

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

<u>Preliminary</u>	<u>Budget</u> (12 month)	<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					
General Fund	\$ 16,914,117	\$ 843,220	\$ 10,636,777	\$ (6,277,340)	63%
Sewer Fund	4,243,469	396,568	2,883,130	(1,360,339)	68%
Debt Service Fund	5,496,931	254,470	3,222,116	(2,274,815)	59%
Lottery Fund	1,395,461	97,162	883,516	(511,945)	63%
Economic Development Fund	30,060	-	16,556,770	16,526,710	
Off Street Parking Fund	514	-	-	(514)	0%
Redevelopment Fund	2,531,484	170,251	1,371,699	(1,159,785)	54%
Police Academy	80,012	-	80,000	(12)	100%
Total Revenues	30,692,048	1,761,671	35,634,007	4,941,959	116%
EXPENDITURES					
General Fund	17,633,989	1,809,620	11,515,711	(6,118,278)	65%
Sewer Fund	3,644,947	255,555	1,570,989	(2,073,958)	43%
Debt Service Fund	4,481,471	195,644	2,546,708	(1,934,763)	57%
Lottery Fund	692,994	41,940	390,772	(302,222)	56%
Economic Development Fund	16,425,000	15,855,037	17,851,976	1,426,976	109%
Off Street Parking Fund	585,523	36,350	561,090	(24,433)	96%
Redevelopment Fund	1,025,825	43	11,746,739	10,720,914	
Police Academy	91,728	10,862	57,703	(34,025)	63%
Total Expenditures	44,581,477	18,205,049	46,241,689	1,660,212	104%
REVENUES NET OF EXPENDITURES					
General Fund	(719,872)	(966,400)	(878,934)	(159,062)	
Sewer Fund	598,522	141,013	1,312,141	713,619	
Debt Service Fund	1,015,460	58,826	675,407	(340,053)	
Lottery Fund	702,467	55,222	492,744	(209,723)	
Economic Development Fund	(16,394,940)	(15,855,037)	(1,295,206)	15,099,734	
Off Street Parking Fund	(585,009)	(36,350)	(561,090)	23,919	
Redevelopment Fund	1,505,659	170,207	(10,375,040)	(11,880,699)	
Police Academy	(11,716)	(10,862)	22,297	34,013	
Revenues Net of Expenditures	(13,889,429)	(16,443,379)	(10,607,681)	3,281,748	-
Capital Improvement Program Fund					
REVENUES	117	-	-	(117)	0%
EXPENDITURES	28,044,751	842,821	4,362,818	(23,681,933)	16%
REVENUES NET OF EXPENDITURES	(28,044,634)	(842,821)	(4,362,818)	23,681,816	
TRANSFERS IN & BOND PROCEEDS	28,044,751	-	3,756,321	(24,288,430)	13%
Net Activity	117	(842,821)	(606,497)	(606,614)	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

