |                             |
|  | \$ <b>(1,324,634)</b>        | \$ <b>(370,341)</b>   | \$ <b>(1,855,290)</b> | \$ <b>(530,656)</b>           |  |                             |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>                                  | <u>Sewer Fund</u> |                       |                       |                           |                             |
|---|-------------------|-----------------------|-----------------------|---------------------------|-----------------------------|
|   | <u>Budget</u>     | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>(Under)<br/>Budget</u> | <u>% of Budget<br/>Used</u> |
| <b><u>REVENUES</u></b>                              |                   |                       |                       |                           |                             |
| User fees   | \$ 4,033,536      | \$ 285,890            | \$ 572,898            | \$ (3,460,638)            | 14%                         |
| Service charge and hook-up fees                     | 101,282           | 40,219                | 58,231                | (43,051)                  | 57%                         |
| Grant Income  | 22,918            | -                     | -                     | (22,918)                  | 0%                          |
| Miscellaneous                                       | 450               | 11                    | 34                    | (416)                     | 8%                          |
| <b>Total Revenues</b>                               | <b>4,158,186</b>  | <b>326,120</b>        | <b>631,163</b>        | <b>(3,527,023)</b>        | <b>15%</b>                  |
| <b><u>EXPENDITURES</u></b>                          |                   |                       |                       |                           |                             |
| General & Administrative                            | 604,748           | 33,706                | 73,236                | (531,512)                 | 12%                         |
| Maintenance   | 3,044,914         | 34,956                | 82,420                | (2,962,494)               | 3%                          |
| Storm Water Grant                                   | 58,500            | 56                    | 1,631                 | (56,869)                  | 3%                          |
| Capital Outlay                                      | 79,780            | -                     | -                     | (79,780)                  | 0%                          |
| <b>Total Expenditures</b>                           | <b>3,787,942</b>  | <b>68,718</b>         | <b>157,287</b>        | <b>(3,630,655)</b>        | <b>4%</b>                   |
| <b>OPERATING INCOME (LOSS)</b>                      | <b>370,244</b>    | <b>257,402</b>        | <b>473,876</b>        | <b>103,632</b>            |                             |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>              |                   |                       |                       |                           |                             |
| Interest income                                     | 2,687             | 45                    | 81                    | (2,606)                   | 3%                          |
|   | 2,687             | 45                    | 81                    | (2,606)                   | 3%                          |
| <b>INCOME (LOSS) BEFORE<br/>OPERATING TRANSFERS</b> | <b>372,931</b>    | <b>257,447</b>        | <b>473,957</b>        | <b>101,026</b>            |                             |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                   |                       |                       |                           |                             |
| Operating transfers out (CIP)                       | -                 | -                     | -                     | -                         | 0%                          |
| <b>NET INCOME (LOSS)</b>                            | <b>\$ 372,931</b> | <b>\$ 257,447</b>     | <b>\$ 473,957</b>     | <b>\$ 101,026</b>         |                             |

Note: City of Omaha billing (Maintenance Expense) in arrears October and November, approximately \$350,000.

