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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the five months ending February 29, 2016  
42% of the Fiscal Year 2016

	General Fund				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
<b>REVENUES</b>					
Property Taxes	\$ 5,977,668	\$ 153,370	\$ 596,658	\$ (5,381,010)	10%
Sales and use taxes	3,108,225	469,894	1,591,311	(1,516,914)	51%
Payments in Lieu of taxes	275,000	-	-	(275,000)	0%
State revenue	1,461,035	142,101	678,921	(782,114)	46%
Occupation and franchise taxes	1,030,000	96,545	450,854	(579,146)	44%
Hotel Occupation Tax	900,000	65,969	347,209	(552,791)	39%
Licenses and permits	347,800	35,230	175,405	(172,395)	50%
Interest income	11,522	1,900	9,183	(2,339)	80%
Recreation fees	156,100	12,962	47,493	(108,607)	30%
Special Services	22,500	1,711	9,672	(12,828)	43%
Grant Income	215,917	6,017	24,089	(191,828)	11%
Other	234,365	7,335	142,479	(91,886)	61%
<b>Total Revenues</b>	<b>13,740,132</b>	<b>993,034</b>	<b>4,073,274</b>	<b>(9,666,858)</b>	<b>30%</b>
<b>EXPENDITURES</b>					
Current:					
Administrative Services	590,974	60,431	213,341	(377,633)	36%
Mayor and Council	191,343	10,710	49,999	(141,344)	26%
Boards & Commissions	9,160	418	1,336	(7,824)	15%
Public Buildings & Grounds	510,328	32,794	171,974	(338,354)	34%
Administration	500,043	50,051	197,343	(302,700)	39%
Police and Animal Control	4,346,735	337,776	1,671,631	(2,675,104)	38%
Fire	1,705,949	140,833	742,938	(963,011)	44%
Community Development	598,148	43,918	190,837	(407,311)	32%
Public Works	3,372,972	276,910	1,233,697	(2,139,275)	37%
Recreation	670,345	43,277	202,331	(468,014)	30%
Library	766,945	61,029	282,716	(484,229)	37%
Information Technology	208,485	11,022	92,645	(115,840)	44%
Human Resources	693,497	33,093	227,606	(465,891)	33%
Public Transportation	94,677	7,449	32,273	(62,404)	34%
Capital outlay	493,499	-	43,065	(450,434)	9%
<b>Total Expenditures</b>	<b>14,753,100</b>	<b>1,109,711</b>	<b>5,353,732</b>	<b>(9,399,368)</b>	<b>36%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>(1,012,968)</b>	<b>(116,677)</b>	<b>(1,280,458)</b>	<b>(267,490)</b>	<b>126%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	70,663	-	-	(70,663)	0%
Operating transfers out (EDF, OSP, CIP)	(1,265,000)	-	-	1,265,000	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>(1,194,337)</b>	<b>-</b>	<b>-</b>	<b>1,194,337</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
	<b>\$ (2,207,305)</b>	<b>\$ (116,677)</b>	<b>\$ (1,280,458)</b>	<b>\$ 926,847</b>	<b>58%</b>

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**For the five months ending February 29, 2016**  
**42% of the Fiscal Year 2016**

	<u>Debt Service Fund</u>				<u>% of budget Used</u>
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	
<b><u>REVENUES</u></b>					
Property Taxes	\$ 1,864,694	\$ 41,728	\$ 128,593	\$ (1,736,101)	7%
Sales and use taxes	1,554,113	234,947	795,656	(758,457)	51%
Payments in Lieu of taxes	30,000	-	-	(30,000)	0%
Interest income	7,002	88	899	(6,103)	13%
Other (Special Assessments; Fire Reimbursmt)	852,796	-	172,885	(679,911)	20%
<b>Total Revenues</b>	<b>4,308,605</b>	<b>276,763</b>	<b>1,098,033</b>	<b>(3,210,572)</b>	<b>25%</b>
<b><u>EXPENDITURES</u></b>					
Current:					
Administration	90,000	417	1,281	(88,719)	1%
Fire Contract Bond	298,677	24,700	123,500	(175,177)	41%
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>2,035,585</b>	<b>(2,171,950)</b>	<b>48%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>101,070</b>	<b>188,015</b>	<b>(937,552)</b>	<b>(1,038,622)</b>	<b>-928%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery Bond)	339,145	-	-	(339,145)	0%
Operating transfers out (CIP)	(12,333,489)	-	-	12,333,489	0%
Bond/registered warrant proceeds	11,500,000	-	-	(11,500,000)	0%
<b>Total other Financing Sources (Uses)</b>	<b>(494,344)</b>	<b>-</b>	<b>-</b>	<b>494,344</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
	<b>\$ (393,274)</b>	<b>\$ 188,015</b>	<b>\$ (937,552)</b>	<b>\$ (544,278)</b>	<b>238%</b>