<u>Preliminary</u>	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
TRANSFERS IN & BOND PROCEEDS					
General Fund	93,625	-	53,131	(40,494)	57%
Sewer Fund	-	-	3,143	3,143	0%
Debt Service Fund	-	-	-	-	-
Capital Improvement Program Fund	28,044,751	-	3,756,321	(24,288,430)	13%
Lottery Fund	-	-	-	-	-
Economic Development Fund	600,000	-	600,000	-	100%
Off Street Parking Fund	590,000	-	526,191	(63,809)	89%
Redevelopment Fund	19,857,507	-	18,764,283	(1,093,224)	94%
Police Academy	20,000	-	-	(20,000)	0%
Transfers In	<u>49,205,883</u>	<u>-</u>	<u>23,703,069</u>	<u>(25,502,814)</u>	<u>48%</u>
TRANSFERS OUT					
General Fund	(1,210,000)	-	(1,144,580)	65,420	95%
Sewer Fund	(380,000)	-	-	380,000	0%
Debt Service Fund	(5,528,600)	-	(919,618)	4,608,982	17%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(372,269)	-	(79,854)	292,415	21%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(21,857,507)	-	(2,794,735)	19,062,772	13%
Police Academy	-	-	-	-	-
Transfers Out	<u>(29,348,376)</u>	<u>-</u>	<u>(4,938,787)</u>	<u>24,409,589</u>	<u>17%</u>
NET TRANSFERS & BOND PROCEEDS					
General Fund	(1,116,375)	-	(1,091,449)	24,926	98%
Sewer Fund	(380,000)	-	3,143	383,143	0%
Debt Service Fund	(5,528,600)	-	(919,618)	4,608,982	17%
Capital Improvement Program Fund	28,044,751	-	3,756,321	(24,288,430)	13%
Lottery Fund	(372,269)	-	(79,854)	292,415	21%
Economic Development Fund	600,000	-	600,000	-	100%
Off Street Parking Fund	590,000	-	526,191	(63,809)	89%
Redevelopment Fund	(2,000,000)	-	15,969,548	17,969,548	-
Police Academy	20,000	-	-	(20,000)	0%
Bond Proceeds	<u>19,857,507</u>	<u>-</u>	<u>18,764,283</u>	<u>(1,093,224)</u>	<u>94%</u>
NET FUND ACTIVITY					
General Fund	(1,836,247)	(966,400)	(1,970,384)	(134,137)	
Sewer Fund	218,522	141,013	1,315,284	1,096,762	
Debt Service Fund	(4,513,140)	58,826	(244,210)	4,268,930	
Capital Improvement Program Fund	117	(842,821)	(606,497)	(606,614)	
Lottery Fund	330,198	55,222	412,890	82,692	
Economic Development Fund	(15,794,940)	(15,855,037)	(695,206)	15,099,734	
Off Street Parking Fund	4,991	(36,350)	(34,899)	(39,890)	
Redevelopment Fund	(494,341)	170,207	5,594,508	6,088,849	
Police Academy	8,284	(10,862)	22,297	14,013	
Net Activity	<u>\$ (22,076,556)</u>	<u>\$ (17,286,200)</u>	<u>\$ 3,793,783</u>	<u>\$ 25,870,339</u>	<u>-</u>

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

<u>Preliminary</u>	<u>General Fund</u>					<u>% of budget Used</u>
	<u>Budget (12 month)</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>		
<u>REVENUES</u>						
Property Taxes	\$ 6,593,220	\$ 117,557	\$ 4,124,048	\$ (2,469,172)		63%
Sales and use taxes	5,028,839	330,321	2,683,590	(2,345,249)		53%
Payments in Lieu of taxes	275,000	-	253,054	(21,946)		92%
State revenue	1,720,423	146,251	1,286,382	(434,041)		75%
Occupation and franchise taxes	1,070,492	28,888	658,845	(411,647)		62%
Hotel Occupation Tax	997,500	106,260	696,012	(301,488)		70%
Licenses and permits	537,536	56,647	525,786	(11,750)		98%
Interest income	20,568	4,503	36,584	16,016		178%
Recreation fees	153,455	24,353	125,081	(28,374)		82%
Special Services	23,889	1,920	14,655	(9,234)		61%
Grant Income	256,759	6	97,688	(159,071)		38%
Other	236,436	26,513	135,052	(101,384)		57%
Total Revenues	16,914,117	843,220	10,636,777	(6,277,340)		63%
<u>EXPENDITURES</u>						
Current:						
Administrative Services	879,230	75,444	577,048	(302,182)		66%
Mayor and Council	234,444	15,393	142,283	(92,161)		61%
Boards & Commissions	10,133	100	5,893	(4,240)		58%
Public Buildings & Grounds	543,114	42,085	268,944	(274,170)		50%
Administration	785,352	68,425	498,940	(286,412)		64%
Police and Animal Control	4,801,966	499,771	3,475,438	(1,326,528)		72%
Fire	2,131,593	304,375	1,531,908	(599,685)		72%
Community Development	627,525	54,560	435,937	(191,588)		69%
Public Works	3,678,248	357,344	2,422,215	(1,256,033)		66%
Recreation	831,878	99,666	507,112	(324,766)		61%
Library	834,933	86,002	575,353	(259,580)		69%
Information Technology	244,423	31,686	203,128	(41,295)		83%
Human Resources	977,744	57,840	500,608	(477,136)		51%
Public Transportation	98,664	7,689	59,642	(39,022)		60%
Capital outlay	954,742	109,242	311,261	(643,481)		33%
Total Expenditures	17,633,989	1,809,620	11,515,711	(6,118,278)		65%
REVENUES NET OF EXPENDITURES	(719,872)	(966,400)	(878,934)	(159,062)		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (Lottery)	93,625	-	53,131	(40,494)		57%
Operating transfers out (EDF, OSP, CIP)	(1,210,000)	-	(1,144,580)	65,420		95%
Bond/registered warrant proceeds	-	-	-	-		0%
Total other Financing Sources (Uses)	(1,116,375)	-	(1,091,449)	24,926		98%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
	\$ (1,836,247)	\$ (966,400)	\$ (1,970,384)	\$ (134,137)		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