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the two months ending November 30, 2016**  
**17% of the Fiscal Year 2017**

| <u>Preliminary</u>   | <u>Debt Service Fund</u> |                       |                       |                               |  | <u>% of budget<br/>Used</u> |
|--|--------------------------|-----------------------|-----------------------|-------------------------------|--|-----------------------------|
|  | <u>Budget</u>            | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> |  |                             |
| <b><u>REVENUES</u></b>   |                          |                       |                       |                               |  |                             |
| Property Taxes   | \$ 1,989,954             | \$ 9,558              | 20,118                | \$ (1,969,836)                |  | 1%                          |
| Sales and use taxes  | 2,174,920                | 174,338               | 375,966               | (1,798,954)                   |  | 17%                         |
| Payments in Lieu of taxes  | 15,000                   | -                     | -                     | (15,000)                      |  | 0%                          |
| Interest income  | 11,087                   | 425                   | 1,245                 | (9,842)                       |  | 11%                         |
| Other (Special Assessments; Fire Reimbursmrt)  | 851,008                  | -                     | -                     | (851,008)                     |  | 0%                          |
| <b>Total Revenues</b>  | <b>5,041,969</b>         | <b>184,321</b>        | <b>397,329</b>        | <b>(4,644,640)</b>            |  | <b>8%</b>                   |
| <b><u>EXPENDITURES</u></b>   |                          |                       |                       |                               |  |                             |
| Current:   |                          |                       |                       |                               |  |                             |
| Administration   | 90,000                   | 96                    | 197                   | (89,803)                      |  | 0%                          |
| Fire Contract Bond   | 300,056                  | 25,005                | 50,010                | (250,046)                     |  | 17%                         |
| Debt service   |                          |                       |                       |                               |  |                             |
| Principal  | 2,780,000                | 150,000               | 150,000               | (2,630,000)                   |  | 5%                          |
| Interest   | 772,897                  | 16,868                | 39,815                | (733,082)                     |  | 5%                          |
| <b>Total Expenditures</b>  | <b>3,942,953</b>         | <b>191,969</b>        | <b>240,022</b>        | <b>(3,702,931)</b>            |  | <b>6%</b>                   |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>1,099,016</b>         | <b>(7,648)</b>        | <b>157,307</b>        | <b>(941,709)</b>              |  |                             |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>   |                          |                       |                       |                               |  |                             |
| Operating transfers in (Lottery Bond)  | -                        | -                     | -                     | -                             |  | 0%                          |
| Operating transfers out (CIP)  | (7,661,200)              | -                     | (470,808)             | 7,190,392                     |  | 6%                          |
| Bond/registered warrant proceeds   | 10,000,000               | -                     | -                     | (10,000,000)                  |  | 0%                          |
| <b>Total other Financing Sources (Uses)</b>  | <b>2,338,800</b>         | <b>-</b>              | <b>(470,808)</b>      | <b>(2,809,608)</b>            |  |                             |
| <b>EXCESS OF REVENUES AND OTHER FINANCING<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> |                          |                       |                       |                               |  |                             |
|  | \$ 3,437,816             | \$ (7,648)            | \$ (313,501)          | \$ (3,751,317)                |  |                             |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>   | <u>Capital Fund</u> |                       |                       |                               | <u>% of budget<br/>Used</u> |
|--|---------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
|  | <u>Budget</u>       | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> |                             |
| <b>REVENUES</b>  |                     |                       |                       |                               |                             |
| Interest income  | \$ 117              | \$ -                  | \$ -                  | \$ (117)                      | 0%                          |
| Grant Income   | -                   | -                     | -                     | -                             | 0%                          |
| Interagency  | 136,500             | -                     | -                     | (136,500)                     | 0%                          |
| <b>Total Revenues</b>  | <b>136,617</b>      | <b>-</b>              | <b>-</b>              | <b>(136,617)</b>              | <b>0%</b>                   |
| <b>EXPENDITURES</b>  |                     |                       |                       |                               |                             |
| Current:   |                     |                       |                       |                               |                             |
| Capital outlay   | 17,141,700          | 47,436                | 49,592                | (17,092,108)                  | 0%                          |
| <b>Total Expenditures</b>  | <b>17,141,700</b>   | <b>47,436</b>         | <b>49,592</b>         | <b>(17,092,108)</b>           | <b>0%</b>                   |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>(17,005,083)</b> | <b>(47,436)</b>       | <b>(49,592)</b>       | <b>16,955,491</b>             |                             |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                     |                       |                       |                               |                             |