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	Capital Fund				% of budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget	
<b>REVENUES</b>					
Interest income	\$ -	\$ -	\$ 4	\$ 4	0%
Grant Income	1,061,000	255	426,503	(634,497)	40%
Interagency	926,100	-	9,840	(916,260)	1%
Total Revenues	<u>1,987,100</u>	<u>255</u>	<u>436,347</u>	<u>(1,550,753)</u>	<u>22%</u>
<b>EXPENDITURES</b>					
Current:					
Capital outlay	30,847,780	59,081	376,811	(30,470,969)	1%
Total Expenditures	<u>30,847,780</u>	<u>59,081</u>	<u>376,811</u>	<u>(30,470,969)</u>	<u>1%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<u>(28,860,680)</u>	<u>(58,826)</u>	<u>59,536</u>	<u>(28,920,216)</u>	<u>0%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	28,860,680	-	-	(28,860,680)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>28,860,680</u>	<u>-</u>	<u>-</u>	<u>(28,860,680)</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
	\$ -	\$ (58,826)	\$ 59,536	\$ (59,536)	0%

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	Lottery Fund				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
<b>REVENUES</b>					
Lottery Rev/Community Betterment	\$ 925,000	\$ 74,230	\$ 439,912	\$ (485,088)	48%
Lottery Tax Form 51	350,000	29,692	141,601	(208,399)	40%
Event Revenue	30,500	2,388	2,613	(27,887)	9%
Interest income	2,972	24	777	(2,195)	26%
<b>Total Revenues</b>	<b>1,308,472</b>	<b>106,334</b>	<b>584,903</b>	<b>(723,569)</b>	<b>45%</b>
<b>EXPENDITURES</b>					
Current:					
Professional Services	233,261	16,322	83,893	(149,368)	36%
Salute to Summer	22,535	-	-	(22,535)	0%
50th Year Celebration	-	-	473	473	0%
Community Events	9,290	171	6,825	(2,465)	73%
Events - Marketing	22,600	965	1,689	(20,911)	7%
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	29,692	141,601	(208,399)	40%
Other	-	-	-	-	0%
Capital outlay	14,000	-	13,776	(224)	98%
<b>Total Expenditures</b>	<b>684,906</b>	<b>47,150</b>	<b>248,257</b>	<b>(436,649)</b>	<b>36%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>623,566</b>	<b>59,184</b>	<b>336,646</b>	<b>286,920</b>	<b>54%</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out	(1,461,999)	-	-	1,461,999	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>(1,461,999)</b>	<b>-</b>	<b>-</b>	<b>1,461,999</b>	<b>0%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (838,433)</b>	<b>\$ 59,184</b>	<b>\$ 336,646</b>	<b>\$ 1,748,919</b>	<b>-40%</b>

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	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
JQH Payment	1,186,573	-	593,287	(593,286)	50%
Interest income	266	-	-	(266)	0%
<b>Total Revenues</b>	<u>1,186,839</u>	<u>-</u>	<u>593,287</u>	<u>(593,552)</u>	<u>50%</u>
<b>EXPENDITURES</b>					
Current:					
Professional Services	10,000	-	-	-	0%
Debt service: (Warrants)					0%
Principal	685,000	-	685,000	-	100%
Interest	1,311,427	-	666,639	(644,788)	51%
<b>Total Expenditures</b>	<u>2,006,427</u>	<u>-</u>	<u>1,351,639</u>	<u>(654,788)</u>	<u>67%</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<u>(819,588)</u>	<u>-</u>	<u>(758,352)</u>	<u>61,236</u>	<u>93%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	600,000	-	-	(600,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	\$ <u>(219,588)</u>	\$ <u>-</u>	\$ <u>(758,352)</u>	\$ <u>(538,764)</u>	<u>345%</u>

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	<b>Off Street Parking</b>				
	<b>Budget</b>	<b>MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<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	767	6,649	(12,818)	34%
Professional Services		-			0%
Maintenance	19,500	(230)	746	(18,754)	4%
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>537</b>	<b>442,125</b>	<b>(171,422)</b>	<b>72%</b>
<b>EXCESS OF REVENUES OVER (UNDER)</b>					
<b>EXPENDITURES</b>	<b>(613,502)</b>	<b>(537)</b>	<b>(442,121)</b>	<b>171,381</b>	<b>72%</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</b>					
<b>SOURCES OVER (UNDER) EXPENDITURES</b>					
<b>AND OTHER FINANCING USES</b>	<b>\$ 1,498</b>	<b>\$ (537)</b>	<b>\$ (442,121)</b>	<b>\$ (443,619)</b>	<b>-29514%</b>

