

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 18,435,291	\$ 1,049,978	\$ 4,850,276	\$ (13,585,015)	26%
Sewer Fund	4,528,909	335,462	1,660,962	(2,867,947)	37%
Debt Service Fund	4,232,911	286,864	1,285,153	(2,947,758)	30%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	100,823	481,815	(724,876)	40%
Economic Development Fund	718	-	4	(714)	1%
Off Street Parking Fund	464	1,624	3,483	3,019	751%
Redevelopment Fund	3,164,298	204,813	978,750	(2,185,549)	31%
Police Academy	80,055	80,400	80,896	841	101%
TIF 1A	-	-	-	-	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	726	2,209	(794)	74%
Qualified Sinking Fund	250	60	183	(67)	73%
Total Operating Revenues	32,463,956	2,060,751	9,343,731	(23,120,225)	29%
<u>OPERATING EXPENDITURES</u>					
General Fund	18,155,822	1,227,775	6,584,666	(11,571,156)	36%
Sewer Fund	3,978,263	228,428	683,657	(3,294,606)	17%
Debt Service Fund	4,130,462	10,608	1,776,456	(2,354,006)	43%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	74,948	210,761	(549,414)	28%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	77,771	603,329	(534,313)	53%
Redevelopment Fund	2,508,057	14	340,168	(2,167,889)	14%
Police Academy	95,104	6,707	41,132	(53,972)	43%
TIF 1A	-	-	12,364	12,364	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	1,626,253	10,271,669	(20,628,415)	33%
<u>OPERATING REVENUES NET OF EXPENDITURES</u>					
General Fund	279,469	(177,797)	(1,734,390)	(2,013,859)	
Sewer Fund	550,646	107,034	977,305	426,659	
Debt Service Fund	102,449	276,256	(491,302)	(593,751)	
Capital Improvement Program Fund	811,366	-	-	(811,366)	
Lottery Fund	446,516	25,875	271,054	(175,462)	
Economic Development Fund	(133,841)	-	4	133,845	
Off Street Parking Fund	(1,137,178)	(76,147)	(599,847)	537,331	
Redevelopment Fund	656,241	204,799	638,581	(17,660)	
Police Academy	(15,049)	73,693	39,764	54,813	
TIF 1A	-	-	(12,364)	(12,364)	
TIF 1B	-	-	(19,136)	(19,136)	
Sewer Reserve Fund	3,003	726	2,209	(794)	
Qualified Sinking Fund	250	60	183	(67)	
Operating Revenues Net of Expenditures	1,563,872	434,498	(927,938)	(2,491,810)	0

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

	Total All Funds				
	<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>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	96,902	-	72,652	(24,250)	75%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	-	523,310	(2,046,702)	20%
Lottery Fund	-	-	2,460	2,460	
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(608,194)	47%
Redevelopment Fund	-	-	-	-	
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Transfers In	6,054,294	-	2,450,005	(3,604,289)	40%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(30,250)	742,354	4%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	-	(570,676)	2,608,430	18%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(172,652)	223,250	44%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(415,557)	-	(475,302)	(59,745)	114%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	-	(2,450,005)	3,604,289	40%
<u>NET TRANSFERS</u>					
General Fund	(675,702)	-	42,402	718,104	
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	-	(570,676)	1,883,826	23%
Capital Improvement Program Fund	2,480,012	-	523,310	(1,956,702)	21%
Lottery Fund	(395,902)	-	(170,192)	225,710	43%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(608,194)	47%
Redevelopment Fund	(415,557)	-	(475,302)	(59,745)	114%
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Net Transfers	-	-	-	0	

