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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				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
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%
Total Revenues	13,740,132	925,651	5,039,186	(8,700,946)	37%
EXPENDITURES					
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%
Total Expenditures	14,753,100	924,941	6,286,649	(8,466,451)	43%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,012,968)	710	(1,247,463)	(234,495)	123%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	70,663	-	-	(70,663)	0%
Operating transfers out (EDF, OSP, CIP)	(1,265,000)	-	-	1,265,000	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	(1,194,337)	-	-	1,194,337	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (2,207,305)	\$ 710	\$ (1,247,463)	\$ 959,842	57%

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For the six months ending March 31, 2016
50% of the Fiscal Year 2016

	Debt Service Fund				% of budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget	
REVENUES					
Property Taxes	\$ 1,864,694	\$ 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%
Total Revenues	4,308,605	227,061	1,325,107	(2,983,498)	31%
EXPENDITURES					
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%
Total Expenditures	4,207,535	88,748	2,060,634	(2,146,901)	49%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	101,070	138,313	(735,527)	(836,597)	-728%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Bond)	339,145	-	-	(339,145)	0%
Operating transfers out (CIP)	(12,333,489)	-	-	12,333,489	0%
Bond/registered warrant proceeds	11,500,000	-	-	(11,500,000)	0%
Total other Financing Sources (Uses)	(494,344)	-	-	494,344	0%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (393,274)	\$ 138,313	\$ (735,527)	\$ (342,253)	187%

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

CITY OF LAVISTA, NEBRASKA
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	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
REVENUES					
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%
Total Revenues	<u>1,308,472</u>	<u>136,664</u>	<u>721,567</u>	<u>(586,905)</u>	<u>55%</u>
EXPENDITURES					
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%
Total Expenditures	<u>684,906</u>	<u>44,282</u>	<u>292,538</u>	<u>(392,368)</u>	<u>43%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES					
	<u>623,566</u>	<u>92,382</u>	<u>429,029</u>	<u>194,537</u>	<u>69%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out	(1,461,999)	-	-	1,461,999	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>(1,461,999)</u>	<u>-</u>	<u>-</u>	<u>1,461,999</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ (838,433)</u>	<u>\$ 92,382</u>	<u>\$ 429,029</u>	<u>\$ 1,656,536</u>	<u>-51%</u>

CITY OF LAVISTA, NEBRASKA
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For the six months ending March 31, 2016
50% of the Fiscal Year 2016

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

CITY OF LAVISTA, NEBRASKA
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	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
REVENUES					
Interest income	45	-	4	(41)	9%
Total Revenues	<u>45</u>	<u>-</u>	<u>4</u>	<u>(41)</u>	<u>9%</u>
EXPENDITURES					
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%
Total Expenditures	<u>613,547</u>	<u>6,902</u>	<u>449,027</u>	<u>(164,520)</u>	<u>73%</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>(613,502)</u>	<u>(6,902)</u>	<u>(449,023)</u>	<u>164,479</u>	<u>73%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	615,000		-	(615,000)	0%
Operating transfers out					0%
Bond/registered warrant proceeds		-	-	-	0%
Total other Financing Sources (Uses)	<u>615,000</u>	<u>-</u>	<u>-</u>	<u>(615,000)</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING					
SOURCES OVER (UNDER) EXPENDITURES					
AND OTHER FINANCING USES	\$ <u>1,498</u>	\$ <u>(6,902)</u>	\$ <u>(449,023)</u>	\$ <u>(450,521)</u>	<u>-29975%</u>

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	Redevelopment Fund				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Sales and use taxes	1,554,113	149,947	945,603	(608,510)	61%
Interest income	3,583	282	1,907	(1,676)	53%
Total Revenues	<u>1,557,696</u>	<u>150,229</u>	<u>947,510</u>	<u>(610,186)</u>	<u>61%</u>
EXPENDITURES					
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%
Total Expenditures	<u>537,500</u>	<u>6,422</u>	<u>10,423</u>	<u>(527,077)</u>	<u>2%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES					
	<u>1,020,196</u>	<u>143,807</u>	<u>937,087</u>	<u>(83,109)</u>	<u>92%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out	(15,550,000)	-	-	15,550,000	0%
Bond/registered warrant proceeds	15,000,000	-	-	(15,000,000)	0%
Total other Financing Sources (Uses)	<u>(550,000)</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>0%</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
	<u>\$ 470,196</u>	<u>\$ 143,807</u>	<u>\$ 937,087</u>	<u>\$ 466,891</u>	<u>199%</u>

CITY OF LAVISTA, NEBRASKA
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For the six months ending March 31, 2016
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	Sewer Fund				
	Budget	MTD Actual	YTD Actual	(Under) Budget	% of Budget Used
REVENUES					
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%
Total Revenues	<u>3,852,639</u>	<u>356,200</u>	<u>1,650,257</u>	<u>(2,202,382)</u>	<u>43%</u>
EXPENDITURES					
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%
Total Expenditures	<u>3,821,457</u>	<u>402,176</u>	<u>1,271,941</u>	<u>(2,549,516)</u>	<u>33%</u>
OPERATING INCOME (LOSS)	<u>31,182</u>	<u>(45,976)</u>	<u>378,316</u>	<u>347,134</u>	<u>1213%</u>
NON-OPERATING REVENUE (EXPENSE)					
Interest income	3,311	219	591	(2,720)	18%
	<u>3,311</u>	<u>219</u>	<u>591</u>	<u>(2,720)</u>	<u>18%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>34,493</u>	<u>(45,757)</u>	<u>378,907</u>	<u>344,414</u>	<u>1099%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers out (CIP)	(50,000)	-	-	50,000	0%
NET INCOME (LOSS)	<u>\$ (15,507)</u>	<u>\$ (45,757)</u>	<u>\$ 378,907</u>	<u>\$ 394,414</u>	<u>-2443%</u>

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For the six months ending March 31, 2016
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	Golf Course Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
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%
Total Golf Proceeds	<u>221,500</u>	<u>13,517</u>	<u>38,963</u>	<u>(182,537)</u>	<u>18%</u>
Pro-Shop Merchandise	4,750	382	1,036	(3,714)	22%
Fee Income	200	1	93	(107)	47%
Miscellaneous	100	4	6	(94)	6%
Total Other Revenue	<u>5,050</u>	<u>387</u>	<u>1,135</u>	<u>(3,915)</u>	<u>22%</u>
Total Revenue	<u>226,550</u>	<u>13,904</u>	<u>40,098</u>	<u>(186,452)</u>	<u>18%</u>
EXPENDITURES					
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%
Total Expenditures	<u>357,543</u>	<u>20,801</u>	<u>125,646</u>	<u>(231,897)</u>	<u>35%</u>
OPERATING INCOME (LOSS)	<u>(130,993)</u>	<u>(6,897)</u>	<u>(85,548)</u>	<u>45,445</u>	<u>65%</u>
NON-OPERATING REVENUE (EXPENSE)					
Interest income	503	23	136	(367)	27%
	<u>503</u>	<u>23</u>	<u>136</u>	<u>(367)</u>	<u>27%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(130,490)</u>	<u>(6,874)</u>	<u>(85,412)</u>	<u>45,078</u>	<u>65%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	<u>\$ (5,490)</u>	<u>\$ (6,874)</u>	<u>\$ (85,412)</u>	<u>\$ 79,922</u>	<u>1556%</u>