| Operating transfers in   | 17,005,200          |                       | 435,367               | (16,569,833)                  | 3%                          |
| Operating transfers out  | -                   | -                     | -                     | -                             | 0%                          |
| Bond/registered warrant proceeds   | -                   | -                     | -                     | -                             | 0%                          |
| <b>Total other Financing Sources (Uses)</b>  | <b>17,005,200</b>   | <b>-</b>              | <b>435,367</b>        | <b>(16,569,833)</b>           | <b>3%</b>                   |
| <b>EXCESS OF REVENUES AND OTHER FINANCING<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> |                     |                       |                       |                               |                             |
|  | \$ 117              | \$ (47,436)           | \$ 385,775            | \$ 385,658                    |                             |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <b>Preliminary</b>   | <b>Lottery Fund</b>                |                             |                             |                                     |  | <b>% of budget Used</b> |
|--|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|--|-------------------------|
|  | <u>Budget</u><br><u>(12 month)</u> | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> |  |                         |
| <b>REVENUES</b>  |                                    |                             |                             |                                     |  |                         |
| Lottery Rev/Community Betterment   | \$ 1,000,000                       | \$ 77,626                   | \$ 148,953                  | \$ (851,047)                        |  | 15%                     |
| Lottery Tax Form 51  | 360,000                            | 31,064                      | 59,595                      | (300,405)                           |  | 17%                     |
| Event Revenue  | 25,700                             | -                           | -                           | (25,700)                            |  | 0%                      |
| Interest income  | 8,957                              | -                           | 41                          | (8,916)                             |  | 0%                      |
| Miscellaneous / Other  | -                                  | -                           | 3,391                       | 3,391                               |  | 0%                      |
| <b>Total Revenues</b>  | <b>1,394,657</b>                   | <b>108,690</b>              | <b>211,980</b>              | <b>(1,182,677)</b>                  |  | <b>15%</b>              |
| <b>EXPENDITURES</b>  |                                    |                             |                             |                                     |  |                         |
| Current:   |                                    |                             |                             |                                     |  |                         |
| Professional Services  | 246,466                            | 14,484                      | 22,374                      | (224,092)                           |  | 9%                      |
| Salute to Summer   | 29,900                             | 281                         | 281                         | (29,619)                            |  | 1%                      |
| 50th Year Celebration  | -                                  | 152                         | 152                         | 152                                 |  | 0%                      |
| Community Events   | 9,090                              | 2,942                       | 3,868                       | (5,222)                             |  | 43%                     |
| Events - Marketing   | 26,600                             | 1,291                       | 1,448                       | (25,152)                            |  | 5%                      |
| Recreation Events  | 9,400                              | 86                          | 704                         | (8,696)                             |  | 7%                      |
| Concert & Movie Nights   | 10,200                             | -                           | -                           | (10,200)                            |  | 0%                      |
| Travel & Training  | 13,420                             | -                           | -                           | (13,420)                            |  | 0%                      |
| State Taxes  | 360,000                            | 31,064                      | 59,595                      | (300,405)                           |  | 17%                     |
| Other  | -                                  | -                           | -                           | -                                   |  | 0%                      |
| Capital outlay   | 4,000                              | -                           | -                           | (4,000)                             |  | 0%                      |
| <b>Total Expenditures</b>  | <b>709,076</b>                     | <b>50,300</b>               | <b>88,422</b>               | <b>(620,654)</b>                    |  | <b>12%</b>              |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>685,581</b>                     | <b>58,390</b>               | <b>123,558</b>              | <b>(562,023)</b>                    |  |                         |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                    |                             |                             |                                     |  |                         |
| Operating transfers in   | 170,843                            | -                           | -                           | (170,843)                           |  | 0%                      |
| Operating transfers out  | (720,675)                          | -                           | (98,216)                    | 622,459                             |  | 14%                     |
