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CITY OF LAVISTA, NEBRASKA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES  
For the six months ending March 31, 2016  
50% of the Fiscal Year 2016

|  | General Fund          |                |                       |                       |  | % of budget<br>Used |
|--|-----------------------|----------------|-----------------------|-----------------------|--|---------------------|
|  | Budget<br>(12 month)  | MTD<br>Actual  | YTD<br>Actual         | Over(under)<br>Budget |  |                     |
| <b>REVENUES</b>  |                       |                |                       |                       |  |                     |
| Property Taxes   | \$ 5,977,668          | \$ 262,337     | \$ 858,995            | \$ (5,118,673)        |  | 14%                 |
| Sales and use taxes  | 3,108,225             | 299,894        | 1,891,206             | (1,217,019)           |  | 61%                 |
| Payments in Lieu of taxes  | 275,000               |                |                       | (275,000)             |  | 0%                  |
| State revenue  | 1,461,035             | 133,726        | 812,648               | (648,387)             |  | 56%                 |
| Occupation and franchise taxes   | 1,030,000             | 12,853         | 514,478               | (515,522)             |  | 50%                 |
| Hotel Occupation Tax   | 900,000               | 73,279         | 409,967               | (490,033)             |  | 46%                 |
| Licenses and permits   | 347,800               | 83,257         | 258,662               | (89,138)              |  | 74%                 |
| Interest income  | 11,522                | 1,205          | 10,397                | (1,125)               |  | 90%                 |
| Recreation fees  | 156,100               | 19,444         | 66,936                | (89,164)              |  | 43%                 |
| Special Services   | 22,500                | 3,017          | 12,689                | (9,811)               |  | 56%                 |
| Grant Income   | 215,917               |                | 24,089                | (191,828)             |  | 11%                 |
| Other  | 234,365               | 36,639         | 179,119               | (55,246)              |  | 76%                 |
| <b>Total Revenues</b>  | <b>13,740,132</b>     | <b>925,651</b> | <b>5,039,186</b>      | <b>(8,700,946)</b>    |  | <b>37%</b>          |
| <b>EXPENDITURES</b>  |                       |                |                       |                       |  |                     |
| Current:   |                       |                |                       |                       |  |                     |
| Administrative Services  | 590,974               | 32,817         | 246,158               | (344,816)             |  | 42%                 |
| Mayor and Council  | 191,343               | 10,236         | 60,234                | (131,109)             |  | 31%                 |
| Boards & Commissions   | 9,160                 | 1,065          | 2,401                 | (6,759)               |  | 26%                 |
| Public Buildings & Grounds   | 510,328               | 28,553         | 200,527               | (309,801)             |  | 39%                 |
| Administration   | 500,043               | 27,477         | 224,820               | (275,223)             |  | 45%                 |
| Police and Animal Control  | 4,346,735             | 258,482        | 1,930,113             | (2,416,622)           |  | 44%                 |
| Fire   | 1,705,949             | 134,967        | 877,904               | (828,045)             |  | 51%                 |
| Community Development  | 598,148               | 30,466         | 221,303               | (376,845)             |  | 37%                 |
| Public Works   | 3,372,972             | 234,734        | 1,468,431             | (1,904,541)           |  | 44%                 |
| Recreation   | 670,345               | 44,348         | 246,679               | (423,666)             |  | 37%                 |
| Library  | 766,945               | 52,685         | 335,401               | (431,544)             |  | 44%                 |
| Information Technology   | 208,485               | 10,203         | 102,849               | (105,636)             |  | 49%                 |
| Human Resources  | 693,497               | 53,226         | 288,808               | (404,689)             |  | 42%                 |
| Public Transportation  | 94,677                | 5,682          | 37,956                | (56,721)              |  | 40%                 |
| Capital outlay   | 493,499               |                | 43,065                | (450,434)             |  | 9%                  |
| <b>Total Expenditures</b>  | <b>14,753,100</b>     | <b>924,941</b> | <b>6,286,649</b>      | <b>(8,466,451)</b>    |  | <b>43%</b>          |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b>  | <b>(1,012,968)</b>    | <b>710</b>     | <b>(1,247,463)</b>    | <b>(234,495)</b>      |  | <b>123%</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<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> | <b>\$ (2,207,305)</b> | <b>\$ 710</b>  | <b>\$ (1,247,463)</b> | <b>\$ 959,842</b>     |  | <b>57%</b>          |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the six months ending March 31, 2016  