<u>Preliminary</u>	<u>Sewer Fund</u>				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
User fees	\$ 4,023,015	\$ 367,659	\$ 2,730,423	\$ (1,292,592)	68%
Service charge and hook-up fees	206,806	28,264	142,947	(63,860)	69%
Grant Income	10,000	-	-	(10,000)	0%
Miscellaneous (MUD old SID refunds)	457	17	6,304	5,847	
Total Revenues	4,240,278	395,940	2,879,674	(1,360,604)	68%
EXPENDITURES					
General & Administrative	172,093	17,999	122,794	(49,299)	71%
Maintenance	3,355,372	233,563	1,376,891	(1,978,481)	41%
Storm Water Grant	56,002	917	24,811	(31,191)	44%
Capital Outlay	61,480	3,076	46,493	(14,987)	76%
Total Expenditures	3,644,947	255,555	1,570,989	(2,073,958)	43%
OPERATING INCOME (LOSS)	595,331	140,385	1,308,685	713,354	
NON-OPERATING REVENUE (EXPENSE)					
Interest income	3,191	628	3,456	265	108%
	3,191	628	3,456	265	108%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	598,522	141,013	1,312,141	713,619	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Events)	-	-	3,143	3,143	0%
Operating transfers out (CIP)	(380,000)	-	-	380,000	0%
Total other Financing Sources (Uses)	(380,000)	-	3,143	383,143	-1%
NET INCOME (LOSS)	\$ 218,522	\$ 141,013	\$ 1,315,284	\$ 1,096,762	

Note: City of Omaha billing (Maintenance Expense) in arrears for March, April, May and June estimated at \$800,000.
Adjusted (Under) Over Budget \$296,792.
October includes Big Papio Creek Siphon maintenance expense of \$74,549.

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<u>Preliminary</u>	<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>	
<u>REVENUES</u>					
Property Taxes	\$ 2,110,551	\$ 28,643	\$ 1,294,785	\$ (815,766)	61%
Sales and use taxes	2,514,420	165,161	1,341,795	(1,172,625)	53%
Payments in Lieu of taxes	15,000	-	86,409	71,409	576%
Interest income	10,117	3,217	27,005	16,888	267%
Other (Special Assessments; Fire Reimbursmt)	846,843	57,449	472,121	(374,722)	56%
Total Revenues	5,496,931	254,470	3,222,116	(2,274,815)	59%
<u>EXPENDITURES</u>					
Current:					
Administration	90,000	481	19,693	(70,307)	22%
Fire Contract Bond	300,056	48,214	241,070	(58,986)	80%
Debt service					
Principal	3,123,200	-	1,830,000	(1,293,200)	59%
Interest	968,215	146,949	455,945	(512,270)	47%
Total Expenditures	4,481,471	195,644	2,546,708	(1,934,763)	57%
REVENUES NET OF EXPENDITURES	1,015,460	58,826	675,407	(340,053)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Bond)	-	-	-	-	0%
Operating transfers out (CIP)	(5,528,600)	-	(919,618)	4,608,982	17%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	(5,528,600)	-	(919,618)	4,608,982	
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</u>					
	\$ (4,513,140)	\$ 58,826	\$ (244,210)	\$ 4,268,930	