| Bond/registered warrant proceeds   | -                                  | -                           | -                           | -                                   |  |                         |
| <b>Total other Financing Sources (Uses)</b>  | <b>(549,832)</b>                   | <b>-</b>                    | <b>(98,216)</b>             | <b>451,616</b>                      |  | <b>18%</b>              |
| <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> |                                    |                             |                             |                                     |  |                         |
|  | \$ 135,749                         | \$ 58,390                   | \$ 25,342                   | \$ (110,407)                        |  |                         |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>                              | <u>Golf Course Fund</u> |                   |                   |                       |  | <u>% of Budget Used</u> |
|---|-------------------------|-------------------|-------------------|-----------------------|--|-------------------------|
|   | <u>Budget</u>           | <u>MTD Actual</u> | <u>YTD Actual</u> | <u>(Under) Budget</u> |  |                         |
| <b><u>REVENUES</u></b>                          |                         |                   |                   |                       |  |                         |
| Greens Fees                                     | \$ -                    | \$ -              | \$ 873            | \$ 873                |  | 0%                      |
| Carts   |                         | -                 | 250               | 250                   |  | 0%                      |
| Concessions                                     |                         | -                 | 607               | 607                   |  | 0%                      |
| <b>Total Golf Proceeds</b>                      | <b>-</b>                | <b>-</b>          | <b>1,730</b>      | <b>1,730</b>          |  | <b>0%</b>               |
| Pro-Shop Merchandise                            |                         | -                 | 25                | 25                    |  | 0%                      |
| Fee Income                                      |                         | 3                 | 53                | 53                    |  | 0%                      |
| Miscellaneous                                   |                         | -                 | -                 | -                     |  | 0%                      |
| <b>Total Other Revenue</b>                      | <b>-</b>                | <b>3</b>          | <b>78</b>         | <b>78</b>             |  | <b>0%</b>               |
| <b>Total Revenue</b>                            | <b>-</b>                | <b>3</b>          | <b>1,808</b>      | <b>1,808</b>          |  | <b>0%</b>               |
| <b><u>EXPENDITURES</u></b>                      |                         |                   |                   |                       |  |                         |
| General & Administrative                        |                         | 134               | 4,544             | 4,544                 |  | 0%                      |
| Cost of merchandise sold                        |                         | -                 | -                 | -                     |  | 0%                      |
| Maintenance                                     |                         | (23)              | 631               | 631                   |  | 0%                      |
| Capital Outlay                                  |                         | -                 | -                 | -                     |  | 0%                      |
| <b>Total Expenditures</b>                       | <b>-</b>                | <b>111</b>        | <b>5,175</b>      | <b>5,175</b>          |  | <b>0%</b>               |
| <b>OPERATING INCOME (LOSS)</b>                  | <b>-</b>                | <b>(108)</b>      | <b>(3,367)</b>    | <b>(3,367)</b>        |  |                         |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>          |                         |                   |                   |                       |  |                         |
| Interest income                                 |                         | 19                | 41                | 41                    |  | 0%                      |
| <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b> | <b>-</b>                | <b>19</b>         | <b>41</b>         | <b>41</b>             |  | <b>0%</b>               |
| <b>OTHER FINANCING SOURCES (USES)</b>           |                         |                   |                   |                       |  |                         |
| Operating transfers in (Lottery)                |                         | -                 | -                 | -                     |  | 0%                      |
| Operating transfers out (Lottery)               |                         | (170,843)         | -                 | 170,843               |  | 0%                      |
| <b>NET INCOME (LOSS)</b>                        | <b>\$ (170,843)</b>     | <b>\$ (89)</b>    | <b>\$ (3,326)</b> | <b>\$ 167,517</b>     |  |                         |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the two months ending November 30, 2016  
17% of the Fiscal Year 2017

| <u>Preliminary</u>   | <u>Economic Development</u> |                             |                             |                                     |                                   |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> | <u>% of budget</u><br><u>Used</u> |
| <b><u>REVENUES</u></b>   |                             |                             |                             |                                     |                                   |
| JQH Payment  | 16,997,264                  | 296,643                     | 296,643                     | (16,700,621)                        | 2%                                |
| Interest income  | 30,067                      | -                           | -                           | (30,067)                            | 0%                                |
| <b>Total Revenues</b>  | <b>17,027,331</b>           | <b>296,643</b>              | <b>296,643</b>              | <b>(16,730,688)</b>                 | <b>2%</b>                         |