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42% of the Fiscal Year 2019

	Total All Funds				
	<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>
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	32,903,611	-	-	(32,903,611)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	125,000	-	-	(125,000)	0%
Capital Improvement Program Fund	8,982,012	-	496,273	(8,485,739)	6%
Off Street Parking Fund	6,852,315	2,116	750,605	(6,101,710)	11%
Redevelopment Fund	10,780,187	136,924	1,930,638	(8,849,550)	18%
Total Capital Improvement Program	26,739,514	139,039	3,177,515	(23,561,999)	12%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(396,233)	(177,797)	(1,691,988)	(1,295,755)
Sewer Fund	(772,479)	107,034	(223,820)	548,659
Debt Service Fund	(2,352,053)	276,256	(1,061,978)	1,290,075
Capital Improvement Program Fund	4,579,366	-	27,037	(4,552,329)
Lottery Fund	50,614	25,875	100,862	50,248
Economic Development Fund	66,159	-	4	(66,155)
Off Street Parking Fund	(4,347,231)	(78,263)	(819,994)	3,527,237
Redevelopment Fund	6,590,497	67,875	(1,767,358)	(8,357,855)
Police Academy	4,951	73,693	59,764	54,813
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	726	1,203,334	(794)
Qualified Sinking Fund	100,250	60	100,183	(67)
Net Activity	\$ 4,727,969	295,459	(4,105,454)	(8,833,423)

FUND BALANCE

	<u>As of FYE 9/30/18</u>	<u>As of 2/28/2019</u>	
General Fund	6,050,646	4,146,518	(1,904,128)
Sewer Fund	825,173	1,540,980	715,807
Debt Service Fund	2,577,299	4,541,189	1,963,890
Capital Improvement Program Fund	4,568,738	(526,916)	(5,095,654)
Lottery Fund	3,387,235	3,283,468	(103,767)
Economic Development Fund	178,182	6,938	(171,244)
Off Street Parking Fund	619,369	4,124,245	3,504,876
Redevelopment Fund	16,539,092	8,466,223	(8,072,869)
Police Academy	13,554	78,807	65,253
TIF 1A	0	(12,364)	(12,364)
TIF 1B	0	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,203,334	(794)
Qualified Sinking Fund	100,250	100,183	(67)
Net Fund Balance	36,063,666	26,933,470	(9,130,197)

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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42% of the Fiscal Year 2019

	General 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					
Property Taxes	\$ 8,102,903	\$ 358,285	\$ 1,076,797	\$ (7,026,106)	13%
Sales and use taxes	5,196,961	401,040	1,897,182	(3,299,779)	37%
Payments in Lieu of taxes	281,875	-	-	(281,875)	0%
State revenue	1,868,498	132,754	752,171	(1,116,327)	40%
Occupation and franchise taxes	882,000	31,766	371,648	(510,352)	42%
Hotel Occupation Tax	1,007,475	72,231	360,909	(646,566)	36%
Licenses and permits	460,250	6,645	97,312	(362,938)	21%
Interest income	30,992	8,446	33,874	2,882	109%
Recreation fees	170,710	12,741	57,155	(113,555)	33%
Special Services	19,500	2,281	10,669	(8,831)	55%
Grant Income	163,185	10,400	67,110	(96,075)	41%
Other	250,942	13,387	125,447	(125,495)	50%
Total Revenues	18,435,291	1,049,978	4,850,276	(13,585,015)	26%
EXPENDITURES					
Administrative Services	529,503	40,178	214,678	(314,825)	41%
Mayor and Council	242,643	14,244	85,022	(157,621)	35%
Boards & Commissions	10,338	834	1,821	(8,517)	18%
Public Buildings & Grounds	670,385	33,470	208,704	(461,681)	31%
Administration	768,999	49,117	293,101	(475,898)	38%
Police and Animal Control	5,103,734	389,199	2,093,154	(3,010,580)	41%
Fire	1,975,871	162,849	811,147	(1,164,724)	41%
Community Development	691,268	39,211	237,486	(453,782)	34%
Public Works	3,826,276	236,245	1,238,576	(2,587,700)	32%
Recreation	866,314	47,421	274,073	(592,241)	32%
Library	880,477	53,277	297,916	(582,561)	34%
Information Technology	268,300	15,687	127,592	(140,708)	48%
Human Resources	1,010,268	46,073	294,632	(715,636)	29%
Public Transportation	106,272	7,227	31,004	(75,268)	29%
Finance	463,027	62,058	160,548	(302,479)	35%
Capital outlay	742,147	30,687	215,212	(526,935)	29%
Total Expenditures	18,155,822	1,227,775	6,584,666	(11,571,156)	36%
REVENUES NET OF EXPENDITURES	279,469	(177,797)	(1,734,390)	(2,013,859)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	96,902	-	72,652	(24,250)	75%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(30,250)	742,354	4%
Total other Financing Sources (Uses)	(675,702)	-	42,402	718,104	
NET FUND ACTIVITY	\$ (396,233)	\$ (177,797)	\$ (1,691,988)	\$ (1,295,755)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