50% of the Fiscal Year 2016

|  | <b>Debt Service Fund</b> |                       |                       |                               |  | <b>% of budget<br/>Used</b> |
|--|--------------------------|-----------------------|-----------------------|-------------------------------|--|-----------------------------|
|  | <b>Budget</b>            | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>Over(under)<br/>Budget</b> |  |                             |
| <b>REVENUES</b>  |                          |                       |                       |                               |  |                             |
| Property Taxes   | \$ 1,864,694             | \$ 77,031             | \$ 205,624            | \$ (1,659,070)                |  | 11%                         |
| Sales and use taxes  | 1,554,113                | 149,947               | 945,603               | (608,510)                     |  | 61%                         |
| Payments in Lieu of taxes  | 30,000                   | -                     | -                     | (30,000)                      |  | 0%                          |
| Interest income  | 7,002                    | 83                    | 995                   | (6,007)                       |  | 14%                         |
| Other (Special Assessments; Fire Reimbursmt)   | 852,796                  | -                     | 172,885               | (679,911)                     |  | 20%                         |
| <b>Total Revenues</b>  | <b>4,308,605</b>         | <b>227,061</b>        | <b>1,325,107</b>      | <b>(2,983,498)</b>            |  | <b>31%</b>                  |
| <b>EXPENDITURES</b>  |                          |                       |                       |                               |  |                             |
| Current:   |                          |                       |                       |                               |  |                             |
| Administration   | 90,000                   | 417                   | 1,630                 | (88,370)                      |  | 2%                          |
| Fire Contract Bond   | 298,677                  | 24,700                | 148,200               | (150,477)                     |  | 50%                         |
| Debt service   |                          |                       |                       |                               |  |                             |
| Principal  | 2,947,400                | -                     | 1,565,000             | (1,382,400)                   |  | 53%                         |
| Interest   | 871,458                  | 63,631                | 345,804               | (525,654)                     |  | 40%                         |
| <b>Total Expenditures</b>  | <b>4,207,535</b>         | <b>88,748</b>         | <b>2,060,634</b>      | <b>(2,146,901)</b>            |  | <b>49%</b>                  |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b>  | <b>101,070</b>           | <b>138,313</b>        | <b>(735,527)</b>      | <b>(836,597)</b>              |  | <b>-728%</b>                |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                          |                       |                       |                               |  |                             |
| Operating transfers in (Lottery Bond)  | 339,145                  | -                     | -                     | (339,145)                     |  | 0%                          |
| Operating transfers out (CIP)  | (12,333,489)             | -                     | -                     | 12,333,489                    |  | 0%                          |
| Bond/registered warrant proceeds   | 11,500,000               | -                     | -                     | (11,500,000)                  |  | 0%                          |
| <b>Total other Financing Sources (Uses)</b>  | <b>(494,344)</b>         | <b>-</b>              | <b>-</b>              | <b>494,344</b>                |  | <b>0%</b>                   |
| <b>EXCESS OF REVENUES AND OTHER FINANCING<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> | <b>\$ (393,274)</b>      | <b>\$ 138,313</b>     | <b>\$ (735,527)</b>   | <b>\$ (342,253)</b>           |  | <b>187%</b>                 |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the six months ending March 31, 2016  
50% of the Fiscal Year 2016

|  | <b>Capital Fund</b> |                       |                       |                               |  | <b>% of budget<br/>Used</b> |
|--|---------------------|-----------------------|-----------------------|-------------------------------|--|-----------------------------|
|  | <b>Budget</b>       | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>Over(under)<br/>Budget</b> |  |                             |
| <b>REVENUES</b>  |                     |                       |                       |                               |  |                             |
| Interest income  | \$ -                | \$ -                  | \$ 4                  | \$ 4                          |  | 0%                          |