| <b><u>EXPENDITURES</u></b>   |                             |                             |                             |                                     |                                   |
| Current:   |                             |                             |                             |                                     |                                   |
| Community Development  | -                           | -                           | -                           | -                                   | 0%                                |
| Professional Services  | 10,000                      | -                           | -                           | (10,000)                            | 0%                                |
| Debt service: (Warrants)   |                             |                             |                             |                                     | 0%                                |
| Principal  | 730,000                     | -                           | 730,000                     | -                                   | 100%                              |
| Interest   | 1,265,741                   | -                           | 644,788                     | (620,953)                           | 51%                               |
| <b>Total Expenditures</b>  | <b>2,005,741</b>            | <b>-</b>                    | <b>1,374,788</b>            | <b>(630,953)</b>                    | <b>69%</b>                        |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>15,021,590</b>           | <b>296,643</b>              | <b>(1,078,145)</b>          | <b>(16,099,735)</b>                 |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                             |                             |                             |                                     |                                   |
| Operating transfers in   | 800,000                     | -                           | 800,000                     | -                                   | 100%                              |
| Operating transfers out  | -                           | -                           | -                           | -                                   | 0%                                |
| Bond/registered warrant proceeds   | -                           | -                           | -                           | -                                   | 0%                                |
| <b>Total other Financing Sources (Uses)</b>  | <b>800,000</b>              | <b>-</b>                    | <b>800,000</b>              | <b>-</b>                            | <b>100%</b>                       |
| <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> |                             |                             |                             |                                     |                                   |
|  | <b>\$ 15,821,590</b>        | <b>\$ 296,643</b>           | <b>\$ (278,145)</b>         | <b>\$ (16,099,735)</b>              |                                   |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the two months ending November 30, 2016**  
**17% of the Fiscal Year 2017**

| <u>Preliminary</u>   | <u>Off Street Parking</u>          |                             |                             |                                     |                                   |
|--|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
|  | <u>Budget</u><br><u>(12 month)</u> | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> | <u>% of budget</u><br><u>Used</u> |
| <b><u>REVENUES</u></b>   |                                    |                             |                             |                                     |                                   |
| Interest income  | 514                                | -                           | -                           | (514)                               | 0%                                |
| <b>Total Revenues</b>  | <b>514</b>                         | <b>-</b>                    | <b>-</b>                    | <b>(514)</b>                        | <b>0%</b>                         |
| <b><u>EXPENDITURES</u></b>   |                                    |                             |                             |                                     |                                   |
| Current:   |                                    |                             |                             |                                     |                                   |
| General & Administrative   | 20,116                             | 1,308                       | 2,982                       | (17,134)                            | 15%                               |
| Professional Services  |                                    | -                           |                             |                                     | 0%                                |
| Maintenance  | 19,500                             | 163                         | 163                         | (19,337)                            | 1%                                |
| Debt service: (Warrants)   |                                    |                             |                             |                                     |                                   |
| Principal  | 475,000                            | -                           | -                           | (475,000)                           | 0%                                |
| Interest   | 81,003                             | -                           | -                           | (81,003)                            | 0%                                |
| <b>Total Expenditures</b>  | <b>595,619</b>                     | <b>1,471</b>                | <b>3,145</b>                | <b>(592,474)</b>                    | <b>1%</b>                         |
| <b>REVENUES NET OF EXPENDITURES</b>  | <b>(595,105)</b>                   | <b>(1,471)</b>              | <b>(3,145)</b>              | <b>591,960</b>                      |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                    |                             |                             |                                     |                                   |
| Operating transfers in   | 590,000                            |                             | 414,000                     | (176,000)                           | 70%                               |