	Sewer Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
User fees	\$ 4,352,612	\$ 327,914	1,604,161	\$ (2,748,451)	37%
Service charge and hook-up fees	170,173	7,127	54,560	(115,613)	32%
Grant Income	-	-	-	-	0%
Miscellaneous	115	14	85	(30)	74%
Total Revenues	<u>4,522,900</u>	<u>335,055</u>	<u>1,658,805</u>	<u>(2,864,095)</u>	<u>37%</u>
EXPENDITURES					
Personnel Services	618,649	38,681	204,717	(413,932)	33%
Commodities	39,046	975	7,070	(31,976)	18%
Contract Services	2,856,232	185,196	445,482	(2,410,750)	16%
Maintenance	38,201	477	2,398	(35,803)	6%
Other	227	25	2,048	1,821	
Storm Water Grant	54,000	-	6,564	(47,436)	12%
Capital Outlay	371,908	3,076	15,378	(356,530)	4%
Total Expenditures	<u>3,978,263</u>	<u>228,428</u>	<u>683,657</u>	<u>(3,294,606)</u>	<u>17%</u>
OPERATING INCOME (LOSS)	<u>544,637</u>	<u>106,626</u>	<u>975,148</u>	<u>430,511</u>	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	6,009	407	2,156	(3,853)	36%
	<u>6,009</u>	<u>407</u>	<u>2,156</u>	<u>(3,853)</u>	<u>36%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>550,646</u>	<u>107,034</u>	<u>977,305</u>	<u>426,659</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(1,201,125)	-	(1,201,125)	-	100%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(125,000)	-	-	125,000	0%
Total other Financing Sources (Uses)	<u>(1,323,125)</u>	<u>-</u>	<u>(1,201,125)</u>	<u>122,000</u>	<u>91%</u>
NET INCOME (LOSS)	<u>\$ (772,479)</u>	<u>\$ 107,034</u>	<u>\$ (223,820)</u>	<u>\$ 548,659</u>	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	430,511
City of Omaha billing in arrears 2 months	(690,000)
Adjusted Operating Income Variance	<u>(259,489)</u>

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42% of the Fiscal Year 2019

	Debt Service Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 940,376	\$ 39,919	147,301	\$ (793,075)	16%
Sales and use taxes	2,598,480	200,520	948,591	(1,649,889)	37%
Payments in Lieu of taxes	91,225	-	-	(91,225)	0%
Interest income	18,586	3,988	19,514	928	105%
Other (Special Assessments; Fire Reimbursmt)	584,244	42,437	169,748	(414,496)	29%
Total Revenues	<u>4,232,911</u>	<u>286,864</u>	<u>1,285,153</u>	<u>(2,947,758)</u>	<u>30%</u>
<u>EXPENDITURES</u>					
Administration	162,869	399	5,751	(157,118)	4%
Fire Contract Bond	122,513	10,209	51,045	(71,468)	42%
Debt service					
Principal	3,180,000	-	1,540,000	(1,640,000)	48%
Interest	665,080	-	179,660	(485,420)	27%
Total Expenditures	<u>4,130,462</u>	<u>10,608</u>	<u>1,776,456</u>	<u>(2,354,006)</u>	<u>43%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>102,449</u>	<u>276,256</u>	<u>(491,302)</u>	<u>(593,751)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	-	(570,676)	2,608,430	18%
Total other Financing Sources (Uses)	<u>(2,454,502)</u>	<u>-</u>	<u>(570,676)</u>	<u>1,883,826</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ (2,352,053)</u>	<u>\$ 276,256</u>	<u>\$ (1,061,978)</u>	<u>\$ 1,290,075</u>	