| Grant Income   | 1,061,000           | -                     | 426,503               | (634,497)                     |  | 40%                         |
| Interagency  | 926,100             | -                     | 9,840                 | (916,260)                     |  | 1%                          |
| <b>Total Revenues</b>  | <b>1,987,100</b>    | <b>-</b>              | <b>436,347</b>        | <b>(1,550,753)</b>            |  | <b>22%</b>                  |
| <b>EXPENDITURES</b>  |                     |                       |                       |                               |  |                             |
| Current:   |                     |                       |                       |                               |  |                             |
| Capital outlay   | 30,847,780          | 162,620               | 539,432               | (30,308,348)                  |  | 2%                          |
| <b>Total Expenditures</b>  | <b>30,847,780</b>   | <b>162,620</b>        | <b>539,432</b>        | <b>(30,308,348)</b>           |  | <b>2%</b>                   |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b>  | <b>(28,860,680)</b> | <b>(162,620)</b>      | <b>(103,085)</b>      | <b>(28,757,595)</b>           |  | <b>0%</b>                   |
| <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>  | <b>28,860,680</b>   | <b>-</b>              | <b>-</b>              | <b>(28,860,680)</b>           |  | <b>0%</b>                   |
| <b>EXCESS OF REVENUES AND OTHER FINANCING<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> | <b>\$ -</b>         | <b>\$ (162,620)</b>   | <b>\$ (103,085)</b>   | <b>\$ 103,085</b>             |  | <b>0%</b>                   |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the six months ending March 31, 2016**  
**50% of the Fiscal Year 2016**

|  | <b>Lottery Fund</b>          |                       |                       |                               |                             |  |
|--|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|--|
|  | <b>Budget<br/>(12 month)</b> | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>Over(under)<br/>Budget</b> | <b>% of budget<br/>Used</b> |  |
| <b>REVENUES</b>  |                              |                       |                       |                               |                             |  |
| Lottery Rev/Community Betterment   | \$ 925,000                   | \$ 107,584            | \$ 547,496            | \$ (377,504)                  | 59%                         |  |
| Lottery Tax Form 51  | 350,000                      | 27,710                | 169,311               | (180,689)                     | 48%                         |  |
| Event Revenue  | 30,500                       | 685                   | 3,298                 | (27,202)                      | 11%                         |  |
| Interest income  | 2,972                        | 685                   | 1,462                 | (1,510)                       | 49%                         |  |
| <b>Total Revenues</b>  | <b>1,308,472</b>             | <b>136,664</b>        | <b>721,567</b>        | <b>(586,905)</b>              | <b>55%</b>                  |  |
| <b>EXPENDITURES</b>  |                              |                       |                       |                               |                             |  |
| Current:   |                              |                       |                       |                               |                             |  |
| Professional Services  | 233,261                      | 13,876                | 97,769                | (135,492)                     | 42%                         |  |
| Salute to Summer   | 22,535                       | 2,586                 | 2,586                 | (19,949)                      | 11%                         |  |
| 50th Year Celebration  | -                            | 14                    | 487                   | 487                           | 0%                          |  |
| Community Events   | 9,290                        | 481                   | 7,305                 | (1,985)                       | 79%                         |  |
| Events - Marketing   | 22,600                       | (385)                 | 1,304                 | (21,296)                      | 6%                          |  |
| 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                      | 27,710                | 169,311               | (180,689)                     | 48%                         |  |
| Other  | -                            | -                     | -                     | -                             | 0%                          |  |
| Capital outlay   | 14,000                       | -                     | 13,776                | (224)                         | 98%                         |  |
| <b>Total Expenditures</b>  | <b>684,906</b>               | <b>44,282</b>         | <b>292,538</b>        | <b>(392,368)</b>              | <b>43%</b>                  |  |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b>  | <b>623,566</b>               | <b>92,382</b>         | <b>429,029</b>        | <b>194,537</b>                | <b>69%</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<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER FINANCING USES</b> | <b>\$ (838,433)</b>          | <b>\$ 92,382</b>      | <b>\$ 429,029</b>     | <b>\$ 1,656,536</b>           | <b>-51%</b>                 |  |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the six months ending March 31, 2016  