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For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

<u>Preliminary</u>	<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	\$ 117	\$ -	\$ -	\$ (117)	0%
Grant Income	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	117	-	-	(117)	0%
<u>EXPENDITURES</u>					
Current:					
Capital outlay	28,044,751	842,821	4,362,818	(23,681,933)	16%
Total Expenditures	28,044,751	842,821	4,362,818	(23,681,933)	16%
REVENUES NET OF EXPENDITURES	(28,044,634)	(842,821)	(4,362,818)	23,681,816	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	28,044,751	-	3,756,321	(24,288,430)	13%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Total other Financing Sources (Uses)	28,044,751	-	3,756,321	(24,288,430)	13%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 117	\$ (842,821)	\$ (606,497)	\$ (606,614)	

CITY OF LAVISTA, NEBRASKA
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<u>Preliminary</u>	<u>Lottery Fund</u>					<u>% of budget Used</u>
	<u>Budget (12 month)</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>		
REVENUES						
Lottery Rev/Community Betterment	\$ 1,000,000	\$ 66,993	\$ 616,977	\$ (383,023)		62%
Lottery Tax Form 51	360,000	26,797	246,693	(113,307)		69%
Event Revenue	25,700	-	129	(25,571)		1%
Interest income	9,761	3,371	19,717	9,956		202%
Miscellaneous / Other	-		-	-		0%
Total Revenues	1,395,461	97,162	883,516	(511,945)		63%
EXPENDITURES						
Current:						
Professional Services	200,493	2,601	70,418	(130,075)		35%
Salute to Summer	30,498	6,276	29,076	(1,422)		95%
Community Events	9,349	16	10,073	724		108%
Events - Marketing	27,228	5,495	25,783	(1,445)		95%
Recreation Events	9,683	755	2,730	(6,953)		28%
Concert & Movie Nights	10,506	-	6,000	(4,506)		57%
Travel & Training	45,237	-	-	(45,237)		0%
State Taxes	360,000	26,797	246,693	(113,307)		69%
Other	-		-	-		0%
Capital outlay	-	-	-	-		0%
Total Expenditures	692,994	41,940	390,772	(302,222)		56%
REVENUES NET OF EXPENDITURES	702,467	55,222	492,744	(209,723)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-		
Operating transfers out	(372,269)	-	(79,854)	292,415		21%
Bond/registered warrant proceeds	-	-	-	-		
Total other Financing Sources (Uses)	(372,269)	-	(79,854)	292,415		21%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
	\$ 330,198	\$ 55,222	\$ 412,890	\$ 82,692		

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	<u>Preliminary</u>	<u>Economic Development</u>				
		<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>
<u>REVENUES</u>						
JQH Payment		-	-	16,556,770	16,556,770	
Interest income		<u>30,060</u>	-	-	(30,060)	
Total Revenues		<u>30,060</u>		<u>16,556,770</u>	<u>16,526,710</u>	
<u>EXPENDITURES</u>						
Current:						
Community Development		-	-	-	-	0%
Professional Services		5,000	-	500	(4,500)	10%
Debt service: (Warrants)						0%
Principal		16,420,000	15,640,000	16,420,000	-	100%
Interest		-	215,037	1,431,476	1,431,476	0%
Total Expenditures		<u>16,425,000</u>	<u>15,855,037</u>	<u>17,851,976</u>	<u>1,426,976</u>	<u>109%</u>
REVENUES NET OF EXPENDITURES		<u>(16,394,940)</u>	<u>(15,855,037)</u>	<u>(1,295,206)</u>	<u>15,099,734</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		600,000	-	600,000	-	100%
Operating transfers out		-	-	-	-	0%
Bond/registered warrant proceeds		-	-	-	-	0%
Total other Financing Sources (Uses)		<u>600,000</u>		<u>600,000</u>		<u>100%</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
		\$ <u>(15,794,940)</u>	\$ <u>(15,855,037)</u>	\$ <u>(695,206)</u>	\$ <u>15,099,734</u>	