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	Capital Fund				% of Budget
	Budget	MTD Actual	YTD Actual	Over(under) Budget	Used
<u>REVENUES</u>					
Interest income	\$ 11,366	\$ -	\$ -	\$ (11,366)	0%
Grant Income	-	-	-	-	0%
Special Assessment	800,000	-	-	(800,000)	0%
Interagency	-	-	-	-	0%
Total Revenues	811,366	-	-	(811,366)	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	811,366	-	-	(811,366)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	2,570,012	-	523,310	(2,046,702)	20%
Operating transfers out (DSF)	(90,000)	-	-	90,000	0%
Bond/registered warrant proceeds	10,270,000	-	-	(10,270,000)	0%
Capital outlay	(8,982,012)	-	(496,273)	8,485,739	6%
Total other Financing Sources (Uses)	3,768,000	-	27,037	(3,740,963)	1%
<u>NET FUND ACTIVITY</u>	\$ 4,579,366	\$ -	\$ 27,037	\$ (4,552,329)	

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	Lottery 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>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 69,743	\$ 331,450	\$ (518,550)	39%
Lottery Tax Form 51	340,000	27,897	132,175	(207,825)	39%
Event Revenue	-	-	-	-	0%
Interest income	16,691	3,182	18,191	1,500	109%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	<u>1,206,691</u>	<u>100,823</u>	<u>481,815</u>	<u>(724,876)</u>	<u>40%</u>
<u>EXPENDITURES</u>					
Professional Services	285,813	41,708	53,469	(232,344)	19%
Salute to Summer	32,634	-	-	(32,634)	0%
Community Events	11,832	209	12,879	1,047	109%
Events - Marketing	31,668	5,134	10,155	(21,513)	32%
Recreation Events	4,507	-	28	(4,479)	1%
Concert & Movie Nights	13,721	-	2,056	(11,665)	15%
City Anniversary Celebration	30,000	-	-	(30,000)	0%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	27,897	132,175	(217,825)	38%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	<u>760,175</u>	<u>74,948</u>	<u>210,761</u>	<u>(549,414)</u>	<u>28%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>446,516</u>	<u>25,875</u>	<u>271,054</u>	<u>(175,462)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	2,460	2,460	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(172,652)	223,250	44%
Total other Financing Sources (Uses)	<u>(395,902)</u>	<u>-</u>	<u>(170,192)</u>	<u>225,710</u>	<u>43%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 50,614</u>	<u>\$ 25,875</u>	<u>\$ 100,862</u>	<u>\$ 50,248</u>	

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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>
<u>REVENUES</u>					
Other Income	\$ -	-	-	-	
Interest income	718	-	4	(714)	
Total Revenues	<u>718</u>	<u>-</u>	<u>4</u>	<u>(714)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	<u>134,559</u>	<u>-</u>	<u>-</u>	<u>(134,559)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(133,841)</u>	<u>-</u>	<u>4</u>	<u>133,845</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	200,000	-	-	(200,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000			(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 66,159</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (66,155)</u>	