50% of the Fiscal Year 2016

|  | <b>Economic Development</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> | <u>% of budget</u><br><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>  | <b>1,186,839</b>                   | <b>-</b>                    | <b>593,287</b>              | <b>(593,552)</b>                    | <b>50%</b>                        |
| <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>  | <b>2,006,427</b>                   | <b>-</b>                    | <b>1,351,639</b>            | <b>(654,788)</b>                    | <b>67%</b>                        |
| <b>EXCESS OF REVENUES OVER (UNDER)</b><br><b>EXPENDITURES</b>  | <b>(819,588)</b>                   | <b>-</b>                    | <b>(758,352)</b>            | <b>61,236</b>                       | <b>93%</b>                        |
| <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>  | <b>600,000</b>                     | <b>-</b>                    | <b>-</b>                    | <b>(600,000)</b>                    | <b>0%</b>                         |
| <b>EXCESS OF REVENUES AND OTHER FINANCING</b><br><b>SOURCES OVER (UNDER) EXPENDITURES</b><br><b>AND OTHER FINANCING USES</b> | <b>\$ (219,588)</b>                | <b>\$ -</b>                 | <b>\$ (758,352)</b>         | <b>\$ (538,764)</b>                 | <b>345%</b>                       |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the six months ending March 31, 2016**  
**50% of the Fiscal Year 2016**

|  | <b>Off Street Parking</b>   |                             |                             |                                     |                                   |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
|  | <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>  |                             |                             |                             |                                     |                                   |
| Interest income  | 45                          | -                           | 4                           | (41)                                | 9%                                |
| <b>Total Revenues</b>  | <b>45</b>                   | <b>-</b>                    | <b>4</b>                    | <b>(41)</b>                         | <b>9%</b>                         |
| <b>EXPENDITURES</b>  |                             |                             |                             |                                     |                                   |
| Current:   |                             |                             |                             |                                     |                                   |
| General & Administrative   | 19,467                      | 690                         | 7,339                       | (12,128)                            | 38%                               |
| Professional Services  |                             | -                           |                             |                                     | 0%                                |
| Maintenance  | 19,500                      | 6,212                       | 6,958                       | (12,542)                            | 36%                               |
| Debt service: (Warrants)   |                             |                             |                             |                                     |                                   |
| Principal  | 430,000                     | -                           | 430,000                     | -                                   | 100%                              |
| Interest   | 144,580                     | -                           | 4,730                       | (139,850)                           | 3%                                |
| <b>Total Expenditures</b>  | <b>613,547</b>              | <b>6,902</b>                | <b>449,027</b>              | <b>(164,520)</b>                    | <b>73%</b>                        |
| <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>  | <b>(613,502)</b>            | <b>(6,902)</b>              | <b>(449,023)</b>            | <b>164,479</b>                      | <b>73%</b>                        |
| <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>  | <b>615,000</b>              | <b>-</b>                    | <b>-</b>                    | <b>(615,000)</b>                    | <b>0%</b>                         |
| <b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b> | <b>\$ 1,498</b>             | <b>\$ (6,902)</b>           | <b>\$ (449,023)</b>         | <b>\$ (450,521)</b>                 | <b>-29975%</b>                    |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the six months ending March 31, 2016**  
**50% of the Fiscal Year 2016**

|  | <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  | 1,554,113                          | 149,947                     | 945,603                     | (608,510)                           | 61%                               |