| Operating transfers out  |                                    |                             |                             |                                     | 0%                                |
| Bond/registered warrant proceeds   |                                    | -                           | -                           | -                                   | 0%                                |
| <b>Total other Financing Sources (Uses)</b>  | <b>590,000</b>                     | <b>-</b>                    | <b>414,000</b>              | <b>(176,000)</b>                    | <b>70%</b>                        |
| <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> |                                    |                             |                             |                                     |                                   |
|  | \$ <u>(5,105)</u>                  | \$ <u>(1,471)</u>           | \$ <u>410,855</u>           | \$ <u>415,960</u>                   |                                   |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the two months ending November 30, 2016**  
**17% of the Fiscal Year 2017**

| <b>Preliminary</b>                            | <b>Redevelopment Fund</b>          |                             |                             |                                     |                                   |
|---|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
|   | <b>Budget</b><br><b>(12 month)</b> | <b>MTD</b><br><b>Actual</b> | <b>YTD</b><br><b>Actual</b> | <b>Over(under)</b><br><b>Budget</b> | <b>% of budget</b><br><b>Used</b> |
| <b>REVENUES</b>                               |                                    |                             |                             |                                     |                                   |
| Sales and use taxes                           | 2,174,920                          | 174,338                     | 201,627                     | (1,973,293)                         | 9%                                |
| Interest income                               | 23,842                             | 1,189                       | -                           | (23,842)                            | 0%                                |
| <b>Total Revenues</b>                         | <b>2,198,762</b>                   | <b>175,527</b>              | <b>201,627</b>              | <b>(1,997,135)</b>                  | <b>9%</b>                         |
| <b>EXPENDITURES</b>                           |                                    |                             |                             |                                     |                                   |
| Current:                                      |                                    |                             |                             |                                     |                                   |
| Community Development                         | -                                  | -                           | -                           | -                                   | 0%                                |
| Professional Services                         | 102,000                            | 22,394                      | 22,394                      | (79,606)                            | 22%                               |
| Financial / Legal Fees                        | 50,000                             | -                           | 25                          | (49,975)                            | 0%                                |
| Debt service: (Warrants)                      |                                    |                             |                             |                                     |                                   |
| Principal                                     | 11,210,000                         | -                           | -                           | (11,210,000)                        | 0%                                |
| Interest                                      | 114,229                            | -                           | -                           | (114,229)                           | 0%                                |
| <b>Total Expenditures</b>                     | <b>11,476,229</b>                  | <b>22,394</b>               | <b>22,419</b>               | <b>(11,453,810)</b>                 | <b>0%</b>                         |
| <b>REVENUES NET OF EXPENDITURES</b>           | <b>(9,277,467)</b>                 | <b>153,133</b>              | <b>179,208</b>              | <b>9,436,675</b>                    |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>         |                                    |                             |                             |                                     |                                   |
| Operating transfers in                        | -                                  | -                           | -                           | -                                   | 0%                                |
| Operating transfers out                       | (8,647,500)                        | -                           | (72,948)                    | 8,574,552                           | 1%                                |
| Bond/registered warrant proceeds              | 13,100,170                         | -                           | -                           | (13,100,170)                        | 0%                                |
| <b>Total other Financing Sources (Uses)</b>   | <b>4,452,670</b>                   | <b>-</b>                    | <b>(72,948)</b>             | <b>(4,325,618)</b>                  |                                   |
| <b>EXCESS OF REVENUES AND OTHER FINANCING</b> |                                    |                             |                             |                                     |                                   |
| <b>SOURCES OVER (UNDER) EXPENDITURES</b>      |                                    |                             |                             |                                     |                                   |
| <b>AND OTHER FINANCING USES</b>               | <b>\$ (4,824,797)</b>              | <b>\$ 153,133</b>           | <b>\$ 106,260</b>           | <b>\$ 4,931,057</b>                 |                                   |