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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<b>REVENUES</b>					
Sales and use taxes	1,554,113	234,947	795,656	(758,457)	51%
Interest income	3,583	302	1,625	(1,958)	45%
<b>Total Revenues</b>	<u>1,557,696</u>	<u>235,249</u>	<u>797,281</u>	<u>(760,415)</u>	<u>51%</u>
<b>EXPENDITURES</b>					
Current:					
Community Development	30,000	-	-	(30,000)	0%
Professional Services	150,000	4,001	4,001	(145,999)	3%
Financial / Legal Fees	50,000	-	-	(50,000)	0%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	307,500	-	-	(307,500)	0%
<b>Total Expenditures</b>	<u>537,500</u>	<u>4,001</u>	<u>4,001</u>	<u>(533,499)</u>	<u>1%</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>					
	<u>1,020,196</u>	<u>231,248</u>	<u>793,280</u>	<u>(226,916)</u>	<u>78%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in			-	-	0%
Operating transfers out	(15,550,000)		-	15,550,000	0%
Bond/registered warrant proceeds	15,000,000	-	-	(15,000,000)	0%
<b>Total other Financing Sources (Uses)</b>	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>0%</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>					
	<u>\$ 470,196</u>	<u>\$ 231,248</u>	<u>\$ 793,280</u>	<u>\$ 323,084</u>	<u>169%</u>

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	Sewer Fund				
	Budget	MTD Actual	YTD Actual	(Under) Budget	% of Budget Used
<b>REVENUES</b>					
User fees	\$ 3,629,271	\$ 205,194	1,164,215	\$ (2,465,056)	32%
Service charge and hook-up fees	200,000	46,336	106,781	(93,219)	53%
Grant Income	22,918	-	22,918	-	100%
Miscellaneous	450	38	143	(307)	32%
<b>Total Revenues</b>	<u>3,852,639</u>	<u>251,568</u>	<u>1,294,057</u>	<u>(2,558,582)</u>	<u>34%</u>
<b>EXPENDITURES</b>					
General & Administrative	533,968	49,351	198,582	(335,386)	37%
Maintenance	2,854,687	57,357	666,396	(2,188,291)	23%
Storm Water Grant	27,502	1,780	4,786	(22,716)	17%
Capital Outlay	405,300	-	-	(405,300)	0%
<b>Total Expenditures</b>	<u>3,821,457</u>	<u>108,488</u>	<u>869,764</u>	<u>(2,951,693)</u>	<u>23%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>31,182</u>	<u>143,080</u>	<u>424,293</u>	<u>393,111</u>	<u>1361%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	3,311	-	372	(2,939)	11%
	<u>3,311</u>	<u>-</u>	<u>372</u>	<u>(2,939)</u>	<u>11%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>34,493</u>	<u>143,080</u>	<u>424,665</u>	<u>390,172</u>	<u>1231%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%
<b>NET INCOME (LOSS)</b>	<u>\$ (15,507)</u>	<u>\$ 143,080</u>	<u>\$ 424,665</u>	<u>\$ 440,172</u>	<u>-2739%</u>



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	Golf Course Fund				
	Budget	MTD Actual	YTD Actual	(Under) Budget	% of Budget Used
<b>REVENUES</b>					
Greens Fees	\$ 138,000	\$ 529	\$ 16,261	\$ (121,739)	12%
Carts	50,000	40	5,002	(44,998)	10%
Concessions	33,500	142	4,184	(29,316)	12%
Total Golf Proceeds	<u>221,500</u>	<u>711</u>	<u>25,447</u>	<u>(196,053)</u>	<u>11%</u>
Pro-Shop Merchandise	4,750	14	654	(4,096)	14%
Fee Income	200	-	92	(108)	46%
Miscellaneous	100	-	2	(98)	2%
Total Other Revenue	<u>5,050</u>	<u>14</u>	<u>748</u>	<u>(4,302)</u>	<u>15%</u>
Total Revenue	<u>226,550</u>	<u>725</u>	<u>26,195</u>	<u>(200,355)</u>	<u>12%</u>
<b>EXPENDITURES</b>					
General & Administrative	156,591	8,365	41,142	(115,449)	26%
Cost of merchandise sold	18,664	643	2,486	(16,178)	13%
Maintenance	160,288	9,415	39,719	(120,569)	25%
Capital Outlay	22,000	-	21,500	(500)	98%
Total Expenditures	<u>357,543</u>	<u>18,423</u>	<u>104,847</u>	<u>(252,696)</u>	<u>29%</u>
OPERATING INCOME (LOSS)	<u>(130,993)</u>	<u>(17,698)</u>	<u>(78,652)</u>	<u>52,341</u>	<u>60%</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	503	21	113	(390)	22%
	<u>503</u>	<u>21</u>	<u>113</u>	<u>(390)</u>	<u>22%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(130,490)</u>	<u>(17,677)</u>	<u>(78,539)</u>	<u>51,951</u>	<u>60%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	<u>\$ (5,490)</u>	<u>\$ (17,677)</u>	<u>\$ (78,539)</u>	<u>\$ 73,049</u>	<u>1431%</u>