| Interest income  | 3,583                              | 282                         | 1,907                       | (1,676)                             | 53%                               |
| <b>Total Revenues</b>  | <b>1,557,696</b>                   | <b>150,229</b>              | <b>947,510</b>              | <b>(610,186)</b>                    | <b>61%</b>                        |
| <b>EXPENDITURES</b>  |                                    |                             |                             |                                     |                                   |
| Current:   |                                    |                             |                             |                                     |                                   |
| Community Development  | 30,000                             | -                           | -                           | (30,000)                            | 0%                                |
| Professional Services  | 150,000                            | 6,422                       | 10,423                      | (139,577)                           | 7%                                |
| 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>6,422</b>                | <b>10,423</b>               | <b>(527,077)</b>                    | <b>2%</b>                         |
| <b>EXCESS OF REVENUES OVER (UNDER)</b><br><b>EXPENDITURES</b>  | <b>1,020,196</b>                   | <b>143,807</b>              | <b>937,087</b>              | <b>(83,109)</b>                     | <b>92%</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><br><b>SOURCES OVER (UNDER) EXPENDITURES</b><br><b>AND OTHER FINANCING USES</b> | <b>\$ 470,196</b>                  | <b>\$ 143,807</b>           | <b>\$ 937,087</b>           | <b>\$ 466,891</b>                   | <b>199%</b>                       |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
**For the six months ending March 31, 2016**  
**50% of the Fiscal Year 2016**

|   | <b>Sewer Fund</b>  |                       |                       |                           |                             |
|---|--------------------|-----------------------|-----------------------|---------------------------|-----------------------------|
|   | <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>REVENUES</b>                                     |                    |                       |                       |                           |                             |
| User fees   | \$ 3,629,271       | \$ 241,596            | \$ 1,405,812          | \$ (2,223,459)            | 39%                         |
| Service charge and hook-up fees                     | 200,000            | 114,577               | 221,357               | 21,357                    | 111%                        |
| Grant Income  | 22,918             | -                     | 22,918                | -                         | 100%                        |
| Miscellaneous                                       | 450                | 27                    | 170                   | (280)                     | 38%                         |
| <b>Total Revenues</b>                               | <b>3,852,639</b>   | <b>356,200</b>        | <b>1,650,257</b>      | <b>(2,202,382)</b>        | <b>43%</b>                  |
| <b>EXPENDITURES</b>                                 |                    |                       |                       |                           |                             |
| General & Administrative                            | 533,968            | 34,831                | 233,413               | (300,555)                 | 44%                         |
| Maintenance   | 2,854,687          | 361,874               | 1,028,271             | (1,826,416)               | 36%                         |
| Storm Water Grant                                   | 27,502             | -                     | 4,786                 | (22,716)                  | 17%                         |
| Capital Outlay                                      | 405,300            | 5,471                 | 5,471                 | (399,829)                 | 1%                          |
| <b>Total Expenditures</b>                           | <b>3,821,457</b>   | <b>402,176</b>        | <b>1,271,941</b>      | <b>(2,549,516)</b>        | <b>33%</b>                  |
| <b>OPERATING INCOME (LOSS)</b>                      | <b>31,182</b>      | <b>(45,976)</b>       | <b>378,316</b>        | <b>347,134</b>            | <b>1213%</b>                |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>              |                    |                       |                       |                           |                             |
| Interest income                                     | 3,311              | 219                   | 591                   | (2,720)                   | 18%                         |
|   | <b>3,311</b>       | <b>219</b>            | <b>591</b>            | <b>(2,720)</b>            | <b>18%</b>                  |
| <b>INCOME (LOSS) BEFORE<br/>OPERATING TRANSFERS</b> |                    |                       |                       |                           |                             |