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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>
<u>REVENUES</u>					
Interest income	\$ 464	1,624	3,483	3,019	751%
Total Revenues	<u>464</u>	<u>1,624</u>	<u>3,483</u>	<u>3,019</u>	<u>751%</u>
<u>EXPENDITURES</u>					
General & Administrative	20,518	729	5,104	(15,414)	25%
Professional Services	163,150	-	936	(162,214)	1%
Maintenance	34,073	261	300	(33,773)	1%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	76,781	111,989	(137,912)	45%
Total Expenditures	<u>1,137,642</u>	<u>77,771</u>	<u>603,329</u>	<u>(534,313)</u>	<u>53%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>(76,147)</u>	<u>(599,847)</u>	<u>537,331</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,138,651	-	530,458	(608,194)	47%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(2,116)	(750,605)	6,101,710	11%
Total other Financing Sources (Uses)	<u>(3,210,053)</u>	<u>(2,116)</u>	<u>(220,148)</u>	<u>2,989,905</u>	<u>7%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (4,347,231)</u>	<u>\$ (78,263)</u>	<u>\$ (819,994)</u>	<u>\$ 3,527,237</u>	

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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>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,598,480	200,520	948,591	(1,649,889)	37%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,294	30,159	(35,659)	46%
Total Revenues	3,164,298	204,813	978,750	(2,185,549)	31%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	-	(556,639)	0%
Financial / Legal Fees	175,500	14	20,859	(154,641)	12%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	319,309	(681,609)	32%
Total Expenditures	2,508,057	14	340,168	(2,167,889)	14%
<u>REVENUES NET OF EXPENDITURES</u>	656,241	204,799	638,581	(17,660)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(475,302)	(59,745)	114%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(136,924)	(1,930,638)	8,849,550	18%
Total other Financing Sources (Uses)	5,934,256	(136,924)	(2,405,939)	(8,340,195)	
<u>NET FUND ACTIVITY</u>	\$ 6,590,497	\$ 67,875	\$ (1,767,358)	\$ (8,357,855)	

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Police Academy 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>
<u>REVENUES</u>					
Other Income	\$ 80,000	80,400	80,877	877	101%
Interest income	55	-	19	(36)	35%
Total Revenues	<u>80,055</u>	<u>80,400</u>	<u>80,896</u>	<u>841</u>	<u>101%</u>
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,763	30,977	(45,427)	41%
Commodities	3,500	122	421	(3,079)	12%
Contract Services	11,700	720	6,382	(5,318)	55%
Other Charges	3,500	102	3,352	(148)	96%
Total Expenditures	<u>95,104</u>	<u>6,707</u>	<u>41,132</u>	<u>(53,972)</u>	<u>43%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,049)</u>	<u>73,693</u>	<u>39,764</u>	<u>54,813</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>4,951</u>	\$ <u>73,693</u>	\$ <u>59,764</u>	\$ <u>54,813</u>	

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	TIF 1A				
	<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>					
Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	<u>-</u>	<u>-</u>	<u>12,364</u>	<u>12,364</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,364</u>	<u>12,364</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(12,364)</u>	<u>(12,364)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,364)</u>	<u>\$ (12,364)</u>	

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	TIF 1B				
	<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>					
Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(19,136)</u>	<u>(19,136)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(19,136)</u>	\$ <u>(19,136)</u>	

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Sewer Reserve 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>
<u>REVENUES</u>					
Interest income	\$ 3,003	726	2,209	(794)	74%
Total Revenues	<u>3,003</u>	<u>726</u>	<u>2,209</u>	<u>(794)</u>	<u>74%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>726</u>	<u>2,209</u>	<u>(794)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>1,204,128</u>	\$ <u>726</u>	\$ <u>1,203,334</u>	\$ <u>(794)</u>	

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		Qualified Sinking 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>
<u>REVENUES</u>						
Interest income	\$	250	60	183	(67)	73%
Total Revenues		250	60	183	(67)	73%
<u>EXPENDITURES</u>						
Other		-	-	-	-	0%
Total Expenditures		-	-	-	-	
<u>REVENUES NET OF EXPENDITURES</u>		250	60	183	(67)	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		100,000	-	100,000	-	100%
Operating transfers out		-	-	-	-	0%
Total other Financing Sources (Uses)		100,000	-	100,000	-	
<u>NET FUND ACTIVITY</u>		\$ 100,250	\$ 60	\$ 100,183	\$ (67)	