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75% of the Fiscal Year 2018

	<u>Preliminary</u>	<u>Off Street Parking</u>				
		<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>
<u>REVENUES</u>						
Interest income		514	-	-	(514)	0%
Total Revenues		514	-	-	(514)	0%
<u>EXPENDITURES</u>						
Current:						
General & Administrative		20,518	1,142	8,604	(11,914)	42%
Professional Services			-	-		0%
Maintenance		19,890	-	7,371	(12,519)	37%
Debt service: (Warrants)						
Principal		470,000	-	470,000	-	100%
Interest		75,115	35,208	75,115	-	100%
Total Expenditures		585,523	36,350	561,090	(24,433)	96%
REVENUES NET OF EXPENDITURES		(585,009)	(36,350)	(561,090)	23,919	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		590,000	-	526,191	(63,809)	89%
Operating transfers out						0%
Bond/registered warrant proceeds			-	-	-	0%
Total other Financing Sources (Uses)		590,000	-	526,191	(63,809)	89%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES						
		\$ 4,991	\$ (36,350)	\$ (34,899)	\$ (39,890)	

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75% of the Fiscal Year 2018

<u>Preliminary</u>	<u>Redevelopment Fund</u>				
	<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>
<u>REVENUES</u>					
Sales and use taxes	2,514,420	165,161	1,341,795	(1,172,625)	53%
Interest income	17,064	5,090	29,904	12,840	175%
Total Revenues	2,531,484	170,251	1,371,699	(1,159,785)	54%
<u>EXPENDITURES</u>					
Current:					
Community Development	-	-	-	-	0%
Professional Services	55,000	43	265,344	210,344	
Financial / Legal Fees	51,000	-	193,746	142,746	
Debt service: (Warrants)					
Principal	395,000	-	11,215,000	10,820,000	
Interest	524,825	-	72,648	(452,177)	14%
Total Expenditures	1,025,825	43	11,746,739	10,720,914	
REVENUES NET OF EXPENDITURES	1,505,659	170,207	(10,375,040)	(11,880,699)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	(21,857,507)	-	(2,794,735)	19,062,772	13%
Bond/registered warrant proceeds	19,857,507	-	18,764,283	(1,093,224)	94%
Total other Financing Sources (Uses)	(2,000,000)	-	15,969,548	17,969,548	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (494,341)	\$ 170,207	\$ 5,594,508	\$ 6,088,849	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ending June 30, 2018
75% of the Fiscal Year 2018

Preliminary	Police Academy Fund				
	<u>Budget</u> (12 month)	<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					
Other Income	80,000	-	80,000	-	100%
Interest income	12	-	-	(12)	0%
Total Revenues	80,012	-	80,000	(12)	100%
EXPENDITURES					
Current:					
Personnel Services	72,228	7,950	47,717	(24,511)	66%
Commodities	3,500	-	1,001	(2,499)	29%
Contract Services	11,000	1,259	4,757	(6,243)	43%
Other Charges	5,000	1,653	4,228	(772)	85%
Total Expenditures	91,728	10,862	57,703	(34,025)	63%
REVENUES NET OF EXPENDITURES	(11,716)	(10,862)	22,297	34,013	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	20,000			(20,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	-	(20,000)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES					
	\$ 8,284	\$ (10,862)	\$ 22,297	\$ 14,013	