|   | <b>34,493</b>      | <b>(45,757)</b>       | <b>378,907</b>        | <b>344,414</b>            | <b>1099%</b>                |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                    |                       |                       |                           |                             |
| Operating transfers out (CIP)                       | (50,000)           | -                     | -                     | 50,000                    | 0%                          |
| <b>NET INCOME (LOSS)</b>                            | <b>\$ (15,507)</b> | <b>\$ (45,757)</b>    | <b>\$ 378,907</b>     | <b>\$ 394,414</b>         | <b>-2443%</b>               |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
For the six months ending March 31, 2016  
50% of the Fiscal Year 2016

|   | <b>Golf Course Fund</b> |                   |                    |                       |  | <b>% of Budget Used</b> |
|---|-------------------------|-------------------|--------------------|-----------------------|--|-------------------------|
|   | <b>Budget</b>           | <b>MTD Actual</b> | <b>YTD Actual</b>  | <b>(Under) Budget</b> |  |                         |
| <b>REVENUES</b>                                 |                         |                   |                    |                       |  |                         |
| Greens Fees                                     | \$ 138,000              | \$ 10,269         | \$ 26,530          | \$ (111,470)          |  | 19%                     |
| Carts   | 50,000                  | 2,017             | 7,019              | (42,981)              |  | 14%                     |
| Concessions                                     | 33,500                  | 1,231             | 5,414              | (28,086)              |  | 16%                     |
| <b>Total Golf Proceeds</b>                      | <b>221,500</b>          | <b>13,517</b>     | <b>38,963</b>      | <b>(182,537)</b>      |  | <b>18%</b>              |
| Pro-Shop Merchandise                            | 4,750                   | 382               | 1,036              | (3,714)               |  | 22%                     |
| Fee Income                                      | 200                     | 1                 | 93                 | (107)                 |  | 47%                     |
| Miscellaneous                                   | 100                     | 4                 | 6                  | (94)                  |  | 6%                      |
| <b>Total Other Revenue</b>                      | <b>5,050</b>            | <b>387</b>        | <b>1,135</b>       | <b>(3,915)</b>        |  | <b>22%</b>              |
| <b>Total Revenue</b>                            | <b>226,550</b>          | <b>13,904</b>     | <b>40,098</b>      | <b>(186,452)</b>      |  | <b>18%</b>              |
| <b>EXPENDITURES</b>                             |                         |                   |                    |                       |  |                         |
| General & Administrative                        | 156,591                 | 9,832             | 50,973             | (105,618)             |  | 33%                     |
| Cost of merchandise sold                        | 18,664                  | 3,663             | 6,148              | (12,516)              |  | 33%                     |
| Maintenance                                     | 160,288                 | 7,306             | 47,025             | (113,263)             |  | 29%                     |
| Capital Outlay                                  | 22,000                  | -                 | 21,500             | (500)                 |  | 98%                     |
| <b>Total Expenditures</b>                       | <b>357,543</b>          | <b>20,801</b>     | <b>125,646</b>     | <b>(231,897)</b>      |  | <b>35%</b>              |
| <b>OPERATING INCOME (LOSS)</b>                  | <b>(130,993)</b>        | <b>(6,897)</b>    | <b>(85,548)</b>    | <b>45,445</b>         |  | <b>65%</b>              |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>          |                         |                   |                    |                       |  |                         |
| Interest income                                 | 503                     | 23                | 136                | (367)                 |  | 27%                     |
|   | 503                     | 23                | 136                | (367)                 |  | 27%                     |
| <b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b> | <b>(130,490)</b>        | <b>(6,874)</b>    | <b>(85,412)</b>    | <b>45,078</b>         |  | <b>65%</b>              |
| <b>OTHER FINANCING SOURCES (USES)</b>           |                         |                   |                    |                       |  |                         |
| Operating transfers in (Lottery                 | 125,000                 | -                 | -                  | (125,000)             |  | 0%                      |
| <b>NET INCOME (LOSS)</b>                        | <b>\$ (5,490)</b>       | <b>\$ (6,874)</b> | <b>\$ (85,412)</b> | <b>\$ 79,922</b>      |  | <b>1556%</b>            |